

Public Spending Code

Quality Assurance Report for 2019

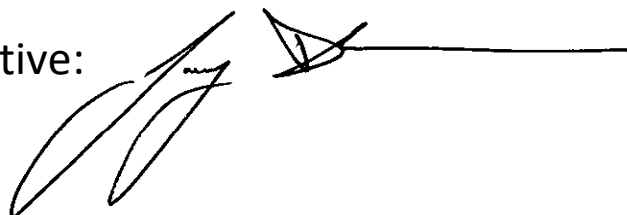
Donegal County Council

To Be Submitted to the National Oversight & Audit Commission in
Compliance with the Public Spending Code

Certification

This Annual Quality Assurance Report reflects Donegal 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.

Signature of Deputy Chief Executive:

A handwritten signature in black ink, consisting of several loops and a long horizontal line extending to the right.

Date: 27th August 2020

Contents

1. Introduction	4
2. Interpretation of the PSC for the Local Government Sector	5
3. Expenditure Analysis	6
4. Published Summary of Procurements	12
5. Assessment of Compliance	13
6. In-Depth Checks	22
7. Next Steps: Addressing Quality Assurance Issues.....	24
8. Conclusion.....	25
Appendix A – Catchment CARE Project	26
Appendix B – Local Improvement Scheme (LIS)	37
Appendix C – Staff Travel and Subsistence.....	50

1. Introduction

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

The Quality Assurance procedure aims to gauge the extent to which the Council is meeting the obligations set out in the Public Spending Code. One of the objectives of the Public Spending Code is that the State achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

- 1. Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The three sections are expenditure being considered, expenditure being incurred and expenditure that has recently ended and the inventory includes all projects/programmes above €0.5m.
- 2. Publish summary information on website of all procurements in excess of €10m** - for projects in progress or completed in the year under review.
- 3. Checklists to be completed in respect of the different stages.** These checklists allow the Council to self-assess their compliance with the code in respect of the checklists which are provided through the PSC document.
- 4. Carry out a more in-depth check on a small number of selected projects/programmes.** Capital projects selected must represent a minimum of 5% of the total value of all capital projects on the Project Inventory. Revenue projects selected must represent a minimum of 1% of the total value of all revenue projects on the Project Inventory.
- 5. Complete a short report for the 'National Oversight & Audit Commission'** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any discovered inadequacies.

This report fulfils the requirements of the QA Process for Donegal County Council for 2019. Projects and programmes which predate Circular 13/13 were subject to prevailing guidance covering public expenditure, e.g. the Capital Appraisal Guidelines 2005.

2. Interpretation of the PSC for the Local Government Sector

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. To aid local authorities meet their obligations in a uniform manner, a Guidance Note was prepared by the CCMA Finance Committee. The Guidance Note described each stage of Quality Assurance requirements and provided interpretations from a Local Government perspective.

This Quality Assurance Report follows the methodology outlined in the current Guidance Note (Version 3 – February 2017) that was prepared and circulated to local authorities for use initially in preparing the 2016 QA Reports.

[Note: The Guidance Note focuses on the Quality Assurance element of the PSC only.]

3. Expenditure Analysis

3.1. Inventory of Projects/Programmes

This section details the inventory drawn up by Donegal County Council (DCC) in accordance with the guidance on the Quality Assurance process. The inventory lists all of the Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. This inventory is divided between current and capital expenditure and between three stages:

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

Deciding at what point a job/project transitions from "being considered" to "being incurred" can be subjective. The approach adopted for this QA Report is that once any expenditure commences on a job/project, it is included in the "being incurred" category.

As well as being included below as Table 1, the inventory is also provided separately as an Excel spreadsheet, in the form prescribed by NOAC.

