



Comhairle Chontae na Gaillimhe
Galway County Council

QUALITY ASSURANCE REPORT

FOR 2019

Submitted to the National Oversight and Audit Commission

in compliance with the Public Spending Code

Document Control Sheet – May 2020

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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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Chief Executive

Galway County Council
16th June 2020

Contents

Document Control Sheet – May 2020	1
Certification.....	1
Contents	2
1. Introduction.....	3
1.1 Quality Assurance Process.....	3
2. Expenditure Analysis	4
2.1 Project/Programme Inventory.....	4
2.2 Summary of Project Inventory 2019	4
2.3 Summary of Procurements in excess of €10m	5
3. Assessment of Compliance.....	5
3.1 Checklist Completion	5
4. Internal Audit.....	6
4.1 In-Depth Checks.....	6
4.2 Summary of the findings on the Revenue Project - Housing Grants Scheme 2019.....	6
4.3 Summary of the findings on the Capital Project - Gilmartin Road Redevelopment Project.....	7
5. Conclusion	9
Appendices:.....	10
Appendix 1 - 2019 Inventory.....	10
Appendix 2 – Checklists	13
Appendix 3 – Tabular Summary of Checklists.....	19
Appendix 4 – Revenue Project Quality Assurance In-Depth Check	20
Appendix 5 – Capital Project Quality Assurance In-Depth Check	28

1. 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 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.

1.1 Quality Assurance Process

The quality assurance process contains the following five steps:

Step 1: Drawing up the inventories of projects/programmes at different stages of the Project Life Cycle that have a total project cost in excess of €500,000. The three sections of the inventory are expenditure being considered, expenditure being incurred, and expenditure recently ended.

Step 2: Publish summary information on the County Council's website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.

Step 3: Completion of the 7 checklists contained in the Public Spending Code in respect of expenditure at the different stages. One of each checklist per Local Authority is required. Checklists are not required for each project/programme.

Step 4: A more in-depth check of a small number of projects / programmes based on criteria established within the Public Spending Code.

Step 5: Completion of a report for the National Oversight and Audit Commission (NOAC) which will be generated through compliance with steps 1 to 4 and to be submitted by the end of May in respect of the previous year.

2. Expenditure Analysis

2.1 Project/Programme Inventory

The Project Inventory sets out the list of all projects with activity in 2019 and which have a total project life cost of €500,000 or more. As specified in the *PSC QA Requirements Guidance Note for the Public Sector*, 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

As per the template provided to Galway County Council, Capital Expenditure in the being considered category is further broken down into value bands of €0.5m - €5m, €5m-€20m and €20m plus.

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

The Inventory contains 111 projects across the three categories and comprises of a total value of €1,123,851,032. The inventory was compiled using the format recommended in the guidance note from the CCMA. The list contains relevant services from the Council's Annual Financial Statement 2019 in respect of the current expenditure and a list of relevant capital projects/programmes extracted from the Council's Financial Management System, with information verified by project owners, for capital expenditure.

2.2 Summary of Project Inventory 2019

The tables below provide a summary of the inventory expenditure broken down into capital and current expenditure and consist of three categories:

Table 1: No of Expenditure Projects "Being Considered" by Category- 9 Projects

Service /Division	Current Expenditure			Capital Expenditure		
	A	B	C	A	B	C
Housing Programme	-	-	-	3	5	-
Roads Programme	-	-	-	-	-	1
Water Services Programme	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-
Environmental Services Programme	-	-	-	-	-	-
Recreation & Amenity	-	-	-	-	-	-
Agriculture, Education, Health & Welfare	-	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-	-
Total:	0	0	0	3	5	1

A: €0.5-€5m, B: €5m-€20m, C: > €20m

Table 2: No of Expenditure Projects "Being Incurred" by Category- 88 Projects

Service /Division	Current Expenditure			Capital Expenditure		
	A	B	C	A	B	C
Housing Programme	8	1	-	15	7	-
Roads Programme	7	1	1	10	4	3
Water Services Programme	2	2	-	-	-	-
Planning & Development	6	-	-	-	-	-
Environmental Services Programme	7	1	-	-	-	1
Recreation & Amenity	3	1	-	-	-	-
Agriculture, Education, Health & Welfare	3	-	-	-	-	-
Miscellaneous Services	5	1	-	-	-	-
Total:	41	7	1	25	11	4

A: €0.5-€5m, B: €5m-€20m, C: > €20m

Table 3: No of Expenditure Projects "Recently Completed" by Category- 14 Projects

