

Galway County Council
Comhairle Chontae Na Gaillimhe



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Galway County Council

Quality Assurance Report for 2017
Galway County Council

To Be Submitted to the National Oversight and Audit Commission (NOAC), In
Compliance with the Public Spending Code

Certification

This Annual Quality Assurance Report reflects Galway County Councils 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.

Signature of Accounting Officer:



Mr. Kevin Kelly
Chief Executive

Date: 24th May 2018 .

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2 Introduction

Galway County Council (GCC) has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC).

GCC have again fully noted the last changes made to the QA Report which were introduced in 2016. A guidance note for the Local Government Sector issued Feb 2017. A summary of the primary changes for 2017 & again in 2018 are:

- Agreement on the submission date – now formally agreed as 31st May.
- Agreement that any future amendments to the Guidance for the Local Government sector will be channelled through the CCMA Finance Committee.
- Inclusion of Methodology and Template for In-depth Review. (Appendix in Report)
- Agreed revisions in Checklists – with relevant notes.
- Change in approach for determining projects for in-depth review.
- Redefinition of Capital Grant Schemes for the purpose of the QA exercise.
- Addition of Notes Column to Project Inventory

The information provided is based on responses from “Project Owners” who are integral to both the application of the PSC & the filing of this Report. Project Owners were asked to confirm / verify the contents of the Inventory listing.

2.1 Quality Assurance Reporting

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This new Quality Assurance procedure replaces and updates the “spot check” requirements previously laid down in Circular letter dated 15th May 2007. The Public Spending Code seeks to ensure that the state achieves value for money in the use of all public funds.

2.2 The Quality Assurance Process contains the following five steps:

2.2.1 Drawing up Inventories of all projects/programmes at different stages of the Project (expenditure) Life Cycle.

The four stages of the life cycle are:

1. Appraisal,
2. Planning / Design,
3. Implementation (Management)
4. Post –Project / Post Implementation Review

The inventory must include all current and capital Projects / Programmes whose expenditure is above €0.5m for the year under review. Each Project / Programme must be categorised under one of the following areas /stages of expenditure:

- Expenditure being considered - (Appraisal, Planning)
- Expenditure being incurred - (Management, Monitoring, Evaluation)
- Expenditure that has recently ended - (Review, Evaluation)

2.2.1 Publishing summary information on website of all procurements in excess of €10m, whether new, in progress or completed in the year under review.

2.2.2 Completing checklists in respect of the different areas / stages of expenditure.

This self-assessed estimate of compliance can be based on an appropriate sample of the projects/areas of expenditure that are relevant to the checklist. The sample could be 5-10% of projects/programmes. The sample should rotate from year to year.

These are high level checks that should be readily completed within each organisation. Only one of each checklist per Organisation/Agency/Local Authority is required. Checklists are not required for each project/programme. The QA process for verifying the accuracy of responses on the checklist is based on a sample of projects/programmes and is Step 4 of the process.

2.2.3 Carrying out a more in-depth check on a small number of selected projects/programmes.

The value of the projects selected per annum, should be at least 5% of the total value of all projects in the inventory. This minimum is an average over a three year period.

2.2.4 Completing a short report for the National Oversight and Audit Commission (NOAC).

The report will be generated as a matter of course through compliance with steps 1-4 above. It includes:-

- The inventory of all projects/programmes above €0.5m
- The website reference for the publication of procurements above €10m
- The completed checklists
- The Organisation's judgement on the adequacy of processes given the findings from the in-depth checks and
- The Organisation's proposals to remedy any discovered inadequacies.

3 Expenditure Analysis

3.1 Inventory of Projects/Programmes

This section details the inventory drawn up by GCC in accordance with the guidance on the Quality Assurance process. The inventory lists all of GCCs projects and programmes at various stages of the project life cycle for 2017 whose expenditure was above €0.5m. It is noted that the Public Spending Code provides that expenditure increases by €0.5m or a new programme exceeding €0.5m shall be included. This inventory is divided between current and capital projects / programmes (further sub-divided between Capital Grant schemes & Capital Projects) which are ultimately categorised under one of the following relevant areas / stages of expenditure:

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

For the Purposes of this Report:-

- Capital Expenditure refers to Capital Projects/Programmes for 2017 whose lifetime cost (all costs that arise over the lifetime of a project) is estimated to exceed €0.5m.
- Current Expenditure refers to revenue expenditure for services exceeding €0.5m in 2017 (base on services identified in the AFS for the year under review)

Tables 1, 2 and 3 below, list a summary per Service Division of Galway County Councils compiled inventory. Full tables including details of each project / programme are listed in **Appendix 1**. For the purposes of clarity and accuracy the inventory in appendix 1 was compiled using the suggested template that accompanied the Quality Assurance Requirements - Guidance note dated February 2017.

3.2 Summary of Inventory Analysis

a) Expenditure Being Considered

Table 1 provides a summary of the inventory of expenditures above €0.5m being considered by Galway County Council. As the table identifies (see below), there are 5 projects being considered across the various spending categories.

b) Expenditure Being Incurred

Table 2 provides a summary of the inventory of expenditures above €0.5m being incurred by Galway County Council. In total there are 89 projects or programmes which are currently incurring expenditure of over €0.5m. The split between capital and current expenditure projects and across the three value categories is 44 Capital Projects and 45 Current Expenditure Projects. The full breakdown and description of these projects is listed in Appendix 1.

c) Expenditure Recently Ended

Table 3 provides a summary of the inventory of expenditures above €0.5m recently ended by Galway County Council. There are 4 projects or programmes that have recently ended which incurred expenditure of over €0.5m. The full breakdown and description of these projects is listed in Appendix 1.

