

Public Spending Code
Quality Assurance Report for 2017
Limerick City & County Council



**Comhairle Cathrach
& Contae Luimnigh**

**Limerick City
& County Council**

To be submitted to
National Oversight and Audit Commission (NOAC)

May 2018

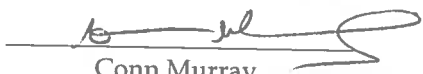
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*PSC – Quality Assurance Report for 2017 (Limerick City and County Council)*

## Certificate

This Annual Quality Assurance Report sets out Limerick City & County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Chief Executive:

  
Conn Murray  
Chief Executive  
Limerick City & County Council

Date:

25 / 5 / 2018

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## Introduction

Limerick City & County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code. The purpose of this report is to present the results of each of the 5 Steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The Local Government Sector has been required to meet the QA requirements within the Public Spending Code as required by the Department of Public Expenditure and Reform.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. In order to inform the QA exercise for the Local Government Sector a Guidance Note was developed for the sector to assist in providing interpretations from a Local Government perspective.

This guidance note was further updated for the 2015 & 2016 reporting requirement and the latest updated guidance note (version 3) has informed the completion of 2017 report.

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## Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a **5-step** process as follows:

- **Step 1**  
Drawing up inventories of projects/programmes at the different stages of the Project Life Cycle that have a total Project Life Cost of €500k or more.
- **Step 2**  
Publishing summary information on the organisation's website of all procurements in excess of €10m related to projects in progress or completed in the year under review.  
(The PSC originally required projects in excess of €2m to be published under this requirement but this has now been changed to €10m.)  
A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.
- **Step 3**  
Completing the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme.
- **Step 4**  
Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- **Step 5**  
Completing a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4 set out above

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## STEP 1 - Project Inventory

The project inventory presents a list of all projects/programmes with 2017 activity and which have a **total project life cost** of €500,000 or more. The inventory is presented in three stages as set out in the attached table, which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

| Project/Programme Stage |                                     | Category/Band                                                                                             |
|-------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------|
| 1                       | Expenditure being considered        | Capital Projects between €0.5m - €5m<br>Capital Projects between €5m - €20m<br>Capital Projects over €20m |
|                         |                                     | Current Expenditure programme - Increases over €0.5m                                                      |
| 2                       | Expenditure being incurred          | Capital Projects greater than €0.5m                                                                       |
|                         |                                     | Current Expenditure greater than €0.5m                                                                    |
| 3                       | Expenditure that has recently ended | Capital Projects greater than €0.5m                                                                       |
|                         |                                     | Current Expenditure greater than €0.5m                                                                    |

The Project inventory, set out in the format described previously, is included in **Appendix A**. (Appendix A – Inventory of Projects & Programmes over €0.5m – 2017)

The Inventory (Appendix A), contains **139 Projects** under the three stages and comprises a **total value of €851m**.

The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories in each of these stages. It also provides an overview of the Project Costs under each category. There were no items identified under Capital Grant Schemes for 2017.