Service /Division	Current Expenditure			Capital Expenditure		
	A	B	C	A	B	C
Housing Programme	-	-	-	2	-	-
Roads Programme	-	-	-	12	-	-
Water Services Programme	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-
Environmental Services Programme	-	-	-	-	-	-
Recreation & Amenity	-	-	-	-	-	-
Agriculture, Education, Health & Welfare	-	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-	-
Total:	0	0	0	14	0	0

A: €0.5-€5m, B: €5m-€20m, C: > €20m

2.3 Summary of Procurements in excess of €10m

In compliance with the second step of the QA process, there was no procurement in excess of €10m on the inventory for 2019. Details are published on [Galway County Council's website](#).

3. Assessment of Compliance

3.1 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.
- Checklist 2: Capital Projects under consideration.
- Checklist 3: Current Expenditure under consideration.
- Checklist 4: Capital Expenditure incurring expenditure
- Checklist 5: Current Expenditure programmes incurring expenditure
- Checklist 6: Capital Expenditure recently ended.
- Checklist 7: Current Expenditure recently ended.

The completed checklists for Galway County Council are contained in **APPENDIX 2** and a summary table is contained in **APPENDIX 3**.

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 2019. **Checklists 4 and 6** show a satisfactory level of compliance. Improvements are required regarding post projects reviews. **Checklist 7** did not apply as there was no current expenditure recently ended.

4. Internal Audit

4.1 In-Depth Checks

The PSC – QA requirements state that the value of projects selected for in-depth review each year should be at least 1% of the total value of revenue and 5% of the total capital value on the project inventory and can be achieved over a 3 year period. It also states that over a 3-5 year period all stages of the project life cycle and every scale of project should have been included in the in-depth check. Internal Audit Unit addressed these requirements for 2019 by conducting an in-depth check into one area of revenue expenditure; Housing Grants Scheme and one capital project; Gilmartin Road Redevelopment Project.

The in-depth checks for Galway County Council are contained in [APPENDIX 4 REVENUE PROJECT](#) and [APPENDIX 5 CAPITAL PROJECT](#), summaries of the findings are detailed in 4.2 and 4.3 of this report.

4.2 Summary of the findings on the Revenue Project - Housing Grants Scheme 2019.

Galway County Council administer and part fund three types of Housing Grants under the Housing Grants Programme Schemes:

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People

The terms and conditions for the three schemes are set out in the Housing (Adaptation Grants for Older People and People with a Disability) Regulations, 2007 & 2014. Galway County Council administer the grant schemes on behalf of the Department of Housing, Planning, Local Government as part of overall national housing policy with appraisal for this programme carried out at national level. The 2019 total grant expenditure was €2,206,870 of which 80% is recoupable from the Department of Housing, Planning & Local Government. The recoupable amount at 80% is €1,765,496. The total amount recouped showing on the recoupment claim forms and financial reports was €1,751,236 leaving a balance of €14,260 which was in relation to grants paid in December 2019 and recouped in January 2020.

A sample of grant files were examined as part of the in-depth check process and findings show that the grants applications were processed, approved and paid out and the expenditure recouped in compliance with the regulations and guidelines in place. On notification of completion of works the Council carry out an onsite or photographic inspection prior to payment of grants. This was evident from the sample of grant files examined.

Audit Opinion: It is Internal Audits opinion that Galway County Councils 2019 Housing Grants Programme as examined was administered in compliance with the Housing Grant Regulations and therefore considered to be in compliance with Public Spending Code.

Table 4: Calculation of Revenue Audit Sample - QA Report 2019

Total expenditure on Revenue Project	€127,842,888
Revenue Project expenditure value examined as part of the in-depth check	€2,206,870
% of expenditure on revenue projects examined	1.72%

4.3 Summary of the findings on the Capital Project - Gilmartin Road Redevelopment Project



Project Description: The project comprises the design, planning and construction of 40 new homes (21 no. 2-bed, two-storey, 11 no. 3-bed, two-storey, 6 no. 2-bed, single storey, 2 no. 3-bed, single storey); the refurbishment of 21 existing vacant or occupied houses and all associated site development works.