Tables 1-3

Table 1: No of Expenditure Projects "Being Considered" by Category

Service /Division	Current Expenditure			Capital Expenditure		
	A	B	C	A	B	C
Housing Programme				6	2	
Roads Programme					1	1
Water Services Programme						
Planning & Development						
Environmental Services Programme						
Recreation & Amenity						
Agriculture, Education, Health & Welfare						
Miscellaneous Services						
Total:	0		0	6	3	1

A: €0.5-€5m, B: €5m-€20m, C: > €20m

Table 2: No of Expenditure Projects "Being Incurred" by Category

Service /Division	Current Expenditure			Capital Expenditure		
	A	B	C	A	B	C
Housing Programme	8	0	0	10	1	0
Roads Programme	6	1	1	13	2	2
Water Services Programme	3	1	0	0	0	0
Planning & Development	5	0	0	0	0	0
Environmental Services Programme	7	0	1	1	0	1
Recreation & Amenity	3	1	0	0	0	0
Agriculture, Education, Health & Welfare	3	0	0	0	0	0
Miscellaneous Services	4	1	0	0	0	0
Total:	39	4	2	24	3	3

A: €0.5-€5m, B: €5m-€20m, C: > €20m

Table 3: No of Expenditure Projects "Recently Completed" by Category

Service /Division	Current Expenditure			Capital Expenditure		
	A	B	C	A	B	C
Housing Programme						
Roads Programme				1	2	1
Water Services Programme						
Planning & Development						
Environmental Services Programme						
Recreation & Amenity						
Agriculture, Education, Health & Welfare						
Miscellaneous Services						
Total:				1	2	1

A: €0.5-€5m, B: €5m-€20m, C: > €20m

3.3 Published Summary of Procurements

As part of the Quality Assurance process Galway County Council has published, summary information on the Council's website of all procurements in excess of €10m. Listed below is the link to this publication page and an illustration of its location.

Link to Procurement Publications:

Source: <http://www.galway.ie/en/services/more/publicspendingcode/>

4 Assessment of Compliance

4.1 Checklist Completion

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the QA process are based on self-assessments carried out within the relevant sections / departments of Galway County 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 or Capital Grant Schemes 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

4.2 Procedure used

Checklist 1 - General obligations not specific to Individual Projects/Programmes:

The first checklist captures obligations / good practice that apply to the organisation as a whole. This was completed and verified by the Procurement Officer and Head of Finance.

Checklist 2-7 – Galway County Council, compiled the overall checklists for the organisation, based on individual checklists completed by the relevant sections / organisations within Galway County Council.

Each relevant section / organisation within Galway County Council was required to produce a checklist on the spend categories (i.e.: Considered/Incurred/Recently Ended) as identified in the Inventory list and applicable to them. Only one checklist per section per stage of expenditure (expenditure type) was required.

4.2.1 Checklist - Capital Expenditure

Relevant sections / Organisations were required to comply with either (i) or (ii) below:-

(i) If a section had only one project/Programme, then they were required to complete the correct checklist (based on relevant expenditure type) for that project/programme.

Or

(ii) If a section had a number of projects/programmes, then under the relevant expenditure type, they were required to complete a checklist based on **one** of the relevant projects/programmes or based on **10%** of the total number of relevant projects/programmes applicable to them - (rounded up) - whichever was the greater.

The following capital projects/programmes were selected:-

4.3 Checklist Results

The full set of checklists for Galway County Council are set out in Table 4 (Appendix 2). In addition to the self-assessed scoring, the vast majority of answers are accompanied by explanatory comments. Each question in the checklist is judged by a scoring scale-

Score 1 = Scope for significant improvements

Score 2 = Compliant but with some improvement necessary

Score 3 = Broadly compliant

4.4 Main Issues Arising from Checklist Assessment

The completed check lists show the extent to which Galway County Council believes it complies with the Public Spending Code. Overall, the checklists show a good level of compliance with the Code although perhaps in a less formal manner than set out in the code.

Galway County Council's set of checklists takes an overview of expenditure covering the organisation as a whole. Individual checklists from relevant sections / Organisations within Galway County Council have informed the completion of the Councils checklists.

The following are the main issues arising from the relevant checklist:-

4.4.1 General Obligations

- a) **Checklist 1 – General Obligations:** - demonstrates Galway County Councils commitment to adhering to the Public Spending Code and the desire for more formal / structured training in this area.

4.4.2 Expenditure being considered

- a) **Checklist 2 – Capital Expenditure:** - The checklist for capital expenditure under consideration suggests good levels of compliance with the PSC in general with regard to areas such as appraisal, procurement and Organisation guidelines.

- b) **Checklist 3 - Current Expenditure:** - No new current expenditure programmes were under consideration in 2017.

4.4.3 Expenditure being incurred

- a) **Checklist 4 – Capital Expenditure:** - The checklist for capital expenditure under consideration suggests good levels of compliance with the PSC in general with regard to areas such as appraisal, procurement and Organisation guidelines for projects under the control of Galway County Council. There are numerous TII projects which the council has limited input and merely act as a conduit for processing contractual payments. Our function on these projects typically concerns land acquisition, works accommodation and arbitration/legal expenditure.

- b) **Checklist 5 – Current Expenditure:** - Well defined process in place which ensures that services are delivered efficiently and within budget. It should be noted that 40% on average of a service is comprised of payroll costs which is subject to regular audit.

4.4.4 Expenditure that has recently ended

- a) **Checklist 6 – Capital Expenditure:** - The Council recognises the need for post project reviews in a formal manner.

- b) **Checklist 7 Current Expenditure:** - This checklist did not apply as we did not have any current expenditure recently ended.

4.5 In-Depth Checks

The following section details the in-depth checks which were carried out by Galway County Councils Internal Auditor as part of the Public Spending Code. Existing spot check processes in the Council were examined as part of the in-depth checks. The checks analysed here represent 4.3% of the number of projects / programmes whose total value per annum.

5 Internal Audit

5.1 Summary of the Internal Audit in-depth check carried out on the N59 Bunnakill to Claremount Road Project

This project is included in the 2017 capital inventory under the category of **expenditure under consideration** and is showing a value of €34,200,000

The total 2017 capital inventory expenditure is showing as €1.3 billion and the value of this project represents 4 % of the overall expenditure.

CALCULATION OF AUDIT SAMPLE - QA REPORT 2017	
Total Value of Projects	€1,487,425,815
Total Capital Projects	€1,387,607,030
Less Capital Projects already Audited in Previous years on current Inventory	€604,056,986
Capital Projects Value for AUDIT SAMPLE	€783,550,044
Total value of CAPITAL Projects Audited	€34,200,000
Relevant % (Cap Projects Audited / CAPITAL Projects Value)	4.3%

Expenditure on this project during 2017 as taken from the agresso system showed a figure of €995,370.16 which in the main is made up of consultancy fees. (Code 02022733).

Appraisal stage

This project was identified as a National Secondary route for improvement in the 2007-2013 National Development Plan

A route study of the N59 was prepared by the National Roads Design Office in 2009 which established the need for improvement and contains an examination of the existing route, traffic and accident statistics, along with objectives and proposals for an upgrade.

