



Comhairle Chontae na Gaillimhe
Galway County Council

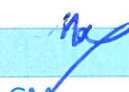
QUALITY ASSURANCE REPORT

FOR 2020

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


Document Control Sheet – May 2021

Local Authority	Galway County Council
Department	Finance
Section	Procurement
Document Title	Quality Assurance Report for 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.



Jim Cullen
Chief Executive

Galway County Council
Date: 28 May 2021

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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 Note¹ 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.

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

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

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 2020 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 130 projects across the three categories and comprises of a total value of €328,805,416. The inventory was compiled using the format recommended in the guidance note² from the CCMA. The list contains relevant services from the Council's Annual Financial Statement 2020 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 was no procurement in excess of €10 million on the inventory for 2020. 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

² 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 2020. **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.

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 the revenue project: 2020 Restart Grant Scheme & the Restart Plus Grant Scheme:

Appraisal Stage: The Restart Grant Scheme is part of the Governments initiative under the Business Restart Fund of €250 million to support the business community by making grants available to assist micro & small businesses with costs incurred during the lockdown as well as various costs in preparing to reopen. A further €300 million fund was made available by the Government to fund the Restart Grant Plus Scheme for the purpose of continuing to support the business sector with re opening costs, ongoing fixed costs and re-employing staff.

Planning Stage: Service Level Agreements were drawn up and signed between all parties concerned outlining delivery, funding, and oversight arrangements of both grant schemes. Galway County Council was designated the Granting Authority for the purpose of the Restart Grant scheme & the Restart Plus Grant Scheme. The LGMA Ascendas System was adapted for acceptance of web grant

applications and staff training was organised. A reporting template was created for weekly completion to LGMA for monitoring and oversight purposes.

Implementation Stage: The Restart Grant scheme was advertised in local media and the Councils website in May 2020 and open for web applications. Due to the continuing impacts of Covid 19 the government made further financial support of €300 million available to the business sector through the introduction of the Restart Plus Grant Scheme. The Council’s Revenue Collectors dealt with the validation and verification of the online grant applications which were approved for payment by senior staff in the Finance Unit and the payments processed by the Accounts Payable Unit. Appeals received were considered and approved or rejected based on eligibility criteria. The LGMA reporting template was completed and submitted on a weekly basis. Audit testing carried out on a total of 100 online grant applications found that the grants were processed for payment in compliance with the terms and conditions as outlined on the Service Level Agreement. Money paid out on grants was received in advance from Enterprise Ireland.

Audit Opinion: From an in-depth examination of a sample of grant applications Internal Audit is of the opinion that Galway County Council managed and delivered the Restart Grant Scheme and the Restart Grant Plus Scheme in compliance with the terms and conditions of the Service Level Agreements and thus in compliance with the Public Spending Code.

Calculation of Audit Sample - QA Report 2020	
Total Revenue Expenditure as per the 2020 Inventory	€167,201,114.04
Total value of revenue expenditure subject to the internal audit in-depth check	€17,016,277.00
Relevant %	10%

**The following is a summary of the findings of the in-depth check on the capital project:
N67 Ballindereen to Kinvara Road Realignment Scheme Phase 2**

This project is included in the 2020 capital inventory under the category of expenditure being incurred and is showing expenditure of €3,688,526.00.

Appraisal Stage: The scheme was appraised in accordance with the 2017 TII Project Management & Appraisal guidelines PE-PMG-02014. The cost of the scheme falls within the range of between 5 million and 20 million and is classified as a minor scheme. An updated Project Appraisal Report was prepared and submitted to TII in September 2019. The objective, context and need of the scheme were clearly outlined and the report included total scheme budget costs. Consideration of alternatives and options were outlined along with the design of the preferred route.

Planning Stage: The necessary environmental screening reports were completed in June 2013. The part 8 planning process was undertaken, and a Managers Report was prepared and submitted to the Council at a meeting held on 23/06/2014. The Council Members approved the Part 8 planning for the scheme. A Compulsory Purchase Order to acquire the necessary lands was published on 07/08/2015 and confirmed by An Bord Pleanála on 16/03/2016. TII conveyed their approval to publish instructions to tender for the scheme.

Implementation Stage: The tender for the construction contract were awarded on 23/09/2019. The updated Project Execution Plan dated 24/03/2020 sets out the structures in place to monitor and manage the scheme. Galway County Council has an assigned Project Manager to the scheme. A Steering Committee was put in place consisting of representatives from Galway County Council, TII

and the Resident Engineers team appointed to manage the works with meetings convened monthly. Progress reports on works, construction registers and financials are compiled monthly by the Resident Engineers Team and presented to the Steering Committee for review and measured against the work programme outlined on the contractor's construction programme. The financial, construction and risk registers are updated monthly. Contractors invoices and interim payment certs are checked and approved against the works done prior to submission to the Council for payment. The Project Manager has oversight over this process. Payments are made to the contractor and claimed back from TII through the Project Reporting System.

Audit Opinion: Following an in-depth examination of documentation in relation to the appraisal, planning and implementation of the scheme internal Audit are of the opinion that the scheme was carried out in compliance with the Project Management & Appraisal Guidelines and the Public Spending Code.

Calculation of Audit Sample - QA Report 2020	
Total Value of Projects	€328,805,416
Total Capital Projects	€161,604,302
Less Capital Projects already Audited in Previous years on current Inventory	€22,675,634
Capital Projects Value for AUDIT SAMPLE	€138,928,668
Total value of CAPITAL Projects Audited	€9,959,944
Relevant % (Cap Projects Audited / CAPITAL Projects Value)	7%

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 2020. Details are published on [Galway County Council's website](#).

