



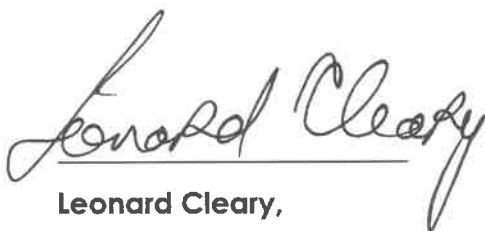
## **PUBLIC SPENDING CODE**

### **Quality Assurance Report 2023**

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

## **Certification**

This Annual Quality Assurance Report reflects the Galway City 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.

A handwritten signature in black ink, reading "Leonard Cleary". The signature is written in a cursive style with a horizontal line underneath the name.

**Leonard Cleary,  
Chief Executive.**

**Dated:** 29/5/2024

## Part A – Introduction

Galway City Council has completed this Quality Assurance (QA) Report as part of its compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which Galway City Council and its associated agencies are meeting the obligations set out in the Public Spending Code. The Public Spending Code seeks to ensure that all branches of the state achieve effective expenditure and value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. **Draw up Inventories of all projects / programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The three sections are expenditure being considered, expenditure being incurred and expenditure recently ended. The inventory includes all projects above €0.5m in either total capital cost, or revenue cost for 2023.
2. **Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.**
3. **Checklists to be completed in respect of different stages.** These checklists allow Galway City Council and its agencies to self-assess their compliance with the code, which are provided through the PSC document.
4. **Carry out a more in-depth check on a small number of selected projects / programmes.** A number of projects and programmes are selected to be reviewed more intensively. At least 5% of total declared Capital spending each year, and 1% of Revenue spending each year, with both averaged over a 3-year period.
5. **Complete a short report for the National Oversight and Audit Commission (NOAC),** which includes the inventory of all projects, the publication of procurements over €10m, the completed checklists, the City Council's judgement on the findings from the in-depth checks and any proposals to remedy discovered inadequacies.

This report fulfils the requirements of the QA Process in Galway City Council for 2023.

## **Part B – Expenditure Analysis**

### **Inventory of Projects / Programmes**

This section details the inventory drawn up by Galway City Council in accordance with the guidance on the Quality Assurance process. The inventory lists all the City Council's projects and programmes at various stages of the project life cycle, which amounted to more than €0.5m. The inventory is based on Capital Projects (individual jobs), and Revenue Programmes based on the Service Level listing in Appendix 2 of the Annual Financial Statement for 2023.

The inventory is divided between three stages:

- Expenditure being considered
- Expenditure being incurred
- Expenditure that has recently ended

The following Table 1 lists the City Council's compiled inventory for 2023.

#### **Expenditure Being Considered**

Expenditure being considered, comprised capital projects recently initiated or likely to commence during the following year. Table 1 lists Eleven Capital Projects as being considered during 2023. These projects are at planning or commencement stage(s).

There were four new revenue projects in the expenditure reports of Galway City Council during 2023. New revenue service levels are usually the result of national or regional initiatives.

#### **Expenditure Being Incurred**

The Public Spending Code requires that all revenue Service Levels incurring expenditures over €0.5m would be declared. Accordingly, there are 39 revenue programmes listed in Table 1 for 2023.

Table 1 also lists 32 ongoing Capital Projects in various Directorates.

#### **Expenditure Recently Ended**

Table 1 confirms that three of the capital projects / programmes were concluded during 2023.