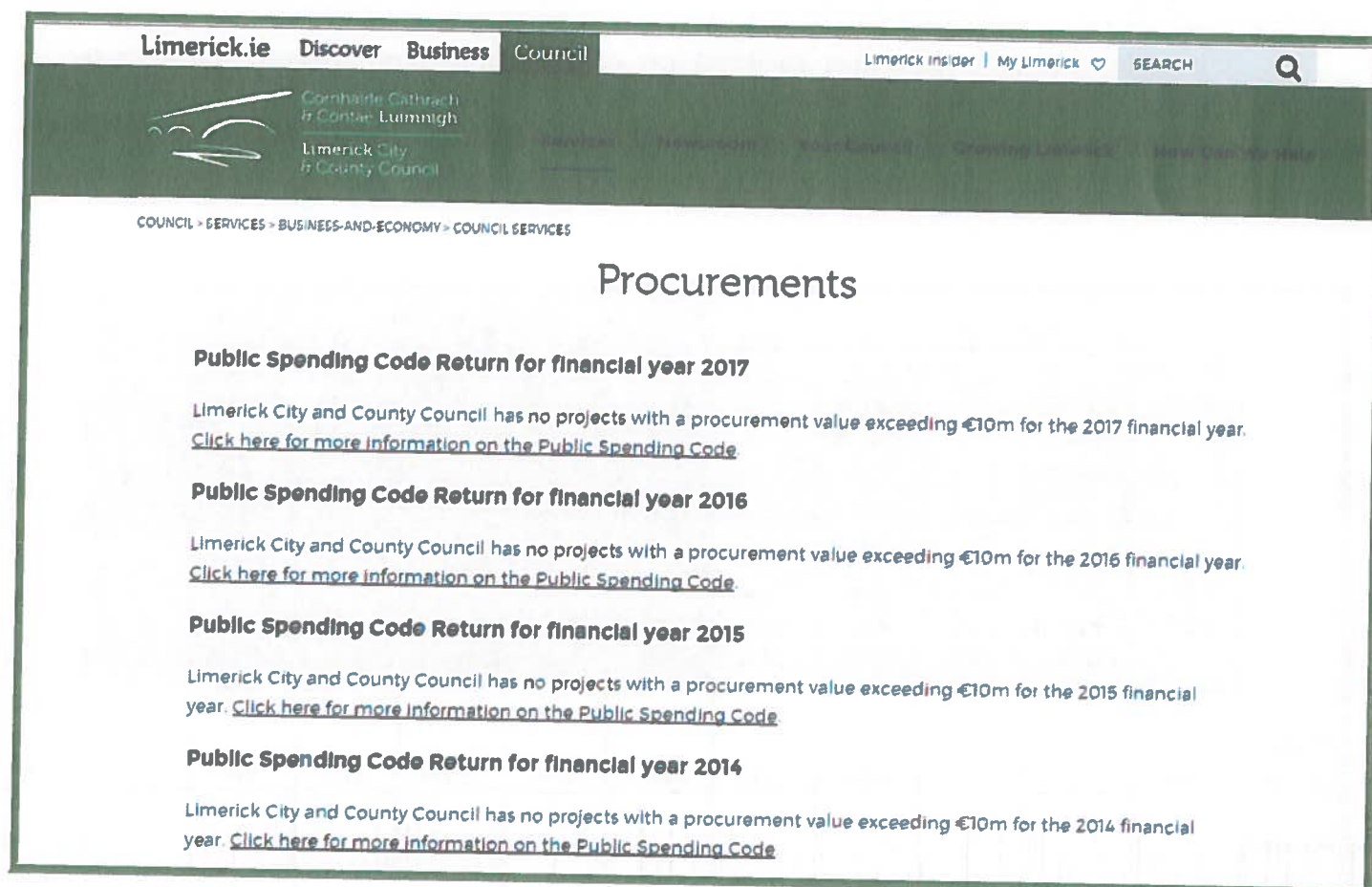
|                           | <i>Expenditure being considered</i> |                               |                             |                            |                            | <i>Expenditure being incurred</i> |                             |                        | <i>Expenditure recently ended</i> |                               |                          | Total        |
|---------------------------|-------------------------------------|-------------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------------|-----------------------------|------------------------|-----------------------------------|-------------------------------|--------------------------|--------------|
|                           | Current                             | Capital                       |                             |                            |                            | > €0.5m                           |                             |                        | > €0.5m                           |                               |                          |              |
|                           | > €0.5m                             | Capital Grant Schemes >       |                             | Capital Projects           |                            | Current Expendi-<br>ture          | Capital Grant Schemes       | Capital Projects       | Current Expendi-<br>ture          | Capital Grant Schemes         | Capital Projects         |              |
|                           | Current > €0.5m                     | Capital Grant Schemes > €0.5m | Capital Projects €0.5 - €5m | Capital Projects €5 - €20m | Capital Projects €20m plus | Current Expendi-<br>ture > €5m    | Capital Grant Schemes > €5m | Capital Projects > €5m | Current Expendi-<br>ture > €0.5m  | Capital Grant Schemes > €0.5m | Capital Projects > €0.5m |              |
| <i>Project Values</i>     | 180m                                | 0m                            | 66m                         | 61m                        | 22m                        | 849m                              | 0m                          | 211m                   | 0m                                | 0m                            | 10m                      | 851m         |
| <i>Number of Projects</i> | 4                                   | 0                             | 39                          | 7                          | 1                          | 54                                | 0                           | 28                     | 0                                 | 0                             | 6                        | 139 Projects |

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STEP 2 - Summary of Procurements in excess of €10m

In compliance with the requirement to publish all procurements in excess of €10m on our website, we confirm that the location of the publication will be:

<https://www.limerick.ie/council/services/business-and-economy/procurement/procurements>



Limerick City & County Council has no projects with a procurement value exceeding €10m for the 2017 financial year. The requirement relates to Procurements over €10m rather than Project Costs. Therefore, while the project inventory reports on projects over €10m, currently no single procurement within these projects meets the reporting requirements in Step 2 of the QA process.