The PSC QA Report for 2019 has been published on the website. The PSC QA Report for 2020 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 staff.
- Project Managers are to be briefed on the use of the new checklists and an easy to access version to be made available via SharePoint.
- 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 - 2020 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		
Cappahoosh Trail	Upgrade of 10km way marked trail to a width of 3 meters. The project comprises of enhancing and revitalising the Clifden Public Realm, redesigning the Clifden Harbour Park and public realm interventions along Beach Road Quay.	€ -	€ -	€ -	Unknown	€ 550,000.00	€550,000 is the projected expenditure to complete the project		
Clifden	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	€ -	€ -	€ -	Unknown	€ 792,030.00	The funding approved under CAT 2 RRDF for Clifden is €792,029 with a match funding requirement of €264,010.		
Clifden Destination Towns Plan		€ -	€ -	€ -	Unknown	€ 666,000.00			

	the broader destination of Connemara with all it has to offer.										
Dunmore Regeneration	Will develop the detailed design for the removal of derelict properties from Dunmore, create an improved aesthetic for Bridge Street and enhance the remaining buildings in terms of accessibility and visibility.	€	-	€	235,600.00	€	2024	€	960,909.00		
CAP-SR-LR Athenry Relief Rd - Project Appraisal 02026210		€	-	€	7,226.42	€	Unknown	€	1,200,000.00		
N83 Claregalway Traffic Calming		€	-	€	-	€	Unknown	€	1,500,000.00		
N65 Kilmeen Cross				€	1,808.00	€	2023	€	2,200,000.00		
N59 Oughterard Bridge					-		2025	€	3,200,000.00		
Inis Óirr Pier Development 02023566	The project was restarted by GCC in 2017. The business Case for the project on Inis Óirr was approved in April 2021 by the Minister (Dept. Community and Rural Development). It is hoped that the Tender Stage may be started in early 2022.	€	-	€	31,180.76	€	2025	€	15,044,000		
Connemara Greenway Oughterard 06040705				€	273.00	€	Unknown	€	2,000,000		

Sun Street, Tuam 01019626	40 units (40 social applicable, +40 affordable n/a)	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 9,040,000.00	Land/site acquisition for Housing
Ballymoe 01017013	Construct 10	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 2,200,000.00	Land/site acquisition for Housing
Dunlo Hill, Ballinasloe 01017010	Construct 12 (incl. conservation work)	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 2,925,000.00	Land/site acquisition for Housing
Former Fire Station, High St., Tuam	Demolish buildings, construct 12	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 2,640,000.00	GCC land/site reassignment
Poolboy, Ballinasloe	Construct 40 (40 social applicable, +40 affordable n/a)	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 8,800,000.00	Landbank utilisation for Housing
Roundstone (OPW building / site) 01017014	(OPW building / site) - construct 8	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 1,760,000.00	Land/site acquisition for Housing
Gort (OPW building / site)	Construct 4 (incl. conservation work)	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 1,100,000.00	Land/site acquisition for Housing
Craughwell	Construct 4	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 880,000.00	Landbank utilisation for Housing
Oranhill, Oranmore	Construct 30	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 6,900,000.00	Land/site acquisition for Housing
Station Rd., Oughterard 01119337	Construct 44 units	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 10,736,000.00	Landbank utilisation for Housing
01017011 CAP - Gort Mhaolair, Athenry	Construct 27 units	€ -	€ -	€ -	€ -	€ -	€ -	3 yrs	€ 6,048,000.00	Landbank utilisation for Housing
Totals		€ -	€ -	€ -	€ -	€ -	€ 276,088.18		€ 81,141,939.00	

Expenditure being Incurred - 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	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
A01 - Maintenance & Improvement of LA Housing Units		€ 5,311,839.73	€ -	€ -		€ -	€ -		
A02 - Housing Assessment, Allocation and Transfer		€ 690,057.50	€ -	€ -		€ -	€ -		
A03 - Housing Rent and Tenant Purchase Administration		€ 727,958.20	€ -	€ -		€ -	€ -		
A05 - Administration of Homeless Service		€ 1,057,783.20	€ -	€ -		€ -	€ -		
A06 - Support to Housing Capital Prog.		€ 1,256,576.43	€ -	€ -		€ -	€ -		
A07 - RAS and Leasing Programme		€ 4,646,394.08	€ -	€ -		€ -	€ -		
A08 - Housing Loans		€ 969,052.81	€ -	€ -		€ -	€ -		
A09 - Housing Grants		€ 625,929.58	€ -	€ -		€ -	€ -		
A12 - HAP Programme		€ 514,228.26	€ -	€ -		€ -	€ -		
B01 - NP Road - Maintenance and Improvement		€ 1,058,151.92	€ -	€ -		€ -	€ -		
B02 - NS Road - Maintenance and Improvement		€ 3,660,678.31	€ -	€ -		€ -	€ -		
B03 - Regional Road - Maintenance and Improvement		€ 14,178,738.09	€ -	€ -		€ -	€ -		

B04 - Local Road - Maintenance and Improvement	€ 30,186,065.61	€	-	€	-	€	-	€	-
B05 - Public Lighting	€ 1,787,167.08	€	-	€	-	€	-	€	-
B06 - Traffic Management Improvement	€ 2,433,557.55	€	-	€	-	€	-	€	-
B07 - Road Safety Engineering Improvement	€ 536,302.07	€	-	€	-	€	-	€	-
B09 - Car Parking	€ 898,387.74	€	-	€	-	€	-	€	-
B10 - Support to Roads Capital Prog	€ 941,296.53	€	-	€	-	€	-	€	-
C01 - Water Supply	€ 5,457,516.69	€	-	€	-	€	-	€	-
C02 - Waste Water Treatment	€ 2,339,606.01	€	-	€	-	€	-	€	-
C05 - Admin of Group and Private Installations	€ 4,835,036.32	€	-	€	-	€	-	€	-
C06 - Support to Water Capital Programme	€ 1,115,375.52	€	-	€	-	€	-	€	-
D01 - Forward Planning	€ 865,933.94	€	-	€	-	€	-	€	-
D02 - Development Management	€ 3,033,946.72	€	-	€	-	€	-	€	-
D03 - Enforcement	€ 599,680.57	€	-	€	-	€	-	€	-
D06 - Community and Enterprise Function	€ 3,718,182.88	€	-	€	-	€	-	€	-
D07 - Unfinished Housing Estates	€ 550,482.95	€	-	€	-	€	-	€	-
D09 - Economic Development and Promotion	€ 20,556,970.39	€	-	€	-	€	-	€	-
D11 - Heritage and Conservation Services	€ 707,439.62	€	-	€	-	€	-	€	-
E02 - Recovery & Recycling Facilities Operations	€ 599,428.27	€	-	€	-	€	-	€	-
E05 - Litter Management	€ 815,425.20	€	-	€	-	€	-	€	-
E06 - Street Cleaning	€ 1,083,891.92	€	-	€	-	€	-	€	-