Appraisal Stage:

- The need for the project was identified in the 2015 Capital Appraisal Report taking into consideration confirmed housing demand in the area. The report identified and addressed constraints
- Cost proposals and options were sent to sanctioning department on 27/07/2016
- A Definite Project Brief outlining project objectives and service requirements was submitted to the DHPLG for approval
- A project appraisal submission was sent to the DHPLG for approval
- The appropriate tendering processes were used.
- Consultancy services engaged included a Multi-Disciplinary Design Team in order to address specialist areas and risks such as environmental, flooding and archaeology.
- Site surveys to identify risks were carried out.
- Site layout options were developed on the application of best practice and application of principles of sustainability, security and elimination of opportunity for anti-social activity.
- Public consultation sessions were held.
- Project Review reports were prepared and approved by the DHPLG as per the Capital Works Management Framework process

Planning Stage:

- Consultancy services for feasibility, public consultation, planning, detailed design tendering and construction were engaged. A design team leader and project co-ordinator were appointed.
- A Project Brief was prepared detailing the objectives and parameters of the project including cost limits, targets /estimates.
- Information flow needs were formally established as part of the Definitive Project Brief
- The necessary building control measures under the 2014 building regulations were implemented with part B of the building regulations were implemented by the design team.
- The relevant environmental screening reports were completed as part of the Planning application, rendering the Part 8 route valid as opposed to Part 10 to An Bord Pleanala.
- Stage 1&2 &3 of the Capital Works Management Framework includes Departmental approval for cost estimates and cost reports.
- Stage 3 of the Capital Works Management Framework contained permission to publish tenders following the planning & design stages.
- Stage 4 of the Capital Works Management Framework sent to the Department of Housing, Planning & Local Government also included a tender assessment report and approval for miscellaneous other project costs.

Implementation Stage:

- Responsibility for project delivery was assigned.
- Regular site visits and meetings took place with contractor's progress reports provided to measure progress against expected targets.
- Project reviews were carried out and all 4 stages of the capital works management framework were approved by the DHPLG.
- Monthly payment certificates were examined prior to approval of payment.

Post- Implementation Stage:

- In compliance with the Capital Works Management Framework a post project review is currently underway.
- The review will contain a detailed appraisal on whether the expected benefits and outcomes of the project materialised and if the outcome was the appropriate response to the housing needs of the area.

Audit Opinion: It is Internal Audit findings that the provisions of the Capital Work's Management Framework were complied with and are of the opinion that the project was carried out in line with the Public Spending Code Requirements.

Table 5: Calculation of Capital Audit Sample - QA Report 2019

Total Value of Projects	€1,123,851,032
Total Value of Capital Projects	€699,011,912
Capital Projects Value for Audit Sample	€294,789,362
Total value of Capital Projects Audited	€9,652,735
Relevant %	3.27%

5. Conclusion

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 2019.

The PSC QA Report for 2018 has been published on the website. The PSC QA Report for 2019 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.

- 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 the Procurement Officer.
- Project Managers are to be briefed on the use of checklists and an easy to access version to be made available online and completed per project.
- The practice of post project evaluations needs to be improved to thoroughly encompass all projects.
- 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.

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.

Appendices:

Appendix 1 - 2019 Inventory

Local Authority	Expenditure Being Considered				Expenditure Being Incurred			Expenditure Recently Ended			
	Current Expenditure	Capital Grant Schemes	€0.5 - €5m	Capital Projects €5 - €20m	€20m +	Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
Galway County Council											
Housing & Building - Totals	0	0	7,831,951	21,907,518	0	14,510,253	99,045,071	0	0	0	2,967,660
Housing & Building - No. of Projects (Individual) Single Rurals 2020 - 9 units (Pending) Station Rd., Oughterard - 44 units	0	0	3	5	0	8	22	0	0	0	2
01017011 CAP - Gort Mhaoilir, Athenry - 30 units				2,070,000							
01019410 CAP - Raheen, Athenry - 30 units (Affordable Scheme)				9,513,209							
01020273 CAP - Construct Houses - Esker Fields & Garbally - 12 units				6,889,413							
01020278 CAP - Remedial works Gilmartin Road - 40+21 units											
01020324 CAP - Fairgreen Roundstone - 14 units											
01020333 CAP - Carraroe - 4 units											
01020335 CAP - Gort na gCloch Clifden - 26 units											
01020336 CAP - Bridge Court Ahascragh - 18 units											
01020337 CAP - Barrack St., Loughrea - 5 units											
01020338 CAP - Caisleain Raithlin, Ardrahan - 12 units											
01020339 CAP - Carrton, Kinvara - 12 units											
01020344 CAP - Mountain view Moycullen - 31 units											
01020358 CAP - Fána Bhui, Tuam - 49 units											
01021508 CAP - Mountbellew Voluntary Project CAS											
01021509 CAP - Claregalway Voluntary Project CAS											
01021514 CAP - Letterfrack Phase 2											
01021704 CAP - Traveller Programme											
01030802/ 01031101/01030901 CAP - Housing Grants											
01119169 LAND - Cosmona, Loughrea - 50 units											
01119229 LAND - Drum na Gaoithe, Claregalway - 45 units											
A01 - Maintenance & Improvement of LA Housing Units						5,181,689					
A02 - Housing Assessment, Allocation and Transfer						660,612					
A03 - Housing Rent and Tenant Purchase Administration						785,354					
A05 - Administration of Homeless Service						1,476,187					
A06 - Support to Housing Capital Prog.						1,130,390					
A07 - RAS and Leasing Programme						3,994,435					
A08 - Housing Loans						743,528					
A12 - HAP Programme						538,058					
CAP - Aggard, Craughwell 4 units, CAS							587,574				
CAP - Dunlo Hill, 18 units, CAS							3,421,793				
CAP - Dunlo Street, 9 units, CALF				1,254,996							
CAP - Old Post Office, Inverin, 4 units CAS											
CAP - Rosaveel, 8 units, CAS											
CAP - Shannon Road, Portumna 4 units, CAS			571,722								

