



Comhairle Cathrach  
& Contae **Luimnígh**  

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**Limerick** City  
& County Council

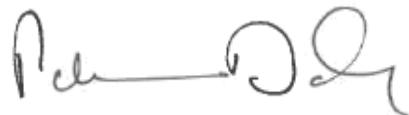
## **Public Spending Code- Quality Assurance Review 2020**

**Internal Audit**

**Limerick City & 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 Accounting Officer:**

**Dr. Pat Daly**

**Chief Executive**

**Limerick City & County Council**

**Date:** **27<sup>th</sup> May 2021**

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## Introduction

Circular 13/13 The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service- Standard Rules & Procedures<sup>1</sup> was issued in September 2013 implementing a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure.

In July 2019 the Public Spending Code was amended to update the central technical references and economic appraisal parameters in the Spending Code. In December 2019 the Public Spending Code was further amended as it applies to capital expenditure, updated the Guidelines for the use of PPPs and consolidated the Public Spending Code guidance on the website of the Department of Expenditure and Reform.

The requirements in the Public Spending Code (PSC) are based on employing good practices at all stages of the expenditure life cycle. Every organisation needs to assure itself that the expenditure practices it employs are of an acceptable standard, that it consistently maintains these standards and if there are deficiencies that they are identified and addressed. Departments and other public service organisations also need to assure themselves that the expenditure practices employed by organisations reporting to them and to whom they may provide funding are of an appropriate standard.

All Government Departments, Local Authorities, the Health Service Executive, public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. This Guidance Note, prepared and updated by the CCMA Finance Committee, discusses each stage of Quality Assurance requirements providing interpretations from a Local Government perspective.

This edition is the fourth version of the guidance and has been updated following agreement with DEPR on the contents and approach by Local Authorities. The primary changes in this version are:

- Reference to revised Project Lifestyle set out in the revised PSC
- Revisions in Capital Checklists No 2 and 6
- Replacement of Project Inventory to align with DPER version<sup>2</sup>

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<sup>1</sup> <https://publicspendingcode.per.gov.ie/wp-content/uploads/2013/09/Circular-13-13.pdf>

<sup>2</sup> <https://www.gov.ie/en/publication/public-spending-code/>

## Step 1- Project Inventory

This section details the Project Inventory drawn up by Finance Department in accordance with the guidance on the Quality Assurance process.

This inventory is divided between current and capital projects/ programmes and between three stages:

- ❖ Expenditure being considered
- ❖ Expenditure being incurred
- ❖ Expenditure that has recently ended/ Discontinued

For the 2020 inventory, the required treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- ❖ Where a capital grant scheme is 100% funded by Government Grant- Project Cost to be included under Capital Programme
- ❖ Where a Capital Grant Scheme is 100% funded by the Local Authority- Project Cost to be included under Capital Grant Scheme
- ❖ Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding- Project Cost to be included under Capital Programme with a note made for each element funded by own resources
- ❖ Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding- Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant

The inventory lists 183 projects across the three stages and cost categories with a total value of **€1,092,355,247**.

### Summary Table of 2020 Inventory - Included in Appendix A.

	Revenue Projects		Capital Grant Schemes & Capital Projects		Total Value of Inventory
Project Expenditure	No.	Value	No.	Value	
Being Considered	10	€28,443,426	54	€105,140,773	€134,753,533
Being Incurred	56	€853,502,182	59	€99,068,861	€946,673,468
Recently Ended	-	-	4	€6,200,005	€6,200,005
Totals	66	€881,945,608	117	€210,409,639	€1,092,355,247

## Step 2- Published Procurements in excess of €10 million

Limerick City & County Council has one project with a procurement value exceeding €10 million for the financial year 2020.

Project Details	
Year:	2020
Parent Department:	Transport Infrastructure Ireland
Name of Contracting Body:	Limerick City and County Council
Name of Project/Description:	N/M20 Cork to Limerick Road Improvement Scheme Phases 1 to 4
Procurement Details	
Advertisement Date:	23/04/2018
Tender Advertised in:	E-tenders & OJEU
Awarded to:	J.B Barry Transportation Ltd. (with Sweco UK & WSP UK as sub-consultants)
EU Contract Award Notice Date:	08/05/2019
Contract Price:	€12,349,978.00 (excluding VAT)
Progress	
Start Date:	March 2019
Expected Date of Completion per Contract:	March 2024
Spend in Year under Review (2020):	€2,628,265.72
Cumulative Spend to End of Year (2020):	€4,035,513.62
Projected Final Cost:	€12,349,978.00 (excluding VAT)
Value of Contract Variations:	Nil
Date of Completion:	March 2024
Outputs	
Expected Output on Completion	Up to Phase 4 (preparation of statutory documentation and submission of application and CPO to An Bord Pleanala for approval)
Output Achieved to date	Completed Phase 1 and Currently at Phase 2

Listed below is the link to procurement information on Limerick City & County Council website.