Table1: Inventory of Relevant Projects/Programmes

Expenditure Being Considered		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
HOUSING CAPITAL PROGRAMME		83,600,000
DEFECTIVE CONCRETE BLOCK GRANT SCHEME		20,000,000
57 NO UNITS CARNDONAGH (TK 12/18)		11,600,000
44 NO UNITS DUNGLOE (LAND ACQUISITION)		9,500,000
40 NO UNITS BALLYSHANNON (LAND ACQUISITION)		9,000,000
38 NO UNITS DONEGAL TOWN (TK 09/18)		7,600,000
36 NO UNITS DONEGAL TOWN (TK 57/18)		7,000,000
30 NO UNITS GWEEDORE (TK 45/18)		6,000,000
24 NO UNITS AT MEADOWFIELD CONVOY (TK 56/18)		5,000,000
25 NO UNITS CARNDONAGH (TK 52/18)		5,000,000
19 NO UNITS MILFORD (TK 55/18)		3,800,000
14 NO UNITS BALLYBOFEY (TK 34/18)		2,800,000
11 NO UNITS MILFORD (TK 48/18)		2,200,000
ACQUISITION OF 8 UNITS ANNAGRY		1,500,000
NASMOR HOUSING DEVELOPMENT LETTERKENNY		1,500,000
4 NO UNITS AT ARDARAVAN BUNCRANA		1,000,000
CHURCHILL HOUSING DEVELOPMENT		750,000
HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN		3,000,000
HOUSING GRANTS (DISABILITY & ELDERLY)		1,670,000
Maintenance/Improvement of LA Housing	643,617	
Road Transportation and Safety		
N56 DOONWELL JUNCTION TO DRUMBRICK		5,000,000

Local Roads-Maintenance and Improvement	2,760,391	
Development Management		
LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC TOWN CENTRE (PHASE 1)		18,100,000
ISLAND HOUSE KILLYBEGS (RRDF)		4,840,000
AILT AN CHORRAIN/ARAINN MHOR (RRDF)		4,324,427
PLATFORMS FOR GROWTH		5,000,000
FORT DUNREE		5,000,000
DRUMBOE PUBLIC PARK		3,000,000
DEVELOPED & EMERGING TOURISM DESTINATIONS		500,000
ALPHA INNOVATION PROJECT LETTERKENNY		5,083,906
Economic Development and Promotion	1,512,727	
Environmental Services		
BALLYNACARRICK LANDFILL SITE		900,000
BUNDORAN FIRE STATION		1,570,724
BALLYSHANNON FIRE STATION		1,570,724
GLENCOLMCILLE FIRE STATION		1,570,724
Recreation and Amenity		
DONEGAL TOWN LIBRARY		1,000,000
Agriculture, Education, Health and Welfare		
GREENCASTLE HARBOUR DEVELOPMENT		40,000,000
RATHMULLEN PIER REFURBISHMENT		2,600,000
RANNAGH PIER DEVELOPMENT		2,300,000
INVER PIER		2,200,000
GROYNE AT MAGHERAROARTY		2,000,000
PORTSALON PIER REFURBISHMENT		1,400,000
LIFEBOAT BERTH AT BUNCRANA		500,000
GREENCASTLE DREDGING		500,000
Expenditure Being Incurred		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
Maintenance/Improvement of LA Housing	8,396,175	
Housing Assessment, Allocation and Transfer	1,382,262	
Housing Rent and Tenant Purchase Administration	1,034,310	
Support to Housing Capital & Affordable Prog.	1,433,406	
RAS Programme	4,656,222	
Housing Loans	1,002,295	
Housing Grants	1,754,142	
BUNDORAN HOUSING DEVELOPMENT PHASE 1		11,500,000
BUNCRANA HOUSING DEVELOPMENT PHASE 2		9,600,000
ORAN HILL HOUSING DEVELOPMENT LETTERKENNY		8,000,000
H35/17 PURCHASE OF 34 HSES RANN MOR CRIEVESMITH		6,200,000

