



Roscommon County Council

Public Spending Code Quality Assurance Report

**Year Ended
31st December 2017**

**Submitted to
National Oversight and Audit Commission (NOAC)
on 31st May 2018**

Table of Contents

Contents

| | |
|---|-----------|
| 1. Introduction | 3 |
| 2. Format of Report | 3 |
| 3. Inventory of Projects/Programmes (Step 1 of QA Process) | 4 |
| 4. Published Summary of Procurements (Step 2 of QA Process)..... | 7 |
| 5. Assessment of Compliance (Step 3 of QA Process)..... | 7 |
| 6. In-depth Checks (Step 4 of QA Process) | 15 |
| 7. Conclusion..... | 16 |
| 8. Certification | 16 |
| 9. Appendix- Project Inventory | 17 |

1. Introduction

The Public Spending Code came into effect in September 2013. As outlined in Circular 13/13: *“The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service-Standard Rules & Procedures”*, the objective of the code is to ensure that best value is achieved by the state for the resources it has at its disposal. Local Authorities and all bodies in receipt of public funding are obliged to comply with the requirements of the Code. Each Authority is required to complete a Quality Assurance process and publish an annual report which is signed off by the Chief Executive. The following report is the “Public Spending Code-Quality Assurance Report” for Roscommon County Council for the year ended 31st December 2017.

2. Format of Report

The Public Spending Code sets out five steps in the Quality Assurance Process and the report follows these stages:

1. Preparation of inventories of all projects/programmes, at the different stages of the Project Life Cycle (appraisal, planning & design, implementation, post implementation) with an anticipated cost in excess of €500,000. The inventories are to be separated into Capital & Current Expenditure schemes/programmes presented under expenditure classifications of:
 - Being considered
 - Being incurred
 - Recently ended
2. Publication of summary information on the organisations website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
3. Completion of checklists in respect of projects within the categories identified in point 2 above. With regard to these checklists the code states that *“The objective of the exercise is to provide local and senior management and the public more generally, with a self-assessment summary overview of how compliant the organisation is with the Public Spending Code”*.
4. Undertaking a more in-depth check on a small number of selected projects/programmes. This stage requires a higher level of analysis than in the previous steps of 1-3 above. Furthermore, each stage of the project life-cycle and every scale of project should be subject to this checking over a three to five year period. The value of the projects selected for in depth review each year must follow the criteria set out below:
 - Capital Projects: Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
 - Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
5. Completion of a short report, signed by the Chief Executive, covering the information covered in stages 1-4 above. The report should also be published on the website of the authority. In the case of Local Authorities the report should be made to the National Oversight & Audit Commission and not to the Department of Public Expenditure & Law Reform, as is the case for Government Departments.

3. Inventory of Projects/Programmes (Step 1 of QA Process)

The following section details the inventory of Roscommon County Council, compiled in accordance with the "Public Spending Code" requirements. The current* and capital projects are categorised in the three stages:

- Expenditure under consideration
- Expenditure being incurred
- Expenditure that has recently ended

The following table lists a summary of the numbers of projects/programmes comprising the compiled inventory for Roscommon County Council. The Appendix to this report details the total inventory listing by anticipated cost and analysed by category and value.

Expenditure being considered

For the purpose of this report, Roscommon County Council has assumed the definition of "Being Considered" as covering all projects that were at the very early stages of inception and where no/very minimal monies have been incurred in progression of the concept/project.

Expenditure being incurred

A summary of the inventory projects/programmes, incurring expenditure within the year in question with anticipated cost above €0.5m *

Expenditure recently ended

Roscommon County Council has defined "recently ended" projects as those where the final account and retentions have been paid and the account is closed.