E09 - Maintenance of Burial Grounds	€	1,179,566.88	€	-	€	-	€	-	€	-	€	-	€	-
E10 - Safety of Structures and Places	€	839,951.06	€	-	€	-	€	-	€	-	€	-	€	-
E11 - Operation of Fire Service	€	12,407,564.92	€	-	€	-	€	-	€	-	€	-	€	-
E12 - Fire Prevention	€	972,299.78	€	-	€	-	€	-	€	-	€	-	€	-
E13 - Water Quality, Air and Noise Pollution	€	652,861.00	€	-	€	-	€	-	€	-	€	-	€	-
F02 - Operation of Library and Archival Service	€	4,987,492.50	€	-	€	-	€	-	€	-	€	-	€	-
F03 - Outdoor Leisure Areas Operations	€	616,681.63	€	-	€	-	€	-	€	-	€	-	€	-
F04 - Community Sport and Recreational Development	€	653,329.53	€	-	€	-	€	-	€	-	€	-	€	-
F06 - Agency & Recoupable Services	€	1,515,941.54	€	-	€	-	€	-	€	-	€	-	€	-
G01 - Land Drainage Costs	€	1,049,881.84	€	-	€	-	€	-	€	-	€	-	€	-
G02 - Operation and Maintenance of Piers and Harbours	€	852,627.30	€	-	€	-	€	-	€	-	€	-	€	-
G04 - Veterinary Service	€	734,467.25	€	-	€	-	€	-	€	-	€	-	€	-
H01 - Profit & Loss Machinery Account	€	1,752,295.27	€	-	€	-	€	-	€	-	€	-	€	-
H03 - Administration of Rates	€	15,198,198.28	€	-	€	-	€	-	€	-	€	-	€	-
H05 - Operation of Morgue and Coroner Expenses	€	603,452.14	€	-	€	-	€	-	€	-	€	-	€	-
H09 - Local Representation & Civic Leadership	€	1,451,386.14	€	-	€	-	€	-	€	-	€	-	€	-
H10 - Motor Taxation	€	1,658,687.93	€	-	€	-	€	-	€	-	€	-	€	-

H11 - Agency & Recoupable Services		€	2,315,347.36	€	-	€	-	€	-	€		May 22 for Expiry of Defects Liability Period and release of final retentions monies owed.
N67 Ballindereen to Kinvara realignment PH.2-GC/16/12840 02221535	Upgrade of approximately 3.2km of the N67 immediately north of Kinvara.	€	-	€	-	€	3,688,526.00	€	6,259,914.00	€	9,959,944.00	
Galway City Bypass	Construction of approximately 6km of single carriageway from the western side of Bearna as far as Ballymoreen rd and approximately 12km of dual carriageway from Ballymoreen rd to the existing N6 at Coolagh Briarhill.	€	-	€	-	€	4,710,000.00	€	20,756,565.00	€	593,000,000.00	
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	€	-	€	-	€	14,185,623.00	€	15,254,718.00	€	26,600,000.00	
N59 Bunakil to Claremont	The project consists of the realignment of a section of the N59	€	-	€	-	€	88,329.00	€	1,083,769.00	€	52,000,000.00	
02293290 CAP N17 Milltown to Gortnagunnad Realignment		€	-	€	-	€	2,912.00	€	63,072.00	€	15,500,000.00	

	<p>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.</p>	€	-	€	-	€	€ 119,624.00	2023	€ 14,815,366.00	€ 72,000,000.00
N59 Moycullen Bypass	<p>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</p>	€	-	€	-	€	€ 283,051.00	2024	€ 436,331.00	€ 18,200,000.00
N63 Liss to Abbey	<p>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.</p>	€	-	€	-	€	€ 308,301.00	2021	€ 314,388.00	€ 815,000.00
N83 Carrowmunnigh road widening	<p>130km of new build cycleway from Athlone to Galway</p>	€	-	€	-	€	€ 102,051.00	2024	€ 102,051.00	€ 83,000,000.00

	(part of the Dublin to Galway cycleway) a long distance recreational trail for both cyclists & walkers												
07014115 CAP - DUNKELIN RIVER & AGGARD STREAM FLOOD RELIEF		€	-	€	-	€	417,113.49	2021	€	3,173,942.00	€	357,400.00	
07014120 CAP - SOUTH GALWAY/GORT LOWLANDS FLOOD RELIEF SCHEME OPW		€	-	€	-	€	484,996.07	2030	€	1,031,192.00	€	22,000,000.00	
CAP Ballinasloe Flood Relief Scheme OPW		€	-	€	-	€	2,310.00	2025	€	2,555.00	€	530,000.00	
CAP Clifden Flood Relief Scheme OPW		€	-	€	-	€	64,852.00	2027	€	86,586.00	€	8,350,000.00	
Connemara Greenway Clifden 06040709		€	-	€	-	€	759,982.00		€	937,160.00	€	2,600,000.00	
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		€	-	€	3,224,218.06			2021	€	9,338,321.00	€	9,729,421.00	100% Dept funding, Entering aftercare phase - est exp 2021-2049 €8,870,000.
Kilconnell Landfill	Operating of Landfill at Kilconnell since August 2016, landfill ceased acceptance of MSW in Dec 2019, recovery waste in Mar 2020, capping works completed in	€	-	€	-	€	3,780,011.00	2021-2049	€	49,974,513.00	€	59,000,000.00	