Expenditure Being Incurred - Greater than 10.5m (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)	Explanation Notes
CRP - NEW CEMETERY DEVELOPMENTS	Provision of a New Cemetery	-	113,415	-	end of 2025	-	3,500,000	GC Funding 200%
CORRIE PARK - GRASS RICH PART FLOOD SPORTS	Development of new grassed pitch	1272	590,382	-	Q3 2024	1,300,275	690,241	DoT/CASMI Sports Capital Programme Funding - 1025,000. GC Capital Budget - 695,000
WOODQUAY PARK DUPHAT	Enhancement of existing public	82,803	-	-	2025	-	1,100,000	fin of grant funding from Fallow Island will be towards this project
An Cluichín (C165107)	15 Units	-	-	3,537,951	Dec 2023	6,453,979	5,200,000	Exp. As per Agreement and "Trans Taper"
Hazelwood Road Scheme (C165365 & C165446)	24 Units	-	-	170,003	N/A	682,582	800,000	Planning Refused by An Bord Pleanála.
Keenan (C165385 & C165415)	71 Units	-	-	144,564	N/A	272,331	800,000	Planning Refused by An Bord Pleanála.
Garraí Cool (C165404)	68 Units	-	-	7,244,083	Dec 2023	18,877,838	16,800,000	Exp. As per Agreement and "Trans Taper"
Aid Ce - Phase 2 (C165201)	70 Units	-	-	91,773	2022/2023	13,704,593	15,784,633	Exp. As per Agreement and "Trans Taper"
Leara Mór Units (C16577)	4 Units	-	-	173,889	Q1 2024	124,874	124,874	Lifetime Expenditure as per Dept. Approval Letter
40 Clann na nGael (C16541)	4 Units	-	-	527,552	Q1 2024	527,552	599,102	Lifetime Expenditure as per Dept. Approval Letter
Boiler Replacement Programme (C165101)	Boiler Replacement	87,027	-	-	Capital	1,254,172	-	Funding transfer from Revenue Code into Capital Code -
Hourly Good Improvement (C165102)	Improvement / Units	154,100	-	126,003	Capital	638,393	-	Funding from LRT's Dept. Recipients - Exp
Crestal Road (C165107)	6 Units	-	-	131,083	Delivery c. 2025	328,298	2,201,979	Lifetime Expenditure as per Dept. Stage 4 Approval Letter
Scannan Bridge Road (C165103)	24 Units	-	-	81,083	Delivery c. 2025	16,462	4,216,073	Lifetime Expenditure as per Dept. Stage 2 Approval Letter
Col Garraí (C165108)	8 Units	-	-	N/A	Delivery c. 2025	100,220	1,392,107	Lifetime Expenditure as per Dept. Stage 4 Approval Letter
Dung Mella (Fasford) VHA (C16528)	7 Units	-	-	10,143	Delivery c. 2024 / 2027	200,671	1,771,288	Lifetime Expenditure as per Dept. Stage 1 Approval Letter
Manster Avenue (C165473)	4 Units	-	-	N/A	Delivery c. 2025	42,178	923,695	Lifetime Expenditure as per Dept. Stage 1 Approval Letter
