



**Comhairle Chontae na Gaillimhe**  
**Galway County Council**



# QUALITY ASSURANCE REPORT

FOR 2021

Submitted to the National Oversight and Audit Commission  
in compliance with the Public Spending Code

Document Control Sheet

<b>Local Authority</b>	<b>Galway County Council</b>
<b>Department</b>	Finance
<b>Section</b>	Procurement
<b>Document Title</b>	Quality Assurance Report for 2021

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Certification

This Quality Assurance Report reflects Galway County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

  
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 Jim Cullen  
 Chief Executive

Galway County Council  
 Date: 27th May 2022

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## Introduction

The [Public Spending Code \(PSC\)](#) was developed by the Department of Public Expenditure and Reform (D/PER) and it applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to D/PER, the PSC brings together, in one place, details of the obligations of those responsible for spending public money. As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements in Part A04 of the PSC and that their reports should be submitted to the [National Oversight and Audit Commission](#) for incorporation in a composite report for the local government sector.

Galway County Council has completed this Quality Assurance (QA) Report as part of its ongoing compliance with the PSC, which aims to ensure that the State achieves value for money in the use of public funds.

The report presents the results of each of the 5 steps of the QA process, as set out below, and aims to gauge the extent to which the Council is meeting the obligations set out in the Public Spending Code.

The Guidance Note<sup>1</sup> issued to the Local Government Sector by the Finance Committee of the County and City Management Association has been used to complete the QA process in Galway County Council.

### Quality Assurance Reporting

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations.

This new obligation involves a 5-step process as follows:

**Step 1** - Draw up inventories of projects/programmes at the different stages of the Project Life Cycle. The person responsible for the Quality Assurance process should be satisfied that they have a full and complete inventory.

**Step 2** - The Organisation should publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A new project may become a “project PSC – Quality Assurance Requirement (Guidance Note for Local Authorities) Version 4 Page | 6 in progress” during the year under review if the procurement process is completed and a contract is signed.

**Step 3** - Complete the 7 checklists contained in the PSC. Only one of each checklist per Department/Agency/Local Authority is required. Checklists are not required for each project/programme. The QA process for verifying the accuracy of responses on the checklist is based on a sample of projects/programmes and is Step 4 of the process.

**Step 4** - Carry out a more in-depth check on a small number of selected projects/programmes.

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<sup>1</sup> Public Spending Code (PSC) Quality Assurance Requirements: A Guidance Note for the Local Government Sector, Version 4

**Step 5** - Complete 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, should be submitted by the end of May in respect of the previous calendar year.

## Step 1: Project/Programme Inventory

The Project Inventory sets out the list of all projects with activity in 2021 and which have a total project life cost of €500,000 or more. As specified in the *PSC Quality Assurance Requirements – A Guidance Note for the Local Government Section, Version 4*, capital projects which have been listed in previous PSC reports in the Expenditure Being Incurred category remain in this category year on year until the project is complete. The inventory is broken down into capital and current expenditure and consists of three categories:

- Expenditure being considered
- Expenditure being incurred
- Expenditure recently ended

The complete inventory is contained in [Appendix 1](#)

The Inventory contains 174 projects across the three categories and comprises of a total value of € 1,647,443,782 . The inventory was compiled using the format recommended in the guidance note<sup>2</sup> from the CCMA. The list contains relevant services from the Council's Annual Financial Statement 2021 in respect of the current expenditure and a list of relevant capital projects/programmes verified by project owners, for capital expenditure.

## Step 2: Summary of Procurements in excess of €10 million.

In compliance with the second step of the QA process, there were two procurements in excess of €10 million on the inventory for 2021. Details are published on [Galway County Council's website](#).

## Step 3: Checklist Completion

The third step of the Quality Assurance process involved the compilation of a number of checklists, seven in total:

- 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 that (i) reached the end of its planned timeframe or (ii) was discontinued

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<sup>2</sup> PSC Quality Assurance Requirements – A Guidance Note for the Local Government Section, Version 4

The completed checklists for Galway County Council are contained in [Appendix 2](#) and a summary table is contained in [Appendix 3](#).

#### Compliance Statement:

The checklists were completed based on checklists returned under each of the 3 categories, where appropriate, explanatory comments are provided, in addition to self-assessed scores.

For both capital and current expenditure, the checklists indicate a satisfactory level of compliance with the requirements of the PSC and there are indications that there is scope for further improvement in certain aspects. No serious issues or concerns were evident during the completion of this step of the QA process.

**Checklist 1** indicates a high level of compliance with the PSC in terms of provision and development of appropriate guidelines and awareness in the organisation. In relation to capital expenditure, **Checklist 2** shows a good level of compliance with the code and identifies areas of improvement in terms of establishing and gathering information on performance indicators. **Checklist 3** shows that no new current expenditure programmes were under consideration in 2021. **Checklists 4 and 6** show a satisfactory level of compliance. **Checklist 7** did not apply as there was no current expenditure recently ended.

## Step 4: In-Depth Checks

The PSC – QA requirements states that the value of the projects selected for in depth review each year must follow the criteria set out below:

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

This minimum is an average over a three year period. 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.

The completed in-depth checks for Galway County Council are contained in

[Appendix 4 - Revenue Project Quality Assurance In-depth Check](#)

[Appendix 5 - Capital Project Quality Assurance In-depth Check](#)

The following is a summary of the findings of the in-depth check of one Current (revenue) Programme and one Capital Project:

### Current (Revenue) Programme - D0906 – Local Enterprise Office

#### Expenditure Type – Being Incurred

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Galway County Council is required to carry out an in-depth review of a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period.

Calculation of Audit Sample - QA Report 2021	2021
<b>In-Depth Check - Revenue</b>	
Total Value of Revenue Projects	148,233,290
Total value of REVENUE Projects Audited	1,519,261
Relevant % (Cap Projects Audited / REVENUE Projects Value)	1.02%
% Review 3 year Average	4.32%

The Local Enterprise Offices (LEO) aim to promote entrepreneurship, foster business start-ups and develop existing micro and small businesses to drive job creation and to provide accessible high quality supports for all business ideas.

Key services include financial supports, advise on a range of alternative funding options, business information, advisory services, enterprise support.

In line with this requirement an in-depth review of LEO Galway Office with respect to financial supports, specifically – Revenue Expenditure programme for B0906 - Trading Online Vouchers Scheme was reviewed in the line with the PSC.

The scheme was originally piloted in 2013 with a national rollout from 2014. The Scheme makes available vouchers valued at up to €2,500 which can be redeemed against the cost of establishing an online trading presence. Policy and funding of the scheme transferred from the Department of Environment, Climate and Communications (DECC) to the Department of Enterprise, Trade & Employment (DETE) in 2020.

With the onset of COVID19 pandemic in 2020, there has been huge demand for businesses to trade online and this increase can clearly be seen in the increased demand for the TOV scheme in recent years.

Topic	Indicator	01/01/2017 - 31/12/2017	01/01/2018 - 31/12/2018	01/01/2019 - 31/12/2019	01/01/2020 - 31/12/2020	01/01/2021 - 31/12/2021
Economic Development: J1 to J5	The number of trading online voucher applications approved by the Local Enterprise Office in 2021	44	53	70	636	307
	The number of those trading online vouchers that were drawn down in 2021	25	22	31	227	201

**Performance Indicator Comparison 2017 - 2021**

The TOV administration process is clearly set out in Circular no. 1/2021, with full procedure for administering same in Section 7 of the LEO Procedures Manual.

The LEO Galway who are the administrators of the scheme have kept good records for every stage of the application process and have provided access to same, which has ensured that data audit of this Quality Assurance check was completed in a timely manner. The G.M.I.S. is used to manage the application process from start to finish and includes a reporting facility for regular monitoring and progress reporting to E.I.

Enterprise Ireland completed an evaluation (nationally) of the TOV scheme for the period 2018-2020 in 2021. The report is expected to be published in the coming months by EI.

**AUDIT OPINION:** Having reviewed the documentation in relation to the expenditure incurred under this programme in 2021, Internal Audit is of the opinion there is substantial assurance that the scheme complies with the standards set out in the PSC.

**Capital Project: N84 Galway to Curraghmore**

**Expenditure Type: Being Considered**

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Galway County Council is required to carry out an in-depth review of a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. The overall estimated lifetime value of Galway County Council's Capital Projects in 2021 was € 1,499,210,492. In-depth review was carried out on 8% of the value of these projects.