	Dec 2020. Will now be providing aftercare from 2021 onwards.	€	€	€	€	€	€	€	€	€	€	Total cost of project under €59m
Athenry/Bia Innovator	This project will provide a significant regeneration of Athenry Town.	€	€	€	€	€	€	€	€	€	€	€ 3,554,000.00
Loughrea Regeneration/Breaking Through	The funding approved under CAT 1 RRDF for Loughrea is €1,628,879 with a match funding of €542,960.	€	€	€	€	€	€	€	€	€	€	€ 1,628,879.00
Portumna Vision	The funding approved under RRDF for Portumna is €1,192,855 with a match funding requirement of €397,618.	€	€	€	€	€	€	€	€	€	€	€ 1,192,855.00
01020278 CAP - Cúil Ghréine & Gort an Chláir	Demolish 30, construct 40, refurbish 21 units	€	€	€	€	€	€	€	€	€	€	€ 9,652,735.00
01020324 CAP - Cnoc na Carraige, Roundstone	Construct 14 units	€	€	€	€	€	€	€	€	€	€	€ 3,904,830.00
01020333 CAP - Na Clocha Rua, Carraroe	Demolish 1, construct 4 units	€	€	€	€	€	€	€	€	€	€	€ 797,012.00
01020335 CAP - Gort na gCloch, Clifden	Construct 26 units incl. conservation works	€	€	€	€	€	€	€	€	€	€	€ 7,338,930.00
01020336 CAP - Bridge Court, Ahascragh	Demolish 10, construct 12, refurbish 6 units	€	€	€	€	€	€	€	€	€	€	€ 3,140,331.00
01020337 CAP - Plás an Iarla, Barrack St., Loughrea	Demolish 2 offices, construct 5 units	€	€	€	€	€	€	€	€	€	€	€ 1,119,977.00

01020338 CAP - Caisleain Raithlin, Ardrahan	Construct 10 units	€	-	€	-	€	-	€	71,685.00	€	2,522,684.00	Finance to be complete 2022
01020339 CAP - Cartron, Kinvara	Construct 12 units	€	-	€	-	€	34,968.00	€	54,108.00	€	3,414,000.00	Finance to be complete 2022
01020344 CAP - Mountain view Moycullen	Construct 31 units	€	-	€	-	€	-	€	198,534.00	€	6,939,413.00	Finance to be complete 2023
01020358 CAP - Fána Bhuí, Tuam	Construct 49 units	€	-	€	-	€	692,083.00	€	796,197.00	€	10,564,866.00	Finance to be complete 2022
01119169 LAND - Cosmona, Loughrea	Construct 40 (40 social applicable, +40 affordable n/a)	€	-	€	-	€	120,000.00	€	150,000.00	€	18,700,000.00	Finance to be complete 2023 50% to be affordable
01119299 LAND - Driom na Gaoithe, Claregalway	Construct 45 (45 social applicable, +45 affordable n/a)	€	-	€	-	€	2,637,003.00	€	2,933,808.00	€	19,800,000.00	Finance to be complete 2023 50% to be affordable
CAP - Baile an Teampail, Weir Road, Tuam	Construct 30 units	€	-	€	-	€	-	€	-	€	6,403,229.00	Judicial Review proceedings underway.
Single Rural dwellings 2018, various	Demolish & re-construct 9 units	€	-	€	-	€	82,413.00	€	82,413.00	€	2,160,000.00	Finance to be complete 2022
CAP 01021508 - Mountbellew Voluntary Project - CA11000011	Construct 5 Units	€	-	€	-	€	45,940.00	€	65,440.00	€	1,215,169.00	
CAP 01021509 - Claregalway Voluntary Project - CA15000134	Construct 14 units	€	-	€	-	€	-	€	2,284,932.31	€	2,233,774.00	
CAP 01021514 Letterfrack Phase 2 - CA16000245	Construct 11 Units	€	-	€	-	€	247,145.00	€	282,751.00	€	3,245,341.00	

01030802/ 01031101/01030901 CAP - Housing Grants	€	-	€	-	€	2,045,288.00	€	-	€	2,844,276.00
CAP 01021566 - Aggard, Craughwell 4 units - CA17000134	€	-	€	-	€	53,466.32	€	183,093.70	€	598,785.00
CAP 01021506 - Old Post Office, Inverin, 4 units - CA15000011	€	-	€	-	€	237,528.83	€	497,764.73	€	719,500.00
CAP 01021511 - Rosaveel, 8 units - CA15000092	€	-	€	-	€	-	€	861,237.00	€	1,175,828.00
CAP 01021645 - Shannon Road, Portumna 4 units - CA190000121	€	-	€	-	€	-	€	-	€	617,317.00
CAP 01021643 - Tubber Road, Gort 11 units - CA19000122	€	-	€	-	€	215,000.00	€	215,000.00	€	2,179,900.00
CAP 01021510 - Eanach Mheain, Carraroe - 13 Units - CA15000012	€	-	€	-	€	-	€	780,000.00	€	1,780,569.00
CAP- TURNKEY 68 UNITS TULLAGH HILL LOUGHREA N7/2/299 01119137	€	-	€	-	€	16,480,131.84	€	16,481,229.84	€	15,713,272.00
CAP - TURNKEY 49 UNITS KYLEBROUGHLAN 01119146	€	-	€	-	€	8,510,372.89	€	8,515,108.39	€	14,707,500.00
CAP - PART V - 8 HOUSES AN FUARAN ORANMORE - HS 632 01119139	€	-	€	-	€	1,790,366.50	€	1,793,134.00	€	1,326,000.00