STEP 3 - Checklists

Step three of the Quality Assurance procedure for the Public Spending Code involves the compilation of a number of checklists. There are 7 checklists in all. Checklist 1 captures general information while Checklists 2, 4 and 6 related to capital projects and checklists 3, 5 and 7 are Revenue Expenditure related.

The Checklists are informed by the Project Inventory and the following table outlines the approach taken for the completion of the Checklists

Checklist Completion aligned with Project Inventory	
Expenditure Type	Checklist to be completed
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Programmes - Checklist 2 Current Expenditure - Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes - Checklist 4 Current Expenditure - Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes - Checklist 6 Current Expenditure - Checklist 7

All checklists as outlined below have been completed and can be found in **Appendix B** of this document.

1. General Obligations Not Specific to Individual Projects/Programmes.
2. Capital Projects or Capital Grant Schemes Being Considered.
3. Current Expenditure Being Considered
4. Capital Expenditure Being Incurred
5. Current Expenditure Being Incurred
6. Capital Expenditure Completed
7. Current Expenditure Completed

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## Findings on Completion of Checklists

While the responses included in the Checklist indicate a satisfactory level of compliance there are indications that there is room for improvement in certain aspects of the requirements. However, no specific serious issues / concerns were evident during the completion of this element of the QA exercise.

## STEP 4 - In-Depth review of a sample number of projects

Step 4 of the Quality Assurance Process involved the examining a sample selection of projects included on the Project Inventory to test the standard of practices in use and compliance with the Public Spending Code within the organisation.

### Deloitte Audited In-Depth Checks

Deloitte Internal Audit, on behalf of Limerick City and County Council Audit Committee, performed a Public Spending Code review.

### Scope & approach

The scope included the following:

- Reviewed the controls in operation with respect to the appraisal, planning, implementation and review stages for a sample of current and capital expenditure projects;
- The period under review was from 01 March 2017 to 31 January 2018; and
- Performed a follow-up review on the points raised from previous public spending code reviews and reported on their status.

The approach included the following:

- Deloitte obtained the current project inventories listing, including their associated project life cycle stage from the LCCC;
- They performed a walkthrough of key controls in place with respect to appraisal, planning, implementation and review stages for capital expenditure projects;
- They selected a sample of completed current and capital expenditure projects for which the identified controls were tested;
- Deloitte met with key staff and reviewed documentation as part of the testing process; and
- They met with owners of findings from previous public spending code reviews to ascertain the status of the points raised.

## Sample selection – Appraisal, Planning or Implementation

In accordance with the code, the value of the projects selected for in depth review each year should be at least 5% of the total value of all projects on the Project Inventory listing of the local authority. Deloitte obtained the 2017 Public Spending Code inventory listing of current and capital expenditure from LCCC and selected the following four projects for review:

| Category of Expenditure                                                           | Project / Programme                     | Revenue / Capital Expenditure | Value of project                    |
|-----------------------------------------------------------------------------------|-----------------------------------------|-------------------------------|-------------------------------------|
| Expenditure being incurred                                                        | Opera Site Masterplan                   | Capital Expenditure           | € 17,161,904                        |
| Expenditure being incurred                                                        | Operation of Fire Service               | Current Expenditure           | € 14,449,281                        |
| Expenditure being incurred                                                        | Capital MRCC STATION END                | Capital Expenditure           | € 6,155,605                         |
| Expenditure being considered                                                      | Fire - MRCC Equipment Upgrade (CAMP II) | Capital Expenditure           | € 5,000,000                         |
| Total value of projects selected for review                                       |                                         |                               | €42,766,791 or 5.03% of total value |
| Overall total value of all projects in LCCC inventory listing for year ended 2017 |                                         |                               | €850,611,147 or 100%                |

A formal report on the in-depth review will be completed & submitted to the Management Team with in Limerick City and County Council. Based on the sample reviews of these projects, Deloitte concluded that nothing has come to their attention to suggest that LCCC had any significant deviations from the Public Spending Code in 2017.