21A, Tiedan Heights (C16477)	1 Unit	-	-	67,432	Q1 2024	308,347	500,348	Lifetime Expenditure as per Dept. Stage 4 Approval Letter
17-20 Merchants Road (C16430)	11 Units	-	-	683,493	Q1 2024	88,744	4,242,970	Lifetime Expenditure as per Dept. Stage 2 Approval Letter
Garraí Bally (C165341)	99 Units	-	-	303,065	Q4 2024	1,242,104	2,243,443	Lifetime Expenditure as per Dept. Stage 4 Approval Letter
Sligh Binn (C16524)	64 Units	-	-	247,187	Delivery Q1 2024	10,837,547	14,421,000	Lifetime Expenditure as per Dept. Stage 4 Approval Letter
87 Greenview Park (Phase 1) (C165108 & C16520)	5 Units	-	-	74,103	Delivery c. 2025	4,989,723	5,519,483	Lifetime Expenditure as per Dept. Stage 4 Approval Letter
GALWAY CITY CENTRE TRANSPORT MANAGEMENT PLAN CROSS CITY LINK	The Cross City Link.	-	-	-	2027	516,812	1,285,656	Lifetime Expenditure as per Dept. Stage 1 Approval Letter
DUBLIN ROAD TRANSPORT CORRIDOR	Join the Cross City Link to all be a multimodal link	131,366	-	-	2028	3,236,385	30,000,000	
ARLUND TRANSPORT STUDY - MARTIN JUNCTION	Upgrade of the Martin	100,879	-	-	2028	1,279,642	521,000,000	
SALMON VERPEDESTRIAN & CYCLE BRIDGE (NTA)	Foundation to traffic signals. New pedestrian and cycle bridge over the Lower River Corrib.	4,642,977	-	-	2024	6,416,487	7,800,000	Total Includes NTA & URDF Funding from project set up
PERNEBURY PROJECTS - MALLARS LANE	Upgrading of existing overgrown pathway	6,201,365	-	-	2024	9,464,421	11,000,000	Total Includes NTA & URDF Funding from project set up
SOUTH COUGHLEIGHA CYCLE SCHEME (URDF FUNDED)	As above	108,019	-	-	2024	1,937,270	2,000,000	
WOLFE TONE PEDESTRIAN WALKWAY II	Provision of cankerer protection bridge on the southern side of Wolfe Tone Bridge (Lamp Post 56m)	787,303	-	-	2024	1,818,297	1,600,000	Total Includes NTA & URDF Funding from project set up
PARKMORE ROBUST PRIORITY SCH (NTA 1024)	Provision of pedestrian, cycle and public transport facilities between the Malines Road / Parkmore Road junction	19,307	-	-	2025	273,278	1,760,000	
ESLINGTON CANAL CYCLE URDF FUNDED	Cycle facility schemes to enhance the quality of service for cycling across Galway City	188,019	-	-	2025	51,019	1,750,000	
		1,269,077	-	-	2024	1,269,077	1,750,000	Total Includes Fallow Island, NTA & URDF Funding from project set up