The recommendations on the report concluded that the upgrade should be developed in a phased manner with sections of the road to be done on a priority basis.

The section of road from Maam Cross to Oughterard which takes in the stretch Bunnakill to Claremont which is subject to our in-depth check was afforded priority 1 status on the report.

Planning Stage

An Environmental Impact Statement and a Natura Impact Statement were prepared in 2012 Approval for the project issued from an Bord Pleanana in 2013 and a Compulsory Purchase Order for the required lands was also confirmed by the Board in 2013.

The Council received approval from the then National Roads Authority to appoint Consulting Engineers to oversee the design and construction of the road

Consulting Engineers were allocated to the project from the national framework "*Agreement for Consultancy Services in relation to the delivery of National Roads Programme Lot 1* and were appointed by Galway County Council under Chief Executive Order E86 signed on 31/7/2014

It is noted consultants were allocated to the project from a national framework as notified to Galway County Council .

Galway County Council assigned a Project Engineer to the job who meets regularly with representatives from Transport Infrastructure Ireland and other relevant bodies to provide updates on issues.

Construction work on the road hasn't commenced due to issues that the National Parks & Wildlife Service have regarding the Councils construction method statements and their effect on the pearl mussel that is in the Owenriff river which runs along part of the route.

From the in-depth check carried out it is internal audits opinion that the appraisal and planning stages of the project are in compliance with the capital projects requirement of the Public Spending Code.

Recommendation

The planning approval for this project was granted due to the substandard nature of the existing road in terms of width, alignment and surface quality and in the interest of the common good

In the interest of the safety of the N59 road users the ongoing engagement between the National Parks & Wildlife Service and Galway County Council needs to culminate in a solution in order to agree the Council's Construction Method Statements to allow the project commence.

5.2 Summary of In-Depth Check- Revenue Expenditure

The total Revenue expenditure as showing on 2017 revenue inventory was €108,661,782 Division B subdivision B03 (Regional Road Maintenance & Improvement) of the 2017 Revenue Inventory is showing expenditure of €8,131,480 which is €505,179.00 greater than the 2016 expenditure and represents 7% of the overall total value of expenditure as showing on the 2017 revenue inventory.

For the purpose of the quality assurance in depth check 2 roads jobs completed under the category of Regional Roads Maintenance and Improvements with the combined expenditure of €400,382.17 were examined and the findings are outlined below.

The roads jobs subject to the in-depth review were:

- 1. R.348 Structural overlay of 1500m of the Knockatogher Regional road**
- 2. R.332 Reconstruction of 1000 Meters of the Pollacorrugane/Kilbannon road**

The findings of the in-depth check are outlined below:

Both jobs were included on the 2017 Roads Programme based on the condition of the road surfaces and traffic volumes.

Both jobs were carried out and completed as per the timeframes laid down in table 3.2 page 18 of the Memorandum on grants for Regional and Local Roads (revised from April 2012 onwards). The works were carried out by contractors which were engaged in compliance with procurement rules.

All expenditure claimed was in compliance with the Department of Transport Tourism & Sport Regional & Local Roads Job chargeability rules.

Grant claims were made via the Project Reporting System in compliance with the Departments schedule of payment runs.

Back up documentation for grant claims was made available to Internal Audit for examination.

All grant claims made were received and coded to the correct job codes on a gross basis.

Internal audit are satisfied that both the regional roads jobs were appraised, planned and implemented in compliance with the terms of the Public spending code.

Recommendation

The current departmental stipulation to have all works completed by 30/11/2017 is restrictive and should be changed to take into account mitigating factors such as increased frequency of storms and flooding.

6 Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists for 2017 which is the fourth year of this QA process was a significant co-ordination task in terms of liaising with all relevant sections / Organisations within Galway County Council and collating of relevant information for the inventories and the checklists.

It is envisaged that with further training, the administrative burden of the QA process will ease over time. The process will continue to be embedded in how the Council conducts its business.

In addition, completed Value for Money and Policy Reviews (VFM) and Focused Policy Assessments (FPAs) will assist in the QA process by highlighting the types of expenditure areas which merit in-depth checks. A summary of the proposed future process for in-depth checks by the Council is set out below.

6.1 Summary of Future Process for In-Depth check by Galway County Council

1. Inventory Compiled/Updated by Procurement Officer
2. In-depth Check on small number of projects by Internal Auditor. The value of the projects selected for in depth review each year must follow the following:
 - a. For CAPITAL projects: projects selected must represent a min of 5% of the total value of all Capital projects on the Project Inventory
 - b. For REVENUE projects: projects selected must represent a min of 1% of the total value of all Revenue projects on the Project Inventory
 - c. These minima are averages over a three year period
 - d. The same projects should not be selected more than once in a three year period unless it is a follow up to a serious deficiency discovered previously.
 - e. Over a 3-5 year period all stages of the project life cycle & every scale of project should have been included in the in-depth check.
3. Internal Auditor Informs Relevant Section / Department of Selection.
4. Relevant Section / Department Provides Internal Auditor with All Relevant Material.
5. Internal Auditor Completes In-Depth Check to Assess Compliance with PSC.

6.2 Recommendations for future year QA reports

*Ongoing-Training: ensure that relevant staff are updated on current information when issued on the PSC and implement training throughout the organisation as necessary. Training to occur for both the PSC QA Report team & also the senior staff within each Division.

*Procurement Unit: GCC intend to continue to ensure that the Councils procurement practices align with the Public Spending Code where applicable.

*Job Code Review: there is a need for a continuous review of how expenditure is coded so that it aligns more with PSC requirements. Note that a review of the “Job setup forms” occurred which should ensure better Job description.

*Post Project Review: This is an area in which we are compliant. The need to improve is acknowledged for non TII / Large Departmental projects & this is an ongoing process. Staff will continue to be informed.

* Making QA Checklists Live: Continue to encourage Project leaders to use checklists per project consistently.

7 Conclusion

The inventory outlined in this report clearly lists the current and capital expenditure that is being considered, being incurred, and that has recently ended. The Council complies with all requirements of publishing procurements in excess of €10 million on its website. In this reporting period there are no procurements in excess of €10 million. The checklists completed by the Council and its agencies show a high level of compliance with the Public Spending Code. The in-depth checks carried out on a selection of programmes revealed no major issues which would cast doubt on the Councils compliance with the Code. However, it is acknowledged that continual additional work is required in order to ensure there is full information and understanding of the Public Spending Code and with appropriate training to ensure its full implementation and a structural approach to the Quality Assurance process.