Appendix 2 – 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	Discussion/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	2	Senior Staff have been briefed.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	The Procurement Officer has requested specific training on the PSC.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Governance Guidelines have been produced and are available to all staff on intranet.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that its funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC currently
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Yes, spot check reports, internal audit and QA recommendations have been issued and copied to appropriate staff.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	With large projects (e.g. Roads and Housing projects) Post project evaluations are integral).
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	3	Yes, where required.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	Yes, where formally required for large scale projects but not completed for all internal projects.
1.12 How have the recommendations of previous evaluations / post project reviews 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 past year

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

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

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, progress reports reviewed at regular Mgt Team / Steering Committee Meetings.

4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	No, not in all instances.
4.7 Did budgets have to be adjusted?	3	Yes
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Yes
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes – reappraisals were carried out.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	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
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes, as per budget and Corporate Plan.
5.2 Are outputs well defined?	3	Yes, as per National KPI's set out for Local Government.
5.3 Are outputs quantified on a regular basis?	3	Yes
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes, budget monitoring and performance, supported by audits and FMS reviews on budge vs actual expenditure.
5.5 Are outcomes well defined?	3	Yes, as part of the Corporate Plan objectives.
5.6 Are outcomes quantified on a regular basis?	3	Yes
5.7 Are unit costings compiled for performance monitoring?	3	Yes, unit costings complied as required by national indicators (LGMA performance Mgt Indicators).
5.8 Are other data compiled to monitor performance?	3	Yes, for Mgt Team Meetings.
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	3	Yes, in conjunction with LGMA

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

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	1	Carried out when required by specific funding bodies.
6.2 Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	N/A	
6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to?	3	Yes
6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	N/A	
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	Staff involved in projects noted lesson learned for incorporation in future projects.
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	3	For externally funded projects this is completed by funding agency. Internal reports subject to resources available.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	May be carried out by independent consultants in the case of large engineering projects.

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

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
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:

- 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, i.e. the annual number of formal evaluations, economic appraisals, project completion reports and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Appendix 3 – Tabular Summary of 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	8	29,739,469	47	22	99,045,071	11	2	2,967,660	17
B	Road Transportation and Safety	1	34,200,000	53	17	758,257,422	83	12	14,005,392	83
C	Water Services	-	-	-	-	-	-	-	-	-
D	Development Management	-	-	-	-	-	-	-	-	-
E	Environmental Services	-	-	-	1	60,000,000	7	-	-	-
F	Recreation and Amenity	-	-	-	-	-	-	-	-	-
G	Agriculture, Education, Health and Welfare	-	-	-	-	-	-	-	-	-
I	Miscellaneous Services	-	-	-	-	-	-	-	-	-
Total:		9	€63,939,469	100%	40	€917,302,493	100%	14	€16,973,052	100%

Revenue/Current Expenditure		CHK 3			CHK 5			CHK 7		
		Expenditure Being Considered			Expenditure Being Incurred			Expenditure Recently Ended		
		Projects	Value	%	Projects	Value	%	Projects	Value	%
A	Housing & Building	-	-	-	8	14,510,253	12	-	-	-
B	Road Transportation and Safety	-	-	-	9	46,385,160	37	-	-	-
C	Water Services	-	-	-	4	13,754,111	11	-	-	-
D	Development Management	-	-	-	6	10,352,963	8	-	-	-
E	Environmental Services	-	-	-	8	17,300,970	14	-	-	-
F	Recreation and Amenity	-	-	-	4	8,183,475	7	-	-	-
G	Agriculture, Education, Health and Welfare	-	-	-	3	2,650,314	2	-	-	-
I	Miscellaneous Services	-	-	-	6	12,498,772	10	-	-	-
Total:		0	€0	0%	48	€125,636,018	100%	0	€0.00	0%

Quality Assurance – In-Depth Check

Section A: Introduction

This introductory section details the headline information on the 2019 Housing Grants Programme.