Calculation of Audit Sample - QA Report 2021	2021
<b>In-Depth Check - Capital</b>	
Total Value of Projects - Capital	1,499,210,492
Total value of CAPITAL Projects Audited	120,000,000
Relevant % (Cap Projects Audited / CAPITAL Projects Value)	8%
% Review 3 year Average	5%

An in-depth review was undertaken on the proposed national road upgrade of the N84 Galway to Curraghmore as expenditure being considered by the Council. The proposed project - N84 Galway to Curraghmore - consists of upgrading of existing sub-standard single carriageway on N84 between the proposed Galway City Ring Road (GCRR) junction at Ballindooley and Cloonboo approaching the Curraghmore Bridge. The project would consist of realignment of approx. 12Km, including road raising (5Km) to appropriate levels for flood prevention protection. The proposed project is considered a major project with an estimated cost of €120m. The progression of the project is dependent of TII approval of each phase of the project from phase 0-7 inclusive. The project commenced in 2019, however Covid 19 pandemic delayed initial studies required to progress the completion of the strategic assessment report. The project was essentially on hold in 2020 but recommenced in 2021 with Flood Risk Assessment Report being carried out and Traffic modelling survey being undertaken in Q4 2021. These studies were required to prepare the Strategic Assessment Report (SAR) for consideration and approval by the TII to move to Phase 1. Request for Tender for appointment of consultants to carry out the SAR is currently underway. The proposed project on the N84 Galway to Curraghmore is expected to link in with the



proposed Galway City Ring Road and its progression through the various phases may be affected by the progress of the GCRR.

**Audit Opinion:** The proposed project, while very much in its infancy, is being managed to date, in accordance with TII Project Management Guidelines and Internal Audit is of the opinion that Galway County Council appears to be substantially compliant with the relevant requirements of the Public Spending Code.

## Step 5: Summary Report for NOAC

The Galway County Council has completed the necessary steps in the QA process and has prepared the required inventory showing all relevant expenditure.

There are no new procurements in excess of €10m requiring publishing for 2021. Details are published on [Galway County Council's website](#).

The PSC QA Report for 2020 & previous years has been published on the website. The PSC QA Report for 2021 will also be published on the website in due course.

The checklists and in-depth checks have demonstrated a good level of compliance with the Public Spending Code, with no major issues or concerns being highlighted through the process. The areas in need of development that have been identified in this report and summarised below; will be improved so as to ensure a continued high compliance with the PSC within the County Council.

- Continuous Training: Identify key staff in each section for further training in relation to the PSC and implement PSC awareness throughout the organisation, in line with the PSC and the Corporate Procurement Plan. More in-depth training to be provided to staff.
- Project Managers are to be briefed on the use of the new checklists with an easy to access version to be made available possibly via SharePoint or similar.
- The findings and recommendations of the in-depth evaluation checks performed by Internal Audit will further strengthen the Public Spending Code compliance in the organisation.
- The Council must ensure that Key staff / Project Managers / Procurement Team are in place on a continuous basis to implement PSC guidelines

Overall, the Quality Assurance exercise has provided reasonable assurance to the Management of the Council that the requirements of the Public Spending Code are being met.



Appendix 1 - 2021 Inventory

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
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
Sun Street, Tuam 01019626	40 units (40 social applicable + 40 affordable n/a)	€ -	€ -	€ -	3 yrs	€ 22,400,000	Land/site acquisition for Housing
Former Fire Station, High St., Tuam	Demolish buildings, construct 12	€ -	€ -	€ -	3 yrs	€ 3,360,000	GCC Land/site reassignment
Poolboy, Ballinasloe	Construct 30	€ -	€ -	€ -	3 yrs	€ 8,400,000	Landbank utilisation for Housing
Roundstone (OPW building / site) 01017014	(OPW building / site) - construct 8	€ -	€ -	€ 95,715	3 yrs	€ 2,240,000	Land/site acquisition for Housing
Gort (OPW building /site) 01017016	Construct 4 (incl. conservation work)	€ -	€ -	€ -	3 yrs	€ 1,120,000	Land/site acquisition for Housing
Craughwell	Construct 4	€ -	€ -	€ -	3 yrs	€ 1,120,000	Landbank utilisation for Housing
Oranhill, Oranmore	Construct 30	€ -	€ -	€ -	3 yrs	€ 8,400,000	Land/site acquisition for Housing
Station Rd., Oughterard 01119337	Construct 30 units	€ -	€ -	€ -	3 yrs	€ 8,400,000	Landbank utilisation for Housing
01017011 CAP - Gort Mhaolillir, Athenny	Construct 27 units	€ -	€ -	€ 4,920	3 yrs	€ 7,560,000	Landbank utilisation for Housing
Circular Road, Tuam	2 units Turnkey/Acquisition	€ -	€ -	€ -	3 yrs	€ 560,000	
Dublin Road, Tuam	Turnkey/Acquisition 8 units	€ -	€ -	€ -	3 yrs	€ 2,400,000	
Bailiegar (Kilioran)	Construction 17 units	€ -	€ -	€ -	3 yrs	€ 4,760,000	Water services upgrade required
St. Bridgets, Portumna 01119360	Construction 12 units	€ -	€ -	€ -	3 yrs	€ 3,360,000	Derelict properties to be acquired.
Oranhill, Oranmore	Turnkey - 22 units	€ -	€ -	€ -	3 yrs	€ 6,600,000	Cluid
Dolphin Street, Loughrea	Turnkey - 8 units	€ -	€ -	€ -	3 yrs	€ 2,400,000	Sophia Housing Turnkey
KILGARVE, BALLINASLOE	AHB Construction - 36 units	€ -	€ -	€ -	3 yrs	€ 10,800,000	AHB
KILCUMMAMIN FIELD, OUGHTERARD	Turnkey - 24	€ -	€ -	€ -	3 yrs	€ 7,200,000	Landbank utilisation for Housing
SPRINGFIELD BALLINASLOE 01021519	AHB - 4 units	€ -	€ -	€ -	3 yrs	€ 611,060	Group building - Peter Trieste
WEIR ROAD, TUAM	AHB - 5 units	€ -	€ -	€ -	2 yrs	€ 1,100,000	Sophia Housing
Dunlo Hill, Ballinasloe	Turnkey - 40 units	€ -	€ -	€ -	3 yrs	€ 10,260,000	Cluid Turnkey
CULLARBAUN 01119372	TURKEY - 27 units	€ -	€ -	€ -	2 yrs	€ 8,274,569	
Garral Glas, Athenny 01119379	Turnkey - 7	€ -	€ -	€ -	3 yrs	€ 1,995,000	
Garral Glas, Athenny 01119180	Part V - 5	€ -	€ -	€ -	3 yrs	€ 1,415,321	
WESTPORT ROAD, CLIFDEN	Turnkey - 27	€ -	€ -	€ -	3 yrs	€ 8,100,000	Landbank utilisation for Housing
CULLARBAUN, ATHENRY	Turnkey - 31 units	€ -	€ -	€ -	3 yrs	€ 9,300,000	
Inis Oírr Pier Development 02023566	The project was restarted by GCC in 2017. The business case for the project on Inis Oírr was approved in April 2021 by the Minister (Dept. Community and Rural Development). It is hoped that the Tender Stage may be started in 2022.	€ -	€ -	€ 96,176	2025	€ 16,600,000	
Caladh Mór Pier, Inis Meáin Improvements (02023553/02023565)	Visit to the Maritime College took place on 7th July 2021. Attended by vessel operators, islanders and staff from Department & Galway County Council. The digital model developed at the National Maritime College of Ireland, was intended to simulate the pier and sea area around it and to outline what deficiencies/ problems exist at the pier. The Model requires further refinement to accurately reflect the pier and surrounding area. Feedback received from NMCI highlighted a number of issues which the Council are currently reviewing in order to progress further.	€ -	€ -	€ -	2030	€ 10,000,000	Funding to be sought from Department. Estimated spend in 2022 €150k-€200k.
Crumppain, Carra Droim Leitir Mór Ard Thoir, Carra	Subject to approval from the Department of Agriculture, Food and Marine, it is intended to carry out improvement including new slipways at Crumppain, Droim and Ard Thoir. The Natura Impact Statements for Crumppain and Droim are complete. The design is complete. We are awaiting a meeting with NPWS to discuss any mitigation required before submission for planning. Potential works at Crumppain will depend on the agreement of the adjacent landowner. Discussions are ongoing.	€ -	€ -	€ -	2025	€ 560,000	Subject to Departmental funding
Ard Thoir, Carra Aille an Eachrais 02023560	AA screening reports for Ard Thoir and Aille an Eachrais to be undertaken in 2022.	€ -	€ -	€ -	2025	€ 600,000	Subject to Departmental funding
N83 Claregalway Traffic Calming	Pavement and traffic calming scheme. Land acquisition is underway at present.	€ -	€ -	€ 13,253	2030	€ 1,300,000	Land Acquisition underway
N65 Kilmeen Cross junction improvement scheme	to prioritise the national road through this junction to enhance & upgrade accessibility between the urban centres of Loughrea and Portumna	€ -	€ -	€ 5,357	2023	€ 2,200,000	
N59 Oughterard Bridge	an improved road alignment for the N59 over the Owenriff river in the town of Oughterard	€ -	€ -	€ 1,000	2025	€ 3,200,000	
02293290 CAP N17 Milltown to Gortnagunad Realignment	This is a 3 km realignment of the N17. It is at CPO stage at present. Estimated cost will be around €19 million	€ -	€ -	€ 19,092	2023	€ 19,000,000	CPO stage
N59 Kenfield	This is a safety scheme. This is at Option Selection stage. It will be around 350m long	€ -	€ -	€ 5,248	2030	€ 1,000,000	option selection stage