CAP - TURNKEY N7-2-309 TUBBER ROAD - 53 UNITS 011119358	Construction/Turnkey			€ 1,342,860.70	€ 1,342,860.70	€ 13,497,108.00
CAP - PART V- 5 UNITS DOIRE FEA MOYCULLEN - HS 204 01119141	Part V			€ 1,015,890.85	€ 1,016,628.85	€ 980,025.00
CAP - DUNLO HILL VOLUNTARY PROJECT CAS 01021505	CAS			€ 872,935.85	€ 3,108,742.93	€ 3,421,793.00
CAP - TURNKEY 31 UNITS TUBBER ROAD N7/2/305 01020359	Construction/Turnkey			€ 770,819.26	€ 776,169.76	€ 7,776,692.00
CAP - PART V - 4 UNITS AN INSE GHLAS ORANMORE - HS 617 01119140	Part V			€ 609,295.32	€ 609,984.12	€ 580,914.00
CAP - PART V 4 UNITS AT COTTAGE HILL LOUGHREA CO GALWAY (NO'S 21,22,25 & 26) 01021604	Part V			€ 520,875.00	€ 523,938.93	€ 511,406.00
CAP - PART V - 2 UNITS SEAPOINT BEARNA - HS 654 01119162	Part V			€ 511,943.55	€ 511,943.55	€ 506,011.00
CAP PART V - 12 HOUSES THE WILLOWS ATHENRY - HS 263 01119149	Part V			€ 500,925.79	€ 500,925.79	€ 2,557,223.00
Totals				€ 3,224,218.06	€ 184,536,880.55	€ 1,154,663,859.00

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 - N59 RECESS 2 GC-19-17819 - 02221572	The works are located on the N59 between Recess and Maam Cross and the total length of the project was 4,675m long with an average carriageway width of 6.4m approximately. The works included various pavement treatments including regulation layer, geogrid in various locations, binder layer and surface dressing overlay (the surface dressing was later change to SMA due to poor weather), milling and road reconstruction, lining, road studs, accommodation works and traffic management.	€	€	€ 895,039.00	Nov-20	€ 3,864,917.36	
CAP - N65 KILMEEN PAVEMENT STRENGTHENING PHASE 2 GC-19-17816	Pavement overlay and inlay excavation & reinstatement of road 1036m	€	€	€ 508,481.00	Nov-20	€ 514,327.00	
CAP - N59 WEST OF LETTERFRACK WIDENING GC/16/13417 - 02293291	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	€	€	€ 1,260,346.00	Nov-20	€ 1,358,269.00	retention to be paid in Nov 2021
N63 Abbeyknockmoy to Annaghhill 02022731	Upgrading and improvement works to approximately 3.2km of the existing road alignment extending eastwards from the townland of Annaghhill to just west of Abbeyknockmoy village	€	€	€ 527,734.00	Dec-18	€ 12,445,929.00	completion of all settlements December 2022.
01020273 CAP - Garbally Drive, Ballinasloe	Construct 10 units	€	€	€		€ 2,311,042.00	
Totals		€	€	€ 3,191,600.00		€ 20,494,484.36	

Appendix 2 – 2020 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.
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 mostly 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.

Capital Expenditure being Considered – Appraisal and Approval		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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?	N/A	No projects over €100m.
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?	N/A	No projects over €100m.

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

Current Expenditure being Considered – Appraisal and Approval		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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.

Incurring Capital Expenditure		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, progress reports reviewed at regular 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, for Mgt Team Meetings.
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.

Capital Expenditure Recently Completed		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	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?	1	Carried out when required by specific funding bodies.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Carried out when required by specific funding bodies.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	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?	3	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 reports³ and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

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

Appendix 3 – Tabular Summary of 2020 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	11	53,029,000	65	35	42,712,962	55	1	0	0
B	Road Transportation and Safety	6	25,144,000	31	15	28,441,889	37	4	3,191,600	100
C	Water Services	-	-	-	-	-	-	-	-	-
D	Development Management	-	-	-	-	-	-	-	-	-
E	Environmental Services	-	-	-	1	3,780,011	5	-	-	-
F	Recreation and Amenity	4	2,968,939	4	3	2,335,902	3	-	-	-
G	Agriculture, Education, Health and Welfare	-	-	-	-	-	-	-	-	-
H	Miscellaneous Services	-	-	-	-	-	-	-	-	-
Total:		21	€81,141,939	100%	54	€77,270,763	100%	5	€3,191,600	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	-	-	-	9	15,799,820	9	-	-	-
B	Road Transportation and Safety	-	-	-	9	55,680,345	33	-	-	-
C	Water Services	-	-	-	4	13,747,535	8	-	-	-
D	Development Management	-	-	-	7	30,032,637	18	-	-	-
E	Environmental Services	-	-	-	8	18,550,989	11	-	-	-
F	Recreation and Amenity	-	-	-	4	7,773,445	5	-	-	-
G	Agriculture, Education, Health and Welfare	-	-	-	3	2,636,976	2	-	-	-
H	Miscellaneous Services	-	-	-	6	22,979,367	14	-	-	-
Total:		0	€0	0%	50	€167,201,114	100%	0	€0.00	0%

Appendix 4 – Revenue Project Quality Assurance In-Depth Check

Quality Assurance in Depth Check Revenue Expenditure

Section A: Introduction

This introductory section details the headline information on the 2020 Restart Grant Scheme & the Restart Plus Grant Scheme

Scheme Information:

