



Comhairle Cathrach na Gaillimhe  
Galway City Council

## **PUBLIC SPENDING CODE**

### **Quality Assurance Report 2020**

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 dark ink, appearing to read 'Brendan McGrath', is written over a horizontal line.

**Brendan McGrath,  
Chief Executive.**

**Dated: May 2021.**

## 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 2020.
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 2020.

## **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 2020.

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 2020.

### **Expenditure Being Considered**

Expenditure being considered, comprised capital projects recently initiated or likely to commence during the following year. Table 1 lists eight Capital Projects as being considered during 2020. These projects are at planning stage, or relate to Grant supports.

There were five new revenue project in the expenditure reports of Galway City Council during 2020, with 3 relating to Covid-19 pandemic business support schemes. 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 41 revenue programmes listed in Table 1 for 2020.

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

### **Expenditure Recently Ended**

Table 1 confirms that two of the capital projects / programmes were concluded during 2020.

There was six revenue expenditure programme terminated in 2020. The largest two related to Covid-19 pandemic business support schemes.

Table 1.

## Galway City Council

## Inventory of Projects and Programmes over €0.5m

The following contains an inventory of Expenditure on Projects / Programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred, and Expenditure recently ended. Only projects with expenditure matching these criteria are included in the Inventory table.

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
CALF - ADVANCE LEASING FACILITY	AHB Accommodation	€ -	€ -	€ 10,000,000	Programme	€ 10,000,000	
CAP - SLIABH BHAN REMEDIAL WORKS	Remedial Work Scheme	€ -	€ 417,055	€ -	End of 2021	€ 5,000,000	
2020 - LAND ACQUISITION CLYBAUN ROAD	Land Purchase	€ -	€ 255,000	€ -	End of 2021	€ 2,750,000	
2020 - LAND ACQUISITION CASTLEGAR	Land Purchase	€ -	€ 205,908	€ -	End of 2021	€ 2,750,000	
CAP - GRANTS: DPG, HAG, MOBILITY AIDS	Housing Grants	€ -	€ -	€ 800,000	Programme	€ 800,000	Grant Aid
A01 - Retrofitting Social Houses	Create Financial Reserve	€ 1,955,500	€ -	€ -	Budget	€ 1,955,500	
A06 - CALF Capital Advance Leasing Facility	AHB Accommodation	€ 1,128,000	€ -	€ -	Budget	€ 1,128,000	
CAP - SALMON WEIR CYCLE BRIDGE	Traffic Pinch point	€ -	€ 594,051	€ -	End of 2024	€ 7,300,000	
CAP - GALWAY CROSS CITY - TUAM ROAD	Bus Corridors	€ -	€ 1,133,788	€ -	End of 2024	€ 10,000,000	Multi Phase
CAP - ADAPTIVE URBAN CONTROL SYSTEM	Traffic Light Control	€ -	€ -	€ -	End of 2024	€ 3,500,000	NTA/GCC Funding
D05 - Outdoor Dining Scheme Grants	Dept Funded - 100%	€ 1,000,000	€ -	€ -	End of 2021	€ 1,000,000	Covid-19 Grants
D09 - Small Business Assistance Scheme	Dept Funded - 100%	€ 645,743	€ -	€ -	End of 2021	€ 645,743	Covid-19 Grants
CAP - NEW CEMETERY DEVELOPMENTS	Graveyard Replacement	€ -	€ 844,787	€ -	End of 2023	€ 2,000,000	GCC Funding 100%
CAP - REGIONAL AQUA CENTRE CAPPAGH	Swimming Facilities	€ -	€ -	€ -	End of 2025	€ 17,300,000	
H03 - Rates 2021 6Mth Covid-19 Waiver	Dept Funded - 100%	€ 9,975,000	€ -	€ -	End of 2021	€ 9,975,000	Covid-19 Grants
		€ 14,704,243	€ 3,450,589	€ 10,800,000		€ 76,104,243	