N63 Ballynahowa to Ballinlass	pavement overlay and inlay of the existing N63, split into two sections (Section A and Section B) which are 1 and 2km North of Mountbellew respectively. Section A is approximately 390 meters in length starting North of Canvan's bridge while Section B is approximately 2.1 km long starting North of the R365 junction.					2030	€ 1,560,000	Design 80% complete
N65 Ballydavid	This is a pavement scheme and is 1.0 km long					2030	€ 600,000	Design has commenced
A1-N67 South of Ballindereen cycleway	The scheme proposes to provide a dedicated 2.5m wide combined cycleway and pedestrian walkway facility of 750m in length from south of Ballindereen village, in order to complete the connectivity for recreational cyclists and pedestrians from Ballindereen to just north of Kinvara					2030	€ 530,000	
N84 Galway to Curraghmore	on line upgrade of the N84 between the junction with the proposed n6 Galway City Ring Road and Cloonboo		€ 28,721			2032	€ 120,000,000	
Connemara-Derrygimlagh-Clifden-Kylemore Abbey	an off road walking & cycling route betweenDerrygimlagh and Kylemore Abbey					2030	€ 550,000	
Gort	Cat 2 Project - Two projects to develop plans to redesign the Market Square and town centre streets and reinvigorate Canon Quinn Park, a greenspace on the town centre, and to reimagine the centre of Gort to ensure future economic success of the town.	€ -	€ -			2026	€ 998,230	
Tuam Town Hall	Cat 1 Project (April 2022) - Proposed redevelopment of former Town Hall to provide remote working hub and community spaces.					2030	€ 2,000,000	NB: Funding is estimated in the absence of a Stage 01 Cost Plan €500,000 from Fáilte Ireland granted in 2020; project to be reviewed due to Covid and RRDF. New deadline tbc. 166k (25%) to be match funded from GCC as the overall project value is 666,000. Project spend timeframe is to be confirmed
Clifden Destination Towns Plan	The main feature of this plan from a tourism perspective is to enhance Clifden's appeal as a 'must visit' destination in Connemara, citing it as the key town for the region as a functioning accommodation hub, a place to enjoy, relax and rest and to be rooted in the broader destination of Connemara with all it has to offer.	€ -	€ -			2024	€ 666,000	There are three main elements to the funding allocation which is centred around the existing train station at Oranmore in County Galway's metropolitan area. Funding has been awarded for: 1. Railway Infrastructure Upgrades to include a 1KM passing railway loop at the existing Oranmore Train Station; including additional platform and associated infrastructure (12 million). 2. Design of the local centre (see attached) and lands south of the train station to include a detailed design of the local centre, associated car park (existing), (architectural/structural engineering detail) and landscaping plan (for public use); (€300,000). 3. A study on the Design Development of Typologies to implement the Urban Framework Plan (€75,000). The project will commence in 2021 in close collaboration with Iarnród Éireann.
GARRAUN (ORANMORE TRAIN STATION) URDF	Rail Infrastructure Upgrades in partnership with IÉ; Design of Local Centre; Landscaping; Carpark Design and Density Typology Study	€ -	€ -			2027	€ 9,280,000	
CAP - Loughrea Fire Station	This project involves the construction of a new fire station in Loughrea on a greenfield site at Athenny Rd, Loughrea.					2024	€ 1,400,000	Permission sought from DoHLGH to tender for Design consultants.
<b>Totals</b>		€ -	€ -	€ 269,481	€ 334,180,180			

**Expenditure being Incurred - Greater than €0.5m (Capital and Current)**

<b>Project/Scheme/Programme Name</b>	<b>Short Description</b>	<b>Current Expenditure Amount In Reference Year</b>	<b>Capital Expenditure Amount In Reference Year (Non Grant)</b>	<b>Capital Expenditure Amount In Reference Year (Grant)</b>	<b>Project/ Programme Anticipated Timeline</b>	<b>Cumulative Expenditure to-date</b>	<b>Projected Lifetime Expenditure (Capital Only)</b>	<b>Explanatory Notes</b>
A01 - Maintenance & Improvement of LA Housing Units		€ 6,133,969						Per AFS 2021
A02 - Housing Assessment, Allocation and Transfer		€ 683,088						Per AFS 2021
A03 - Housing Rent and Tenant Purchase Administration		€ 890,625						Per AFS 2021
A05 - Administration of Homeless Service		€ 1,094,344						Per AFS 2021
A06 - Support to Housing Capital Prog.		€ 1,291,133						Per AFS 2021
A07 - RAS and Leasing Programme		€ 5,421,310						Per AFS 2021
A08 - Housing Loans		€ 902,707						Per AFS 2021
A09 - Housing Grants		€ 524,661						Per AFS 2021
B01 - NP Road - Maintenance and Improvement		€ 1,576,600						Per AFS 2021
B02 - NS Road - Maintenance and Improvement		€ 2,316,709						Per AFS 2021
B03 - Regional Road - Maintenance and Improvement		€ 11,434,466						Per AFS 2021
B04 - Local Road - Maintenance and Improvement		€ 33,080,636						Per AFS 2021
B05 - Public Lighting		€ 1,602,155						Per AFS 2021
B06 - Traffic Management Improvement		€ 568,535						Per AFS 2021
B07 - Road Safety Engineering Improvement		€ 539,608						Per AFS 2021
B09 - Car Parking		€ 1,016,774						Per AFS 2021
B10 - Support to Roads Capital Prog		€ 909,078						Per AFS 2021
C01 - Water Supply		€ 5,453,249						Per AFS 2021
C02 - Waste Water Treatment		€ 2,440,741						Per AFS 2021
C04 - Public Conveniences		€ 525,280						Per AFS 2021
C05 - Admin of Group and Private Installations		€ 4,708,081						Per AFS 2021
C06 - Support to Water Capital Programme		€ 1,127,650						Per AFS 2021
D01 - Forward Planning		€ 751,321						Per AFS 2021
D02 - Development Management		€ 2,666,054						Per AFS 2021
D03 - Enforcement		€ 585,527						Per AFS 2021
D05 - Tourism Development and Promotion		€ 1,293,330						Per AFS 2021
D06 - Community and Enterprise Function		€ 4,133,856						Per AFS 2021
D09 - Economic Development and Promotion		€ 5,055,854						Per AFS 2021
D11 - Heritage and Conservation Services		€ 1,065,817						Per AFS 2021
E02 - Recovery & Recycling Facilities Operations		€ 698,900						Per AFS 2021
E05 - Litter Management		€ 1,146,081						Per AFS 2021
E06 - Street Cleaning		€ 1,150,780						Per AFS 2021
E09 - Maintenance of Burial Grounds		€ 785,008						Per AFS 2021
E10 - Safety of Structures and Places		€ 969,393						Per AFS 2021
E11 - Operation of Fire Service		€ 12,462,218						Per AFS 2021
E12 - Fire Prevention		€ 978,729						Per AFS 2021
E13 - Water Quality, Air and Noise Pollution		€ 570,733						Per AFS 2021
F02 - Operation of Library and Archival Service		€ 5,314,108						Per AFS 2021