<p>Name: 2020 Restart Grant Scheme 2020 Restart Grant Plus Scheme</p>	<p>See scheme description below.</p>
<p>Service Level Agreements between Galway County Council and the Department of Business, Enterprise & Innovation, Department of Housing Planning & Local Government & Enterprise Ireland were signed on 22/05/2020 & 21/08/2020</p> <p>The agreements relate to the delivery, funding & oversight arrangements for the Restart Grant Scheme & the Restart Grant Plus scheme.</p>	<ul style="list-style-type: none"> Galway County Council are responsible for the processing, approval and payment of grant applications. The Department of Housing, Planning & Local Government have responsibility for the general oversight of the Councils activities and funding relating to the scheme. The Department of Enterprise & Innovation have responsibility for the allocation of funding for the schemes to local authorities via Enterprise Ireland
<p>Current Status</p> <p>Complete</p>	<p>Number of grants approved (paid) 3433</p> <p>Amount paid out €17,016,277</p> <p>Payments received from Enterprise Ireland € 17,016,277</p>

Grant Scheme Descriptions:

In May 2020 the Government agreed several measures to support businesses that were negatively impacted by Covid -19.

One of these measures was the Restart Grant Scheme which Galway County Council was designated as the Granting Authority under a Service Level Agreement dated 22/05/2020 between the Department of Enterprise & Innovation, the Department of Housing, Planning and Local Government and Enterprise Ireland. The scheme was funded from the Business Restart Fund of €250 million .

In August 2020 the government decided to further support the business sector by making a €300m fund available to fund the Restart Grant Plus Scheme with the purpose of contributing to business costs associated with re opening and on-going fixed costs and developing the business and re-employing staff. The Service Level Agreement for the Restart Plus Grant Scheme was signed on the 18/08/2020.

The Service Level Agreements outlined the terms and conditions of the schemes with grants ranging from a minimum of €2,000 to a maximum of €25,000 based on the business commercial rate demand for 2019.

The Grant Schemes were funded by the DBEI and monies were allocated to Galway County Council via Enterprise Ireland.

The Council accepted web grant applications which were validated and verified by the Revenue Collectors and approved by senior staff in the Finance Unit with payments processed by the Accounts Payable team.

As a security fraud control, bank account details on grant applications were verified against the bank statement headers as provided by the applicants.

Eligibility for restart plus grants was based on the re-declaration of information supplied on the original Restart Grant application.

Top up grants for wet pubs of a further 40% of the restart grant plus amount paid were introduced on 21st September.

Top up grants for all businesses of a further 30% of the restart grant plus amount paid was introduced on 7th October.

Part 8 of the Restart Plus Grant Service Level agreement relates to governance & oversight of funding and puts an obligation on the DBEI to arrange an independent audit and evaluation of expenditure including spot checks on grant recipients to ensure compliance with the scheme in line with the Public Spending Code. There was no independent audit /evaluation/spot check carried out on grants processed by Galway County Council.

The schemes were open for grant applications between May and September 2020 with a total of 3433 grants paid in the value of €17,016,277.

Step 1: Logic Model Mapping

The following is the Programme Logic Model (PLM) for the Restart Grants and Restart Plus Grant Scheme.

Objective:

The restart and restart plus grant schemes were Government initiatives put in place to support micro and small businesses that were negatively impacted as a result of the Covid 19 pandemic. Grant aid was made available to this business sector to assist with costs associated with reopening and re-employing workers following closure due to Covid 19 restrictions.

Inputs:

- Administration and Information Technology resources/scheme delivery costs

Outputs/Activities:

- Service Level Agreements /terms & conditions relating to the Restart Grant Scheme and the Restart Grant Plus Scheme.
- Facilitation of online grant applications and technical management.
- Use of LGMA Ascendas System for grant processing
- Staff Training
- Assessing, verification, approval and payment of grant applications.
- Acceptance and decision on appeals.
- Processing Payments via the Council's financial management system
- Weekly reporting to the Local Government Management Agency for oversight & monitoring purposes.
- Chart of Accounts Updates
- Ongoing communications with the LGMA regarding clarification of grant eligibility
- Compliance with technical instruction memos from Ascendas
- Correspondence with commercial rates customers

Outcome:

- Grants in the value of €17m approved and paid to the rated business community throughout County Galway to assist them to remain open /re-open following easing of Covid restrictions.
- Successful implementation of the schemes due to the ability of the Councils Revenue Collectors / Finance staff to quickly adapt to the scheme requirements in order that grants were processed in a timely manner for their eligible clients.

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

- May 2020: Advertisement of the Restart Grant Scheme
- May 22nd: Restart Grant application process opened
- August 18th: Restart Grant Plus scheme came into operation
- September 21st: Top up grants for wet pubs introduced
- October 7th: Top up grants for all businesses introduced
- October 31st: Grant Schemes closed

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, planning implementation/post implementation of the 2020 Restart Grants Scheme & the Restart Grant Plus Scheme.

Title	Details
Service Level Agreements	The parties to the Service Level Agreements signed on 22/05 & 18/08 were:

	<ul style="list-style-type: none"> • Department of Enterprise & Innovation • Department of Housing, Planning and Local Government • Enterprise Ireland. • Galway County Council <p>The agreements outline the roles and responsibilities of each party and the terms and conditions of the Restart Grant Scheme & Restart Grant Plus Scheme.</p>
Restart Grant Overview Document	This was prepared by the Ascendas system provider to outline the workflow process from importing web applications to exporting the payment file to Agresso
Reports to the Department of Business Enterprise & Innovation via the LGMA	Weekly reporting in place for oversight & monitoring purposes.
Grant Applications and supporting documentation	3,433 grant applications approved and paid

Section B – Step 4: Data Audit

The following section details the data audit that was carried out on the Restart Grants Scheme & the Restart Grant Plus Scheme. It evaluates whether appropriate data is available for the future evaluation of the Schemes.