A01 - Maintenance of All Housing Units	Appendix 2	1	11,749,219	1	-	-	-	Actual	1	11,749,219	1	-
A02 - Housing Assessment, Repairs and Transfers	Appendix 2	1	884,333	1	-	-	-	Actual	1	884,333	1	-
A03 - Housing Grants to Tenant Fund Admin	Appendix 2	1	838,899	1	-	-	-	Actual	1	838,899	1	-
A04 - Housing Community Development	Appendix 2	1	873,944	1	-	-	-	Actual	1	873,944	1	-
A05 - Administration of Homeless Service	Appendix 2	1	14,225,068	1	-	-	-	Actual	1	14,225,068	1	-
A06 - Support to Housing Capital Proj	Appendix 2	1	11,520,382	1	-	-	-	Actual	1	11,520,382	1	-
A07 - RMCs and Leasing Programme	Appendix 2	1	4,144,443	1	-	-	-	Actual	1	4,144,443	1	-
A08 - Housing Lease Admin	Appendix 2	1	16,492,229	1	-	-	-	Actual	1	16,492,229	1	-
A09 - Housing Grants	Appendix 2	1	883,387	1	-	-	-	Actual	1	883,387	1	-
B01 - HP Road - Maintenance and Improvement	Appendix 2	1	530,025	1	-	-	-	Actual	1	530,025	1	-
B02 - Pk Road Road - Maintenance	Appendix 2	1	4,379,387	1	-	-	-	Actual	1	4,379,387	1	-
B03 Local Road - Main and Repairs	Appendix 2	1	39,080,794	1	-	-	-	Actual	1	39,080,794	1	-
B04 - Public Lighting	Appendix 2	1	1,227,203	1	-	-	-	Actual	1	1,227,203	1	-
B05 - Traffic Management Improvement	Appendix 2	1	10,851,094	1	-	-	-	Actual	1	10,851,094	1	-
B06 - Car Park, by	Appendix 2	1	174,268	1	-	-	-	Actual	1	174,268	1	-
C01 - Waste Storage	Appendix 2	1	2,244,397	1	-	-	-	Actual	1	2,244,397	1	-
C02 - Waste Water Treatment	Appendix 2	1	830,832	1	-	-	-	Actual	1	830,832	1	-
C03 - Foul Sewerage	Appendix 2	1	1,023,559	1	-	-	-	Actual	1	1,023,559	1	-
C04 - Development Management	Appendix 2	1	2,476,183	1	-	-	-	Actual	1	2,476,183	1	-
D01 - Enforcement	Appendix 2	1	658,365	1	-	-	-	Actual	1	658,365	1	-
D02 - Tourism Development and Promotion	Appendix 2	1	801,853	1	-	-	-	Actual	1	801,853	1	-
D03 - Community and Enterprise Function	Appendix 2	1	2,680,336	1	-	-	-	Actual	1	2,680,336	1	-
D04 - Economic Development and Promotion	Appendix 2	1	1,354,594	1	-	-	-	Actual	1	1,354,594	1	-
D05 - Heritage and Conservation Services	Appendix 2	1	657,650	1	-	-	-	Actual	1	657,650	1	-
E01 - Urban Management	Appendix 2	1	740,465	1	-	-	-	Actual	1	740,465	1	-
E02 - Street Cleaning	Appendix 2	1	3,240,563	1	-	-	-	Actual	1	3,240,563	1	-
E03 - Waste Recycling and Environment	Appendix 2	1	644,975	1	-	-	-	Actual	1	644,975	1	-
F01 - Maintenance of Burial Grounds	Appendix 2	1	1,324,908	1	-	-	-	Actual	1	1,324,908	1	-
F02 - Operation of Fire Service	Appendix 2	1	6,329,600	1	-	-	-	Actual	1	6,329,600	1	-
F03 - Climate Change and Planning	Appendix 2	1	672,556	1	-	-	-	Actual	1	672,556	1	-
F04 - Leisure Facilities Operations	Appendix 2	1	3,340,948	1	-	-	-	Actual	1	3,340,948	1	-
F05 - Operation of Library and Archival Service	Appendix 2	1	1,751,340	1	-	-	-	Actual	1	1,751,340	1	-
F06 - Outdoor Leisure Areas Operations	Appendix 2	1	6,120,805	1	-	-	-	Actual	1	6,120,805	1	-
F07 - Community Sports Facilities Develop	Appendix 2	1	2,395,244	1	-	-	-	Actual	1	2,395,244	1	-
F08 - Operation of Arts Programme	Appendix 2	1	6,086,443	1	-	-	-	Actual	1	6,086,443	1	-
F09 - Youth People Services	Appendix 2	1	848,844	1	-	-	-	Actual	1	848,844	1	-
F10 - Administration of Parks	Appendix 2	1	3,233,848	1	-	-	-	Actual	1	3,233,848	1	-
F11 - Local Representation and Leadership	Appendix 2	1	1,265,637	1	-	-	-	Actual	1	1,265,637	1	-
F12 - Agency of People Services	Appendix 2	1	1,205,033	1	-	-	-	Actual	1	1,205,033	1	-
Totals		1	310,443,541	1	17,425,385	1	19,491,234			204,112,822	1	1,257,587,963.00