CAP - TURNKEY 31 UNITS TUBBER ROAD N72/305 01020359	Construction/Turnkey				€ 6,754,299	2 yrs	€ 776,170	€ 7,776,692	4 units outstanding
CAP PART V - 12 HOUSES THE WILLOWS ATHENRY - HS 263 01119149	Part V			€ 37,374	1 yr	€ 501,630	€ 2,557,223	9 units outstanding	
CAP - DUNLO HILL Turnkey 32 units 01119363	Construction/Turnkey			€ 939,209	2 yrs	€ 939,209	€ 9,948,391	GCC Turnkey	
CAP - DUNLO HILL Part V 8 units 01119175	Part V			€ 214,094	2 yrs	€ 214,638	€ 2,158,005		
CAP - CLAREMOUNT OUGHTERARD 4 UNITS 01193777	Construction			€ 1,200	2 yrs	€ 29,078	€ 1,120,000		
Dunlo Hill, Ballinasloe 01017010				€ 390,738	3 yrs	€ 392,728	€ 2,925,000	Land Acquisition	
Dunlo Hill, Ballinasloe 01119367	Construct 11 (incl. conservation work)			€ 4,625	3 yrs	€ 4,625	€ 3,300,000		
EANACH MHEAIN CARRAROE 01021510	AH8 - 13 units			€ -	3 yrs	€ 780,000	€ 1,780,569	Teermann Eanna Tao	
BALLYMOE 01119366	CONSTRUCTION - 8 UNITS			€ 6,052	3 yrs	€ 6,052	€ 1,958,922		
Ballymoe 01017013	Construct 8			€ -	3 yrs	€ 85,000	€ 2,200,000	Land/site acquisition for Housing	
Esker Fields & Garbally Drive 01020273	Construction - 12 units			€ 711	3 yrs	€ 2,424,288	€ 2,804,693		
CAP-SR-LR Atheny Relief Rd - Project Appraisal 02026210				€ 79,384	3 yrs	€ 96,735	€ 1,200,000		
07014120 CAP - SOUTH GALWAY/GORT LOWLANDS FLOOD RELIEF SCHEME OPW	Flood relief scheme in conjunction with the OPW			€ 89,500	10 yrs	€ 1,762,122	€ 22,000,000	Scheme progressing through EIAR stage towards Exhibition.	
CAP Ballinasloe Flood Relief Scheme OPW	Flood relief scheme in conjunction with the OPW			€ 730,930	2030	€ 154,065	€ 530,000	At 2nd Publication Consultation Stage	
CAP Clifden Flood Relief Scheme OPW				€ 67,478	2025			Consultants appointed. Scheme in development stage.	
Active Travel Projects (NTA)	Flood relief scheme in conjunction with the OPW			€ 570	2027	€ 3,125	€ 8,350,000		
	In 2021 Galway County Council secured €6.193m under the Active Travel fund for works including: footpath improvements, cycle parking, light segregation cycle schemes, low cost junction tightening/pedestrian crossings, low cost permeability measures, safety interventions, bus stops and transport studies. Works are underway on all the projects approved and any unfinished works from the 2021 can be carried forward into 2022.			€ -				The Active Travel Programme is a rolling capital programme and it anticipated that there will be opportunity in 2022 to apply for funding for additional projects.	
N67 Ballindereen to Kinvara realignment PH 2-GC/16/12840 02221535	Upgrade of approximately 3.2km of the N67 immediately north of Kinvara.			€ 4,202,355	2022	€ 4,202,365	€ 6,193,000	May 22 for Expiry of Defects Liability Period and release of final retentions monies owed.	
Galway City Bypass	Construction of approximately 6km of single carriageway from the western side of Beama as far as Ballymoreen rd and approximately 12km of dual carriageway from Ballymoreen rd to the existing N6 at Coolagh Briarhill.			€ 3,237,189	44682	€ 9,497,103	€ 9,959,944		
N59 Maam Cross to Bunakil 2221542	The project consists of the realignment of a section of the N59 approximately 5.2km in length and comprises of the construction of a new Type 3 standard single Carriageway			€ 664,096	unknown	€ 21,763,003	€ 593,000,000	Cases submitted to the High Court Feb 2022	
				€ 8,835,491	2021	€ 24,090,210	€ 26,600,000		

N59 Bunakil to Claremont		€	-	€	580,849	2025	€	1,664,611	€	52,000,000	
N59 Moycullen Bypass	The project consists of the realignment of a section of the N59	€	-	€	580,849	2025	€	1,664,611	€	52,000,000	
N63 Liss to Abbey	The proposed N59 Maigh Cuilinn (Moycullen) Bypass Road development comprises of the construction of a 4.3km standard single carriageway road bypass of Maigh Cuilinn (Moycullen)village, County Galway, and all ancillary works.	€	-	€	1,171,489	2023	€	16,158,319	€	72,000,000	
N63 Liss to Abbey	the proposed development extends in a north easterly direction from Abbeyknockmoy village to the townland of Derreen comprising upgrading and improvement works to approximately 2.5km of existing road alignment	€	-	€	180,824	2024	€	541,847	€	18,200,000	
N83 Carrowmunnigh road widening	The Improvement scheme is located 3km south of Dunmore, Co. Galway on the N83, Tuam to Dunmore National Secondary Road. It involves a realignment of 390m & embankment construction.	€	-	€	190,715	2022	€	505,103	€	815,000	costruction 40% complete
NCN Galway to Athlone cycleway	130km of new build cycleway from Athlone to Galway (part of the Dublin to Galway cycleway) a long distance recreational trail for both cyclists & walkers	€	-	€	269,515	2024	€	375,874	€	1,200,000	estimate 4 years (2021 - 2024) - €1.2m will be borne by GCC
Connemara Greenway Galway to Oughterard 06040705	an off road walking & cycling route between Galway and Oughterard	€	-	€	234,277		€	467,224	€	2,000,000	
Connemara Greenway Clifden to Recess 06040709	an off road walking & cycling route between Clifden and Recess	€	-	€	406,217		€	1,343,679	€	4,200,000	
N59 Coolagh to Ross Demesne	The works are located south of Rosscahill and is 2.0km long in total . THE works iclude pavement resurfacing , strengthening ,drainage, accommodation works and traffic management..	€	-	€	680,441	2021	€	680,441	€	848,116	70% complete
RF0021 Regeneration Athenry	Cat 2 Project - To develop Athenry as a local retail destination, including public realm improvements	€	16,635	€	49,906	2022	€	397,437	€	779,375	Project Grant: €531,500 Match Funding: €247,875
RF0021 BIA Innovator Campus	Category 1: Construction of Regional Food Innovation Campus Style Hub, over three buildings with High Performance Kitchen Units, Food Demo Areas and Training Suites. (BIA OBAIR and BIA BLAS)	€	-	€	702,554	2022	€	2,634,579	€	2,927,310	Project Grant RRDF 2,927,310 Exclusive of VAT Project is 25% locally funded
RF0091 Regeneration Loughrea	Cat 1 Project - Redevelop the historic town hall to deliver a state of the art venue for the theatre and arts, a remote working	€	29,791	€	435,727	2024	€	435,727	€	2,171,839	Project Grant: €1,628,879 Match Funding: €542,960





Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
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 Completion Date	Final Outturn Expenditure	Explanatory Notes
CAP-TURNKEY 68 UNITS TULLAGH HILL LOUGHREA N7/2/299 01119137	Construction/Turnkey			€ 2,703,408	2021	€ 19,189,020	
CAP - TURNKEY 49 UNITS KYLEBROUGHAN 01119146	Construction/Turnkey			€ 6,161,606	2021	€ 14,681,411	
CAP - PART V - 8 HOUSES AN FUARAN ORANMORE - HS 632 01119139	Part V			€ 6,206	2020	€ 1,799,794	
CAP - PART V - 5 UNITS DOIRE FEA MOYCUILLEN - HS 204 01119141	Part V			€ 189	2020	€ 1,016,818	
CAP - PART V - 4 UNITS AN INSE GHLAS ORANMORE - HS 617 01119140	Part V			€ 474	2019	€ 610,458	
CAP - PART V 4 UNITS AT COTTAGE HILL LOUGHREA CO GALWAY (NO'S 21,22,25 & 26) 01021604	Part V			€ 849	2021	€ 524,788	
CAP - PART V - 2 UNITS SEAPOINT BEARNA - HS 654 01119162	Part V			€ 490	2021	€ 512,433	
CAP 01021509 - Claregalway Voluntary Project - CA15000134	Construct 14 units			€	2019	€ 2,302,162	
CAP - DUNLO HILL VOLUNTARY PROJECT CAS 01021505	CAS			€ 428,287	2021	€ 3,537,029	
CAP 01021506 - Old Post Office, Inverin, 4 units - CA15000011	Construction			€ 166,006	2021	€ 719,500	
01021704 - CLUAIN ORTHA, CRAUGHWELL - 6 units & 2 halting site bays	Construction			€ 799,982	2021	€ 2,674,566	
CAP 01021566 - Aggard, Craughwell 4 units - CA17000134	Construction			€	2020	€ 598,786	All works completed. Some land compensation payments still due.
07014115 CAP - DUNKELLIN RIVER & AGGARD STREAM FLOOD RELIEF	Flood relief scheme in conjunction with the OPW Ballinasloe Water Services Upgrade and Street Enhancement Scheme - to include watermain rehabilitation works, main sewers, street enhancement works, Bridge Street Pavement improvement works & permanent reinstatement works			€ 322,615	2022	€ 3,631,481	Final payment just signed off in 2022, following conciliation. Works completed 2021.
Ballinasloe Water Services Upgrade and Street Enhancement Scheme - 02129313	The works are located on the N59 Western approach to the village of Letterfrack, adjacent to the entrance to the National Park. The project involves the realignment of 300m of the N59 at this location to a new Type 3 standard single carriageway and separated cycleway of 250m	€ 183,923			2022	€ 9,729,421	
CAP - N59 WEST OF LETTERFRACK WIDENING GC/16/13417 -02293291	The works are located on the N59 in the townlands of Lettershea approximately 7km east of Clifden Town. The works are 1.2 km long in total. The works shall include pavement inlay, overlay, milling and reinstatement and road reconstruction, lining, accommodation works and traffic management.			€ 103,127	2021	€ 1,507,925	
N59 Lettershea				€ 596,451	2021	€ 603,254	
<b>Totals</b>		€	€ 183,923	€ 11,289,691		€ 63,638,846	