30 NO UNITS CARNAMUGGAGH LETTERKENNY (TK 39/18)		5,500,000
GALLOW LANE LIFFORD		5,500,000
RAILWAY PARK DONEGAL TOWN PHASE 3 (HCD 06/17)		5,200,000
H2317A - ROCKYTOWN BUNCRANA - 21 NO.UNITS (2015)		5,000,000
H2418 - LONG LANE L´KENNY - 29 SOCIAL UNITS (2015)		4,966,234
COUNTY HOUSE HQ DEVELOPMENT		4,441,612
TRUSK ROAD DEVELOPMENT BALLYBOFEY		4,200,000
19 NO UNITS HEATHHILL NEWTOWNCUNNINGHAM (TK 10/18)		4,050,000
CRANA CRESCENT BUNCRANA		3,500,000
H30007 LETTERMACAWARD (06)		3,300,000
H2227D –DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES)		3,200,000
H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES		2,700,000
8 NO APARTMENTS FIGART DUNFANAGHY		2,400,000
PURCHASE OF 20 UNITS RAMELTON		2,300,000
HOUSING SCHEME CARRIGART		1,550,000
H2259C - RADHARC NA TRA BREIGE MALIN		1,500,000
H2069F KILLYBEGS EMERALD DRIVE		1,481,628
HG 533E MANORCUNNINGHAM 8 UNITS		1,400,000
10 UNITS EADAN MOR FIGART DUNFANAGHY H40/19		1,300,000
LIFFORD ARMY BARRACKS		1,250,000
CHS 05/17 COIS ABHAINN ST JOHNSTON 6 NO SOCIAL HSES		1,200,000
H2217E- ARDARA (MOLLOYS) 2015 - 8 NO.HOUSES		1,136,141
PV10018B-NEWTOWNCUNNINGHAM (2015)		1,080,000
H2227D DRUMROOSKE 2015 – 2 NO SOCIAL GROUP HOMES		985,000
H1090B - DUNFANAGHY- 4 NO. SOCIAL HOUSES (2015)		900,000
H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES		800,000
H54/19 6 NO APARTMENTS AT THE BEECHES BALLYBOFEY		800,000
H07/18 6 HOUSES AT RADHARC NA HEAGLAISE GLENTIES		760,000
H58/19 PURCHASE OF 5 HOUSES AN CRANMLA BUNCRANA		650,000
HG685 DEVELOPMENT WORK AT BIG ISLE HALTING SITE		500,000
FABRIC UPGRADE PROGRAMME 2013		4,000,000
CAS MEENMORE DUNGLOE HOUSING PROJECT – V300		1,500,000
RESPOND BALLAGHERG LETTERKENNY 33 UNITS		1,454,289
HOUSING GRANTS (DISABILITY & ELDERLY)		1,172,332
Road Transportation and Safety		
NP Road - Maintenance and Improvement	1,327,004	
NS Road - Maintenance and Improvement	1,695,003	
Regional road – Maintenance and Improvement	16,620,804	
Local Road - Maintenance and Improvement	27,916,535	
Public Lighting	2,595,689	
Road Safety Engineering Improvement	666,525	
Maintenance & Management of Car Parking	1,286,413	
Support to Roads Capital Prog.	667,451	
Roads Management Office (RMO) operation costs	4,586,581	
SOUTHERN RELIEF ROAD LETTERKENNY *		77,000,000
NORTH WEST GREENWAY NETWORK		18,000,000
PUBLIC LIGHTING CAPITAL PROGRAMME		13,200,000
FINTRA BRIDGE & ROAD REALIGNMENT		7,000,000
TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (POLESTAR)		3,000,000
TYRCONNELL BRIDGE DECK REPLACEMENT		1,500,000