Appendix 1A - Summary Inventory of Projects and Programmes > €0.5m

		CHK 2			CHK 4			CHK 6		
Capital Expenditure		Expenditure Being Considered			Expenditure Being Incurred			Expenditure Recently Ended		
		Projects	Value	%	Projects	Value	%	Projects	Value	%
A	Housing & Building	8	€28,250,138	40%	11	€25,725,663	3%	0		0%
B	Road Transportation and Safety	2	€41,950,000	60%	17	€676,765,611	90%	4	€565,300,196.27	100%
C	Water Services	0		0%	0		0%	0		0%
D	Development Management	0		0%	0		0%	0		0%
E	Environmental Services	0		0%	2	€49,615,422	7%	0		0%
F	Recreation and Amenity	0		0%	0		0%	0		0%
G	Agriculture, Education, Health and Welfare	0		0%	0		0%	0		0%
I	Miscellaneous Services	0		0%	0		0%	0		0%
Total:		10	€70,200,138	100%	30	€752,106,696	100%	4	€565,300,196.27	100%

		CHK3			CHK 5			CHK 7		
Revenue/Current Expenditure		Expenditure Being Considered			Expenditure Being Incurred			Expenditure Recently Ended		
		Projects	Value	%	Projects	Value	%	Projects	Value	%
A	Housing & Building	0	€0		8	€11,941,029	11%	0	€0.00	
B	Road Transportation and Safety	0	€0		8	€37,639,076	35%	0	€0.00	
C	Water Services	0	€0		5	€12,396,830	11%	0	€0.00	
D	Development Management	0	€0		5	€7,495,226	7%	0	€0.00	
E	Environmental Services	0	€0		8	€16,519,564	15%	0	€0.00	
F	Recreation and Amenity	0	€0		4	€7,960,566	7%	0	€0.00	
G	Agriculture, Education, Health and Welfare	0	€0		3	€1,989,280	2%	0	€0.00	
I	Miscellaneous Services	0	€0		0	€12,720,212	12%	0	€0.00	
Total:		0	€0		45	€108,661,783	100%	0	€0.00	

CALCULATION OF AUDIT SAMPLE - QA REPORT 2016

Total Value of Projects	€1,496,268,813
Total Capital Projects	€1,387,607,030
Less Capital Projects already Audited in Previous years on current Inventory	€604,056,986
Capital Projects Value for AUDIT SAMPLE	€783,550,044
Total value of CAPITAL Projects Audited	€34,200,000
Relevant % (Cap Projects Audited / CAPITAL Projects Value)	4.36%

Appendix 1B - Full Inventory Listing

Local Authority	Expenditure		Being considered			Expenditure being incurred			Expenditure recently ended			NOTES
	Current	> €0.5m	Capital Grant Schemes	Capital Projects	Capital	Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
Galway County Council	> €0.5m	> €0.5m	€0.5 - €5m	€5 - €20m	€20m plus	Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects	
Housing & Building												
Weir Road					7,127,277							
01021510 CAP - Eanach Mheain Voluntary Project CAS								1,780,569				100% Funding
01021703 CAP - Tirboy Tuam Refurb& Upgrade 14 Units								655,000				100% Funding
01017453 CAP-Remedial works Gilmatin Road								9,211,287				100% Funding
01020273 CAP-Construct Houses - Esker Fields & Garbally								1,980,000				100% Funding
01021505 CAP - Dunlo Hill Voluntary Project CAS								2,793,453				100% Funding
01021504 CAP - Letterfrack Voluntary Project CAS								2,866,713				100% Funding
01021508 CAP - Mountbellew Voluntary Project CAS								824,250				100% Funding
01021509 CAP - Claregalway Voluntary Project CAS								1,765,198				100% Funding

Rur als 2017	943,615	7,542,000	4,260,144	521,493	1,062,771	747,578	867,143	3,245,905	729,271	506,724	1,178,575	2,014,403	656,215	80% Dept Funding, 20% GCC	100% Funding
House Acquisitions 2017		7,542,000													100% Funding
A01 Maintenance & Improvement of LA Housing Units			4,260,144												
A02 Housing Assessment, Allocation and Transfer				521,493											
A03 Housing Rent & Tenant Purchase Administration					1,062,771										
A05 Administration of Homeless Services						747,578									
A06 Support To Housing Capital & Affordable Programmes							867,143								
A07 RAS Programme								3,245,905							
A08 Housing Loans									729,271						
A09 Housing Grants										506,724					
01030802 CAP - Housing Aid for Older People Grant											1,178,575			80% Dept Funding, 20% GCC	
01021704CAP - Traveller Programme												2,014,403			
01016526 CAP - CCTV@ Cullairbaun, Bridget CT & Gort													656,215		
CAP - Culleen Carraroe				995,286											
CAP Fairgreen Roundstone				2,450,930											
CAP St Joseph's Clifden				4,798,828											
CAP Bridge Court Ahascragh				2,440,000											
01020332 CAP - Claremount Oughterard				1,952,202											
Road Transportation and Safety															

04036115 CAP- Conmemmora Interpretation/Infrastructure										1,879,513									100% Funding
07014115 CAP - Dunkelin River & Aggard Stream Flow										3,500,000									100% Funding
02221535 CAP -N67 Ballinderreen to Kinvara PH.2-GC									7,750,000										100% Funding
02221545 CAP- N65 Portumna HD28 Pavement contract										654,017									100% Funding
02221549 CAP- N84 Castlequater to Corundulla pavement overlay										1,515,800									100% Funding
02221550 CAP-Bunnaconeen pavement overlay										848,056									100% Funding
02221551 CAP-N67 Kinvara pavement strengthening										1,016,576									100% Funding
02221553 CAP- N17 Tuam Town										1,400,000									100% Funding
02221554 CAP -N60 Ballymoe north pavement overlay										500,000									100% Funding
02221556 CAP -N59 Eastern approach to Oughterard pavement strengthening										727,520									100% Funding
02221559 CAP-N59 nothern approach to Clifden pavement strengthening										831,744									100% Funding
02221560 CAP- N84 Coarsefield pavement strengthening										582,016									100% Funding
02221561 CAP - N59 Western approach to Maam cross pavement strengthening										785,536									100% Funding
Water Services																			
C01 - Water Supply																			
																			5,515,401