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

## Step 3- Checklists

There are seven Checklists and the purpose if the checklists is to provide a self-assessment overview of how compliant Limerick City and County Council has been with the Public Spending Code.

Seven Checklists;

- ❖ Checklist 1: General Obligations Not Specific to Individual Projects/ Programmes
- ❖ Checklist 2: Capital Expenditure Being Considered- Appraisal and Approval
- ❖ Checklist 3: Current Expenditure Being Considered- Appraisal and Approval
- ❖ Checklist 4: Incurring Capital Expenditure
- ❖ Checklist 5: Incurring Current Expenditure
- ❖ Checklist 6: Capital Expenditure Recently Completed
- ❖ Checklist 7: Current Expenditure the
  - (i) Reached the end of its planned timeframe or
  - (ii) Was discontinued

A full set of checklists 1-7 was completed by Limerick City & County Council can be found in Appendix B.

## Step 4. In-Depth Checks<sup>3</sup>

Step 4 looks at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and/ or Implementation stages to make a judgment on whether the work was of an acceptable standard and that they are in compliance with the Public Spending Code.

The value of the projects selected for in depth review each year must follow the criteria set out below:

- ❖ **Capital Projects:** Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory
- ❖ **Revenue Projects:** Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory

These minimums can be achieved over a three-year period which means that the value of the capital projects selected this year should bring the total over the period 2019 to 2021 to at least 15% of the total capital and to 3% of the total revenue project inventory value.

The same projects should not be selected more than once in a three-year period unless it is a follow up to a serious deficiency discovered previously.

Internal Audit unit carried out an in-depth check of three projects from the Project Inventory with a combined project budget of **€3,889,102** and can be found in Appendix C.

QA Year under review	Total Project Inventory	Total Capital Project Inventory	Total Revenue Project Inventory	Value of Capital Projects selected for In-depth review	Value of Revenue Projects selected for In-depth review	% of Projects Selected of Total Revenue Inventory	% of Projects Selected of Total Capital Inventory
	€b	€m	€m	€m	€m	%	%
2019	<b>1,758,978,073</b>	<b>1,001,337,058</b>	<b>757,641,014</b>	<b>57,000,000</b>	<b>21,012,274</b>	<b>2.77</b>	<b>5.69</b>
2020	<b>1,092,355,247</b>	<b>210,409,639</b>	<b>881,945,608*</b>	<b>3,889,102</b>	–	–	<b>1.8</b>
<b>Total over 3 years</b>							

\*Includes 604,000,000 HAP Shared Service for 31 Local Authorities

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<sup>3</sup> Public Spending Code (PSC) Quality Assurance Requirements a Guidance Note for the Local Government Sector Version 4

The approach was taken to randomly select a number of projects from the inventory. Having regard to the various stages of the life cycle and the values of projects listed and the business areas of Limerick City and County Council, in order to have in as far as possible a good range of project types and size for review.

The following represents a summary of the findings of the In-Depth Checks:

	<b>1.</b> <b>N20 Ballymacroary to Howardstown Road Improvement Scheme</b>	<b>2.</b> <b>Refurbishment Cappamore Fire Station</b>	<b>3.</b> <b>Junction at Plassey rd.</b>
Compliance with Procurement Process	✓	✓	✓
Expenditure Corresponds with Plans and Progress	✓	✓	✓
Legislation and Statutory Requirements Complied with	✓	✓	✓
Project team has maintained Extensive Documentation on all Aspects of the Project	✓	X	X
Satisfactory Compliance with the Public Spending Code	✓	✓	✓

## Conclusion

This report sets out all the requirements of the Quality Assurance process of the Public Spending Code.

In summary,

- ❖ A Project Inventory has been completed by Limerick City & County Council for 2020
- ❖ Limerick City & County Council has one project with a procurement value exceeding €10 million for the financial year 2020
- ❖ The 7 compliance checklists were compiled under the terms of the Public Spending Code. These checklists indicate that there is a satisfactory level of compliance with the Public Spending Code. As part of this process no serious concerns were raised of non-compliance with the Public Spending Code, however there are areas which need improvement
- ❖ An in-depth review of a sample of projects has been completed and can be found in Appendix C.
- ❖ This report has been prepared which sets out the Quality Assurance requirements of the Public Spending code and will be published on [www.Limerick.ie](http://www.Limerick.ie) on 28<sup>th</sup> May 2021.

Internal Audit noted overall the Quality Assurance process has provided Management of Limerick City & County Council with satisfactory assurance that the requirements of the Public Spending Code are being broadly complied with, but has identified some areas where compliance with the Public Spending Code requirements could be strengthened and improved. Internal Audit would advise all Directorates to review these areas and identify and implement improvements in its processes.

Internal Audit has identified the following areas for improvements:

### Low Value Purchase (LVP) Cards:

Each approver is ultimately responsible for the LVP spend by their staff.

Internal Audit completes regular compliance checks on expenditure, and has reported LVP cards have been used to circumvent procurement.

Directorates should undertake reviews of LVP expenditure, to establish if an area is spending sums that would warrant completion of a procurement competition by virtue of the total spend or the value attained.