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 - RAHOCAN CEMETERY EXTENSION	Graveyard Extension	€	-	€	end of 2022	€ 1,500,000	GCC Funding 100%	
SLI na Creabhinne (K111676)	4 Units	€	1,261,729	€	Dec. 2023	€ 1,261,729	Small Bal. on Capital Job Code	
CAS 2021 Ballybane More (Carrag Dubh)	Capital Assistance Scheme	€	2,522	€	Dec 2022 - Final Invoice	€ 551,729	CAS loan	
Totals			€ 1,264,250.50	€ 0.00		€ 1,264,250.50		€ 3,313,458.00

### **Published Summary of Procurements**

As part of the Quality Assurance process in the Public Spending Code, Galway City Council is required to publish summary information of all procurements in excess of €10 million.

It is confirmed that the City Council undertook **one** single procurement worth over €10 million during 2023 that was not published on the Galway City Council website. Internal Audit have notified the procurement department of the need for compliance with the Public Spending Code.

## Part C – Assessment of Compliance

### Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all listed expenditure. The high level checks in Step 3 of the QA process are based on self-assessment of the various Directorates in Galway City Council, in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

- Checklist 1:** General Obligations,  
(not specific to individual projects / programmes)
- Checklist 2:** Capital Projects being considered
- Checklist 3:** Current expenditure being considered
- Checklist 4:** Capital expenditure being incurred
- Checklist 5:** Current expenditure being incurred
- Checklist 6:** Capital expenditure completed
- Checklist 7:** Current expenditure completed

Galway City Council has completed the full set of checklists 1 – 7. The following pages list the completed checklist results. In addition to the self-assessed scoring, the majority of answers are accompanied by explanatory comments. Each question in the checklist is judged on a 4-point scale:

- |            |  |
|------------|--|
| <b>1</b>   | Scope for significant improvements = a score of 1            |
| <b>2</b>   | Compliant but with some improvement necessary = a score of 2 |
| <b>3</b>   | Broadly Compliant = a score of 3                             |
| <b>N/A</b> | Not Applicable   |

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

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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	Yes, additional training necessary
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Ongoing -Further training required with increased staffing levels
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?	2	Yes
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes. Using Procurement rules and internal financial practices.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Recommendations are distributed to Senior Management Team (SMT) and Audit Committee
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Samples of both Revenue and Capital spending have been reviewed.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	The Purchasing and Procurement rules adopted by Galway City Council include the mandatory requirement
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	No Evaluations occurred
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	SMT progress reports on all recommendations
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Reviews and findings are examined

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/a	Not relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Specific targets and metrics are incorporated into Business cases for each Project
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Yes, Plans compiled as required by Funding Departments
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes, complied as required
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, Approval in Principle acquired for each Project.
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?	2	Plans compiled as required by Funding Department
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/a	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Plans compiled as required by Funding Department
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Fully Compliant
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?	N/a	Does not apply
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes. For those applicable

Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Approval at each stage acquired for each Project.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

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

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Yes, Works align with stated annual work program
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	yes
Q 3.4	Was an appropriate appraisal method used?	3	Yes, in line with ratings
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	Department Circulars on Financial Supports
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?	3	Departmental Circulars on Financial Supports if applicable
Q 3.11	Was the required approval granted?	2	Departmental Circulars on Financial Supports if applicable
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Yes. Monthly steer meetings and communication with contractors
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, project managers and engineers
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?	2	Yes, progress reports steering meeting and regular inspections
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Yes, with minor inflationary increases
Q 4.7	Did budgets have to be adjusted?	2	Yes, savings made where possible
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Yes, changes were negotiated accordingly
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.)?	2	Yes. On occasion. Resolved in a timely manner
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	2	yes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	Pre-spending approvals were sought
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?	2	no

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

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

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, aligns to budget and work plans
Q 5.2	Are outputs well defined?	3	Key Performance Indicators and objective targets are set.
Q 5.3	Are outputs quantified on a regular basis?	3	Quarterly reports to SPCs and to Council.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Monthly and quarterly Finance Reporting, GCC staff and contractors.
Q 5.5	Are outcomes well defined?	2	Quarterly monitoring of ongoing progress
Q 5.6	Are outcomes quantified on a regular basis?	2	Monthly and quarterly objectives reporting
Q 5.7	Are unit costings compiled for performance monitoring?	2	Unit costings complied as required with budgetary controls in place
Q 5.8	Are other data compiled to monitor performance?	2	Yes, monthly and quarterly objective reporting
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, see 5.4
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Use of non-financial data gathered as part of performance monitoring and procurement guidelines, plus funding authority.