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	Explanatory Notes
CAS - COPE, 47 FORSTER STREET	Cap Asst Scheme	€ -	€ 2,203,837	€ -	End of 2021	€ 4,000,000	Covid-19 Delays
CALF - ADVANCE LEASING FACILITY	AHB Accom	€ -	€ -	€ 5,100,000	Prog	€ 5,100,000	
SHIP - CONSTRUCT BALLYBRIT RD - 14 UNITS	Social Hsg Build	€ -	€ 920,463	€ -	Q2 of 2021	€ 5,000,000	Covid-19 Delays
SHIP - BALLYMONEEN ROAD - PHASE 2	Social Hsg Build	€ -	€ 15,393,486	€ -	End of 2021	€ 18,500,000	Covid-19 Delays
SHIP - BALLYBANE LANDS - 58 UNITS	Social Hsg Build	€ -	€ 3,223,012	€ -	Q2 of 2022	€ 13,500,000	Covid-19 Delays
SHIP - RADHARC NA GRAINE - 52 UNITS	Social Hsg Build	€ -	€ 17,696,996	€ -	Q2 of 2022	€ 20,000,000	Covid-19 Delays
SHIP - MERLIN COAST ROAD - 53 UNITS	Social Hsg Build	€ -	€ 1,001,845	€ -	Q2 of 2022	€ 13,200,000	Turn Key Project
CAP - BOILER REPLACE PROG 2017-2022	Remedial Works	€ -	€ 712,635	€ -	Q1 of 2023	€ 1,000,000	Energy Efficiency
CAP - GRANTS: DPG, HAG, MOBILITY AIDS	Hsg Grants	€ -	€ -	€ 2,311,255	Prog	€ 2,311,255	Grant Aid
A01 Maintenance of LA Housing Units	Appendix 2	€ 6,157,858	€ -	€ -	Budget	€ 6,157,858	
A01 - Retrofitting Social Houses	Reserve	€ 1,484,400	€ -	€ -	End of 2021	€ 1,484,400	Capital Reserve
A01 - Voids, Re-Lets & Major Stock Refurb	Dept Fund 100%	€ 810,573	€ -	€ -	End of 2021	€ 810,573	
A02 Housing Assess, Allocation & Transfer	Appendix 2	€ 557,252	€ -	€ -	Budget	€ 557,252	
A03 Housing Rent & Tenant Purch Admin	Appendix 2	€ 834,955	€ -	€ -	Budget	€ 834,955	
A04 Housing Community Develop Support	Appendix 2	€ 657,989	€ -	€ -	Budget	€ 657,989	
A05 Administration of Homeless Service	Appendix 2	€ 5,881,100	€ -	€ -	Budget	€ 5,881,100	
A05 - Galway City Private Emergency Costs	AHB Accom	€ 3,860,312	€ -	€ -	Budget	€ 3,860,312	
A05 - Homeless Related Covid-19 Costs	Dept Fund 100%	€ 1,146,567	€ -	€ -	End of 2021	€ 1,146,567	
A06 Support to Housing Capital Prog.	Appendix 2	€ 1,115,856	€ -	€ -	Budget	€ 1,115,856	
A06 - CALF Capital Advance Leasing Facility	AHB Accom	€ 3,671,416	€ -	€ -	Budget	€ 3,671,416	Scheme Extended
A07 RAS and Leasing Programme	Appendix 2	€ 4,753,868	€ -	€ -	Budget	€ 4,753,868	
A08 Housing Loans Admin	Appendix 2	€ 1,330,895	€ -	€ -	Budget	€ 1,330,895	
CAP - CITY CENTRE PEDESTRIAN REHAB	Public Realm	€ -	€ 2,383,309	€ -	End of 2024	€ 19,100,000	GCC Funding 100%
CAP - N6 CORRIDOR ENHANCEMENT	Signal Junctions	€ -	€ 13,563,825	€ -	End of 2022	€ 17,000,000	Multi Phase
CAP - GALWAY CROSS CITY LINK	Bus Corridors	€ -	€ 1,133,788	€ -	End of 2024	€ 30,000,000	Multi Phase
CAP - PUBLIC LIGHTIG LED REPLACEMENT	Energy Efficient	€ -	€ 1,040,521	€ -	End of 2022	€ 4,100,000	GCC Funding 100%
B01 National Primary Road - Maint & Imp	Appendix 2	€ 508,583	€ -	€ -	Budget	€ 508,583	
B02 National Secondary Road - Maint & Imp	Appendix 2	€ 561,479	€ -	€ -	Budget	€ 561,479	
B03 Regional Road - Maint & Imp	Appendix 2	€ 3,286,314	€ -	€ -	Budget	€ 3,286,314	
B04 Local Road - Maint and Improve	Appendix 2	€ 3,128,809	€ -	€ -	Budget	€ 3,128,809	
B05 Public Lighting	Appendix 2	€ 2,439,027	€ -	€ -	Budget	€ 2,439,027	
B06 Traffic Management Improvement	Appendix 2	€ 2,205,989	€ -	€ -	Budget	€ 2,205,989	
B09 Car Parking	Appendix 2	€ 1,264,546	€ -	€ -	Budget	€ 1,264,546	
C01 Water Supply	Appendix 2	€ 2,203,459	€ -	€ -	Budget	€ 2,203,459	
C02 Waste Water Treatment	Appendix 2	€ 915,183	€ -	€ -	Budget	€ 915,183	
D01 Forward Planning	Appendix 2	€ 706,691	€ -	€ -	Budget	€ 706,691	
D02 Development Management	Appendix 2	€ 1,444,823	€ -	€ -	Budget	€ 1,444,823	