Limerick City and County Council LVP spend 2020 €1,073,751.84.

Recommendation	Owner	Implementation Date
LVP expenditure reviews	Directors of Service	Q3 2021

### Returns:

The Public Spending Code is an annual obligatory report due to NOAC. It requires a whole organisation approach to complete the required reviews. Internal Audit noted a lack of engagement with some Senior Staff in replying speedily to the Finance Section and Internal Audit queries.

Recommendation	Owner	Implementation Date
PSC Return to be included on Annual Work Programmes	Directors of Service	2022 Work Plans

### Project Management System/ LITE Programme:

Within the 2018 Public Spending Code Report, Internal Audit had reviewed the Project Management System & LITE Programme and supported the adoption of these systems in LCCC. It noted the benefits of using these systems in providing robust controls and monitoring of projects throughout the organisation.

Internal Audit expects when both programmes will be used throughout the entire organisation the following benefits:

- ❖ Centralised programme for documentation
- ❖ Reviewing and approving content easier
- ❖ Collaboration between strategic Directorate and Project Manager
- ❖ Easily searchable repository

It was noted through the in-depth reviews in Design and Delivery projects:

- ❖ Information from a housing project was mis-filed on Fire Station Refurbishment Upgrade
- ❖ Documentation file for Junction at Plassey road was duplicated, mismatched and disorganised
- ❖ D&D requested the Fire Service to complete ground surveys, they received the survey reports but never requested the back-up documentation

Project managers are responsible for the delivery of projects and must ensure they have all accurate documentation on file.

Recommendation	Owner	Implementation Date
Review Project files and standardise the documentation	Directors of Service Design & Delivery	Immediate

### Requisitioning/ Contract Documentation:

Within the 2019 Public Spending Code Report, Internal Audit had noted issues with requisitioning and framework/ contract documentation. It gave assurance it would undertake an Audit of Third Party Contract Management, to further review the controls in place concerning the management of contracts and third parties.

Internal Audit welcome the Head of Finance's decision to establish a centralised requisition approval unit under the Procurement Officer. Further developments include:

- ❖ Each Directorate will maintain and review a contract register including contracts/ frameworks due to expire,
- ❖ Review into Project Management system to assess if it can hold contract database
- ❖ Increase in Training opportunities for relevant staff
- ❖ Update to Procurement Policy
- ❖ Mis-Match reports issued quarterly to Management Team

### Operating Model:

Internal Audit welcomes the Chief Executive decision to update Limerick City & County Council's operating model.