## Appendix 2 – 2021 Checklists

### 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)?	2	Senior Staff have been briefed.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	The Procurement Officer circulated details of PSC training courses and will continue to engage with staff in relation to this.
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?	3	Governance Guidelines have been produced and are available to all staff on intranet. PSC has been adapted specific to Local Govt
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that its funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC currently
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, spot check reports, internal audit and QA recommendations have been issued and copied to appropriate staff.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Yes, recommendations from previous reviews have in part been implemented.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities 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	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?	3	With large projects (e.g. Roads and Housing projects) Post project evaluations are integral).
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Yes, where required.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes, where formally required for large scale projects but not completed for all internal projects.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Lesson learned are noted for similar future projects

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

<b>Capital Expenditure being Considered – Appraisal and Approval</b>		<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes, in co-ordination with sanctioning body standards.
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?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
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?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, in co-ordination with sanctioning body standards.
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?	3	No as the one project it applies to is in its infancy Phase 0 (NRPO N84 Galway / Curraghmore)
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, full adherence to tender process.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
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?	3	No as the one project it applies to is in its infancy Phase 0 (NRPO N84 Galway / Curraghmore).

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

<b>Current Expenditure being Considered – Appraisal and Approval</b>		<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	N/A	
Q 3.2	Are objectives measurable in quantitative terms?	N/A	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
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	
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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
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?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

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

<b>Incurring Capital Expenditure</b>		<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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, progress reports reviewed at Divisional Mgt Team / Steering Committee Meetings.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	No, not in all instances.
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	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 – reappraisals were carried out.
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?	3	Yes, some projects were postponed or curtailed.

**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
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, as per budget and Corporate Plan.
Q 5.2	Are outputs well defined?	3	Yes, as per National KPI's set out for Local Government.
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?	3	Yes, budget monitoring and performance, supported by audits and FMS reviews on Budget vs Actual expenditure.
Q 5.5	Are outcomes well defined?	3	Yes, as part of the Corporate Plan objectives.
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, unit costings compiled as required by national indicators (LGMA performance Mgt Indicators).
Q 5.8	Are other data compiled to monitor performance?	3	Yes
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, in conjunction with LGMA

**Checklist 6 – To be completed in respect of capital projects/programmes that completed during the year & 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?	N/A	Carried out when required by specific funding bodies.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Carried out when required by specific funding bodies.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Carried out when required by specific funding bodies.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Carried out when required by specific funding bodies.
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?	3	Staff involved in projects noted lesson learned for incorporation in future projects.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	For externally funded projects this is completed by funding agency. Internal reports subject to resources available.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects over €50m



**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
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

Notes for Checklists as per PSC: When completing the checklists, organisations should consider the following points.

- The scoring mechanism for the 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 may be 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 the annual number of formal evaluations, economic appraisals, project completion reports<sup>3</sup> and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

<sup>3</sup> Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

## Appendix 3 – Tabular Summary of 2021 Checklists

Capital Expenditure		CHK 2			CHK 4			CHK 6		
		Expenditure Being Considered			Expenditure Being Incurred			Expenditure Recently Ended		
		Projects	Value	%	Projects	Value	%	Projects	Value	%
A	Housing & Building	25	142,135,950	43	38	209,951,138	18	12	48,166,765	76
B	Road Transportation and Safety	14	177,700,000	53	16	819,096,060	74	4	15,472,081	24
C	Water Services	-	-	-	-	-	-	-	-	-
D	Development Management	4	12,944,230	-	8	12,144,268	-	-	-	-
E	Environmental Services	1	1,400,000	-	2	60,200,000	5	-	-	-
F	Recreation and Amenity	-	-	-	-	-	-	-	-	-
G	Agriculture, Education, Health and Welfare	-	-	-	-	-	-	-	-	-
H	Miscellaneous Services	-	-	-	-	-	-	-	-	-
Total:		44	€334,180,180	100%	64	€1,101,391,466	100%	16	€63,638,846	100%

Revenue/Current Expenditure		CHK3			CHK 5			CHK 7		
		Expenditure Being Considered			Expenditure Being Incurred			Expenditure Recently Ended		
		Projects	Value	%	Projects	Value	%	Projects	Value	%
A	Housing & Building	-	-	-	8	16,941,837	11	-	-	-
B	Road Transportation and Safety	-	-	-	9	53,044,562	36	-	-	-
C	Water Services	-	-	-	5	14,255,000	10	-	-	-
D	Development Management	-	-	-	7	15,551,759	10	-	-	-
E	Environmental Services	-	-	-	8	18,761,843	13	-	-	-
F	Recreation and Amenity	-	-	-	4	8,333,069	6	-	-	-
G	Agriculture, Education, Health and Welfare	-	-	-	3	2,223,699	2	-	-	-
H	Miscellaneous Services	-	-	-	6	19,121,521	13	-	-	-
Total:		0	€0	0%	50	€148,233,290	100%	0	€0.00	0%

## Appendix 4 – Revenue Project Quality Assurance In-Depth Check

### Quality Assurance in Depth Check

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#### Section A: Introduction

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#### Scheme Information

Name	D0906 – Trading Online Voucher Scheme
Detail	Financial incentive to small businesses to develop or enhance their ability to trade online. A qualifying business may apply for funding to a maximum value of €2,500 or 50% of eligible expenditure (VAT excl.)
Responsible Body	LEO Galway – Sponsoring Agency Department of Enterprise, Trade & Employment – Approving Authority
Current Status	Expenditure being Incurred
Start Date	2014
End Date	On-going
Overall Cost – Agresso Exp 2021 D0906 (04090648 & 04090623)	€ 1,519,261

**Scheme Description:**

This Scheme was developed and launched in 2014 by the Department of Environment, Climate and Communications (DECC). The Trading Online Voucher (TOV) was developed as part of National Digital Strategy for Ireland (July 2013). Pilot schemes were rolled out in 2013 with a national rollout from 2014. The Scheme makes available vouchers valued at up to €2,500 which can be redeemed against the cost of establishing an online trading presence. Policy and funding of the scheme transferred to the Department of Enterprise, Trade & Employment (DETE) in 2020. In this regard, the DETE provides funding to Enterprise Ireland (E.I.) who manage the disbursement of funds to the Local Enterprise Offices (LEOs) to meet expenditure by the LEO.

The voucher is a financial incentive to small businesses to develop or enhance their ability to trade online. Under the scheme a qualifying business may apply for funding to a maximum value of €2,500 or 50% of eligible expenditure (Vat excl.), whichever is the lesser. Following approval of their application, a successful applicant can engage suppliers and once work is completed, submit a request for payment to the LEO Galway in line with the terms and conditions of their voucher.

Information seminars are made available online or by conference call to prospective applicants to assist them in their application process and it is a condition of applying for the voucher that the applicant participates in one of these seminars. Attendees of the seminars are informed of the purpose of the scheme, how best to use and get value from the application of the voucher. During 2020/2021 due to high demand on TOV's as a result for Covid19 pandemic and the necessity for SME's to seek alternative ways to trade, these seminars were held monthly.

In order to be eligible to apply, businesses will need to have the following profile:

- Limited or no e-commerce presence
- 10 or less employees
- Turnover of less than €2m
- Applicant must be trading for at least 6 months
- Business must be located in the area covered by the LEO i.e. Galway County & City.