The details are summarized in the table overleaf;

**In line with the Local Government issued "Guidance Note for the Local Government Sector Ver.3 ", current expenditure is included where service level expenditure is greater than €0.5m in the year. In counting the number of projects/programmes for current expenditure, each individual service level entry is counted as "1".*

| Summary Project Inventory | Expenditure being considered | | | | | Expenditure being incurred | | | Expenditure recently ended | | |
|---|------------------------------|-------------------------------|------------------|-----------|-----------|----------------------------|-----------------------|------------------|----------------------------|-----------------------|------------------|
| | Current > €0.5m | Capital | | | | > €0.5m | | | > €0.5m | | |
| | | Capital Grant Schemes > €0.5m | Capital Projects | | | Current Expenditure | Capital Grant Schemes | Capital Projects | Current Expenditure | Capital Grant Schemes | Capital Projects |
| | | | €0.5 - €5m | €5 - €20m | €20m plus | | | | | | |
| Roscommon County Council | | | | | | | | | | | |
| Housing & Building | | | | | | | | | | | |
| A01 Maintenance/Improvement of LA Housing Units | | | | | 1 | | | | | | |
| A02 Housing Assessment, Allocation & Transfer | | | | | | | | | | | |
| A03 Housing Rent & TP Administration | | | | | | | | | | | |
| A04 Housing Community Development Support | | | | | | | | | | | |
| A05 Administration of Homeless Service | | | | | | | | | | | |
| A06 Support to Housing Capital Programme | | | 4 | | | | | 4 | | | 2 |
| A07 RAS Programme | | | | | 1 | | | | | | |
| A08 Housing Loans Programme | | | | | | | | | | | |
| A09 Housing Grants | | | | | | | | | | | |
| A11 Agency & Recoupable Services | | | | | | | | | | | |
| Total Housing | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 4 | 0 | 0 | 2 |
| Road Transportation and Safety | | | | | | | | | | | |
| B01 NP Road – Maintenance & Improvement | | | | | 1 | | | | | | |
| B02 NS Road – Maintenance & Improvement | | | 7 | | 1 | | 2 | | | | 1 |
| B03 Regional Roads – Maintenance & Improvement | | | | | 1 | | | | | | |
| B04 Local Road – Maintenance & Improvement | | | | | 1 | | | | | | |
| B05 Public Lighting | | | | | 1 | | | | | | |
| B06 Traffic Management Improvement | | | | | | | | | | | |
| B07 Road Safety Engineering Improvement | | | | | | | | | | | |
| B08 Road Safety Promotion & Education | | | | | | | | | | | |
| B09 Maintenance & Management of Car Parking | | | | | | | | | | | |
| B10 Support to Roads Capital Programme | | | | 2 | | | | 4 | | | |
| B11 Agency & Recoupable Services | | | | | 1 | | | | | | |
| Total Roads Section | 0 | 0 | 7 | 2 | 0 | 6 | 0 | 6 | 0 | 0 | 1 |
| Water Services | | | | | | | | | | | |
| C01 Water Supply | | | | | 1 | | | | | | 2 |
| C02 Waste Water Treatment | | | | | 1 | | | | | | 2 |
| C03 Collection of Water/Waste Water Charges | | | | | | | | | | | |
| C04 Public Conveniences | | | | | | | | | | | |
| C05 Admin of Group & Private Water Installation | | | | | | | | | | | 3 |
| C06 Support to Water Capital Programme | | | | | 1 | | | | | | |
| C07 Agency & Recoupable Services | | | | | | | | | | | |
| C08 Local Authority Water & Sanitary Services | | | | | | | | | | | |
| Total Water | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 7 |
| Development Management | | | | | | | | | | | |
| D01 Forward Planning | | | | | | | | | | | |
| D02 Development Management | | | | | 1 | | | | | | |
| D03 Planning Enforcement | | | | | | | | | | | |