## Appendix- A

# 2020 Project Inventory

## Limerick City & County Council- Quality Assurance Review 2020

Expenditure being Considered - Greater than €0.5m (Capital and Current)								
Job Code - (Insert if new project)	Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
	<b>Housing &amp; Building</b>							
	A01 Maintenance/Improvement of LA Housing Units		€ 534,368	€ -	€ -	2021	€ 534,368	
	A05 Administration of Homeless Service		€ 1,730,961	€ -	€ -	2021	€ 1,730,961	
	A07 RAS and Leasing Programme		€ 1,880,759	€ -	€ -	2021	€ 1,880,759	
	A12 HAP Programme		€ 17,352,270	€ -	€ -	2021	€ 17,352,270	
10101037	Construction - Convent Street Refurbishment			€ 1,455,033.00	€		€ 1,432,960.20	
10104051	CAS Construction - Mallow Street			€ 700,000.00	€		€ 2,838,664.00	
10105009	CAS Construction - Mirth Housing, Thomondgate (18 Units)			€ 1,000,000.00	€		€ 3,702,525.00	Mirth not on site for Main Contract yet. However, enabling works contract complete.
10108041	CAS Construction - Towerfield Crescent, Croom (13 units)			€ 1,000,000.00	€		€ 3,882,051.00	Towerfield not on site yet.
10151505	Environmental & Small Capital Works - Regeneration			€ 6,000,000.00	€	2023	€ 854,593.00	
101H034C	Construction - Clare Street (6 Units)			€ 900,000.00	€	31/12/2022	€ 1,668,660.00	
101H043C	Construction - Deepark Adare (30 units)			€ 3,000,000.00	€	18/04/2024	€ 5,250,207.00	
Consolidated	Thermal Upgrade Programme - Regeneration			€ 2,584,605.04	€	to complete - 2023	€ 25,974,207.95	
101H038C	Economic Intervention Grants - Regeneration			€ 1,000,000.00	€	to complete - 2023	€ 1,000,000.00	all grants charged to 101H008C
10100195	Construction - Gough Place, Rosbrien (17 Units)			€ 2,000,000.00	€	10/05/2022	€ 4,746,185.79	
10100196	Construction - St Patrick's Villas, Castleconnell (4 Units)			€ 700,000.00	€	09/08/2021	€ 1,018,267.00	
10100264	Construction - Knocklong (12 units)			€ 1,500,000.00	€	07/08/2023	€ 1,759,300.00	
10100269	Construction - Barnakyle, Patrickswell (24 units)			€ 3,500,000.00	€	08/07/2021	€ 5,058,459.00	
10100271	Construction - Colbert Terrace, Abbeyfeale (4 units)			€ 1,000,000.00	€	24/01/2023	€ 1,494,164.50	
10105040	Construction - Towerfield Crescent, Croom (3 Units)			€ 500,000.00	€	Not received from Section	€ 667,035.00	
Consolidated	Construction - CALP Projected Projects			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Construction - Community Centre Buildings			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Aquisitions - General			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Acquisitions - Turnkey			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Acquisitions - Part V			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Acquisitions - Buy and Renew			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Acquisitions - CAS			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Acquisitions - CALF Projected			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Acquisitions - Strategic Purchases			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Refurbishment - Derelicts			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Refurbishment - Voids			€ 2,000,000.00	€	Multiple completion dates		
Consolidated	Planned Maintenance Programme		€ 2,000,000.00	€	2,000,000.00	Multiple completion dates		
Consolidated	Construction- Energy Efficiency Programme			€ 2,000,000.00	€	Multiple completion dates		
NEW	Land Activation - Serviced Sites Fund Round 2			€ 11,000.00	€ 89,000.00	Not received from Section		
Consolidated	Construction - Traveller Accommodation				€ 2,000,000.00	Multiple completion dates		
Consolidated	Refurbishment - HAGs, MAGs and HAOPs			€ 400,000.00	€ 1,600,000.00	Multiple completion dates		
Consolidated	Refurbishment - Disabled Person Grants (DPG's)			€ 200,000.00	€ 1,800,000.00	Multiple completion dates		
	<b>Road Transportation and Safety</b>							
	B01 NP Road - Maintenance and Improvement		€ 518,000	€ -	€ -	2021		
	B03 Regional Road - Maintenance and Improvement		€ 2,558,550	€ -	€ -	2021		
	B04 Local Road - Maintenance and Improvement		€ 1,521,389	€ -	€ -	2021		
20881248	Coonagh Knockalishen Distributor Road			€ 15,000,000.00	€	31/04/2024	€ 24,330,348.38	Contractor appointed March 21 for main construction contract.
20108001	Castletroy Urban Greenway			€ 1,200,000.00	€	30/06/2021	€ 1,190,939.00	Construction currently under due for completion in 2021
20161011	LED Public Lighting Improvement Works		€ 1,833,333.00	€ 166,667.00	€	not provided by section		
20200027	O'Connell Street Urban Renewal			€ 3,000,000.00	€	30/04/2022	€ 9,700,000.00	Main contractor appointed and works underway. Due for completion early 2021
20200075	Metropolitan Depot (New Central Depot)			€ 695,554.55	€ 54,445.45	30/06/2022	€ 1,225,000.00	Ongoing discussions between various directorates
20200018	Abbeyfeale Centre Traffic Management			€ 500,000.00	€ 1,000,000.00	31/12/2023	€ 773,703.00	On-going design stage. Funding sought under the RRDF programme, awaiting outcome.

## Limerick City & County Council- Quality Assurance Review 2020

20205004	Milford Road Plassey Park Rd Junction Improvements			€ 187,500.00	€ 562,500.00	31/12/2021	€ 1,445,610.00	Part VIII planning approved. Ground investigation contract to commence Q2 21. Detailed design commenced. Construction due to start Sept 21
20207001	Park Road Bridge Replacement			€ 1,050,000.00	€ 750,000.00	31/12/2021	€ 750,000.00	Currently with ABP awaiting decision on EIAR.
20231202	UL/City Centre Bus Corridor			€ 500,000.00	€ 692,128.00	31/12/2021	€ 692,128.00	EIAR application due to go ABP Q4
20203002	Golf Links Road and Ballysimon Road Upgrade (O'Shea's Pub)			€ 500,000.00	€ 890,000.00	31/12/2021	€ 890,000.00	CPO planning
	<b>Water Services</b>							
33460001	C05 Admin of Group and Private Installations	€ 700,938	€ -	€ -	€ 700,938.00	2021	€ 700,938.00	
	<b>Development Management</b>				€ 550,000.00	Multiple completion dates	€ 550,000.00	
	D09 Economic Development and Promotion				€ 3,705,500.00	2021	€ 871,026.23	
Consolidated	Upgrade of Laneways in Georgian City Centre				€ 1,603,751.00	not provided by section		
40341017	LEADER Programme 2014-2020							
Consolidated	Kings Island/Nicholas Street Enhancement			€ 261,218.00				
Consolidated	Town & Village Renewal Scheme				€ 2,000,000.00	Multiple completion dates		
Consolidated	CLAR Programme				€ 2,000,000.00	Multiple completion dates		
Consolidated	Community Enhancement Programme				€ 2,000,000.00	Multiple completion dates		
	<b>Environmental Services</b>							
Consolidated	Burial Ground Improvements City & County			€ 2,000,000.00				
	<b>Recreation and Amenity</b>							
	Agriculture, Education, Health and Welfare							
	<b>Miscellaneous Services</b>							
	H03 Administration of Rates	€ 775,164				2021	€ 775,164.40	
Consolidated	Leisure Facilities City and County			€ 700,000.00	€ 1,300,000.00	multiple completion dates		
Consolidated	Outdoor Recreational Infrastructural Scheme				€ 2,000,000.00	multiple completion dates		
80881899	Corporate Building Works							Funding code for various capital codes for Corporate Building Projects - all less than €0.5m each. Some transfers of less than €0.5m each to various capital codes for different Corporate Building Projects
40501024	City XChange Project	H2020 Smart Cities Project		€ 2,500,000.00		Corporate Building Projects ongoing - estimate Q4 2024	Estimate €2,500,000	
					€ 500,000.00	Oct-2023	€ 1,785,600.00	100% Funded. Grant agreement No.824260