The voucher can be used for:-

- IT Consultation
- Development or upgrade of e-commerce website
- Implementing online payments or booking system
- Purchase of internet related software
- Developing an App (or multiplatform webpages)
- Developing and or implementing a digital marketing strategy
- Training/skills development specifically to establish and manage online trading activity
- Subscriptions to low cost online retail platform solutions
- Purchase on online advertising
- Purchase of professional photography

Applications must be accompanied by written/emailed quotes for project works from three suppliers. The applicant must have approval prior to incurring any expense on eligible items. Claims can be made in one or two instalments and only made in respect of actual work completed. When submitting a claim all third party/supplier invoices must contain proper business details including tax registration. Applicant must comply with terms & conditions of the scheme as outlined on the application

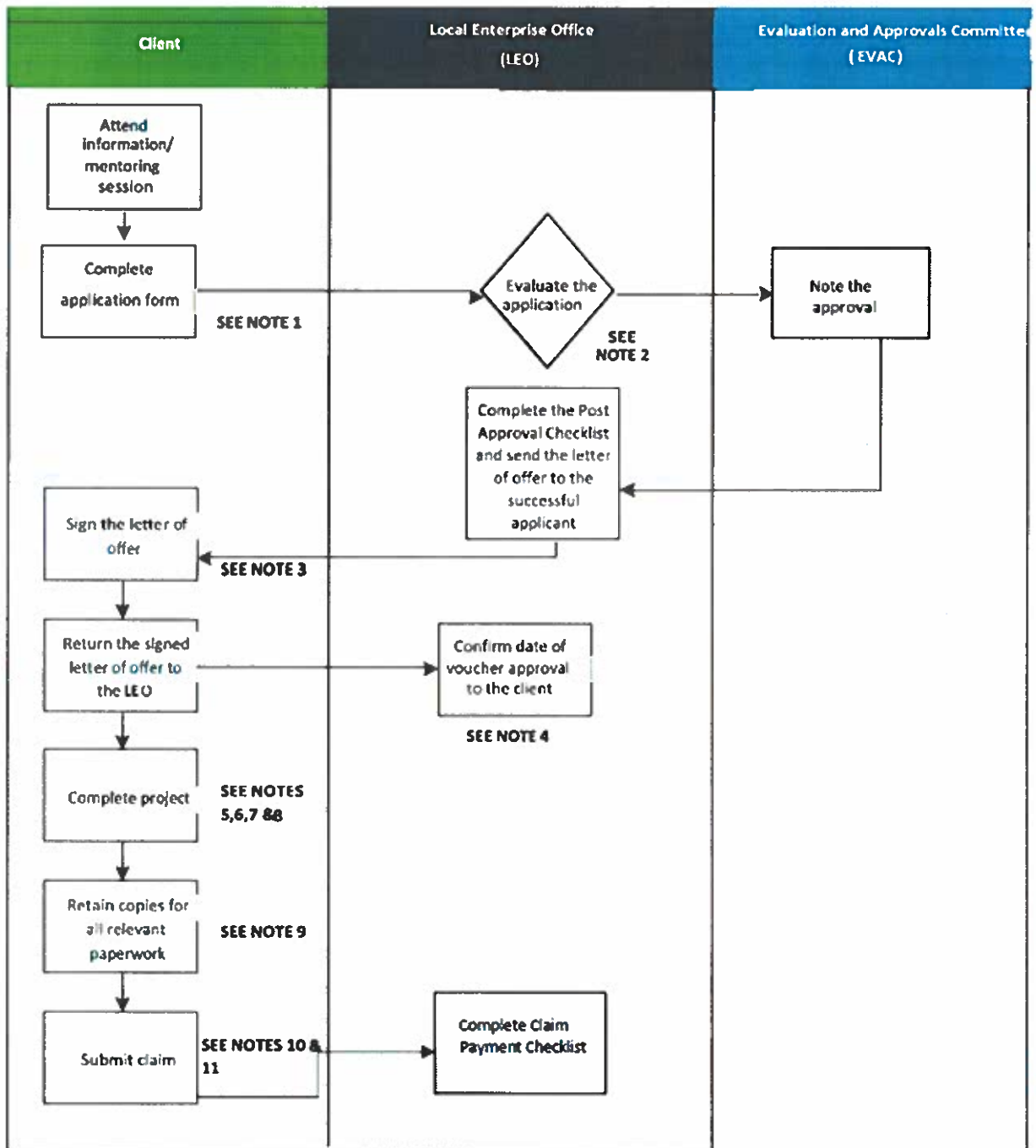
form/approval letter. Applications are submitted on-line via LEO Galway website or postal applications

The TOV administration process is set out in Circular No 1/2021 from Enterprise Ireland, which supersedes previous Centre of Excellence circulars 2/2020, 4/2020 & 11/2020 following changes to the TOV Scheme.

The application process for the vouchers is a competitive process. Applications are scored out of 120 marks, with minimum qualifying mark set at 70/120.

An appeal of a decision on the approval of an application to the Trading Online Voucher Scheme may be referred to the National Appeals Panel and will be reviewed in line with the appeals process for proposals not approved by evaluation and approval committee.

## 7.10 LEO TOV Administration Process



DETE provides fundings to EI on the basis of forecast expenditure by the LEOs under the Scheme. The LEOs drawdown funding based on vouchers approved which are expected to be paid out in the coming drawdown period, details of which are provided to the DETE by EI. The drawdown process also includes receipt of a report of vouched eligible expenditure by LEO.

### Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the **D0906 Trading Online Voucher Scheme**. A PLM is a standard evaluation tool and further information on their nature is available on the Department of Public Expenditure & Reform website - [DPER - Public Spending Code](#)

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>To get Irish Businesses Trading on-line for the first time</li> </ul>	<ul style="list-style-type: none"> <li>Funding from Department of Enterprise, Trade &amp; Employment</li> </ul>	<ul style="list-style-type: none"> <li>Advertising/Promotion of the scheme online</li> </ul>	<ul style="list-style-type: none"> <li>Approval of applications</li> </ul>	<ul style="list-style-type: none"> <li>Increased awareness of TOV scheme</li> </ul>
<ul style="list-style-type: none"> <li>Enhance, support &amp; Improve Irish Businesses who are already trading on-line</li> </ul>	<ul style="list-style-type: none"> <li>Costs associated with LA/LEO Galway staff for administration of the scheme</li> </ul>	<ul style="list-style-type: none"> <li>Provision of Information Seminars</li> </ul>	<ul style="list-style-type: none"> <li>Progress reporting VRT / Annual Performance Indicator</li> </ul>	<ul style="list-style-type: none"> <li>Increased trading for businesses, domestic &amp; international</li> </ul>
<ul style="list-style-type: none"> <li>Increase trade of business &amp; increase turnover</li> </ul>	<ul style="list-style-type: none"> <li>Skillset of Staff in Galway LEO to support/offer guidance to applicants</li> </ul>	<ul style="list-style-type: none"> <li>Application validation, evaluation &amp; approval</li> </ul>	<ul style="list-style-type: none"> <li>2021 – 307 applications approved</li> </ul>	<ul style="list-style-type: none"> <li>Job creation</li> </ul>
<ul style="list-style-type: none"> <li>Increase/Develop opportunity to export</li> </ul>	<ul style="list-style-type: none"> <li>Information Seminars/mentoring</li> </ul>	<ul style="list-style-type: none"> <li>Processing payment to applicants &amp; recruitments from Approved Authority</li> </ul>	<ul style="list-style-type: none"> <li>2021 – 506 applications drawn down</li> </ul>	<ul style="list-style-type: none"> <li>EI evaluation of TOV scheme for period 2018-2020 carried out in 2021.</li> </ul>
<ul style="list-style-type: none"> <li>Create employment opportunities both direct &amp; indirect</li> </ul>	<ul style="list-style-type: none"> <li>Grant Management Information System (G.M.I.S)</li> </ul>	<ul style="list-style-type: none"> <li>Year end reconciliation &amp; reporting (VRT &amp; NOAC PI)</li> </ul>	<ul style="list-style-type: none"> <li>Majority of recipients chose to develop/upgrade existing e-commerce functionality of website</li> </ul>	<ul style="list-style-type: none"> <li>EI findings of TOV evaluation due to be published in 2022</li> </ul>

**Objectives:**

The overall objective of the Trading Online Voucher Scheme is to get Irish businesses trading online, increase trade, develop opportunity to export Irish goods & services and create employment.

**Inputs:**

The key inputs is funding being made available by the Approving Authority, which is now the Department of Enterprise, Trade & Employment (DETE) since 2020 and ensuring that the LEOs are adequately resourced to provide support and expertise to SME to fulfil their potential to trade online

**Activities:**

Primary activities for delivery of the Trading Online Voucher Scheme by LEO Galway is promoting awareness of the scheme across various platforms, to encourage/mentor SME to trade online, processing TOV applications in a timely manner and report periodically to Enterprise Ireland on progress

**Outputs:**

Considerable increase in outputs has been seen in recent year with an increase in the number of applications approved for 2021 being 307 and total number drawdown during 2021 amount to 506. The drawdown figure also includes TOV approvals carried forward from 2020 and subsequently drawdown in 2021.