| D04 Industrial & Commercial Facilities | | | | | | | | | | | |
| D05 Tourism Development & Promotion | | | | | | | | | | | |
| D06 Community & Enterprise Function | | | | | 1 | | | | | | |
| D07 Unfinished Housing Estates | | | | | | | | | | | |
| D08 Building Control | | | | | | | | | | | |
| D09 Economic Development & Promotion | | | | | 1 | | | | | | |
| D10 Property Management | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| D11 Heritage & Conservation Services | | | | | | | | | | | | |
| D12 Agency & Recoupable Services | | | | | | | | | | | | |
| Total Development Management | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| Environmental Services | | | | | | | | | | | | |
| E01 Landfill Operation and Aftercare | | | | | | | | | | | | |
| E02 Recovery & Recycling Facilities Operations | | | | | | 1 | | | | | | |
| E03 Waste to Energy Facilities Operations | | | | | | | | | | | | |
| E04 Provision of Waste to Collections Services | | | | | | | | | | | | |
| E05 Litter Management | | | | | | | | | | | | |
| E06 Street Cleaning | | | | | | | | | | | | |
| E07 Waste Regs, Monitoring and Enforcement | | | | | | | | | | | | |
| E08 Waste Management Planning | | | | | | | | | | | | |
| E09 Maintenance of Burial Grounds | | | | | | | | | | | | |
| E10 Safety of Structures & Places | | | | | | | | | | | | |
| E11 Operation of Fire Services | | | | | | 1 | | | | | | |
| E11 Acquisition of Fire Tenders | | | | | | | | 1 | | | | |
| E12 Fire Prevention | | | | | | | | | | | | |
| E13 Water Quality, Air, Noise Pollution | | | | | | | | | | | | |
| E14 Agency & Recoupable Services | | | | | | | | | | | | |
| Total Environment | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 |
| Recreation and Amenity | | | | | | | | | | | | |
| F01 Leisure Facilities Operation | | | | | | | | | | | | |
| F02 Operation of Library & Archive Services | | | | | | 1 | | | | | | |
| F03 Outdoor Leisure Areas Operations | | | | | | | | | | | | |
| F04 Community, Sports & Recreation Development | | | | | | | | | | | | |
| F05 Operation of Arts Programme | | | | | | 1 | | | | | | |
| F06 Agency & Recoupable Services | | | | | | | | | | | | |
| Total Recreation and Amenity | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agriculture, Education, Health and Welfare | | | | | | | | | | | | |
| G01 Land Drainage Costs | | | | | | | | | | | | |
| G02 Operation of Piers & Harbours | | | | | | | | | | | | |
| G04 Veterinary Service | | | | | | | | | | | | |
| G05 Educational Support Services | | | | | | | | | | | | |
| G06 Agency & Recoupable Services | | | | | | | | | | | | |
| Total Agriculture, Education, Health and Welfare | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Services | | | | | | | | | | | | |
| H01 Profit/Loss Machinery Yard Account | | | | | | 1 | | | | | | |
| H02 Profit/Loss Stores Account | | | | | | | | | | | | |
| H03 Administration of Rates | | | | | | 1 | | | | | | |
| H04 Franchise Costs | | | | | | | | | | | | |
| H05 Operation of Morgue & Coroner Expenses | | | | | | | | | | | | |
| H06 Weighbridges | | | | | | | | | | | | |
| H07 Operation of Markets & Casual Trading | | | | | | | | | | | | |
| H08 Malicious Damage | | | | | | | | | | | | |
| H09 Local Representation/Civic Leadership | | | | | | 1 | | | | | | |
| H10 Motor Taxation | | | | | | 1 | | | | | | |
| H11 Agency & Recoupable Services | | | | | | | | | | | | |
| Corporate Headquarters | | | | | | | | | | | | 1 |
| Total Misc | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 1 |

