

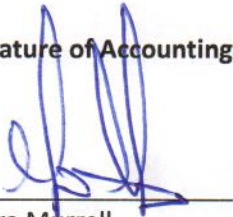
**Public Spending Code**  
**Quality Assurance Report for 2015**  
**Kerry County Council**

**To be submitted to**  
**National Oversight and Audit Commission (NOAC)**

## **Certificate**

This Annual Quality Assurance Report sets out Kerry County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on financial, organisational and performance related information available across the various directorates of the Council.

**Signature of Accounting Officer:**



Moira Murrell  
Chief Executive  
Kerry County Council

**Date:**

26/05/2016.

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## Introduction

Kerry County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code for the 2015 financial year. The purpose of this report is to present the results of each of the Five Steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code.

The Public Spending Code was written specifically using terminology familiar to Government Departments. In order to inform the QA exercise for the Local Government Sector a Guidance Note was developed for the sector to provide interpretation from a Local Government perspective.

## Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a **5 step** process outlined below:

- **Step 1** – Compilation of an inventory of projects/programmes at the different stages of the Project Life Cycle that have a total Project Life Cost of €500k or more.
- **Step 2** - Publishing summary information on Kerry County Council's website of all procurements in excess of €10m; related to projects in progress or completed in the year under review. (The PSC originally required projects in excess of €2m to be published under this requirement but is now revised to €10m) A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.
- **Step 3** - Completing the 7 checklists contained in the PSC. Only 1 of each checklist per Local Authority is required. Checklists are not required for each project/programme.
- **Step 4** - Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- **Step 5** - Completing 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 set out above.



### STEP 1 – Project Inventory

The project inventory presents a list of all projects/programmes with 2015 activity and which have a total project life cost of €500,000 or more. The inventory is presented showing the 3 stages as set out in the table below which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

Project/Programme Stage		Category/Band
<b>1</b>	Expenditure being considered	Current Expenditure programme - Increases over €0.5m
		Capital Grant Schemes > €0.5m
		Capital Projects between €0.5m - €5m
		Capital Projects between €5m - €20m
		Capital Projects over €20m
<b>2</b>	Expenditure being incurred	Current Expenditure > €0.5m
		Capital Grant Schemes > €0.5m
		Capital Projects between > €0.5m
<b>3</b>	Expenditure that has recently ended	Current Expenditure > €0.5m
		Capital Grant Schemes > €0.5m
		Capital Projects between > €0.5m

The Project inventory, set out in the format described above, is included in Appendix A. The Inventory contains 113 Projects under the three stages and comprise of a total value of €544.11m. The following tables provide an overview of the number of projects under each Project/Programme stage and under each of the categories/bands in each of these stages. It also provides an overview of the Project Costs under each category.

	Current Expenditure	Capital Grant Schemes	Capital Projects	Capital Projects			Totals
	> €0.5m	> €0.5m	> €0.5m	€0.5m - €5m	€5m - €20m	Over €20m	
<b>Project Numbers</b>							
Expenditure Being considered	1	-	-	29	4	-	34
Expenditure Being Incurred	48	-	29	-	-	-	77
Expenditure Recently Ended	-	-	2	-	-	-	2
<b>Totals</b>	<b>49</b>	<b>-</b>	<b>31</b>	<b>29</b>	<b>4</b>	<b>-</b>	<b>113</b>

	Current Expenditure	Capital Grant Schemes	Capital Projects	Capital Projects			Totals
	> €0.5m	> €0.5m	> €0.5m	€0.5m - €5m	€5m - €20m	Over €20m	
<b>Project Values €m</b>							
Expenditure Being considered	1.39	-	-	52.70	30.75	-	84.84
Expenditure Being Incurred	121.71	-	299.49	-	-	-	421.20
Expenditure Recently Ended	-	-	38.07	-	-	-	38.07
<b>Totals</b>	<b>123.10</b>	<b>-</b>	<b>337.56</b>	<b>52.70</b>	<b>30.75</b>	<b>-</b>	<b>544.11</b>

## **STEP 2 - Summary of Procurements in excess of €10m**

In compliance with the requirement to publish all procurements in excess of €10m on our website I can confirm that Kerry County Council did not have a single procurement of €10m or more for the 2015 financial year and therefore was not required to publish.