Programme Information	
Name	Housing Grants Programme 2019
Detail	2019 Revenue expenditure on Housing Grants Programme Agresso codes 01030802,01031101,01030901
Responsible Body	Galway County Council
Current Status	Revenue Expenditure being incurred
Start Date	January 2019
End Date	December 2019
Overall Cost	€ 2,206,870

Programme Description

Galway County Council currently operates three types of Housing Adaptation Grant Schemes:

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People

The grants programme is aimed at assisting older people and people with disabilities to remain in their homes by making them safer, warmer and easier to get around.

The terms and conditions for the three schemes are set out in the Housing (Adaptation Grants for Older People and People with a Disability) Regulations from 2007 & 2014 Administrative Guidance Notes and various circulars issued from the Department of Housing, Planning and Local Government.

There is a standard application form used for all 3 grants which includes the approval criteria for each grant type.

The types or works covered under the grants programme include installation of mobility aids, essential repair works, and extensions to accommodate a person with a disability.

80% of grant expenditure is recoupable from the Department with the remaining 20% funded from the Councils revenue budget.

The breakdown of payments made during 2019 under the 3 grant types is outlined below

Disabled Persons	Mobility	Older Persons	Total
€567,455	€490,205	€1,149,210	€2,206,870

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit completed a Programme Logic Model (PLM) for the Housing Grants Programme administered by Galway County Council.

Objectives:

To administer the Housing Adaptation Grant Schemes in compliance with the Housing (Adaptation Grants for Older People and people with a Disability) Regulations 2007 and Amendment Regulations 2014.

Inputs:

- Expenditure of €2,206,870
- Administration and technical Staff resources to implement and monitor the programme
- 80% funding from the Department of Housing, Community & Local Government in the value of €1,765,496
- 20% galway county council funding in the value of €441,374
(AFS figure is €468,391 which includes central management charges and relevant % of salaries)

Activities:

- Accepting, recording and processing of applications.
- Providing information to the public.
- Inspection of premises.
- Certification of works completed.
- Issue of letters of approval.
- Recoupment of 80% of costs.
- Processing of payments.
- Monitoring of Councils budget to cover 20% of the costs.

Outputs:

432 Grant applications were processed

Outcomes:

The programme provided assistance to applicants to make their homes suitable for persons with disabilities, addressed mobility problems, and improved the conditions of applicant's homes.

Improved safety and quality of life and allows people to remain living independently in their own homes.

Section B - Step 2: Summary Timeline of Programme

The following section outlines the Housing Grants Scheme process from receipt of application to recoupment of expenditure .

Housing Grant Application Process

Applications received are checked, validated, recorded and assigned a priority rating based on the needs of the applicant.

Applications are referred to a technician who carries out inspections based on the priority rating assigned and issues a report outlining the works required.

Reports and plans and quotations are examined by the technician.

Clerical staff calculate the amount of grant applicable based on applicant's reckonable household income.

Grant Approval (or refusal) issues and applicant returns acceptance form before commencement of works

Technical Staff inspect works once complete

Payment approval and certification is prepared.

Grant payment issues to the Applicant (unless Applicant submits in writing a request to pay Contractor directly)

Housing section submit regular recoupment claims to the Department of Housing Planning & Local Government

Payments on foot of recoupment claims are usually received 3 to 4 weeks from request.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the Housing Grants Programme 2019

Key Programme Documents

Title	Details
Housing (Adaptation Grants for Older People and People with a Disability) Regulations from 2007 & 2014	Outlines the terms, criteria & conditions that apply to the grants programme
Application Forms and information leaflets	A standard application form is used to apply for any of the 3 grant types
Scheme Administrative Guidance Manual	Detailed Guidance manual is in use for each of the 3 schemes. This is issued by the Department.
Recoupment claim File	Recoupment Claim forms are sent to the department on a monthly basis and copies kept on a manual file
MS4 FMS System reports and 2019 revenue budget figure for housing grants	Expenditure and Income details – used for monitoring and reporting purposes and to verify amounts paid out on grants, and funding recouped from Department
Chief Executive Orders	A Chief Executive order applies to the payment of each grant