## Limerick City & County Council- Quality Assurance Review 2020

Expenditure being Incurred - Greater than €0.5m (Capital and Current)									
Job Code	Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
	<b>Housing &amp; Building</b>								
A01	Maintenance/Improvement of LA Housing Units		€ 14,041,499.36	€ -	€ -	2021	€ 14,041,499	€ -	-
A02	Housing Assessment, Allocation and Transfer		€ 906,120.54	€ -	€ -	2021	€ 906,121	€ -	-
A03	Housing Rent and Tenant Purchase Administration		€ 1,409,288.42	€ -	€ -	2021	€ 1,409,288	€ -	-
A04	Housing Community Development Support		€ 769,891.89	€ -	€ -	2021	€ 769,892	€ -	-
A05	Administration of Homeless Service		€ 8,430,569.72	€ -	€ -	2021	€ 8,430,570	€ -	-
A06	Support to Housing Capital Prog.		€ 3,340,335.23	€ -	€ -	2021	€ 3,340,335	€ -	-
A07	RAS and Leasing Programme		€ 13,991,333.35	€ -	€ -	2021	€ 13,991,333	€ -	-
A08	Housing Loans		€ 751,738.01	€ -	€ -	2021	€ 751,738	€ -	-
A09	Housing Grants		€ 1,038,856.39	€ -	€ -	2021	€ 1,038,856	€ -	-
A11	Agency & Recoupable Services		€ 2,353,816.13	€ -	€ -	2021	€ 2,353,816	€ -	-
A12	HAP Programme		€ 604,831,161.99	€ -	€ -	2021	€ 604,831,162	€ -	-
10100261	Capital Old Christians Site Rathbane (34Units)	Construction of 34 Units	€ 6,515,262.34	€ 30/05/2022	€ 6,693,312	€ 9,848,596			
10101042	Energy Efficiency 21019 Phase 2 (Circular 08/2019)		€ 4,527,114.00	not provided by section	€ 4,527,114	€ 5,830,513			
101H008C	REGEN Social Intervention Grants		€ 3,075,582.09	not provided by section	€ 27,106,803	€ 28,664,608			
101HD42C	Clonmacken Construction	Construction of 43 Units	€ 2,205,424.34	01/06/2023	€ 3,262,345	€ 9,601,696			
10100171	SHIP - Wallers Well Phase 2	Construction of 13 Units	€ 2,057,737.97	02/10/2022	€ 3,709,141	€ 3,701,865			
10100181	Cap. SHIP Mulgrave Street (10 Units) - Brannigan Site	Construction of 14 Units	€ 1,887,877.71	02/04/2022	€ 2,523,046	€ 3,990,858			
10100263	Capital Lower Careys Road (11Units)	Construction of 11 Units	€ 1,592,975.96	29/01/2022	€ 1,807,449	€ 2,897,150			
10105036	Phase 2B Clondrinagh Halting Site N13-70-71	Construction of 11 Units	€ 1,502,455.28	31/08/2021	€ 1,760,542	€ 1,949,929			
10101057	SPOC 2020		€ 1,328,944.70	multiple completion dates	€ 1,328,945	€ 1,497,644			
10331176	MET MAGS HAGS (80% DoE Funded)	House Imp	€ 1,115,199.52	31/12/2021	€ 10,068,738	€ 10,539,734			
10100293	regen - St marys park Small Capital & environmental Works		€ 1,020,931.07	not provided by section	€ 3,229,016	€ 3,455,977			
10105164	Voids 2020 - 65 Units		€ 960,998.55	not provided by section	€ 960,999	€ 1,175,000			
10101056	Covid 19 Emergency Voids for Homeless or Vulnerable Households		€ 951,000.16	not provided by section	€ 951,000	€ 1,523,210			
10100291	Regen - Moyross Small Capital & Environmental Works		€ 868,563.18	not provided by section	€ 4,417,918	€ 4,630,000			
101HD007C	REGEN Refurbishment & Remodelling		€ 858,714.17	not provided by section	€ 29,625,792	€ 31,160,962			
101HD44C	Hospital Construction Social Housing	Construction of 20 Units	€ 760,665.73	24/02/2023	€ 1,093,696	€ 5,636,122			
10101055	Capital - New Builds Pilot Project - SPOC Fund only		€ 750,000.00	not provided by section	€ 750,000	€ 750,000			
101HD041C	Licheen Park Construction - Patrickswell	Construction of 16 Units	€ 746,175.92	30/04/2021	€ 4,110,275	€ 4,310,429			
10141199	REGEN CCTV		€ 698,077.68	not provided by section	€ 4,904,798	€ 4,932,647			