**Outcomes:**

The positive outcome of TOV scheme is that it has enabled SMEs to increase their online trading presence and job creation. This has particularly been beneficial to SMEs for business continuity during the pandemic. Enterprise Ireland completed an evaluation (nationally) of the TOV scheme for the period 2018-2020 in 2021. The report is expected to be published in the coming months by EI which include the following Draft findings -

- 86% of respondents intended to use the voucher to develop/upgrade an e-commerce website with 34% looking to implement online payments or booking systems
- 69% of respondents consider the voucher to be critical in their decision to undertake this work
- 31% of business had made international sales, with a further 27% expecting to do so in the future
- 39% of recipients considered that the outcomes and impact realised would not have been possible without the voucher, with further 54% saying that they would have only been realised to some degree.



## Section B - Step 2: Summary Timeline of Scheme/Programme

The Trading Online Voucher Scheme was initially rolled out in 2014. A competitive process for applications is run each year.

2013 - July	National Digital Strategy
2013 – July to Dec	Pilot of TOV scheme under the NDS
2014 onwards	National rollout of TOV scheme
2020 – 8 <sup>th</sup> April to 31 Dec 2020	Alteration to scheme Covid19 Support to businesses – TOV value increase to 90% of cost to max €2500 (VAT excl.) for applications between specified dates 8 <sup>th</sup> April – 31 <sup>st</sup> December 2020
2021 – Jan	TOV Scheme reverts back to pre-Covid criteria of 50% of cost to a max of €2500 (VAT excl.)
2021 – Jan	Funding Body changed to Enterprise Ireland & Department of Enterprise, Trade & Employment
2022	LEO Galway estimate to E.I. of TOV for year 2022 - 150 Application process On-going

## Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, planning implementation/post implementation of the scheme.

Title	Details
Circular no. 1 2021	Updated TOV Procedures Feb 2021
LEO Procedures Manual V2 1_1_2019	Procedure Manual for all LEO activities
G.M.I.S.	Grant Management Information System (software for grant processing, monitoring & reporting)
TOV Application form & supporting documentation	Application form e-form, pdf & word, documentation in support of application
TOV Due Diligence Checklist	Claim payment checklist
Agresso MS4	Financial Monitoring
Voucher Reporting Template (VRT)	Record of approval & payments
Framework Service Level Agreement between Enterprise Ireland and Galway City & County Councils (March 2014)	Delivery of services via the Local Enterprise Office

### Section B - Step 4: Data Audit

The following section details the data audit that was carried out on the Trading Online Voucher scheme. It evaluates whether appropriate data is available for the future evaluation of the scheme.

Data Required	Use	Availability
Section 7 – LEO Procedures Manual	Procedure manual for administration of TOV scheme	Yes
Application forms & supporting documentation	Determine eligibility for scheme	Yes
Scoring Matrix/Weightings for evaluation	Evaluation of applications	Yes
EVAC Approval/Minutes of EVAC meetings	Note of Approval of application	Yes
Letter of Offer	TOV provisional approval to applicant	Yes
TOV Due Diligence Checklist	Claim payment checklist to ensure compliance with application process	Yes
G.M.I.S.	Grant Management Information System (Submit) – grant processing software	Yes
Request for Payment	Authorisation of payment for accounts payable	Yes – on Agresso
Agresso MS4	Financial Reporting	Yes - Financial Management System

### Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Trading Online Voucher Scheme

**Does the delivery of the scheme comply with the standards set out in the Public Spending Code.**

Yes - LEO TOV administration process clearly outline in EI Circular no. 1/2021 with full procedure manual and software to administer same. From a random selection of applications, LEO Galway managed and delivered the TOV scheme in compliance with the terms and conditions of SLA, in accordance with the procedure manual set out by E.I. and thus in compliance with the Public Spending Code.

**Is the necessary data and information available such that the scheme can be subjected to a full evaluation later.**

Yes

**What improvements are recommended such that future processes and management are enhanced**

No recommendations

## Summary of the Internal Audit in-depth check carried out

**Current (Revenue) Programme:** D0906 – Local Enterprise Office

**Expenditure Type:** Being Incurred

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Galway County Council is required to carry out an in-depth review of a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period.

Calculation of Audit Sample - QA Report 2021	2021
<b>In-Depth Check - Revenue</b>	
Total Value of Revenue Projects	148,233,290
Total value of REVENUE Projects Audited	1,519,261
Relevant % (Cap Projects Audited / REVENUE Projects Value)	1.02%
% Review 3 year Average	4.32%

The Local Enterprise Offices (LEO) aim to promote entrepreneurship, foster business start-ups and develop existing micro and small businesses to drive job creation and to provide accessible high quality supports for all business ideas.

Key services include financial supports, advise on a range of alternative funding options, business information, advisory services, enterprise support.

In line with this requirement an in-depth review of LEO Galway Office with respect to financial supports, specifically – Revenue Expenditure programme for B0906 - Trading Online Vouchers Scheme was reviewed in the line with the PSC.

The scheme was originally piloted in 2013 with a national rollout from 2014. The Scheme makes available vouchers valued at up to €2,500 which can be redeemed against the cost of establishing an online trading presence. Policy and funding of the scheme transferred from the Department of Environment, Climate and Communications (DECC) to the Department of Enterprise, Trade & Employment (DETE) in 2020.

With the onset of COVID19 pandemic in 2020, there has been huge demand for businesses to trade online and this increase can clearly be seen in the increased demand for the TOV scheme in recent years.

Topic	Indicator	01/01/2017 - 31/12/2017	01/01/2018 - 31/12/2018	01/01/2019 - 31/12/2019	01/01/2020 - 31/12/2020	01/01/2021 - 31/12/2021
Economic Development: J1 to J5	The number of trading online voucher applications approved by the Local Enterprise Office in 2021	44	53	70	636	307
	The number of those trading online vouchers that were drawn down in 2021	25	22	31	227	201

*Performance Indicator Comparison 2017 - 2021*

The TOV administration process is clearly set out in Circular no. 1/2021, with full procedure for administering same in Section 7 of the LEO Procedures Manual.

The LEO Galway who are the administrators of the scheme have kept good records for every stage of the application process and have provided access to same, which has ensured that data audit of this Quality Assurance check was completed in a timely manner. The G.M.I.S. software is used to manage the application process from start to finish and includes a reporting facility for regular monitoring and progress reporting to E.I.

Enterprise Ireland completed an evaluation (nationally) of the TOV scheme for the period 2018-2020 in 2021. The report is expected to be published in the coming months by EI.

Having reviewed the documentation in relation to the expenditure incurred under this programme in 2021, Internal Audit is of the opinion there is substantial assurance that the scheme complies with the standards set out in the PSC.

## Appendix 5 – Capital Project Quality Assurance In-Depth Check

### Quality Assurance in Depth Check - Capital Expenditure

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#### Section A: Introduction

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#### Project Information

Name	N84 Galway to Curraghmore
Detail	Upgrade of existing sub-standard single carriageway on N84 between the proposed Galway City Ring Road junction at Ballindooley and Cloonboo approaching the Curraghmore Bridge. The project would consist of realignment of approx. 12Km, including road raising (5Km) to appropriate levels for flood prevention protection.
Responsible Body	Galway County Council – Sponsoring Agency Transport Infrastructure Ireland – Approving Authority
Current Status	Expenditure under Consideration
Start Date	2019 - Strategic Assessment 2030 – Construction – subject to approval
End Date	2032
Overall Cost	Estimated €120m

### **Project Description:**

Upgrade of existing sub-standard single carriageway on N84 between the proposed Galway City Ring Road junction at Ballindooley and Cloonboo approaching the Curraghmore Bridge. The project would consist of realignment of approx. 12Km, including road raising (5Km) to appropriate levels for flood prevention protection.

The N84 extends from the N6 junction in Galway City north through County Galway and County Mayo to the N5 junction in Castlebar and connects with the towns of Headford and Ballinrobe. The road is entirely single carriageway and is unimproved over most of its length.

### **Section 1 Galway City - Tie in with N6 Galway City Ring to City/County Boundary**

The proposed N6 Galway City Ring Road would intersect with the N84 at Ballindooley. The Ring Road is a 4 lane motorway at this location and the intersection with the N84 would be a grade separated diamond junction with traffic signals on the N84. It is anticipated that this junction will form the southern terminus of the N84 and the section south of the junction will be declassified.

### **Section 2 Galway County - City/County Boundary to Cloonboo**

The section from the City boundary to Cloonboo is effectively a causeway across a bog and there are ongoing problems with deformation and settlement of the road pavement. This section was constructed in the 1860's, prior to that the route to Galway was via the Tuam Road. There are bridges over the Clare and Cregg rivers and a number of minor bridges and culverts.