Recreation and Amenity												
F02	Operation of Library and Archival Service										5,052,830	
F03	Outdoor Leisure Areas Operations										657,488	
F04	Community Sport and Recreational Development										715,378	
F06	Agency & Recoupable Services										1,534,870	
Agriculture, Education, Health and Welfare												
G01	Land Drainage Costs										799,614	
G02	Operation and Maintenance of Piers and Harbours										518,808	
G04	Veterinary Service										670,857	
Miscellaneous Services												
H01	Profit & Loss Machinery Account										1,313,267	
H03	Administration of Rates										5,934,936	
H09	Local Representation & Civic Leadership										1,384,863	
H10	Motor Taxation										1,748,914	
H11	Agency & Recoupable Services										2,338,232	

Appendix 2 - Reports Arising from In-Depth Checks- Checklists 1-7

Checklist 1:

Galway County Council's Compiled Set of Checklists

Based on responses to the samples taken:

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 organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	2017 is the fourth year of the PSC in Local Government. Senior Staff have been briefed on their obligations
1.2 Has training on the Public Spending Code been provided to relevant staff within the organisation?	2	Training was provided in 2017 to the relevant staff.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e., have adapted sectoral guidelines been developed?	3	2017 is fourth year of PSC and while the revised National QA Guidance is being complied with, The latest Guidance was issued for the sector in Feb 2017.
1.4 Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC currently
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	The recommendation to indicate a process of information and training throughout the organisation was carried out through an awareness briefing sessions over the past years which included the circulation of guidance notes plus a full suite of information / guidance placed on the intranet. Face to face meetings occurred with the relevant seniors in each section. Also, as previously advised in the past where our Internal Auditor has carried out spot checks (on services), reports and recommendations would have been sent to the relevant unit for review and application

1.6 Have recommendations from previous QA reports been acted upon?	2	Yes, see above answer. Also, Internal Audit recommendations have been acted upon. Some improvement should be considered on the Capital coding structure.
1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation's website?	3	Yes. CE has signed off
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.	3	With large projects (e.g.: TII / other ROADS / Housing projects) Post project evaluations are integral).
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?	3	Where required
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	3	Yes
1.12 How have the recommendations of previous evaluations/post project reviews informed resource allocation decisions?	3	yes

**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
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:

Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure PROJECT/ PROG NAME: Is Funding > 50% Central Govt	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	Contracts were awarded and signed following procurement tender competitions
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, GCC has specific design & implementation sections for all major funding streams (Roads, Housing, and flood mgmt.). In the case of TII projects formal Steering Committees are in place
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Formal programme co-ordinators are appointed
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	Formal project managers are appointed
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports reviewed at regular Management Team Meetings – Monthly meetings of the Steering Committee include progress reports.
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?	3	Yes – with consent of relevant body (TII)
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
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.)	Yes	Economic & Environmental conditions dictated/changed progression.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Re-appraisals were carried out

4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes – with consent of relevant body (TII)
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	Some projects were postponed or curtailed

**Checklist 5:
For current expenditure being incurred**

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, as per Budget Report and Annual Business Plan.
5.2 Are outputs well defined?	3	National KPI's are in place for Galway County Council
5.3 Are outputs quantified on a regular basis?	3	Yes
5.4 Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings. FMS reviews on budgets v's actual
5.5 Are outcomes well defined?	3	Outcomes are considered as part of the business plan objectives
5.6 Are outcomes quantified on a regular basis?	3	Outcomes are directly measured & correlated back to expenditure/inputs
5.7 Are unit costings compiled for performance monitoring?	3	LGMA performance Management Indicators (eRtns)
5.8 Are other data compiled to monitor performance?	3	Presented at Management Team Meetings periodically
5.9 Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, based on regular reviews of business plan, financial reporting, and SMT Meetings
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	3	Yes, in particular the LGMA evaluates via BPI models

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

Appendix 3 – Internal Audit In-depth Checks Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the project in question.

Project Information	
Name	R.348 Knockatogher - Loughrea
Detail	Structural overlay of 1500m of roadway – Knockatogher Regional Road
Responsible Body	Galway County Council
Current Status	Completed
Start Date	01/03/2017
End Date	30/09/2017
Overall Cost	€237,129.10

Project Description: Structural overlay of 1500m of roadway – Knockatogher Regional Road.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, internal audit has completed a Programme Logic Model (PLM) for the structural overlay of 1500m of Knockatogher Regional Road

- Objectives:** Restore and reconstruct the road surface to the required standard
- Inputs:** Ongoing pavement condition survey, the 2016 -2018 3 year Roads Programme and 2017 approved Roads Programme for grant funding, unit cost estimation, planning of job, tender preparation and assessment.
- Activities** *Job preparatory work*, materials testing to ensure standard compliance, engagement of contractors, hire of plant & machinery, monitoring of works by technical staff, consideration of health & safety measures, payments of goods & services, preparation & submission of grant claims, expenditure monitoring and coding of grants received
- Outputs:** Restoration of 1108.26 m of road
- Outcomes:** Improvement in road surface for safety of road users and protection of the Councils fixed asset.

Section B - Step 2: Summary Timeline of Project

The following section tracks the structural overlay of 1108.26m of Knockatogher Regional Road from intervention stage to current position in terms of major project milestones

- Grant approval received on 24/01/2017
- Roads programme approved in February 2017
- Contractor appointed under Chief Executive Order E 2137 dated 10/04/2017
- Same Contractor appointed as Project Supervisor for construction stage under Chief Executive Order E 2137 dated 10/04/2017
- Job commenced in March 2017
- Periodic inspections of the works
- Job was completed in September 2017
- Final inspection and job sign off.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation pertaining to the structural overlay of 1108.26m of Knockatogher Regional Road