D05 Tourism Development and Promotion	Appendix 2	€ 966,154	€ -	€ -	Budget	€ 966,154	
D06 Community and Enterprise Function	Appendix 2	€ 1,883,048	€ -	€ -	Budget	€ 1,883,048	
D09 Economic Develop and Promote	Appendix 2	€ 1,280,102	€ -	€ -	Budget	€ 1,280,102	
D11 Heritage and Conservation Services	Appendix 2	€ 742,306	€ -	€ -	Budget	€ 742,306	
CAP - RAHOON CEMETERY EXTENSION	Graveyard Ext	€ -	€ 346,313	€ -	End of 2021	€ 500,000	
E05 Litter Management	Appendix 2	€ 567,031	€ -	€ -	Budget	€ 567,031	
E06 Street Cleaning	Appendix 2	€ 2,432,141	€ -	€ -	Budget	€ 2,432,141	
E09 Maintenance of Burial Grounds	Appendix 2	€ 784,088	€ -	€ -	Budget	€ 784,088	
E10 Safety of Structures and Places	Appendix 2	€ 654,603	€ -	€ -	Budget	€ 654,603	
E11 Operation of Fire Service	Appendix 2	€ 5,154,504	€ -	€ -	Budget	€ 5,154,504	
CAP - EUROPE CAPITAL OF CULTURE 2020	City of Culture	€ -	€ -	€ 4,130,561	Q2 of 2021	€ 6,000,000	
CAP - ATLANTIC MUSEUM DEVELOPMENT	Cultural Dev	€ -	€ 1,004,962	€ -	End of 2023	€ 10,500,000	
F01 Leisure Facilities Operations	Appendix 2	€ 1,355,727	€ -	€ -	Budget	€ 1,355,727	
F02 Operation of Library & Archival Service	Appendix 2	€ 1,722,250	€ -	€ -	Budget	€ 1,722,250	
F03 Outdoor Leisure Areas Operations	Appendix 2	€ 4,546,055	€ -	€ -	Budget	€ 4,546,055	
F04 Community Sport & Recreat Develop	Appendix 2	€ 2,289,258	€ -	€ -	Budget	€ 2,289,258	
F05 Operation of Arts Programme	Appendix 2	€ 7,403,234	€ -	€ -	Budget	€ 7,403,234	
H03 Adminstration of Rates	Appendix 2	€ 3,325,449	€ -	€ -	Budget	€ 3,325,449	
H09 Local Represent & Civic Leadership	Appendix 2	€ 1,045,116	€ -	€ -	Budget	€ 1,045,116	
H11 Agency & Recoupable Services	Appendix 2	€ 1,915,884	€ -	€ -	Budget	€ 1,915,884	
		<b>€ 88,994,896</b>	<b>€ 60,624,992</b>	<b>€ 11,541,816</b>		<b>€ 258,806,151</b>	

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
CALF - ADVANCE LEASING FACILITY	AHB Accom	€ -	€ -	€ 3,734,217	End of 2020	€ 3,734,217	
HSG - MODULAR EMERGENCY ACCOM	Homeless Shelters	€ -	€ 2,153,400	€ -	End of 2020	€ 2,370,000	
B04 - Funding Roads Capital Balances	Financial Reserve	€ 700,000	€ -	€ -	End of 2020	€ 700,000	
B04 - High St & Quay St Resurface Pedest Area	NRA Funded - 100%	€ 686,000	€ -	€ -	End of 2020	€ 686,000	
B06 - Automated Bollards City Centre	NRA Funded - 100%	€ 958,244	€ -	€ -	End of 2020	€ 958,244	
D05 - Tourism Fund	Financial Reserve	€ 600,000	€ -	€ -	End of 2020	€ 600,000	
D09 - Restart Grant Fund 2020	Dept Funded - 100%	€ 18,899,426	€ -	€ -	End of 2020	€ 18,899,426	Covid-19
H03 - Rates 2020 9Mth Covid-19 Waiver	Dept Funded - 100%	€ 21,144,685	€ -	€ -	End of 2020	€ 21,144,685	Covid-19
		<b>€ 42,988,355</b>	<b>€ 2,153,400</b>	<b>€ 3,734,217</b>		<b>€ 49,092,572</b>	