4. Published Summary of Procurements (Step 2 of QA Process)

The Council publishes a notice on our website listing procurements over €10 million in any year. There were no procurements in excess of €10 million in 2017. (Link below)

http://www.roscommoncoco.ie/en/About_Us/Business-Units/Finance/Procurement/Procurement-over-%E2%82%AC10-million/

5. Assessment of Compliance (Step 3 of QA Process)

As required in the PSC the following high level checklists have been completed by the Authority

1. General Obligations not specific to individual projects/programmes
2. Capital Projects/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

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

| General Obligations not specific to individual projects/ programmes | Self-Assessed Compliance Rating: 1 - 3 | Discussion/Action Required |
|--|--|--|
| 1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)? | 3 | All relevant staff have been notified of their obligations under the PSC |
| 1.2 Has training on the Public Spending Code been provided to relevant staff within the authority? | 2 | IA attended national training and internal training has been delivered by the Financial Management Accountant. There is a need for national relevant training. |
| 1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach |
| 1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | 2 | A formal procedure is being developed and Relevant Agencies will be contacted in this regard and requested to submit relevant assurance |
| 1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies? | 3 | Recommendations from previous External Audits & Checks are notified to relevant parties for review and application. |
| 1.6 Have recommendations from previous QA reports been acted upon? | 2 | Previous recommendations continue to be implemented where considered appropriate |
| 1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website? | 3 | Yes – Report certified, submitted and published |
| 1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Required Sample reviewed |
| 1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | The process of ex-post evaluation is included at the final account stage with all outcomes assessed at this stage |
| 1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner? | 2 | As above – where considered appropriate |
| 1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews? | 2 | Continuous process of evaluation of projects i.e MD meetings and discussion at Budget time |
| 1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions? | 2 | As above |

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

| Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|---|
| 2.1 Was a preliminary appraisal undertaken for all projects > €5m? | 3 | Appraisal was undertaken & project brief prepared for the relevant funding Department |
| 2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes? | 3 | Appraisal was undertaken & project brief prepared for the relevant funding Department |
| 2.3 Was a CBA/CEA completed for all projects exceeding €20m? | n/a | n/a |
| 2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision) | 3 | Yes and brief sent to Department for approval |
| 2.5 Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)? | 3 | Yes where projects have reached this stage |
| 2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views? | n/a | n/a |
| 2.7 Were the NDFA consulted for projects costing more than €20m? | n/a | n/a |
| 2.8 Were all projects that went forward for tender in line with the Approval in Principle and, if not, was the detailed appraisal revisited and a fresh Approval in Principle granted? | n/a | n/a |
| 2.9 Was approval granted to proceed to tender? | n/a | n/a |
| 2.10 Were procurement rules complied with? | n/a | n/a |
| 2.11 Were State Aid rules checked for all supports? | n/a | Not applicable to Local Government |
| 2.12 Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered? | n/a | n/a |
| 2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date? | n/a | n/a |
| 2.14 Have steps been put in place to gather performance indicator data? | n/a | n/a |

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

| Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|---------------------------------------|
| 3.1 Were objectives clearly set out? | n/a | No programmes relevant to PSC in 2017 |
| 3.2 Are objectives measurable in quantitative terms? | n/a | No programmes relevant to PSC in 2017 |
| 3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure? | n/a | No programmes relevant to PSC in 2017 |
| 3.4 Was an appropriate appraisal method used? | n/a | No programmes relevant to PSC in 2017 |
| 3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years? | n/a | No programmes relevant to PSC in 2017 |
| 3.6 Did the business case include a section on piloting? | n/a | No programmes relevant to PSC in 2017 |
| 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 | No programmes relevant to PSC in 2017 |
| 3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | n/a | No programmes relevant to PSC in 2017 |
| 3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department? | n/a | No programmes relevant to PSC in 2017 |
| 3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | n/a | No programmes relevant to PSC in 2017 |
| 3.11 Was the required approval granted? | n/a | No programmes relevant to PSC in 2017 |
| 3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set? | n/a | No programmes relevant to PSC in 2017 |
| 3.13 If outsourcing was involved were procurement rules complied with? | n/a | No programmes relevant to PSC in 2017 |
| 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 | No programmes relevant to PSC in 2017 |
| 3.15 Have steps been put in place to gather performance indicator data? | n/a | No programmes relevant to PSC in 2017 |