Project Key Documents	
Title	Details
2017 Roads Programme	This job was included in the 2017 approved Roads Programme based on the condition of road surface and traffic volume.
Memorandum on Grants on Regional & Local Roads (revised from April 2011 onwards)	The guidelines include the set of rules for Regional & Local Roads inclusive of completion timeframes and expenditure eligible for claiming as part of the grant. This job was carried out and grant claims were made in compliance with the guidelines.
Project Reporting System Report	All Claims were made on the PRS system in compliance with all the relevant guidelines.
Circular Letter RW 1/2017	Grant allocation approval letter from the Department of Transport, Tourism & Sport.
TII Circular 01/2017	This document outlines the DTTS Schedule of Payment Runs which must be adhered to for grant claims. All grant claims for this job were made in line with the schedule.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the structural overlay of 1108.26m of Knockatogher Regional Road, it evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
2017 Roads Programme	Identification of jobs for Grant funding approval	Yes
Memorandum on Grants on Regional & Local Roads (revised from April 2011 onwards)	Compliance	Yes
Claims and receipts reports from the Project Reporting System	Submission of grant claims and recording of grant monies received.	Yes
Circular Letter RW 1/2017	Grant Approval	Yes
TII Circular 01/2017- Schedule of payment runs	Compliance	Yes

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the structural overlay of 1108.26m of Knockatogher Regional Road based on the findings from the previous sections of this report.

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

Is the necessary data and information available such that the project can be subjected to a full evaluation at a later date? Yes

What improvements are recommended such that future processes and management are enhanced.

From the in-depth review of this job internal audit are very satisfied that strong controls and processes are in place to manage the Regional and Local Roads Programme.

However, the current departmental stipulation to have all works completed by 30/11/2017 is too restrictive and needs to be changed to take into account mitigating factors such as climate change and weather conditions.

In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the structural overlay of 1500m of Knockatogher Regional Road

Summary of In-Depth Check

- This job was included on the 2017 roads programme based on surface condition and traffic volume.
- The job was completed as per the timeframes laid down in table 3.2 page 18 of the Memorandum on grants for Regional and Local Roads (revised from April 2012 onwards)
- The works were carried out by contractors which were engaged in compliance with procurement rules
- All expenditure claimed was in compliance with the Department of Transport Tourism & Sport Regional & Local Roads Job chargeability rules
- Grant claims were made via the Project Reporting System in compliance with the departments schedule of payment runs
- Back up documentation for grant claims was made available to internal audit for examination
- All grant claims made were received and coded to the correct job codes on agresso.

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the restoration & improvement of the R.332 Pollacorrugane / Kilbannon road.

Project Information	
Name	R.332 – Pollacorrugane/Kilbannon
Detail	Restoration & Improvement of 1000 meters of regional roadway – Pollacorrugane/Kilbannon
Responsible Body	Galway County Council
Current Status	Completed
Start Date	April 2017
End Date	September 2017
Overall Cost	€163,253.07

Project Description: Restoration & Improvement of 1000 meters of regional roadway – Pollacorrugane/Kilbannon

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, internal audit have completed a Programme Logic Model (PLM) for the restoration and improvement of Pollacorrugane/Kilbannon Regional Road.

Objectives: Restore and reconstruct the road surface to the required standard.

Inputs: Ongoing pavement condition survey, the 2016 -2018 3 year roads programme and the 2017 approved Roads Programme for grant funding, unit cost estimation, planning of job, tender preparation and assessment.

Activities Job preparatory work, materials testing to ensure standard compliance, engagement of contractors, hire of Plant & Machinery, monitoring of works by technical staff, consideration of health & safety measures, payments of goods & services, preparation & submission of grant claims, expenditure monitoring and coding of grants received.

Outputs: Restoration of 938.48m of road

Outcomes: Improvement in road surface for safety of road users and protection of the Councils fixed asset

Section B - Step 2: Summary Timeline of Project

The following section tracks the structural overlay of 938.48 m of the R 332 Pollacorrarne/Kilbannon Regional Road from intervention stage to current position in terms of project milestones

- Grant approval received on 24/01/2017
- Roads programme approved in February 2017
- Contractor appointed under Chief Executive Order E 2290 dated 22/05.2017
- Same Contractor appointed as Project Supervisor for construction stage under Chief Executive Order E 2290 dated 22/05/2017
- Job commenced on 24/04/2017
- Periodic inspections of the works
- Job was completed on 15th September 2017
- Final inspection and job sign off.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation

Project/Programme Key Documents	
Title	Details
2017 Roads Programme	This job was included in the 2017 approved Roads Programme based on the condition of the road surface and traffic volumes
Memorandum on Grants on Regional & Local Roads (revised from April 2011 onwards)	This job was carried out and grant claims made in compliance with guidelines. The guidelines include the set of rules for Regional & Local roads inclusive of completion timeframes and type of expenditure eligible for claiming as part of the grant.
Project Reporting System	Grant claims were made via the PRS system in line with the relevant guidelines.
Circular Letter RW 1/2017	Grant allocation approval letter from the Department of Transport, Tourism & Sport.
DTTS Circular 01/2017 Schedule of DTTS payment runs	Project Reporting System – Schedule of Payment Runs All grant claims for this job were made in line with the schedule.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the restoration and improvement of Pollacorrugane/Kilbannon Regional Road, it evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
2017 Roads Programme	Identification and approval of jobs for grant funding	Yes
Memorandum on Grants on Regional & Local Roads (revised from April 2011 onwards)	Compliance	Yes
Claims & receipts reports from the Project Reporting System	Submission of grant claims and recording of grant monies received	Yes
Circular Letter RW 1/2017	Approval	Yes
TII Circular 01/2017- Schedule of payment runs	Compliance	Yes

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the restoration and improvement of Pollacorrugane/Kilbannon Regional Road based on the findings from the previous sections of this report.

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

Yes

Is the necessary data and information available such that the project can be subjected to a full evaluation at a later date?

Yes

What improvements are recommended such that future processes and management are enhanced?

From the in-depth review of this job internal audit are very satisfied that strong controls and processes are in place to manage the Regional and Local Roads Programme.

However, the current departmental stipulation to have all works completed by 30/11/2017 is too restrictive and needs to be changed to take into account mitigating factors such as climate change and weather conditions.

In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the restoration and improvement of Pollacorrage/Kilbannon Regional Road

Summary of In-Depth Check

- This job was included on the 2017 roads programme as a result of the condition of the surface and traffic volume
- The job was completed as per the timeframes laid down in table 3.2 page 18 of the Memorandum on grants for Regional and Local Roads (revised from April 2012 onwards)
- The works were carried out by contractors which were engaged in compliance with procurement rules
- All expenditure claimed was in compliance with the Department of Transport Tourism & Sport Regional & Local Roads Job chargeability rules
- Grant claims were made via the Project Reporting System in compliance with the departments schedule of payment runs
- Back up documentation for grant claims was made available to internal audit for examination

All grant claims made were received and coded to the correct job codes on Agresso.