Key document 1- Housing (Adaptation Grants for Older People and People with a Disability) Regulations 2007 and Amendment Regulations 2014

Key Document 2 - Application Form/ Information leaflet. The application form is a standard template produced by the Department Housing Planning & Local Government and used across the Local Authority sector. This includes a declaration, a certificate from Medical professional, tax requirements in respect of housing aid and a checklist to assist the applicant. The leaflet details information on the conditions of the schemes including eligibility, purpose of the grant, level of the grant, tax requirements and appeals procedure

Key Document 3-Scheme Administrative Guidance Manual: This document is issued by the Department to ensure that all Local Authorities comply with the requirements of the scheme in a consistent manner.

Key Document 4 - Recoupment Claim File: The file contains monthly recoupment claim forms and evidence of receipt of monies

Key Document 5 – Financial Management System Reports – the report shows expenditure and income.

Key document 6- Chief Executive Order – A Chief Executive Order is prepared for each grant as part of the payment process

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Housing Grants Programme. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
MS 4 FMS System – Financial Reports	Expenditure and income details for revenue job codes relevant to these schemes	Yes
Housing Unit in house databases and spreadsheets	Individual grant listings showing details of amount approved and recouped.	Yes
Compliance testing on a sample of individual grant files	To establish compliance with the scheme criteria and to check that Key documents was submitted by the applicant. e.g. confirmation of payment of LPT, eligibility on income grounds, Tax compliance from applicant and contractor, medical certificates etc	All files examined contained the required documentation File documentation is scanned to the Councils repository facility
Approval certification and Chief Executives Orders	Sign off on grant approvals	All files examined had a Chief Executives Order
Recoupment Claims file	To record recoupment claims and payments received and to reconcile grants paid with monies recouped	Internal audit were provided with the grant's recoupment claim file
Financial management monitoring reports	To monitor the council's budget for the grants programme	Yes

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the 2019 Housing Grants Programme based on the findings from the previous sections of this report.

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

Yes

As the individual grants subject to in-depth examination were found to be processed, approved and paid in accordance with the Housing Grants Regulations it is considered that the programme complies with the standards of the Public Spending Code.

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

Yes.

Manual files on individual grants are kept and also scanned to the Repository facility and financial reports from the financial management system can be retrieved.

There is also a separate manual recoupment claims file kept.

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

From the examination of the process and from a sample of files looked at Internal Audit are satisfied that no recommendations are required.

Section B: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Housing Grants Scheme 2019.

Summary of In-Depth Check

Galway County Council administer and part fund three types of Housing Grants under the Housing Grants Programme Schemes:

- Mobility Grants
- Housing Adaptation for Disabled Persons
- Housing Aid for Older People

The terms and conditions for the three schemes are set out in the Housing (Adaptation Grants for Older People and People with a Disability) Regulations, 2007 & 2014.

Galway County Council administer the grant schemes on behalf of the Department of Housing, Planning, Local Government as part of overall national housing policy with appraisal for this programme carried out at national level.

The 2019 total grant expenditure was €2,206,870 of which 80% is recoupable from the Department of Housing, Planning & Local Government

The recoupable amount at 80% is €1,765,496

The total amount recouped showing on the recoupment claim forms and financial reports was €1,751,236 leaving a balance of €14,260 which was in relation to grants paid in December 2019 and recouped in January 2020.

A sample of grant files were examined as part of the in-depth check process and findings show that the grants applications were processed, approved and paid out and the expenditure recouped in compliance with the regulations and guidelines in place.

On notification of completion of works the Council carry out an onsite or photographic inspection prior to payment of grants. This was evident from the sample of grant files examined.

Audit Opinion: It is Internal Audits opinion that Galway County Councils 2019 Housing Grants Programme as examined was administered in compliance with the Housing Grant Regulations and therefore considered to be in compliance with Public Spending Code.

Total expenditure on Revenue Project	€127,842,888
Revenue Project expenditure value examined as part of the in-depth check	€2,206,870
% of expenditure on revenue projects examined	1.72%

Quality Assurance In-Depth Check

Section A: Introduction

This introductory section details the headline information on the Gilmartin Road Redevelopment Project.