## **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 **did not undertake** any single procurement worth over €10 million during 2020.

## 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 –**

**GALWAY CITY COUNCIL**

**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>
Q1.1 Does the organisation ensure, on an on-going basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	Relevant staff have been notified of their obligations under the PSC. Training to commence in 2021.
Q1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	2	PSC Training to commence in 2021.
Q1.3 Has the Public Spending Code been adapted for the type of project / programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Yes. Guidance document has been adapted for LA sector and is available on the intranet.
Q1.4 Has the local authority in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Agreements in place with relevant agencies.
Q1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	All Recommendations are distributed to Senior Management Team (SMT) and Audit Committee.
Q1.6 Have recommendations from previous QA reports been acted upon?	3	SMT progress reports on all audit recommendations.
Q1.7 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	PSC QA Report has been signed by CE, issued to NOAC; and published on the City Council website.
Q1.8 Was the required sample of projects / programmes subjected to in-depth checking as per step 4 of the QAP?	2	Samples of both Revenue and Capital spending have been reviewed.
Q1.9 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.	3	The Purchasing and Procurement rules adopted by Galway City Council include the mandatory requirement.
Q1.10 <b>How many</b> formal evaluations were completed in the year under review? Have they been published in a timely manner?	0	No Project Completion Reports were delivered during 2020.
Q1.11 Is there a process to follow up on the recommendations of previous evaluations?	3	SMT progress reports on all recommendations.
Q1.12 How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Decisions are based in part on SMT progress reports on all audit recommendations.

## 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>
Q2.1 Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	All Business cases presented and approved by Elected Members.
Q2.2 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.
Q2.3 Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	All approved Business cases, forwarded to Funding Department.
Q2.4 Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan, etc.?	2	Plans compiled as required by Funding Departments.
Q2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Plans compiled as required by Funding Departments.
Q2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Plans compiled as required by Funding Departments.
Q2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	3	Approval in Principle acquired for each Project.
Q2.8 Were sufficient options analysed in the business case for each capital proposal?	3	Plans compiled as required by Funding Departments.
Q2.9 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	Plans compiled as required by Funding Departments.
Q2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Plans compiled as required by Funding Departments.
Q2.11 Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	Plans compiled as required by Funding Departments.

Q2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Plans compiled as required by Funding Departments.
Q2.13 Were procurement rules (both National and EU) complied with?	3	Procurement complies with Laws & Regulations.
Q2.14 Was the Capital Works Management Framework (CWMF) properly implemented?	3	Plans compiled as required by Funding Departments.
Q2.15 Were State Aid rules checked for all support?	3	Plans compiled as required by Funding Departments
Q2.16 Was approval sought from the Approving Authority at all decision gates?	3	Approval at each stage acquired for each Project.
Q2.17 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.
Q2.18 Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

**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>
Q3.1 Were objectives clearly set out?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.2 Are objectives measurable in quantitative terms?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.4 Was an appropriate appraisal method used?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.5 Was an economic appraisal completed for all projects / programmes exceeding €20m or an annual spend of €5m over 4 years?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.6 Did the business case include a section on piloting?	N/A	
Q3.7 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	
Q3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q3.9 Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q3.10 Has an assessment of likely demand for the new scheme / scheme extension been estimated based on empirical evidence?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.11 Was the required approval granted?	3	Departmental Circulars on Financial Supports for Covid-19.
Q3.12 Has a sunset clause been set?	N/A	
Q3.13 If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q3.14 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	
Q3.15 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>
Q4.1 Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Agreed with Funding Dept. Received Council approved
Q4.2 Did management boards / steering committees meet regularly as agreed?	2	Regular Meetings were held
Q4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – Senior Staff Member appointed
Q4.4 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 – Senior Staff Member appointed
Q4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes – Regular Projects Reports prepared
Q4.6 Did projects / programmes / grant schemes keep within their financial budget and time schedule?	2	No – Covid-19 and other delays
Q4.7 Did budgets have to be adjusted?	2	Yes – Due to Covid-19 and other delays
Q4.8 Were decisions on changes to budgets / time schedules made promptly?	2	Amendments were negotiated
Q4.9 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	Land issues and Stalled stages of projects questioned by Council
Q4.10 If circumstances did warrant questioning the viability of a project / programme / grant scheme, was the project subjected to adequate examination?	2	Decision at Executive and Council levels
Q4.11 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
Q4.12 Were <b>any</b> 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?	<b>0</b>	