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the project in question.

Programme or Project Information	
Name	N59 Bunnakill to Claremount - Realignment
Detail	Realignment of 10 km stretch of National Road
Responsible Body	Transport Infrastructure Ireland/ Galway County Council
Current Status	At a standstill
Start Date	Project Appraisal was done in 2014 but works not commenced
End Date	
Overall Cost	<p>The overall cost of the approved project as per the 2017 capital inventory is €34,200,000 which includes 15 kilometres of road realignment from Oughterard to Maam Cross</p> <p>Expenditure on part of the project which is the 10 Kilometre stretch from Bunnakill to Claremount during 2017 was €995,370.16 Job code 02022733 refers</p>

Project Description: The upgrade of a 10k stretch of the N59 road to a type 3 single carriageway commencing at the townland of Claremount, Oughterard and ending at Bunnakill Maam cross.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, internal audit has completed a Programme Logic Model (PLM) for N59 Bunnakill to Claremount project.

Objectives: To upgrade the road to a Type 3 Single Carriageway while improving access and road quality.

Inputs: Project Appraisal Report, Clifden to Oughterard Assessment Report August 2009, Environmental Impact Statement, planning application to an Bord Pleanala, publication and approval of the Compulsory Purchase Order.

Activities Issue of notices to treat to effected landowners, completion of a Multi Criteria analysis, a Cost benefit analysis and all other documents outlined in Chapters 5 & 6 of the Project Appraisal Report.

Engagement of Consultants from TII National Framework.

Outputs: To date in May 2018 the only outputs are the awarding of a contract in the value of €3.3 m to consulting engineers to construct the road and the obligation of the Council to purchase the land as identified in the compulsory purchase order.

Outcomes: There is no outcome to date as the project is at a standstill due to a disagreement between Galway County Council and the National Parks and Wildlife Service regarding compliance with a condition of planning regarding construction statements and the effects on the fresh water pearl mussel.

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

The following section tracks the N59 Bunnakill to Claremount project from intervention stage to current position in terms of major project milestones

- An Bord Pleanala issued planning approval with conditions for the project on 18/12/2013- ref PL07.HA 041
- The Compulsory Purchase Order to acquire the lands was confirmed with modifications on 20/12/2013
- Approval to appoint consulting Engineers for phases 5, 6 &7 of the project was received on 31/7/2014.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal of the project.

Project/Programme Key Documents	
Title	Details
Clifden to Oughterard Assessment Report 2009	Outlines the background to the assessment, designing of current road, traffic use and accident data, upgrade objectives and recommendations
N59 Maam Cross-Oughterard Improvement Project – Project Appraisal Report	Description and need for the project in terms of Accessibility and Integration, Environmental, Economic & Safety
EIS – 05/10/2012	Contains non-technical summary, drawing and appendices and a Natura Impact Statement
TII Project Management Guidelines – PE-PMG-02041 September 2017	Sets out the Roles & Responsibilities and Engagement & Communication framework for the project.
Publication of the Compulsory Purchase Order	Provides details of the lands that the Council need to purchase to facilitate the realignment of the road
An Bord Pleanala Approval 07 HA0041- 18/12/2013 Compulsory Purchase Order approval KA0027 – 20/12/2013	Approval to purchase the lands planning permission to construct the road in accordance with 3 conditions.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N59 Claremont to Bunnakill project

It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Clifden to Oughterard assessment	Information	Yes
N59 Maam Cross – Oughterard Project Appraisal Report	Appraisal	Yes
Environmental Assessment Report	Information	Yes
TII Project Management Guidelines - September 2017.	Compliance	Yes

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N59 Bunnakill to Claremont road based on the findings from the previous sections of this report.

Does the delivery of the project comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Yes. The project was adequately appraised with risks and constraints identified in the Environmental Impact Statement

All the required reports and analysis were seen and in compliance with the various statutory codes.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?

Yes. The data is available from Galway County Council, National Roads Project Office.

What improvements are recommended such that future processes and management are enhanced?

The planning approval for this project was granted due to the substandard nature of the existing road in terms of width, alignment and surface quality and in the interest of the common good.

In the interest of the safety of the N59 road users immediate engagement is required from the National Parks & Wildlife Service on the Council's Construction Method Statements to allow the project commence.

In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the N59 Bunnakill to Claremount roads project

Appraisal stage

This project was identified as a National Secondary route for improvement in the 2007-2013 National Development Plan

A Route Study of the N59 was prepared by the National Roads Design Office in 2009 which established the need for improvement and contains an examination of the existing route, traffic and accident statistics, along with objectives and proposals for an upgrade.

The recommendations on the report concluded that the upgrade should be developed in a phased manner with sections of the road to be done on a priority basis.

The section of road from Maam Cross to Oughterard takes in the stretch Bunnakill to Claremount which is subject to our in-depth check was afforded priority 1 status on the report.

Planning Stage

An Environmental Impact Statement and a Natura Impact Statement were prepared in 2012

Approval for the project issued from an Bord Pleanana in 2013 and a Compulsory Purchase Order for the required lands was also confirmed by the Bord in 2013.

The Council received approval from the then National Roads Authority to appoint Consulting Engineers to oversee the design and construction of the road

Consulting Engineers were allocated from the framework “*Agreement for Consultancy Services in relation to the delivery of National Roads Programme Lot 1*” and were appointed by Galway County Council under Chief Executive Order E86 signed on 31/7/2014

It is unclear to Internal Audit how the procurement method of allocating consultants from the framework operates and what procurement guidelines it is in compliance with.

Galway County Council assigned a Project Engineer to the job who meets regularly with representatives from Transport Infrastructure Ireland and other relevant bodies to provide updates on issues.

Implementation stage

Construction work on the road hasn’t commenced due to issues that the National Parks & Wildlife Service have regarding the Councils construction method statements and their effect on the pearl mussel that is in the Owenriff river which runs along part of the route .

During 2017 a total of €995,370 was been spent mainly on consultancy fee invoices which the Project Engineer matches against the agreed fee payment structure prior to approval to pay and processing via the Project Reporting System .