Project Information

Name	Social Housing Development at Gilmartin Rd, Tuam.
Name	Capital Construction Project costing €9,652,735
Responsible Body	Galway County Council & Department of Housing, Planning & Local Government
Current Status	Capital Project – Stage (v) Handover & Closeout

Project Description:

The projects comprises the design, planning and construction of 40 new homes (21no. 2-bed, two-storey, 11no. 3-bed, two-storey, 6no. 2-bed, single storey, 2no. 3-bed, single storey); the refurbishment of 21 existing vacant or occupied houses and all associated site development works.

Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the appraisal stage of the Gilmartin road project

Objectives: The objectives of the project is to increase social housing stock in the area in order to provide housing for persons on the housing list and to reduce the number of vacant or substandard properties. The housing need for the area is established from the ongoing applications assessment process and was established specific to this project in the Stage 1 Capital Appraisal Report, 2015.

Inputs: Secure budget and approvals, preparation of tender documents, procurement and engagement of consultancy services, establishment of a project management structure – project coordinator – multi-disciplinary design service, arrangement of public consultation obligations – securing part 8 planning approval, procuring a contractor, construction & handover.

Activities: Preparation of reports – Capital Appraisal - Definite Project Brief, submission of necessary reports and project reviews for approval in compliance with the Capital Works Mandatory Framework

Outputs: The integration of 40 new houses and 12 refurbished houses into the existing natural & built environment in a way that contributes to the social, environmental and economic sustainability of the area.

Outcomes:

- The availability of 40 new additional social houses for allocation to people on the housing list;
- Increase in the councils social housing stock, upgrading of some existing housing stock;
- Reduction in housing waiting list numbers;
- Regeneration of an area previously challenged in many facets;
- A significant contribution to the objectives of the 'Rebuilding Ireland – Action Plan for Housing and Homelessness', and Galway Co. Co. 2021 Housing supply increase targets.

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

The following section tracks the Gilmartin Road Project from intervention stage to current position in terms of major project milestones

The need for this project was established in the 2015 Capital Appraisal Report

A Definitive Project brief was prepared by Galway County Council in 2015

Formal application for funding approval was made to Department of Housing Planning and Local Government (Sanctioning Authority) as structured in the Department of Finance 'Construction Works Management Framework'(CWMF) key Project Review (PR) stages. The 4 relevant stages and approval dates are as follows:

- Project Review 1
CWMF Stage 1 includes a cost estimate and was approved by the DHPLG on 12/8/15
- Project Review 4

- CWMF Stage 2 includes a cost report and was approved by the DHPLG on 1/3/17.
- Project Review 6
- CWMF Stage 3 includes a cost report and was approved by the DHPLG 4/07/17.
- Project Review 7
- CWMF Stage 4- includes the tender sum and was approved by the DHPLG on 16/11/2017

Architects were appointed in September 2015 & June 2016

Chief Executives Part 8 Planning report dated 22/02/ 2017 refers.

The successful tenderer for the construction phase of the project was appointed on 11/12/2017 under Chief Executive Order ref 10998.

Section B - Step 3: Analysis of Key Documents

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

Title	Details
2015 Capital Appraisal Report	This report was prepared in December 2015 and identified the need and objective of the project including the demand for housing in the area.
Definitive Project Brief	Outlines the need, deliverables and service requirements of the project.
Project Appraisal Submission (PAS)	This report was submitted to the DHPLG on 17/11/2015
Cost Plan / Site Layout Options	The Cost Plan Report dated 23/11/2016 contained detailed breakdown of costing per house type and specification. Site layout options were presented to the DHPLG for on-going appraisal and refinement
<ul style="list-style-type: none"> • Planning Guide 19-Sustainable Residential Development in Urban Areas. • Quality Housing for sustainable communities 	Both documents outline best practice in applying principles of sustainability security & elimination of opportunity for anti-social activity
Site Surveys	The site surveys identified risks
Project Reviews 1,4,6 &7 and stage approvals1,2,3 &4 in compliance with the	Departmental approval issued for project review1 on 12/8/2015 Project review 4 on 01/03/2017

terms of the Capital Work Management Framework	Project review 6 on 04/07/2017 Project review 7 on 16/11/2017
Tendering,	An Architect Led Multi-Disciplinary Design Team Framework was established from which Stage service providers were drawn, on two occasions. For Construction phase, an OJEU Contract Notice was published for a restricted procedure. An Invitation to Tender was published to the short list culminating in a Tender Assessment & Recommendation Report issuing as part of the Stage 4 application to the Sanctioning Authority.
Statutory requirements Planning, Fire, Environment	Part 8 planning ref L1516 Refers- Chief Executive Report dated 22/2/2017. BCMS / Assigned Certifiers Roles & Certificates of Completion