MEENAMULLIGAN BRIDGE REPLACEMENT		1,000,000
LETTERKENNY LINKAGE		500,000
SWAN PARK BUNCRANA		2,300,000
AGHILLY ROAD LAND PURCHASE BUNCRANA TC		1,600,000
DUCGS JOE BONNER LINK ROAD		1,500,000
TIRLIN TO DRUMNARAW CREESSLOUGH		847,034
CASTLETREAGH- FIVE POINTS		610,457
TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL		400,000,000
N56 DUNGLOE TO GLENTIES		100,000,000
BSHANNON/BUNDORAN BYPASS DL 99 110		83,468,126
N56 MCHARLES TO INVER (DL00200&DL07189)		38,000,000
N15 BRIDGEND CO BOUNDARY		20,000,000
N56 COOLBOY KILMACRENNAN REALIGNMENT 2011		18,724,000
N14/N15 TO A5 LINK STRABANE		18,000,000
N56 FOUR LANE LETTERKENNY		10,000,000
N15 CORCAM BENDS 2017		7,000,000
PORT BRIDGE ROUNDABOUT		5,500,000
CAPPRY TO BALLYBOFEY (PAVEMENT)		5,500,000
N14 TULLYRAP 2019		5,000,000
DONEGAL BRIDGE STRENGTHENING 2016		4,935,000
ARDAGHY TO DUNKINEELY SURFACE REPLACEMENT		2,601,267
N15 BLACKBURN BRIDGE SOUTH		2,500,000
NATIONAL ROADS OFFICE ADMINISTRATION		2,350,000
N56 ARDARA TOWN 2018		2,000,000
ARDGILLOW TO BALLYMAGRORTY SCOTCH SURFACE		1,376,888
DUNKINEELY TO BRUCKLESS PAVEMENT OVERLAY		1,300,000
CLARCARRICKNAGUN TO TULLYEARL SURFACE REPLACEMENT		1,300,000
DUNGLOE (NORTH/SOUTH PAVEMENT)		1,300,000
ASSAROE LAKE PAVEMENT OVERLAY 2018		1,200,000
BURT CHURCH TO BRIDGE ROUNDABOUT		800,000
BURT CHURCH-MULLENY (MONESS-SPEENOUGE) 2019		800,000
DRUMOGHILL (PAVEMENT)		765,000
N14 BALLYHOLEY SURFACE REPLACEMENT		603,145
N56 CROLLY 2018		600,000
DRUMOGHILL RETAINING WALL		600,000
STRAGAR PAVEMENT OVERLAY		557,500
Water Services		
Operation and Maintenance of Water Supply	10,778,653	
Operation and Maintenance of Waste Water Treatment	2,571,999	
Collection of Water and Waste Water Charges	508,961	
Support to Water Capital Programme	2,908,427	
Agency & Recoupable Services	556,040	
TORY ISLAND GWS UPGR 2003		560,000
Development Management		
Forward Planning	829,373	
Development Management	2,524,805	
Enforcement	852,838	
Tourism Development and Promotion	1,506,442	
Community and Enterprise Function	4,459,765	

Economic Development and Promotion	2,670,212	
RURAL DEVELOPMENT PROGRAMME (RDP) 2014 - 2020		12,900,000
SICAP [Lots 33-1, 33-2 & 33-3]		12,500,000
RIVERINE PROJECT		8,962,000
PEACE IV COUNCIL MANAGEMENT & IMPLEMENTATION		5,500,000
SOCIAL ENTERPRISE CENTRE (DUGS)		4,500,000
LETTERKENNY 2040 REGENERATION STRATEGY		2,590,000
ASCENT – PROJECT NORTHERN PERIPHERY AREA (ERRIGAL)		1,600,000
MALIN HEAD EU INTERREG PROJECT		1,000,000
EEN- ENTERPRISE EUROPE NETWORK PROJECT		1,500,000
Environmental Services		
Operation, Maintenance and Aftercare of Landfill	1,818,900	
Op & Mtce of Recovery & Recycling Facilities	635,193	
Litter Management	1,622,962	
Waste Regulations, Monitoring and Enforcement	548,046	
Safety of Structures and Places	774,523	
Operation of Fire Service	6,850,818	
Water Quality, Air and Noise Pollution	762,106	
CFRAMS		18,000,000
CATCHMENTCARE PROJECT		13,792,435
LANDFILL REMEDIAL WORKS – RECOUPABLE		1,500,000
RESTORATION WORK AT BALBANE LANDFILL		1,500,000
PURCHASE AND DEVELOPMENT OF COUNTY LAB AT LISNENAN		555,000
Recreation and Amenity		
Operation and Maintenance of Leisure Facilities	1,365,311	
Operation of Library and Archival Service	4,102,895	
Op, Mtce & Imp of Outdoor Leisure Areas	1,837,584	
Operation of Arts Programme	2,160,820	
BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06		6,500,000
Agriculture, Education, Health and Welfare		
Operation and Maintenance of Piers and Harbours	1,729,494	
Veterinary Service	671,316	
BURTONPORT HARBOUR REDEVELOPMENT PROJECT		3,000,000
LEENAN PIER/SLIPWAY		1,000,000
Miscellaneous Services		
Profit/Loss Machinery Account	5,886,285	
Administration of Rates	7,867,336	
Local Representation/Civic Leadership	1,368,329	
Motor Taxation	1,596,804	
Agency & Recoupable Services	6,837,237	
Stranorlar Regional Training Centre	706,262	