10100199	St Patricks Villas Castleconnell	Construction of 4 Units	€ 639,298.06	30/08/2021	€ 893,968	€ 1,018,267			
10331177	Cap - METRO DISABLED PERSONS GRANTS - (90% DoE Funded)	House Imp	€ 602,009.84	31/12/2021	€ 6,779,488	€ 6,883,878			
10105043	Capital - Voids 2019 Metro Area (28 Units)		€ 538,262.75	not provided by section	€ 779,002	€ 814,503			
101F003C	CK MAGS HAGS (80% DoE Funded)	House Imp	€ 537,919.60	31/12/2021	€ 2,997,632	€ 2,912,675			
101HD34C	Construction - Clare Street (7 Units)	Construction of 7 Units	€ 900,000.00	01/07/2023	€ 1,668,660.00	€ 2,404,122.00	Added to listing by D&D		
101HD43C	Construction - Deepark Adare (31 units)	Construction of 31 Units	€ 3,000,000.00	20/10/2023	€ 5,250,000.00	€ 8,652,608.00	Added to listing by D&D		
10100195	Construction - Gough Place, Rosbrien (17 Units)	Construction of 17 Units	€ 2,000,000.00	17/12/2022	€ 4,746,185.79	€ 5,274,796.24	Added to listing by D&D		
10100264	Construction - Knocklong (12 units)	Construction of 12 Units	€ 1,500,000.00	03/01/2023	€ 1,759,300.00	€ 3,102,956.08	Added to listing by D&D		
10100269	Construction - Barnalyke, Patrickswell (24 units)	Construction of 24 Units	€ 3,500,000.00	15/03/2023	€ 5,058,459.00	€ 5,058,459.35	Added to listing by D&D		
10100271	Construction - Colbitt Terrace, Abbeyfeale (4 units)	Construction of 4 Units	€ 1,000,000.00	25/12/2022	€ 1,494,164.50	€ 1,494,164.50	Added to listing by D&D		
	<b>Road Transportation and Safety</b>								
B01	NP Road - Maintenance and Improvement		€ 2,550,100.05		2020	€ 2,550,100	€ -		
B02	NS Road - Maintenance and Improvement		€ 749,480.39		2020	€ 749,480	€ -		
B03	Regional Road - Maintenance and Improvement		€ 13,582,850.48		2020	€ 13,582,850	€ -		
B04	Local Road - Maintenance and Improvement		€ 23,033,503.32		2020	€ 23,033,503	€ -		
B05	Public Lighting		€ 3,560,226.59		2020	€ 3,560,227	€ -		
B06	Traffic Management Improvement		€ 1,555,104.49		2020	€ 1,555,104			
B07	Road Safety Engineering Improvement		€ 1,055,805.20		2020	€ 1,055,805			
B08	Road Safety Promotion/Education		€ 737,588.03		2020	€ 737,588			
B09	Car Parking		€ 1,363,370.32		2020	€ 1,363,370			
B10	Support to Roads Capital Prog.		€ 1,061,189.45		2020	€ 1,061,189			
B11	Agency & Recoupable Services		€ 1,525,927.78		2020	€ 1,525,928			
20200066	Capital N/ M20 Cork to Limerick Scheme		€ 3,135,117.30		2027	€ 5,684,384	€ 6,767,000	Up to Phase 4	
20200028	DF16 Croom Distributor Road	New Road	€ 1,823,328.25	30/01/2021	€ 2,945,774	€ 3,852,477			
20200095	RDO - Newcastle West Relief Road		€ 750,000.00		2023	€ 950,000.00		Up to Phase 4	
20200096	RDO - Abbeyfeale Relief Road		€ 750,000.00		2023	€ 950,000.00		Up to Phase 4	
20200103	RDO - N69 Court Cross Bolane Pavement Scheme		€ 1,450,000.00		2021	€ 1,489,827.50		Includes construction costs	
202H001C	RDO - Foynes to Limerick Road Improvement Scheme		€ 3,000,000.00		2023	€ 8,000,000.00	€ 3,852,477	Up to Phase 5	
Consolidated	RDO - General Expenditure		€ 2,000,000.00	Multiple completion dates				General Expenditure includes staff salaries and travel. This expenditure is ongoing.	
20200105	Capital - N69 Kilcornan Traffic Calming	Road Improvements	€ 1,664,251.71	not provided by section	€ 1,737,533	€ 2,030,000.00			
20200002	Kings Island Flood Relief Scheme	Flood Relief Scheme	€ 830,970.88	30/12/2023	€ 4,898,980	€ 26,000,000.39			
20300010	Capital - LIHAF Munget Link Streets	Link Roads	€ 759,999.92	30/12/2024	€ 3,056,279	€ 3,150,000.00			