## **STEP 3 - Checklists**

Step 3 of the Quality Assurance procedure for the Public Spending Code involves the compilation of a number of checklists. There are 7 checklists in all. Checklist 1 captures general information while Checklists 2, 4 and 6 are related to capital projects and checklists 3, 5 and 7 are Revenue Expenditure related.

The Checklists are informed by the Project Inventory and the following table outlines the approach taken for the completion of the Checklists

<b>Checklist Completion aligned with Project Inventory</b>	
<b>Expenditure Type</b>	<b>Checklist to be completed</b>
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Programmes - Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

All checklists as outlined below have been completed and can be found in [Appendix B](#) of this document.

1. General Obligations Not Specific to Individual Projects/Programmes.
2. Capital Projects or Capital Grant Schemes Being Considered.
3. Current Expenditure Being Considered
4. Capital Expenditure Being Incurred
5. Current Expenditure Being Incurred
6. Capital Expenditure Completed
7. Current Expenditure Completed



### Findings on Completion of Checklists

While the responses included in the Checklist indicate a satisfactory level of compliance there are indications that there is room for improvement in certain aspects of the requirements. However, no specific serious issues/concerns were evident during the completion of this element of the QA exercise.

### STEP 4 - In-Depth review of a sample number of projects

Step 4 of the Quality Assurance Process involved the examining of a sample selection of projects included on the Project Inventory to test the standard of practices in use and compliance with the Public Spending Code within the organisation.

### Internal Audit In-Depth Checks

The PSC requires Kerry County Council to carry out an internal, independent quality assurance procedure. Step 4 of this process entails the carrying out of in-depth checks on a small sub-set of projects to ascertain the level of compliance with PSC. The value of the projects selected for in-depth review each year should be at least 5% of the total value of all projects on the Project Inventory.

Kerry County Council has carried out in-depth checks representative of 18.92% of the total value of the 2015 inventory. The approach taken was to randomly select a number of projects from the inventory having regard to the various stages of the life cycle, the values of projects listed and the business area of the local authority in order to have, in as far as possible, a good range of project types and sizes for review.

The following projects were the subject of in-depth checks: -

Project Reviewed	Status	Value
N86 Annascaul to Gortbreagogue	Exp. Incurred 2015	€8.35m
N22/N69 Tralee Bypass Bealagreallagh Scheme	Exp. Incurred 2015	€93.38m
Social Inclusion and Community Activation Programme (SICAP) Implementation Prog. 2015	Exp. Incurred 2015	€1.23m

A report on the in-depth checks together with the checklist has been completed and submitted to the Management Team within Kerry County Council.

#### **N86 Annascaul to Gortbreagogue Scheme**

The findings of the audit confirm that there is full compliance with the requirements of the code. There is a management structure in place; there is strong evidence of management and oversight; there is detailed guidance documentation, procedures and systems in place for the management of the project; there are detailed records of decisions and actions from the time of the conception of the project to its current phase.

#### **N22/N69 Tralee Bypass Bealagreallagh Scheme**

The findings of the audit confirm that there is full compliance with the requirements of the code. There is a management structure in place; there is strong evidence of management and oversight; there is detailed guidance documentation, procedures and systems in place for the management of the project; there are detailed records of decisions and actions from the time of the conception of the project to its current phase.

It is recommended that meeting notes should clearly record the attendees.

#### **SICAP Implementation Programme 2015**

The findings of the audit confirm that there is significant compliance with the requirements of the code. There is a management structure in place; there is strong evidence of management and oversight; there is guidance documentation; there are detailed records of the tendering process, communications with tenderers, communications with Pobal, and minutes of LCDC meetings.

The audit contains three recommendations:

- The compilation of guidance documentation into an internal procedures manual for SICAP
- Seeking invoices from each Programme Implementers for their drawdown of SICAP funding and a declaration that they are complying with the requirements of SICAP and PSC.
- The decision to proceed with payments to Programme Implementers to be clearly recorded in LCDC minutes.



## Conclusion

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code.

- A Project Inventory has been prepared outlining the various projects/programmes – capital and revenue that were being considered, being incurred or recently completed by Kerry County Council within the 2015 financial year.
- Kerry County Council has reported that it did not have a single procurement of €10m or more for the 2015 financial year and therefore is not required to publish.
- The 7 checklists required to be completed under the terms of the Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code.
- An in-depth review of a sample of the projects contained in the Project inventory has been completed and further confirmed that there is, in general, compliance with the requirements of the Public Spending Code. Three Projects were examined and only 4 recommendations arose from the review in relation to increasing the formality of documentation relating to procedures, processes and protocols.
- The final step of the QA exercise, as required under the Public Spending Code, is the compilation and publication of a summary report outlining the Quality Assurance Exercise undertaken by Kerry County Council. The contents of this report provide an overview on the QA exercise completed which has been certified by the Accounting Officer, Chief Executive.