**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>
Q5.1 Are there clear objectives for all areas of current expenditure?	2	Almost all of the Service Levels have stated objectives
Q5.2 Are outputs well defined?	2	Key Performance Indicators and objective targets are set
Q5.3 Are outputs quantified on a regular basis?	2	Quarterly reports to SPCs and to Council
Q5.4 Is there a method for monitoring efficiency on an ongoing basis?	2	Monthly and quarterly Finance Reporting
Q5.5 Are outcomes well defined?	2	Quarterly monitoring of KPI progress
Q5.6 Are outcomes quantified on a regular basis?	2	Monthly and quarterly KPI and objective reporting
Q5.7 Are unit costings compiled for performance monitoring?	2	Limited evidence of the use of Unit Costings as part of performance monitoring
Q5.8 Are other data compiled to monitor performance?	2	Monthly and quarterly KPI and objective reporting
Q5.9 Is there a method for monitoring effectiveness on an ongoing basis?	2	Monthly and quarterly KPI and objective reporting
Q5.10 Has the organisation engaged in any other 'evaluation proofing' of programmes / projects?	2	Evidence of use of non-financial data gathered as part of performance monitoring

**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>
Q6.1 <b>How many</b> Project Completion Reports were completed in the year under review?	<b>0</b>	There were No Project Completion Reports completed in 2020
Q6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q6.3 <b>How many</b> Project Completion Reports were published in the year under review?	<b>0</b>	There were No Project Completion Reports completed in 2020
Q6.4 <b>How many</b> Ex-Post Evaluations were completed in the year under review?	<b>0</b>	None Completed
Q6.5 <b>How many</b> Ex-Post Evaluations were published in the year under review?	<b>0</b>	None Published
Q6.6 Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**Checklist 7 –**

**To be completed in respect of Current expenditure programmes that reached the end of their planned time frame during the year or were discontinued**

<b>Current Expenditure that (i) reached the end of its planned time frame or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment / Action Required</b>
Q7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	1	No reviews was made of the Projects finished during 2020
Q7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q7.7 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 good level of compliance with the Code.*

This is the seventh 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 eight 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.

For Checklist 3 – current expenditure being considered, there were five revenue programmes to be declared for 2020. New funding initiatives are usually commenced at a national or regional level, with three of these relating to the Covid-19 pandemic business support schemes.

Checklist 4 – capital expenditure incurred related to sixteen ongoing projects in 2020. The declared standards may vary over time depending on the changing quantity and value of capital projects.

For Checklist 5 – current expenditure incurred during 2020, the results are based on the average compliance of the listed 41 service level revenue programmes.

Checklist 6 – capital projects completed during 2020, the checklist reveals that two of the ongoing projects reached conclusion in 2020.

With regard to Checklist 7 – there were six current expenditure programmes terminated during 2020. The two larger of these expenditure related to Covid-19 pandemic business support schemes.

## **Part D – In-Depth Checks**

The in-depth checks conducted by Internal Audit for the Public Spending Code Quality Assurance report are based on audits, in-depth reviews, and staff interviews.

The Public Spending Code listed the requirement to complete in-depth reviews of 15% Capital and 3% Revenue expenditures, averaged over the last three years. The checks analysed for the PSC represented **15.1%** of Galway City Council's declared Capital projects inventory, and amounted to **23.5%** of the Revenue Service Levels, averaged over the 3-year period permitted.

## **Assessments**

The annual Internal Audit Work Programme includes the requirement to conduct in-depth checks on sample projects and programmes, as part of 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, to record the lessons learned both positive and negative, as a means of influencing future decision making.

The need for PSC Training, especially with regards to new staff appointments and promotions, was reported during audit work. Also, reviews to confirm ongoing GDPR compliance were identified as needing attention.

## **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.