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20200076	NTA Parnell Street Phase 3 (Davis St to Roches St) amended to Parnell Street to Wickham Street LCC/17/0001			€ 705,222.49	31/01/2021	€ 3,889,829	€3,889,828.66	
20881248	Coonagh Knockalishen Distributor Road			€ 15,000,000.00	31/04/2024	€ 24,330,348.38		Added to listing by D&D
20108001	Castletroy Urban Greenway			€ 1,200,000.00	30/06/2021	€ 190,939.00		Added to listing by D&D
20200027	O'Connell Street Urban Renewal			€ 3,000,000.00	30/04/2022	€ 9,700,000.00		Added to listing by D&D
20200075	Metropolitan Depot (New Central Depot)			€ 695,554.55	€ 54,445.45	30/06/2022	€ 1,225,000.00	Added to listing by D&D
20200018	Abbeyfeale Centre Traffic Management			€ 500,000.00	€ 1,000,000.00	31/12/2023	€ 773,703.00	Added to listing by D&D
20207001	Park Road Bridge Replacement			€ 1,050,000.00	31/12/2021	€ 750,000.00		Added to listing by D&D
20231202	UL/City Centre Bus Corridor			€ 500,000.00	31/12/2021	€ 492,128.00		Added to listing by D&D
20203002	Golf Link Road and Ballysimon Road Upgrade (O'Shea's Pub)			€ 500,000.00	31/12/2021	€ 890,000.00		Added to listing by D&D
<b>Water Services</b>								
	CD1 Water Supply			€ 7,757,014.90		2020	€ 7,757,015	
	CD2 Waste Water Treatment			€ 3,300,134.73		2020	€ 3,300,135	
	CD5 Admin of Group and Private Installations			€ 1,956,411.83		2020	€ 1,956,412	
<b>Development Management</b>								
	D01 Forward Planning			€ 1,437,379.64		2020	€ 1,437,380	
	D02 Development Management			€ 2,347,702.10		2020	€ 2,347,702	
	D03 Enforcement			€ 778,955.55		2020	€ 778,956	
	D05 Tourism Development and Promotion			€ 2,086,134.84		2020	€ 2,086,135	
	D06 Community and Enterprise Function			€ 1,148,679.43		2020	€ 1,148,679	
	D09 Economic Development and Promotion			€ 33,874,897.96		2020	€ 33,874,898	
	D10 Property Management			€ 1,395,289.44		2020	€ 1,395,289	
	D12 Agency & Recoupable Services			€ 2,456,700.90		2020	€ 2,456,701	
40101009	Mungret college Re Development			€ 3,652,212.56	Complete 2021	€ 3,661,387	€ 3,824,447	
41360905	Capital - Great Southern Greenway (formerly DevFund Great Southern Trail)			€ 3,098,623.00	Complete Oct 2021	€ 6,353,799	€ 7,500,000	
I0101007 40101011 Opera Site Masterplan					Complete 2021 - moving to on site expenditure	€ 19,321,153	€ 20,102,904	
40101010	Capital - Decanting Costs Opera			€ 790,215.00		2024	€ 685,473	€ 3,768,000
I0101008 40103006 Masterplan Mungret College SLA1				€ 577,501.00	Masterplan to complete in 2024	€ 1,994,721	€ 2,810,000	payments to L2030 for the development of Mungret College Masterplan
<b>Environmental Services</b>								
	E02 Recovery & Recycling Facilities Operations			€ 591,521.42		2020	€ 591,521	
	E03 Litter Management			€ 892,762.95		2020	€ 892,763	
	E06 Street Cleaning			€ 5,224,703.79		2020	€ 5,224,704	
	E07 Waste Regulations, Monitoring and Enforcement			€ 651,076.11		2020	€ 651,076	
	E08 Waste Management Planning			€ 1,450,697.64		2020	€ 1,450,698	
	E09 Maintenance of Burial Grounds			€ 1,365,126.46		2020	€ 1,365,126	
	E10 Safety of Structures and Places			€ 542,256.75		2020	€ 542,257	
	E11 Operation of Fire Service			€ 16,705,801.30		2020	€ 16,705,801	
	E12 Fire Prevention			€ 651,770.09		2020	€ 651,770	
	E13 Water Quality, Air and Noise Pollution			€ 898,387.41		2020	€ 898,387	
	E14 Agency & Recoupable Services			€ 3,778,897.50		2020	€ 3,778,898	
	E15 Climate Change and Flooding			€ 975,013.24		2020	€ 975,013	
SO4H002C	Capital MRCC STATION END							% grant aided
SO410100	Capital Fire Service Training Centre Site at Kilmallock			€ 951,930.51	2023	€ 10,049,868	€ 11,063,350	Change name to Capital Fire Service Training Centre Site
SO401004	Upkeep of Mulgrave Street Fire Station			€ 534,496.63	2024	€ 569,347	€ 865,000	Project being delivered by Design & Delivery
SO410101	Capital MRCC National Command Control & Communications System			€ 350,000.00	€ -	€ -	€ 1,200,000	
<b>Recreation and Amenity</b>								
	F01 Leisure Facilities Operations			€ 920,880.56		2020	€ 920,881	
	F02 Operation of Library and Archival Service			€ 6,169,473.91		2020	€ 6,169,474	