As part of Deloitte's review, they performed a follow up assessment of the status of the internal audit recommendations from the March 2017 LCCC Public Spending Code review. The status applied to the recommendations was that of "implemented", "in progress" or "not started". From their review, of the nine report points followed up on, only one has been implemented. Management advised that these points have taken longer than originally estimated to address, due to the development of a project management system. However, once implemented this system will enhance the project management process at LCCC, going forward.

## Conclusion

This report has set out all the requirements of the Quality Assurance (QA) aspect of the Public Spending Code.

- A Project Inventory has been prepared outlining the various projects/programmes – capital and revenue that were being considered, being incurred or recently completed by Limerick City & County Council within the 2017 financial year.
- The relevant publication in relation to procurements over €10m has been placed on [Limerick City & County Council's website](#). Limerick City & County Council has no projects with a procurement value exceeding €10m for the 2017 financial year. The requirement relates to Procurements over €10m rather than Project Costs. Therefore, while the project inventory reports on projects over €10m, there is currently no single procurement within these projects that meets the reporting requirements in Step 2 of the QA process
- The 7 checklists required to be completed under the terms of the Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code. The level of compliance reported would suggest there are elements of the expenditure life cycle that could be improved.
- Deloitte has completed an in-depth review of a sample of four projects contained in the Project inventory. Deloitte concluded, based on the sample reviews of these Projects that for this sample Limerick City & County Council were compliant with the requirements as set out in the Public Spending Code in 2017.
- The final step of the QA exercise, as required under the Public Spending Code, is the compilation and publication of a summary report outlining the Quality Assurance Exercise undertaken by Limerick City & County Council. The contents of this report provide an overview on the QA exercise completed which the Chief Executive has certified.

The Public Spending Code has only been recently introduced to the Local Government Sector and while the results of the 2017 QA are satisfactory it is acknowledged that additional improvements are possible in both the compliance at project level and in the QA exercise. Overall, the QA exercise has provided reasonable assurance to the management of Limerick City and County Council that the requirements of the Public spending Code are being met.

## **Appendix A – Inventory of Projects and Programmes Over €0.5m - 2017**

### **Limerick City & County Council**

#### **2017 Inventory of Projects and Programmes over €0.5m.**

The following contains an inventory of Expenditure on Projects/Programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred and Expenditure recently ended. Only projects with Total Project Expenditure matching these criteria are included in the Inventory tables on the attached excel file as requested.



2017 PSC QA  
Report Inventory (Li

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## Appendix B – Checklists of Compliance

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

| General Obligations not specific to individual projects/programmes                                                                                                                                                                                                     | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?                                                           | 3                                      | A Procurement portal which is accessible to all staff & updated on an on-going basis is available on the Council's intranet home page. |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?                                                                                                                                                                     | 2                                      |                                                                                                                                        |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?                                                                                   | N/A                                    | Public Spending Code has not been adapted                                                                                              |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?                                                                                                                    | 3                                      |                                                                                                                                        |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?                                                                                                                | 3                                      |                                                                                                                                        |
| 1.6 Have recommendations from previous QA reports been acted upon?                                                                                                                                                                                                     | 2                                      |                                                                                                                                        |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?                                                                                                  | 3                                      |                                                                                                                                        |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?                                                                                                                                                            | 3                                      | Independent review by Deloitte                                                                                                         |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 1                                      |                                                                                                                                        |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?                                                                         | 1                                      |                                                                                                                                        |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?                                                                                                                                                              | 1                                      |                                                                                                                                        |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?                                                                                                                                               | 1                                      |                                                                                                                                        |

For the purpose of this report, the following information has been provided:



**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year**

| <b>Capital Expenditure being Considered – Appraisal and Approval</b>                                                                                                                   | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m?                                                                                                                     | 3                                             |                                |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?                                                                       | 3                                             |                                |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m?                                                                                                                           | 3                                             |                                |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)                                                                  | 3                                             |                                |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?                           | 3                                             |                                |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?                                                                                             | N/A                                           |                                |
| 2.7 Were the NDFA consulted for projects costing more than €20m?                                                                                                                       | N/A                                           |                                |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | 2                                             |                                |
| 2.9 Was approval granted to proceed to tender?                                                                                                                                         | 3                                             |                                |
| 2.10 Were procurement rules complied with?                                                                                                                                             | 3                                             |                                |
| 2.11 Were State Aid rules checked for all supports?                                                                                                                                    | 3                                             |                                |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?                                                           | 3                                             |                                |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?                                                         | 3                                             |                                |
| 2.14 Have steps been put in place to gather performance indicator data?                                                                                                                | 2                                             |                                |