Overall the QA exercise has provided reasonable assurance to the management of Kerry County Council that the requirements of the Public Spending Code are being met.

It is acknowledged that continuous improvements are achievable in both the compliance at project level and in the QA exercise. The development of specific guidance in relation to the QA requirements from a local government perspective and the experience gained by staff completing the exercise for 2014 and 2015 will provide guidance and further clarification for continuing future compliance with the Public Spending Code requirements.

## Appendix A – Inventory of Projects and Programmes Over €0.5m - 2015

### Kerry County Council - 2015 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 Total Project Expenditure matching these criteria are included in the Inventory table

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital		Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects	Current Expenditure	> €0.5m Capital Grant Schemes	Capital Projects
			€0.5 - €5m	€5 - €20m						
Kerry County Council										
Kerry County Council										
Housing & Building										
Capital Hsg Prog - Park, Killarney			3,370,733							
Capital Hsg Prog - Ardmoniel, Killorglin			1,925,000							
Capital Hsg Prog - Bill Kinnerk Road, Tralee			723,222							
Capital Hsg Prog - Lixnaw			668,505							
Capital Hsg Prog - Killeen, Tralee			3,018,316							
Capital Hsg Prog - Infill Sites, Listowel			1,500,000							
Capital Hsg Prog - Infill Sites, Milltown			1,948,085							
Capital Hsg Prog - Lohercannon				10,000,000						
Capital Hsg Prog - Rathmore				5,000,000						
Capital Hsg Prog - Kenmare			3,900,000							
Regeneration - Cres of 11 Housing Units , Croilar na Mhistealosh			2,255,000							
Regeneration Amenity Facility - Tralee Boxing Club (CSP 2015)			3,478,000							
Regeneration - Regenerate Bungalow Dingle Rd Halting Site			500,000							
Regeneration - Hawley Park Car Park & Env Works & Traffic Mgt			571,100							
Part V Social Hsg Kenmare			505,000							
Part V Social Hsg Caherciveen			1,037,249							
Vol Kingdom Housing Assoc Mitchels/Hawley Park			1,956,141							
Vol Cluid Mitchels Boherbee Regeneration			3,729,707							
Vol Cluid Armagh House, Killarney			2,300,000							
Regeneration - Mitchels Regen Env Imp Sch (Phase 1A Mitchels Ave)								1,340,307		
Regeneration - 3 Units at Clonmore Road 2014								526,441		
Regeneration -Traveller Accom 4 Units								925,000		
Vol Cluid Cahereen West Cisland GWSS								2,404,000		
A01 Maintenance/Improvement of LA Housing							6,058,490			
A02 Housing Assessment, Allocation and Transfer							1,084,157			
A03 Housing Rent and Tenant Purchase Administration							1,344,595			



Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital		Capital Grant Schemes > €0.5m	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects
			€0.5 - €5m	€5 - €20m							
Kerry County Council					€20m plus						
<b>Kerry County Council</b>											
A05 Administration of Homeless Service						778,410					
A06 Support to Housing Capital & Affordable Prog.						1,314,946					
A07 RAS Programme	1,386,210					7,717,941					
A08 Housing Loans						1,798,805					
A09 Housing Grants						2,350,963					
<b>Road Transportation and Safety</b>											
Tralee Northern Ring Road Development			3,300,000								
N70 Coolroe Lwr to Glanbehy			4,000,000								
N70 Waterville to Ballybrack			700,000								
N70 Sneem to Blackwater Bridge				8,250,000							
N70 Castlemaine to Milltown				7,500,000							
Dingle Relief Road - Phase 4			2,500,000								
N21 Castleisland ByPass								32,192,000			
Tralee By Pass Bealagrellagh								93,380,000			
N22 Cormarree Bridge Pavement Rehabilitation								875,000			
N69 Listowel ByPass								40,800,000			
N70 Kilderry Bends Improvement Scheme 2012								9,895,000			
N71 Releagh to Letterdunane Realignment								3,430,000			
N86 Tralee-An Daingean KY/09/4743								69,360,000			
N86 Annascaul to Gortbreagoge								8,350,000			
N86 Lispolle to Mountoven								11,500,000			
N69 Tarbert to County Boundary								728,283			
N70 Carhan Bridge to Deelis Bridge								1,000,000			
N70 Sneem to Drimnabeg (Design)								556,777			
N70 Gleensk								771,853			
N70 Lohar								1,920,774			
N70 Killorglin Southern Approach Strengthening								1,597,146			
HCL N71 Muckross Road Killamey								900,000			
N72 Kilbonane								1,400,000			
Tralee Ballylongford Shannon LNG								1,600,000			
N21 Ballycarty-Castleisland											31,834,149
N69 Rea to Tullig Realignment Scheme											6,232,103
B01 NP Road - Maintenance and Improvement						1,085,582					



Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital		Capital Projects	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects
			€0.5 - €5m	€5 - €20m							
Kerry County Council											
<b>Kerry County Council</b>											
B02 NS Road - Maintenance and Improvement						2,283,422					
B03 Regional Road - Maintenance and Improvement						5,949,560					
B04 Local Road - Maintenance and Improvement						18,068,355					
B05 Public Lighting						2,030,445					
B09 Maintenance & Management of Car Parking						1,766,529					
B10 Support to Roads Capital Prog.						2,636,072					
<b>Water Services</b>											
C01 Operation and Maintenance of Water Supply						7,811,750					
C02 Operation and Maintenance of Waste Water Treatment						2,897,861					
C03 Collection of Water and Waste Water Charges						1,392,957					
C04 Operation and Maintenance of Public Conveniences						877,593					
C05 Admin of Group and Private Installations						656,385					
C06 Support to Water Capital Programme						896,608					
<b>Development Management</b>											
SICAP Implementation Annual Prog 2016			1,800,000						1,229,178		
SICAP Implementation Annual Prog 2015									1,500,000		
Wild Atlantic Way Viewing Points									3,200,000		
Denny Site Tralee											
Economic Development Venture			1,700,000								
D01 Forward Planning						842,116					
D02 Development Management						2,680,786					
D03 Enforcement						1,116,223					
D05 Tourism Development and Promotion						1,285,066					
D06 Community and Enterprise Function						868,370					
D09 Economic Development and Promotion						2,145,346					
<b>Environmental Services</b>											
Burial Ground Development			500,000								
Kenmare Fire Station			1,200,000								
Killarney Fire Station (Addition of Bays)			530,000								
Restoration of Historic Landfills			1,680,000								
Infrastructural Works at Transfer Stations (Pay per Weight)			600,000								

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital		Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects
			€0.5 - €5m	€5 - €20m						
Kerry County Council										
Kerry County Council										
Integrated Constructed Wetlands for Leachate Treatment NKL			800,000							
NKL Capping of Phase 9										
E01 Operation, Maintenance and Aftercare of Landfill					2,921,786		730,000			
E02 Op & Mtce of Recovery & Recycling Facilities					794,497					
E04 Provision of Waste to Collection Services					607,270					
E05 Litter Management					578,575					
E06 Street Cleaning					2,538,223					
E09 Maintenance and Upkeep of Burial Grounds					1,032,318					
E10 Safety of Structures and Places					979,104					
E11 Operation of Fire Service					5,804,255					
E12 Fire Prevention					616,602					
E13 Water Quality, Air and Noise Pollution					898,779					
Recreation and Amenity										
Active Travel Town Tralee							2,270,000			
South Kerry Greenways										
(project value included reflects grant allocation. It is expected that costs will be substantially in excess of grant allocation. Detailed design is with the Dept of Environment, Community & Local Government)							3,910,000			
F01 Operation and Maintenance of Leisure Facilities					603,463					
F02 Operation of Library and Archival Service					3,398,866					
F03 Op, Mtce & Imp of Outdoor Leisure Areas					2,722,375					
F05 Operation of Arts Programme					831,998					
Agriculture, Education, Health and Welfare										
Cliff Road Rossbeigh							1,200,000			
G02 Operation and Maintenance of Piers and Harbours					1,484,924					
G04 Veterinary Service					680,767					
G05 Educational Support Services					740,782					
Miscellaneous Services										
H03 Administration of Rates					8,397,541					
H09 Local Representation/Civic Leadership					1,589,087					