The N84 is the main road link between Galway City and west Mayo and serves as a service road for the rural areas north of the City and is used by significant numbers of commuters. The road which is the subject of the proposed road development is above capacity and experiences serious traffic congestion at peak hours, is prone to flooding in extreme weather events and has a number of road

safety issues. It is unimproved over the entire length and is well below DMRB standards in terms of cross section and alignment.

This proposed project is estimated at €120m and is considered a Major Project and the evolution and progression of the must progress through each of the phases as set out in the TII Project Management Guidelines. The TII currently have given approval for funding for up to Phase 1. The proposed project is currently at Phase 0 - Scope and Pre-Appraisal stage which is to ensure that the project alignment with current TII strategic programmes and plans. Initial studies required to progress this project could not be undertaken due to Covid19 pandemic, thus resulting in the delay of the strategic assessment report being completed. Each phase of the project must be approved by the TII before progressing into the next phase.



### Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the N84 Galway to Curraghmore Bridge project. A PLM is a standard evaluation tool and further information on their nature is available on the Department of Public Expenditure & Reform website - [DPER - Public Spending Code](#)

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>Improve network resilience by addressing flooding problems</li> </ul>	<ul style="list-style-type: none"> <li>Study existing flooding and climate change effect, develop suitable solution to future proof N84</li> </ul>	<ul style="list-style-type: none"> <li>Flood Studies Planning, Design, Land Acquisition, Contract administration and Road construction</li> </ul>	<ul style="list-style-type: none"> <li>Realignment and raising of road on N84</li> </ul>	<ul style="list-style-type: none"> <li>Resilient network with protection against climate change</li> </ul>
<ul style="list-style-type: none"> <li>Increase Safety for all road users</li> </ul>	<ul style="list-style-type: none"> <li>Planning and design of realigned road to TII Standards</li> </ul>	<ul style="list-style-type: none"> <li>Collision analysis</li> </ul>	<ul style="list-style-type: none"> <li>Upgrade of road to appropriate standards</li> </ul>	<ul style="list-style-type: none"> <li>Reduction in collisions</li> </ul>
<ul style="list-style-type: none"> <li>Improve travel time</li> </ul>	<ul style="list-style-type: none"> <li>Development of traffic model</li> </ul>	<ul style="list-style-type: none"> <li>Modelling of existing and future traffic volumes and travel times</li> </ul>	<ul style="list-style-type: none"> <li>Identification of measures required to achieve travel time savings</li> </ul>	<ul style="list-style-type: none"> <li>Travel time savings on route</li> </ul>
<ul style="list-style-type: none"> <li>Maintain access to existing development during construction</li> </ul>	<ul style="list-style-type: none"> <li>Identification of minimum requirements for access</li> </ul>	<ul style="list-style-type: none"> <li>Discuss with business operators to establish needs</li> </ul>	<ul style="list-style-type: none"> <li>Suitable conditions in construction contract</li> </ul>	<ul style="list-style-type: none"> <li>Minimum disruptions to business operators</li> </ul>
	<ul style="list-style-type: none"> <li>Local Authority associated staff cost for overseeing and managing the project</li> </ul>	<ul style="list-style-type: none"> <li>Signage and other works essential to a road scheme</li> </ul>		
	<ul style="list-style-type: none"> <li>Funding - Overall budget for the scheme not yet finalised but is estimated cost of €120m</li> </ul>	<ul style="list-style-type: none"> <li>Approval of each phase</li> </ul>		



**Objectives:** The primary objective is to improve the road network along the section of the N84 to improve safety and travel time for road uses and prevent road closure due to flooding

**Inputs:** A number of studies need to be undertaken initially primarily on flood assessment and traffic modelling to develop suitable solution to future proof the N84. This in turn will influence the planning and design of proposed works to realign the road to TII standards

**Activities:** Current activities include carrying out the required surveys in order to evolve and progress the project through each of the eight phase process (Phase 0 to 7) The project is at Phase 0 and approval of strategic assessment report once complete is required before progressing to next phase.

**Outputs:** Upgrade of 12km of road as a result of realignment and raising of road

**Outcomes:** Resilient network with protection against climate change, increased safety and improved travel times

**Section B - Step 2: Summary Timeline of Project/Programme**

<b>2019</b>	Proposal to TII to commence strategic assessment of potential project on N84
<b>2020 - Jan</b>	Funding allocation from TII to commence preliminary studies
<b>2020 - March</b>	- Delayed – Traffic Modelling Study put on hold due to Covid19 pandemic
<b>2021 - March</b>	Ryan Hanley assigned to carried out Flood Risk Assessment on N84
<b>2021 - October</b>	- Flood Risk Assessment Scoping Study complete
<b>2021 - November</b>	- Systra assigned to carry our Traffic Survey
<b>2022 - January</b>	- TII funding allocation to progress Phase 0 & Phase 1(pending pre-appraisal approval)
<b>2022 - February</b>	- Draft Traffic Modelling Report
<b>2022 - March</b>	- Preparation of RFT for the appointment of consultants for Phase 0 & 1 to complete SAR & Feasibility Study on potential scheme

### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal phase of project.

Title	Details
Flood Risk Assessment Scoping Document – N84	Identify potential source of flood risk along the N84
Traffic Modelling Report (Draft) – Castlebar to Galway city Corridor Study	Estimate future demand along corridor taking into consideration infrastructure proposals in the area
DN-GEO-03031-11 - Rural Road Link Design	TII Publication – guidance on design, geometry & standards of road, speed analysis
PE-PMG-02041-03 - Project Management Guidelines	TII publication – technical document of planning & evaluation of a project
PE-PMG-02042-01 - PM Manager Manual for Major National Road Projects	TII publication – technical document for project manager for planning & evaluation of major roads projects

### Section B - Step 4: Data Audit

The following section details the data audit that was carried out on the project.

It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Flood Risk Assessment Scoping Document – N84	Identify potential source of flood risk along the N84	Yes
Traffic Modelling Report (Draft) – Castlebar to Galway city Corridor Study	Estimate future demand along corridor taking into consideration infrastructure proposals in the area	Yes
Galway NRPO – Management Advisor Committee reports	Progress reporting	Yes
TII Funding allocation approval	Funding allocation to progress project through phase 0 and on to phase 1, subject to scoping and pre-appraisal approval	Yes
Agresso MS4 & TII PRS	Financial Reporting / Project Reporting System	Yes

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## Section B - Step 5: Key Evaluation Questions

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The following section looks at the key evaluation questions for the

**Does the delivery of the project comply with the standards set out in the Public Spending Code?**

Yes – the proposed project is considered a major project its evolution and progression through the various phases is in accordance with the requirements of the public spending code

**Is the necessary data and information available such that the project can be subjected to a full evaluation later.**

Yes

**What improvements are recommended such that future processes and management are enhanced**

No recommendations

## Summary of the Internal Audit in-depth check carried out

The following is a summary of the findings of the in-depth check of the following

**Capital Project: N84 Galway to Curraghmore**

**Expenditure Type: Being Considered**

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Galway County Council is required to carry out an in-depth review of a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. The overall estimated lifetime value of Galway County Council's Capital Projects in 2021 was € 1,499,210,492. In-depth review was carried out on 8% of the value of these projects.

Calculation of Audit Sample - QA Report 2021	2021
<b>In-Depth Check - Capital</b>	
Total Value of Projects - Capital	1,499,210,492
Total value of CAPITAL Projects Audited	120,000,000
Relevant % (Cap Projects Audited / CAPITAL Projects Value)	8%
% Review 3 year Average	5%

An in-depth review was undertaken on the proposed national road upgrade of the N84 Galway to Curraghmore as expenditure being considered by the Council. The proposed project - N84 Galway to Curraghmore - consists of upgrading of existing sub-standard single carriageway on N84 between the proposed Galway City Ring Road junction at Ballindooley and Cloonboo approaching the Curraghmore Bridge. The project would consist of realignment of approx. 12Km, including road raising (5Km) to appropriate levels for flood prevention protection. The proposed project is considered a major project with an estimated cost of €120m. The progression of the project is dependent of TII approval of each phase of the project from phase 0-7 inclusive. The project commenced in 2019, however Covid 19 pandemic delayed initial studies required to progress the completion of the strategic assessment report. The project was essentially on hold in 2020 but recommenced in 2021 with Flood Risk Assessment Report being carried out and Traffic modelling survey being undertaken in Q4 2021. These studies were required to prepare the strategic assessment report for consideration and approval by the TII to move to Phase 1. Request for Tender for appointment of consultants to carry out the SAR is currently underway. The proposed project on the N84 Galway to Curraghmore is expected to link in with the Galway City Ring Road and its progression through the various phases may be affected by the progress of the GCRR.

The proposed project, while very much in its infancy, is being managed to date, in accordance with TII Project Management Guidelines and Internal Audit is of the opinion that Galway County Council appears to be substantially compliant with the relevant requirements of the Public Spending Code.