Data Required	Use	Availability
Service Level Agreements	Outlines the terms and conditions of the Restart Grant Scheme & the Restart Grant Plus Scheme	Yes
Review Reports to the DHPLG.	Oversight	Yes
Information from <ul style="list-style-type: none"> • The Councils Commercial Rates Database • The Council's Financial Management System Agresso • The LGMA Ascendas Business Solutions 	To establish grant amount entitlement. Recording, reporting and payment of grants Management of grant applications. Galway County	Yes Yes

facility used for web grant applications and overview document	Council hosted the web applications which were then imported onto the Ascendas system.	
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Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the 2020 Restart Grant Scheme & the Restart Plus Grant Scheme.

Does the delivery of the Restart Grant Scheme /Restart Grant Plus Scheme comply with the standards set out in the Public Spending Code?

Service Level Agreements between Galway County Council, the Department of Business Enterprise and Innovation, the Department of Housing, Planning and Local Government were signed on 22nd May 2020 and 18th August 2020.

The Service Level Agreements relate to the delivery, funding and oversight arrangements of the Grant Schemes.

From an in-depth examination of a sample of grant applications Internal Audit is of the opinion that Galway County Council managed and delivered the Restart Grant Scheme and the Restart Grant Plus Scheme in compliance with the terms and conditions of the Service Level Agreements and thus in compliance with 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

- In the interest of equality and incentive for businesses to continue to pay their rate demands and Client/ Council working relationships consideration should be given that future schemes include eligibility measures that distinguish between rate payers who have their rates paid and rate payers who are in arrears.
- Local Authority grant scheme administration costs should be considered in future Service Level Agreements

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 of the 2020 Restart Grant Scheme & the Restart Plus Grant Scheme.

Appraisal Stage

The Restart Grant Scheme is part of the Governments initiative under the Business Restart Fund of €250 million to support the business community by making grants available to assist micro & small

businesses with costs incurred during the lockdown as well as various costs in preparing to reopen. A further €300 million fund was made available by the Government to fund the Restart Grant Plus Scheme for the purpose of continuing to support the business sector with re opening costs, ongoing fixed costs and re-employing staff.

Planning Stage

Service Level Agreements were drawn up and signed between all parties concerned outlining delivery, funding, and oversight arrangements of both grant schemes. Galway County Council was designated the Granting Authority for the purpose of the Restart Grant scheme & the Restart Plus Grant Scheme. The LGMA Ascendas System was adapted for acceptance of web grant applications and staff training was organised. A reporting template was created for weekly completion to LGMA for monitoring and oversight purposes.

Implementation Stage

The Restart Grant scheme was advertised in local media and the Councils website in May 2020 and open for web applications. Due to the continuing impacts of Covid 19 the government made further financial support of €300 million available to the business sector through the introduction of the Restart Plus Grant Scheme. The Council’s Revenue Collectors dealt with the validation and verification of the online grant applications which were approved for payment by senior staff in the Finance Unit and the payments processed by the Accounts Payable Unit. Appeals received were considered and approved or rejected based on eligibility criteria. The LGMA reporting template was completed and submitted on a weekly basis. Audit testing carried out on a total of 100 online grant applications found that the grants were processed for payment in compliance with the terms and conditions as outlined on the Service Level Agreement. Money paid out on grants was received in advance from Enterprise Ireland.

Audit Opinion

From an in-depth examination of a sample of grant applications Internal Audit is of the opinion that Galway County Council managed and delivered the Restart Grant Scheme and the Restart Grant Plus Scheme in compliance with the terms and conditions of the Service Level Agreements and thus in compliance with the Public Spending Code.

Calculation of Audit Sample - QA Report 2020	
Total Revenue Expenditure as per the 2020 Inventory	€167,201,114.04
Total value of revenue expenditure subject to the internal audit in-depth check	€17,016,277.00
Relevant %	10%

**Quality Assurance in Depth Check
Capital Expenditure**

Section A: Introduction

This introductory section details the headline information on the **N67 Ballindereen to Kinvara Road Realignment Scheme Phase 2** .

Project Information:

Project Name & detail	N67 Ballindereen to Kinvara Road Realignment Scheme Phase 2 Classed as a minor scheme
Responsible body	Galway County Council-Sponsoring Agency Transport Infrastructure Ireland -Approving Authority
Current status	Construction stage -Works ongoing
Start date	November 2019
End date	Proposed completion by mid-Summer 2021
Costs	Projected project cost €9,959,944 as shown on the 2020 capital expenditure inventory Expenditure during reference year 2020 was €3,688,526

Project Description:

The N67 Ballindereen to Kinvara Phase 2 Road Realignment Scheme consists of the improvement of approximately 3.2 km of type 3 single carriageway with varying grass verges and cycle paths widths and is inclusive of the following works

- 7 priority T- junctions
- Various access accommodation works/drainage works/ site clearance and earthworks.
- Fencing and safety barrier systems
- Signage /landscaping works
- Diversions of water mains, communication and electrical utilities
- Various ancillary works

Works on the scheme commenced in 2019 with the overall projected lifetime expenditure of €9,959,944.00. The anticipated timeline for scheme completion is June 2021.

Step 1: Logic Model Mapping

As part of the In- Depth check the Internal Audit Team completed a programme logic model which gives information on the following

Objective:

The objective of the scheme as outlined in the Project Appraisal Report is local implementation of the governments overarching transport objectives in relation to economy, safety, integration, environment, accessibility / social inclusion and physical activity.