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

| Incurring Capital Expenditure | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|--|--|--|
| 4.1 Was a contract signed and was it in line with the Approval in Principle? | 3 | Yes contracts in place |
| 4.2 Did management boards/steering committees meet regularly as agreed? | 3 | Yes for the majority of projects |
| 4.3 Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes co-ordinators appointed commensurate with the scale of the project. |
| 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 project managers/staff at appropriate grades appointed to projects commensurate with the scale of the project. |
| 4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 2 | In general monitoring reports were prepared. For all large scale projects formal monitoring was prepared regularly showing implementation against criteria. For smaller projects process was less formalized in that budgets/projects were less and more informal discussions about progress would continue during implementation phase. Will develop & introduce a more formal system of documenting / monitoring smaller scale projects. |
| 4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 3 | Yes |
| 4.7 Did budgets have to be adjusted? | 2 | If project budgets were required to be amended Change Orders were used. |
| 4.8 Were decisions on changes to budgets / time schedules made promptly? | 3 | Yes changes made in a timely manner |
| 4.9 Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.) | 3 | No |
| 4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination? | n/a | 2017 project did not warrant questioning viability |
| 4.11 If costs increased was approval received from the Sanctioning Authority? | 3 | Obtained approvals from Sanctioning Agency |
| 4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 | No |

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

| Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|---|---------------------------------------|---|
| 5.1 Are there clear objectives for all areas of current expenditure? | 3 | Yes. Spending Programme defined as part of the Annual Budget Process. |
| 5.2 Are outputs well defined? | 2 | Yes. National KPI's are in place for Local Government |
| 5.3 Are outputs quantified on a regular basis? | 2 | Yes. National KPI's are prepared annually. |
| 5.4 Is there a method for monitoring efficiency on an on-going basis? | 2 | Yes monitoring and budget performance is in place. |
| 5.5 Are outcomes well defined? | 2 | Yes |
| 5.6 Are outcomes quantified on a regular basis? | 2 | Yes |
| 5.7 Are unit costings compiled for performance monitoring? | 2 | Yes where appropriate |
| 5.8 Are other data compiled to monitor performance? | 3 | Yes performance management info is compiled on a regular basis in team plans, annual service delivery plans, IPM stats etc. |
| 5.9 Is there a method for monitoring effectiveness on an on-going basis? | 2 | Yes continuous reviews of performance and service delivery in place |
| 5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects? | 2 | As above |

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

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

| Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|---|--|
| 6.1 How many post project reviews were completed in the year under review? | 1 | None up to the date of this report |
| 6.2 Was a post project review completed for all projects/programmes exceeding €20m? | n/a | |
| 6.3 Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more? | n/a | |
| 6.4 Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% (Value) of all other projects adhered to? | 3 | Yes Summary of In Depth Review included in this document 15% over 3 year target met (2015-2017) |
| 6.5 If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date? | n/a | |
| 6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies) | n/a | |
| 6.7 Were changes made to practices in light of lessons learned from post-project reviews? | n/a | |
| 6.8 Were project reviews carried out by staffing resources independent of project implementation? | n/a | |

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

| Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|---|--|---------------------------------------|
| 7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | n/a | No programmes relevant to PSC in 2017 |
| 7.2 Did those reviews reach conclusions on whether the programmes were efficient? | n/a | No programmes relevant to PSC in 2017 |
| 7.3 Did those reviews reach conclusions on whether the programmes were effective? | n/a | No programmes relevant to PSC in 2017 |
| 7.4 Have the conclusions reached been taken into account in related areas of expenditure? | n/a | No programmes relevant to PSC in 2017 |
| 7.5 Were any programmes discontinued following a review of a current expenditure programme? | n/a | No programmes relevant to PSC in 2017 |
| 7.6 Were reviews carried out by staffing resources independent of project implementation? | n/a | No programmes relevant to PSC in 2017 |
| 7.7 Were changes made to the organisation's practices in light of lessons learned from reviews? | n/a | No programmes relevant to PSC in 2017 |

Notes:

- (a) 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
- (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 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 check lists show the result of a self-assessment exercise completed by various Sections of the Council measuring compliance with the Public Spending Code. Overall, these checklists present a good level of compliance with the Code for 2017. Checklist 1 provides an overview of the awareness and compliance with the Public Spending Code and its requirements across the Council but highlights the need for relevant training to be introduced in the organisation. The additional checklists relating to specific types of expenditure highlight some areas to be examined including appraisal and performance measurement/reporting.