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended		
	Current	Capital Grant Schemes > €0.5m	Capital Projects		Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
	> €0.5m	€0.5m	€0.5 - €5m	€5 - €20m	€20m plus					
Kerry County Council										
Kerry County Council										
H10 Motor Taxation						1,288,414				
H11 Agency & Recoupable Services						3,460,284				



## APPENDIX B – CHECKLISTS OF COMPLIANCE

### Checklist 1 - General Obligations not specific to Individual Projects or Programmes

Checklist 1: – to be completed by all Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2015 is the second year of the PSC in the LG Sector. All relevant staff have been notified of their obligations under the code.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	3	Senior staff attended DPER training provided in Cork in April 2016
Has internal training on the Public Spending Code been provided to relevant staff?	3	Internal training provided to staff in 2015. Guidance has been circulated.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to the Local Government structures and approaches.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	Yes. Recommendations notified to Senior Management team for review and application.
Have recommendations from previous Quality Assurance exercises been acted upon?	3	Yes
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes – report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes – Required sample reviewed.
Has the Chief Executive signed off on the information to be published to the website?	3	Yes. CE has signed off

## Checklist 2 – Capital Expenditure Being Considered

**Checklist 2:** – to be completed in respect of **capital projects or capital programme/grant scheme** that is or was **under consideration** in the past year.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes in relation to 2 projects. Projects in this category are typically at the very early stages of consideration
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In relation to qualifying projects
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes. In relation to qualifying projects
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	
Were the NDFA Consulted for projects costing more than €20m?	N/A	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	N/A	
Was approval granted to proceed to tender?	N/A	
Were Procurement Rules complied with?	3	
Were State Aid rules checked for all supports?	N/A	Not applicable for Local Government.
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	N/A	
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	N/A	
Have steps been put in place to gather Performance Indicator data?	N/A	



### Checklist 3 – Current Expenditure Being Considered

**Checklist 3:** - New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Relates to one programme - RAS
Are objectives measurable in quantitative terms?	3	
Was an appropriate appraisal method used?	3	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	Submitted and approved as part of corporate budget process.
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	
Was the required approval granted?	3	
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	N/A	No pilot - Increase in existing programme
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
If outsourcing was involved were Procurement Rules complied with?	N/A	
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	3	
Have steps been put in place to gather Performance Indicator data?	2	



### Checklist 4 – Incurring Capital Expenditure

**Checklist 4:** - Complete if your authority had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes, for all projects where a contract has been awarded
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Yes. All programmes are managed and developed by Senior Engineers and Senior Executive Officers
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Yes
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress & financial reports were prepared where appropriate.
Did the project keep within its financial budget and its time schedule?	2	In the majority of cases Yes
Did budgets have to be adjusted?	2	In exceptional cases.
Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	N/A	
If costs increased, was approval received from the Sanctioning Authority?	3	Yes this is a requirement.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the relevant Department?	3	Yes where required to Management teams in Kerry County Council

### Checklist 5 - Incurring Current Expenditure

#### Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the annual budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific areas.
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes – Budget performance monitoring in place.
Are outcomes well defined?	3	Continuity and delivery of Local services and programmes
Are outcomes quantified on a regular basis?	2	Yes – Annual Reports & KPIs
Are unit costings compiled for performance monitoring?	2	Yes – where applicable
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes – Spending programme defined as part of the Annual Budget Process
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?		VFM is an integral part of Kerry County Council's operating environment.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	3	National KPIs are in place for Local Government
Have all VFMs/FPAs been published in a timely manner?		VFM is an integral part of Kerry County Council's operating environment
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		VFM is an integral part of Kerry County Council's operating environment
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		VFM is an integral part of Kerry County Council's operating environment



### Checklist 6 - Capital Expenditure Completed

**Checklist 6:** - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	N/A	
Was a post project review completed for all projects/programmes exceeding €20m?	3	Relates to one project only.
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	N/A	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	3	
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	3	
Were project reviews carried out by staffing resources independent of project implementation?	3	



### Checklist 7 – Current Expenditure at end of planned timeframe or discontinued

**Checklist 7:** - to be completed if current expenditure programmes 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
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2015
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2015
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2015
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2015
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2015

#### Notes:

- (a) The scoring mechanism for the above tables is set out below:
  - I. Scope for significant improvements = a score of 1
  - II. Compliant but with some improvement necessary = a score of 2
  - III. Broadly compliant = a score of 3
- (b) 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.
- (c) 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 for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.