Inputs:

Procurement and engagement of consultants from the TII framework
Assignment of a Project Manager

Activities:

Preparation of various Project Appraisal Reports
Environmental screening reports
Part 8 Planning process
Compulsory Purchase order preparation, publication & approval
Scheme Design
Land acquisition, agreement of compensation and accommodation works
Project Execution Plan
Tendering process for appointment of contractors and preparation of the Tender Assessment Report
Scheme construction
Completion & review of Monthly progress reports, expenditure, construction registers & contractors programme review
Monthly site progress meetings between GCC, Site Supervision Team and Contractors
Monthly Steering Committee meetings between GCC, TII and Site Supervisor Team
Payment of contractor's invoices from approved interim payment certificates and recoupment claims to TII via the Project Reporting system

Outputs:

Construction of an additional of 3.2 km of type 3 National Secondary road with an adjacent 2.5 m wide cycle track.

Outcomes:

Improved accessibility between Galway and Clare
New alignment conforms to an acceptable level of standard and enhances safety for road users.

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

The following tracks the N67 Ballindereen to Kinvara Road Realignment Scheme Phase 2 from conception to current position in terms of major scheme milestones

- Preliminary Project Appraisal- Oct 2011
- Environmental Screening – June 2013
- Part 8 Planning Approval – June 2014
- CPO Confirmation Order issued by An Bord Pleanála -March 2016
- Scheme Design Completed – December 2018
- TII approval to publish an invitation to tender -April 2019
- Submission of Project Appraisal Report, Tender Assessment Report& total scheme budget to TII-September 2019.
- TII approval of award of contract- September 2019
- Construction commenced- November 2019

Section B - Step 3: Analysis of Key Documents

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

Title	Details
Updated Project Appraisal Report	Submitted to TII on 04/09/2019
	This document outlines, the objectives of the scheme include total scheme budget costs, traffic forecasting, cost benefit analysis, consideration of alternatives & options and design of the preferred route.
Approval to proceed to invitation to tender stage.	Received from TII on 08/04/2019
Compulsory Purchase Confirmation Order	Issued by An Bord Pleanála on 16/03/2016
Part 8 planning Approval	The Part 8 Managers' report was presented to the Council at the meeting held on 23/06/2014 and was approved by the members
Award of construction contract	TII letter of approval dated 23/09/2019 GCC letter of acceptance to Contractors issued on 23/09/2019 Chief Executives Order ref E3240 refers
Project Execution Plan	The plan outlines the structure in place for the management and monitoring of the scheme throughout its lifecycle.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Project Management Guidelines PE-PMG-02041	Provides a framework for a phased approach to the management & delivery of National Road Capital Projects	Yes
Project Appraisal Report	Defines the objectives of the scheme, the total scheme costings, consideration of the alternatives and the preferred route.	Yes
CPO Confirmation order	Permission to acquire the required land	Yes
Part 8 planning approval	Permission to proceed with the scheme	Yes
TII Approval to publish invitation to tender	To proceed to tender stage	Yes

E tenders procurement publications	Seek consultancy and construction contracts	Yes
TII approval of award of the construction contract Chief Executives Order Ref E 3240	Provides for the commencement of scheme construction work	Yes
Project Execution plan	Outlines the structure in place for the management & monitoring of the scheme	Yes
Monthly progress reports and minutes of monthly steering committee meetings	To review the monthly progress reports to measure progress and expenditure against the proposals contained in the contractors register.	Yes

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N67 Ballindereen to Kinvara Road Realignment Scheme Phase 2.

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

Yes

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 recommendation

In - Depth Check Summary

The following section presents a summary of the findings of the in-depth check on the N67 Ballindereen to Kinvara Road Realignment Scheme Phase 2. This project is included in the 2020 capital inventory under the category of expenditure being incurred and is showing expenditure of €3,688,526.00.

Calculation of Audit Sample - QA Report 2020	
Total Value of Projects	€328,805,416
Total Capital Projects	€161,604,302
Less Capital Projects already Audited in Previous years on current Inventory	€22,675,634
Capital Projects Value for AUDIT SAMPLE	€138,928,668
Total value of CAPITAL Projects Audited	€9,959,944
Relevant % (Cap Projects Audited / CAPITAL Projects Value)	7%

Appraisal Stage

The scheme was appraised in accordance with the 2017 TII Project Management & Appraisal guidelines PE-PMG-02014. The cost of the scheme falls within the range of between 5 million and 20 million and is classified as a minor scheme. An updated Project Appraisal Report was prepared and

submitted to TII in September 2019. The objective, context and need of the scheme were clearly outlined and the report included total scheme budget costs. Consideration of alternatives and options were outlined along with the design of the preferred route.

Planning Stage

The necessary environmental screening reports were completed in June 2013. The part 8 planning process was undertaken, and a Managers Report was prepared and submitted to the Council at a meeting held on 23/06/2014. The Council Members approved the Part 8 planning for the scheme. A Compulsory Purchase Order to acquire the necessary lands was published on 07/08/2015 and confirmed by An Bord Pleanála on 16/03/2016. TII conveyed their approval to publish instructions to tender for the scheme.

Implementation Stage

The tender for the construction contract were awarded on 23/09/2019. The updated Project Execution Plan dated 24/03/2020 sets out the structures in place to monitor and manage the scheme. Galway County Council has an assigned Project Manager to the scheme. A Steering Committee was put in place consisting of representatives from Galway County Council, TII and the Resident Engineers team appointed to manage the works with meetings convened monthly. Progress reports on works, construction registers and financials are compiled monthly by the Resident Engineers Team and presented to the Steering Committee for review and measured against the work programme outlined on the contractor's construction programme. The financial, construction and risk registers are updated monthly. Contractors invoices and interim payment certs are checked and approved against the works done prior to submission to the Council for payment. The Project Manager has oversight over this process. Payments are made to the contractor and claimed back from TII through the Project Reporting System.

Audit Opinion

Following an in-depth examination of documentation in relation to the appraisal, planning and implementation of the scheme internal Audit are of the opinion that the scheme was carried out in compliance with the Project Management & Appraisal Guidelines and the Public Spending Code.