From the in-depth check carried out it is Internal Audits opinion that the appraisal and planning stages of the project are in compliance with the capital projects requirement of the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the project in question.

Programme or Project Information	
Name	N59 Bunnakill to Claremount - Realignment
Detail	Realignment of 10 km stretch of National Road
Responsible Body	Transport Infrastructure Ireland/ Galway County Council
Current Status	At a standstill
Start Date	Project Appraisal was done in 2014 but works not commenced
End Date	
Overall Cost	<p>The overall cost of the approved project as per the 2017 capital inventory is €34,200,000 which includes 15 kilometres of road realignment from Oughterard to Maam Cross</p> <p>Expenditure on part of the project which is the 10 Kilometre stretch from Bunnakill to Claremount during 2017 was €995,370.16 Job code 02022733 refers</p>

Project Description: The upgrade of a 10k stretch of the N59 road to a type 3 single carriageway commencing at the townland of Claremount, Oughterard and ending at Bunnakill Maam cross.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, internal audit has completed a Programme Logic Model (PLM) for N59 Bunnakill to Claremount project.

Objectives: To upgrade the road to a Type 3 Single Carriageway while improving access and road quality.

Inputs: Project Appraisal Report, Clifden to Oughterard Assessment Report August 2009, Environmental Impact Statement, planning application to an Bord Pleanala, publication and approval of the Compulsory Purchase Order.

Activities Issue of notices to treat to effected landowners, completion of a Multi Criteria analysis, a Cost benefit analysis and all other documents outlined in Chapters 5 & 6 of the Project Appraisal Report.

Engagement of Consultants from TII National Framework.

Outputs: To date in May 2018 the only outputs are the awarding of a contract in the value of €3.3 m to consulting engineers to construct the road and the obligation of the Council to purchase the land as identified in the compulsory purchase order.

Outcomes: There is no outcome to date as the project is at a standstill due to a disagreement between Galway County Council and the National Parks and Wildlife Service regarding compliance with a condition of planning regarding construction statements and the effects on the fresh water pearl mussel.

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

The following section tracks the N59 Bunnakill to Claremount project from intervention stage to current position in terms of major project milestones

- An Bord Pleanala issued planning approval with conditions for the project on 18/12/2013- ref PL07.HA 041
- The Compulsory Purchase Order to acquire the lands was confirmed with modifications on 20/12/2013
- Approval to appoint consulting Engineers for phases 5, 6 &7 of the project was received on 31/7/2014.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal of the project.

Project/Programme Key Documents	
Title	Details
Clifden to Oughterard Assessment Report 2009	Outlines the background to the assessment, designing of current road, traffic use and accident data, upgrade objectives and recommendations
N59 Maam Cross-Oughterard Improvement Project – Project Appraisal Report	Description and need for the project in terms of Accessibility and Integration, Environmental, Economic & Safety
EIS – 05/10/2012	Contains non-technical summary, drawing and appendices and a Natura Impact Statement
TII Project Management Guidelines – PE-PMG-02041 September 2017	Sets out the Roles & Responsibilities and Engagement & Communication framework for the project.
Publication of the Compulsory Purchase Order	Provides details of the lands that the Council need to purchase to facilitate the realignment of the road
An Bord Pleanála Approval 07 HA0041-18/12/2013 Compulsory Purchase Order approval KA0027 – 20/12/2013	Approval to purchase the lands planning permission to construct the road in accordance with 3 conditions.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N59 Claremont to Bunnakill project

It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Clifden to Oughterard assessment	Information	Yes
N59 Maam Cross – Oughterard Project Appraisal Report	Appraisal	Yes
Environmental Assessment Report	Information	Yes
TII Project Management Guidelines - September 2017.	Compliance	Yes

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the N59 Bunnakill to Claremont road based on the findings from the previous sections of this report.

Does the delivery of the project comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Yes. The project was adequately appraised with risks and constraints identified in the Environmental Impact Statement

All the required reports and analysis were seen and in compliance with the various statutory codes.

Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?

Yes. The data is available from Galway County Council, National Roads Project Office.

What improvements are recommended such that future processes and management are enhanced?

The planning approval for this project was granted due to the substandard nature of the existing road in terms of width, alignment and surface quality and in the interest of the common good.

In the interest of the safety of the N59 road users immediate engagement is required from the National Parks & Wildlife Service on the Council's Construction Method Statements to allow the project commence.

In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the N59 Bunnakill to Claremount roads project

Appraisal stage

This project was identified as a National Secondary route for improvement in the 2007-2013 National Development Plan

A Route Study of the N59 was prepared by the National Roads Design Office in 2009 which established the need for improvement and contains an examination of the existing route, traffic and accident statistics, along with objectives and proposals for an upgrade.

The recommendations on the report concluded that the upgrade should be developed in a phased manner with sections of the road to be done on a priority basis.

The section of road from Maam Cross to Oughterard takes in the stretch Bunnakill to Claremount which is subject to our in-depth check was afforded priority 1 status on the report.

Planning Stage

An Environmental Impact Statement and a Natura Impact Statement were prepared in 2012

Approval for the project issued from an Bord Pleanana in 2013 and a Compulsory Purchase Order for the required lands was also confirmed by the Bord in 2013.

The Council received approval from the then National Roads Authority to appoint Consulting Engineers to oversee the design and construction of the road

Consulting Engineers were allocated from the framework *“Agreement for Consultancy Services in relation to the delivery of National Roads Programme Lot 1”* and were appointed by Galway County Council under Chief Executive Order E86 signed on 31/7/2014

It is unclear to Internal Audit how the procurement method of allocating consultants from the framework operates and what procurement guidelines it is in compliance with.

Galway County Council assigned a Project Engineer to the job who meets regularly with representatives from Transport Infrastructure Ireland and other relevant bodies to provide updates on issues.

Implementation stage

Construction work on the road hasn't commenced due to issues that the National Parks & Wildlife Service have regarding the Councils construction method statements and their effect on the pearl mussel that is in the Owenriff river which runs along part of the route .

During 2017 a total of €995,370 was been spent mainly on consultancy fee invoices which the Project Engineer matches against the agreed fee payment structure prior to approval to pay and processing via the Project Reporting System .

From the in-depth check carried out it is Internal Audits opinion that the appraisal and planning stages of the project are in compliance with the capital projects requirement of the Public Spending Code .