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
2015 Capital Appraisal Report	Outlines the need for the Project (housing demand numbers, type of units needed, alternative means of meeting the need, site constraints, Planning prospects, cost and vfm, management arrangements, delivery mechanism proposals, programme.	Yes
Definitive Project Brief	Outlines the need, deliverables and service requirements of the project, to be met by successful tenderer.	Yes

Project review & stage approvals in compliance with the terms of the Capital Work Management Framework	To ensure quality and cost control and that procurement, value for money and public accountability requirements are met. Project reviews included monitoring and evaluation.	Stage approval letters from the Sanctioning Authority were made available for inspection
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Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Gilmartin Road Redevelopment Project

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

The project was carried out in line with the Public Spending Code requirements and the provisions of the Capital Work's Management Framework were complied with.

It is Internal Audit opinion that the delivery of this project complied with the standard's set out in 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.

The project co-ordinator identified the following areas for improvements which will be implemented in future projects

- I. The Clerk of Works should be provided by the Design Team in lieu of the Local Authority.
- II. Service requirements from the Design team required improved definition within the Definite Project Brief.
- III. To assist with house allocation delivery should be on a phased basis.
- IV. Contract documents should require the contractor to be responsible for security of handed over units to a point past the time of issuing the substantial completion cert

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 appraisal, planning and implementation **on the Gilmartin Road Redevelopment Project**



Project Description - The project comprises the design, planning and construction of 40 new homes (21no. 2-bed, two-storey, 11no. 3-bed, two-storey, 6no. 2-bed, single storey, 2no. 3-bed, single storey); the refurbishment of 21 existing vacant or occupied houses and all associated site development works.

Appraisal Stage

- The need for the project was identified in the 2015 Capital Appraisal Report taking into consideration confirmed housing demand in the area. The report identified and addressed constraints
- Cost proposals and options were sent to sanctioning department on 27/07/2016
- A Definite Project Brief outlining project objectives and service requirements was submitted to the DHPLG for approval
- A project appraisal submission was sent to the DHPLG for approval
- The appropriate tendering processes were used.
- Consultancy services engaged included a Multi-Disciplinary Design Team in order to address specialist areas and risks such as environmental, flooding and archaeology.
- Site surveys to identify risks were carried out.
- Site layout options were developed on the application of best practice and application of principles of sustainability, security and elimination of opportunity for anti-social activity.
- Public consultation sessions were held.
- Project Review reports were prepared and approved by the DHPLG as per the Capital Works Management Framework process

Planning Stage

- Consultancy services for feasibility, public consultation, planning, detailed design tendering and construction were engaged. A design team leader and project co-ordinator were appointed
- A Project Brief was prepared detailing the objectives and parameters of the project including cost limits, targets /estimates.

- Information flow needs were formally established as part of the Definitive Project Brief
- The necessary building control measures under the 2014 building regulations were implemented with part B of the building regulations were implemented by the design team.
- The relevant environmental screening reports were completed as part of the Planning application, rendering the Part 8 route valid as opposed to Part 10 to An Bord Pleanala.
- Stage 1&2 &3 of the Capital Works Management Framework includes Departmental approval for cost estimates and cost reports.
- Stage 3 of the Capital Works Management Framework contained permission to publish tenders following the planning & design stages.
- Stage 4 of the Capital Works Management Framework sent to the Department of Housing, Planning & Local Government also included a tender assessment report and approval for miscellaneous other project costs.

Implementation Stage

- Responsibility for project delivery was assigned.
- Regular site visits and meetings took place with contractor's progress reports provided to measure progress against expected targets.
- Project reviews were carried out and all 4 stages of the capital works management framework were approved by the DHPLG.
- Monthly payment certificates were examined prior to approval of payment.

Post- Implementation Stage

In compliance with the Capital Works Management Framework a post project review is currently underway.

The review will contain a detailed appraisal on whether the expected benefits and outcomes of the project materialised and if the outcome was the appropriate response to the housing needs of the area.

Audit Opinion

It is Internal Audit findings that the provisions of the Capital Work's Management Framework were complied with and are of the opinion that the project was carried out in line with the Public Spending Code Requirements.

Calculation of Capital Audit Sample - QA Report 2019

Total Value of Projects	€1,123,851,032,
Total Value of Capital Projects	€699,011,912
Capital Projects Value for Audit Sample	€294,789,362
Total value of Capital Projects Audited	€9,652,735
Relevant %	3.27%