6. In-Depth Checks (Step 4 of QA Process)

This section covers the in-depth checking that was conducted as part of the Quality Assurance Process. The projects reviewed represent over and above the required 1% of revenue expenditure for 2017 and 15% capital expenditure 3 year averages of the Authority's total inventory.

SICAP Social inclusion Community Activation Programme (Revenue Project) In Depth Check Summary (1.17% of Revenue Project Inventory)

This in depth check consisted of an examination of all records held on SICAP 2017 by the Community & Enterprise Section of Roscommon County Council and the relating expenditure in Agresso (Financial Management System).

There is significant compliance with the requirements of the code. A management structure is in place, there is strong evidence of management and oversight, there are guidance documents and detailed records of the tendering process, communications with both tenderers and Pobal and minutes of LCDC meetings. Annual targets for KPIs have been met and budget parameters have been adhered to as set out in the Annual Plan.

A comprehensive internal procedure manual is being compiled currently for SICAP as required under Circular 13/2015, management and control procedures for the European Structural Funds programmes 2014-2020.

Acquisition of Five Class B Fire Appliances (Capital Project) In Depth Check Summary (0.6% of Capital Project Inventory but 16% 3 year average 2015-2017)

This in depth check consisted of an examination of all records held by Roscommon Fire Service HQ and the relating expenditure in Agresso (Financial Management System).

Correspondence dated 12th June 2015 was received by Chief Executive notifying that under the Fire Services Capital Programme for 2015, provision had been made for procurement of one appliance for Roscommon County Council. Roscommon was assigned Lead Contracting Authority for the West/Northwest Region at a later date on behalf of the following Local Authorities: Roscommon, Donegal, Galway, Leitrim, Sligo.

The Request for Tender for the above was prepared and forwarded to the Department of the Environment, Community & Local Government (the Department) for approval to proceed to tender stage. The five qualifying tenders received were examined in October 2015 and marked /ranked under the most economically advantageous having regard to the predetermined weighting criteria. The outcome was that Sidhean Teo, Spiddal, Co. Galway was the preferred tenderer. The Department confirmed approval to proceed to contract with Sidhean Teo. The total project cost amounted to **€1,966,364.10** (€1,598,670 plus 23% VAT).

Donegal and Galway County Council received their Class B appliances in 2017 with the three remaining appliances to be delivered to their respective Local Authorities in the first half of 2018. The requirements of the Public Spending Code were complied with in all completed stages of the project and the data required to complete a post-project review is readily available. (Note that the Appraisal stage was carried out by the Department of the Environment, Community & Local Government prior to notifying Roscommon County Council of the provision on their behalf under the Fire Services Capital Programme 2015).

7. Conclusion

The inventory outlined in this report clearly lists the current and capital expenditure that is being considered, being incurred and recently ended.

The Council has published a notice on its website confirming that there were no procurements in excess of €10 million in 2017.

The checklists completed by the Council show a good level of compliance with the Public Spending Code.

The in-depth checks carried out on a selection of programmes did not highlight any major issues which reflect negatively on the Council's compliance with the code and, overall, there is satisfactory assurance on the level of compliance in the organisation.

Areas for improvement for future years' requirements will be identified with a view to ensuring continued focus on compliance with the Public Spending Code on an ongoing basis.

8. Certification

This Annual Quality Assurance Report reflects Roscommon County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signed by:



Eugene Cummins,
Chief Executive

31st May 2018

9. Appendix- Project Inventory