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F03 Outdoor Leisure Areas Operations	€ 3,490,552.21			2020	€ 3,490,552		
F04 Community Sport and Recreational Development	€ 518,063.36			2020	€ 518,063		
F05 Operation of Arts Programme	€ 3,051,617.13			2020	€ 3,051,617		
<b>Agriculture, Education, Health and Welfare</b>							
G04 Veterinary Service	€ 919,338.57			2020	€ 919,339		
<b>Miscellaneous Services</b>							
H01 Profit/Loss Machinery Account	€ 842,995.33			2020	€ 842,995		
H03 Administration of Rates	€ 30,434,097.73			2020	€ 30,434,098		
H09 Local Representation/Civic Leadership	€ 1,692,209.08			2020	€ 1,692,209		
H10 Motor Taxation	€ 832,411.65			2020	€ 832,412		
H11 Agency & Recoupable Services	€ 1,066,375.05			2020	€ 1,066,375		
80200001 Capital Replacement Plant		€ 1,463,639.97		Multiple dates		€ 3,267,741	
80100009 Newcastle West Athletics Hub		€ 414,706.00	€ 853,509.00	30/06/2022	€ 3,021,920		Added to listing by D&D
Construction of Athletics track							

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)								
Job Code - (Insert if new project)	Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant )	Capital Expenditure Amount in Reference Year (Grant )	Project/Programme Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
	<b>Housing &amp; Building</b>							
10100260	Capital Kileely Road (5 Units)			€ 596,429.96	01/11/2020	€ 1,440,948.00		
	Woodlawn Park, Ballysimon Road, Limerick							
10104166	10104166	SHIP CONSTRUCTION TURNKEY		€ -	€ 2,566,237.00	31/12/2019	€ 2,566,237.00	Construction completed 2019 funds paid 2020
10100259	Montpelier (12 units)			€ 1,400,000.00			€ 1,830,500.00	
	CALF-Baunacloka Heights,Mungret Gate – CHI							
10108070	10108070	Calf project		€ -	€ 2,810,071.00	12/01/2020	€ 2,810,071.00	

## Appendix- B

# Quality Assurance Checks

**Limerick City & County Council- Quality Assurance Review 2020**

**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
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Procurement portal is accessible to all staff & updated on an on-going basis, available on Council's Intranet page
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Information sessions available to staff
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	N/A	PSC has not been adapted
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes on relevant projects
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Recommendations have been disseminated to appropriate sections
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Internal Audit following up
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 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 Internal Auditor
Q 1.9	Is there a process in place to plan for ex post evaluations? 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.	2	Process currently under way for implementation of PPR on all projects
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	15	Process currently under way for implementation of PPR on all projects
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Process currently under way for implementation of PPR on all projects
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Process currently under way for implementation of PPR on all projects

**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</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?  Have steps been put in place to gather performance indicator data?	2	Performance indicators are defined at project level
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Business cases for new projects are prepared for assessed by Central Government
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Projects are scrutinised through the Capital Works Management Framework review processes

Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Experience on previous projects informs the approach on new projects
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No Projects Applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Business cases for new projects are prepared and assessed by Central Government
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Ongoing training with staff
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	In line with CWMF
Q 2.15	Were State Aid rules checked for all support?	3	Yes where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	On-Going discussions with Approving Authority
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	On-Going discussions with Approving Authority
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No Projects Applicable

**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
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Business case prepared where applicable
Q 3.4	Was an appropriate appraisal method used?	2	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Projects included on inventory over 20m are a consolidated figure for area. No 1 contract is over 20m.
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	No Pilot scheme undertaken 2020
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No Pilot scheme undertaken 2020
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No Pilot scheme undertaken 2020
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No Pilot scheme undertaken 2020
Q 3.11	Was the required approval granted?	3	Included in budget process
Q 3.12	Has a sunset clause been set?	1	Process currently underway for implementation of analysis system
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 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	Process currently underway for implementation of analysis system
Q 3.15	Have steps been put in place to gather performance indicator data?	2	Process currently underway for implementation of analysis system

**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
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 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	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Typically all within time and budget
Q 4.7	Did budgets have to be adjusted?	2	Adjusted as required
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 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

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

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

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	4	Process currently under way for implementation of PPR on all projects
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	1	Experience gained on other projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	Process currently under way for implementation of PPR on all projects
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Process currently under way for implementation of PPR on all projects
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Process currently under way for implementation of PPR on all projects
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**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.**

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