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Effort required with regards to completion reports
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	For projects completed, each project was evaluated and lessons learned are discussed and considered
Q 6.3	How many Project Completion Reports were published in the year under review?	2	Effort required with regards to completion reports
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	Evaluations carried out for all projects as required
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	N/A
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?	2	Yes
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	yes
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

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

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	1	No reviews were made of current expenditure
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:

- ❖ The scoring mechanism for the above checklists is as follows:
  - Scope for significant improvements = a score of **1**
  - Compliant but with some improvement necessary = a score of **2**
  - Broadly compliant = a score of **3**
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as **N/A** and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

## **Main Issues Arising from Checklist Assessment**

The completed checklists show the extent to which Galway City Council believe they comply with the Public Spending Code. Overall, the checklists show a strong level of compliance with the Code.

This is the tenth year that the Public Spending Code is being reported on by the Local Government sector. The process of embedding the principles of the code remains ongoing and will be monitored as part of the Quality Assurance process in forthcoming years.

With regard to Checklist 2 – capital expenditure being considered, there were eleven capital jobs to which the declaration criteria applied. These projects are at the preliminary stages, with funding and final approvals awaited. The standard of compliance may vary in future as additional capital projects are commenced.

Checklist 3 – Current expenditure being considered. There were four revenue programmes to be declared in 2023. New funding initiatives are usually commenced at a national or regional level.

Checklist 4 – capital expenditure incurred related to 32 ongoing projects in 2023. The declared standards may vary over time depending on the changing quantity and value of capital projects.

Checklist 5 – current expenditure incurred during 2023, the results are based on the average compliance of the listed 39 service level revenue programmes.

Checklist 6 – capital projects completed during 2023, the checklist reveals that three of the projects reached conclusion in 2023.

With regard to Checklist 7 – there was no current expenditure programmes terminated during 2023.

## **Part D – In-Depth Checks**

The in-depth checks conducted by Internal Audit at Galway City Council for the Public Spending Code Quality Assurance report are based on audits, in-depth reviews, and staff interaction and cooperation.

Results indicate that reasonable assurance can be placed on the sufficiency and operation of controls put in place by Galway City Council to comply with the Public Spending Code and internal procurement controls to mitigate and/or manage key inherent risks. Samples selected for review by Internal Audit consisted of 2 Capital project amounting to €26,900,000 and 1 Revenue Expenditure amounting to €1,332,474.

The Public Spending Code listed the requirement to complete in-depth reviews of 5% Capital and 1% Revenue expenditures, averaged over the last three years. The in-depth checks analysed for the PSC represented 8% of Galway City Council's declared Capital projects, and 1% of the Revenue Service Levels, of the 2023 inventory.

### **Assessments**

The annual Internal Audit Work Programme includes the requirement to conduct in-depth checks on sample projects and programmes, as required in the annual PSC Report to NOAC.

The recurring themes arising from in-depth reviews, etc. remains the ongoing benefits of robust enforcement of regulatory compliance, the advancement of Corporate Governance, the enhancement of our Risk Management Strategies; and recording of our Operating Procedures.

From the reviews previously conducted by Internal Audit, there was an identified issue of ensuring that Project Completion Reports / Post Project Reviews were being completed in an efficient manner, to ensure that any lessons learned were adhered to and implemented in a timely fashion. Improvements have been reflected based on prior years audit, but further attention is required.

IA noted that one Capital Procurement in excess of €10 million was not published on the G.C.C website as per PSC Guidelines. This has been relayed and IA have been informed that future compliance will be met.

Pertaining to PSC knowledge throughout G.C.C. Training was previously conducted in 2022 but G.C.C has since entered a phase of personnel growth. It would be deemed beneficial for the organisation to run further PSC workshops for staff. This should be reinforced by Key staff/Project Managers and the Procurement Team to ensure compliance is adhered to. Training is scheduled to take place in 2024.

### **Part E – Addressing Quality Assurance Issues**

The Audit Committee continues to examine the completeness of recorded Policies and Procedures within Galway City Council.

The in-depth checks carried out on sampled programmes / projects revealed no substantive issues that would cast doubt on the City Council's compliance with the Code. It is acknowledged that ongoing training and attention will be required to ensure complete compliance with the Public Spending Code.