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**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year**

| Current Expenditure being Considered – Appraisal and Approval                                                                                                                                         | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------|
| 3.1 Were objectives clearly set out?                                                                                                                                                                  | 3                                      |                         |
| 3.2 Are objectives measurable in quantitative terms?                                                                                                                                                  | 3                                      |                         |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?                                                                                        | 2                                      |                         |
| 3.4 Was an appropriate appraisal method used?                                                                                                                                                         | 2                                      |                         |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?                                                                                       | N/A                                    |                         |
| 3.6 Did the business case include a section on piloting?                                                                                                                                              | N/A                                    |                         |
| 3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?       | N/A                                    |                         |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?                                                                                      | N/A                                    |                         |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?                                                                                                           | N/A                                    |                         |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?                                                                               | N/A                                    |                         |
| 3.11 Was the required approval granted?                                                                                                                                                               | 3                                      |                         |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?                                                                                                       | 1                                      |                         |
| 3.13 If outsourcing was involved were procurement rules complied with?                                                                                                                                | 3                                      |                         |
| 3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date? | 2                                      |                         |
| 3.15 Have steps been put in place to gather performance indicator data?                                                                                                                               | 2                                      |                         |



**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review**

| Incurring Capital Expenditure                                                                                                                                                                                                | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------|
| 4.1 Was a contract signed and was it in line with the Approval in Principle?                                                                                                                                                 | 3                                      |                         |
| 4.2 Did management boards/steering committees meet regularly as agreed?                                                                                                                                                      | 3                                      |                         |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation?                                                                                                                                                    | 3                                      |                         |
| 4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?                                                                        | 3                                      |                         |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?                                                                                                         | 3                                      |                         |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?                                                                                                                              | 2                                      |                         |
| 4.7 Did budgets have to be adjusted?                                                                                                                                                                                         | 2                                      |                         |
| 4.8 Were decisions on changes to budgets / time schedules made promptly?                                                                                                                                                     | 2                                      | Yes                     |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3                                      | Yes                     |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?                                                                          | 3                                      | Yes                     |
| 4.11 If costs increased was approval received from the Sanctioning Authority?                                                                                                                                                | 3                                      | Yes                     |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?                                  | Y                                      | Yes                     |

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Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	
5.2 Are outputs well defined?	3	
5.3 Are outputs quantified on a regular basis?	3	
5.4 Is there a method for monitoring efficiency on an on-going basis?	2	
5.5 Are outcomes well defined?	3	
5.6 Are outcomes quantified on a regular basis?	2	
5.7 Are unit costings compiled for performance monitoring?	2	
5.8 Are other data compiled to monitor performance?	2	
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	
<u>5.10 Has the organisation engaged in any other 'evaluation proofing' [1] of programmes/projects?</u>	2	

[1] Evaluation proofing involves checking to see if the required data is being collected so that when the time comes a programme/project can be subjected to a robust evaluation. If the data is not being collected, then a plan should be put in place to collect the appropriate indicators to allow for the completion of a robust evaluation down the line.

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**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued and/or evaluated during the year under review**

| <b>Capital Expenditure Recently Completed</b>                                                                                                                                               | <b>Self-Assessed Compliance Rating: 1 - 3</b> | <b>Comment/Action Required</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------|
| 6.1 How many post project reviews were completed in the year under review?                                                                                                                  | 0                                             |                                |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m?                                                                                                         | N/A                                           |                                |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | N/A                                           |                                |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?                                                   | 1                                             |                                |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?                                                        | 1                                             |                                |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)                                   | 2                                             |                                |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews?                                                                                                   | 2                                             |                                |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation?                                                                                           | 1                                             |                                |

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Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Notes:

❖ The scoring mechanism for the above checklists is as follows:

- Scope for significant improvements = a score of 1
- Compliant but with some improvement necessary = a score of 2
- Broadly compliant = a score of 3

❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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