Expenditure recently Ended		
Project/ Programme Description	Revenue Expenditure	Capital Expenditure
Housing and Building		
H52/16 PURCHASE OF HSE'S GLEANN NA GREINE STRANORLAR		2,959,000
Road Transportation and Safety		
N56 KILTOY ROUNDABOUT		3,557,768
N56 DUNFANAGHY PAVEMENT IMPROVEMENT		575,000
N56 CORCREGGAN RETAINING WALL		521,330
Development Management		
SLIABH LIAG		6,500,000

Notes:

1. All expenditure headings at "Service" level in the 2019 Annual Financial Statement (AFS) which incurred expenditure > €0.5m are included in the report. Services in the 2020 Budget (considered during 2019) which are either new or show an increase of €500k or more over the 2019 budget are included under the "Being Considered" heading.
2. Local government accounting practices result in some expenditure that other organisations would classify as "capital" being reported here under the "current" heading – and vice versa.
3. The cost stated in all cases for uncompleted capital projects is the estimated final total cost at completion, not expenditure to date as of the end of 2019. There are some very high-value projects included where actual expenditure incurred to date is relatively small and there is little likelihood of the project proceeding to delivery in the foreseeable future.
4. Segregation of overall projects: it can be difficult to establish what constitutes a 'phase' or a continuation of a multi-annual project/programme and what is a new project/programme? (E.g. Major roads projects delivered in stages that can have decades-long lifecycles). Best judgement has been used on a case-by-case basis in this report.
5. In the case of some very long-term projects, expenditure information is only readily available from as far back as the commencement of the Agresso financial management system, i.e. since 2001.
6. Figures quoted in current expenditure (programmes) include overheads and administration costs.
7. Figures quoted include transfers to/from reserves if appropriate.
8. Figures quoted include Central Management Charges (CMC).
9. Defective Concrete Block Grant Scheme figure is based on initial allocation, it is likely the full cost of the scheme will be a figure much greater than this.

4. Published Summary of Procurements

As part of the Quality Assurance process, Donegal County Council is required to publish summary information on our website of all procurements in excess of €10m. During 2019, no procurements above this threshold occurred. Hence, no summaries were published.

5. Assessment of Compliance

5.1. Checklist Completion: Approach Taken and Results

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-assessment by the 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 Expenditure Being Considered – Appraisal and Approval
- Checklist 3: Current Expenditure Being Considered - Appraisal and Approval
- Checklist 4: Capital Expenditure Being Incurred
- Checklist 5: Current Expenditure Being Incurred
- Checklist 6: Capital Expenditure Recently Completed
- Checklist 7: Current Expenditure Completed or Discontinued

A full set of checklists 1-7 was completed by the Council – see following pages.

The scoring mechanism for these above tables is as follows:

- (i) Scope for significant improvements = a score of 1
- (ii) Compliant but with some improvement necessary = a score of 2
- (iii) Broadly compliant = a score of 3

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 senior staff at Divisional Manager level engaged fully with the process.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Due to staff movement some additional training may be required.
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?	2	Yes in respect of the QA stage.
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?	N/A	Requirements are not clear in this regards. The area is still under consideration by the sector.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	In-depth checks/audits are circulated to staff where relevant. NOAC's report of December 2019 has been shared with relevant staff.
1.6 Have recommendations from previous QA reports been acted upon?	2	Enhanced awareness & IPA training will contribute to improvements in compliance over time.
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	Deputy Chief Executive has signed off on the 2019 QA Public Spending Code and report has been published on Donegal County Councils website.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Internal Audit completed in-depth reviews for 2019. (see appendices)
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	Yes – where relevant and in the context of Final Accounts, Departmental Returns and Recoupment.
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	Post project reviews normally take the format of final account reports, management reports, recoupment claims and other project materials/documents synonymous with the term 'Post Project Review'.
1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	2	
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Through management team discussion and formal consideration by senior management.

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	In most cases, external funding is required for projects of this scale. This requires a formal proposal to be made to the funding authority (including financial considerations, value-for-money and other impact analysis).
2.2 Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	All projects appraised appropriately depending on scale and individual requirements.
2.3 Was a CBA/CEA completed for all projects exceeding €20m?	2	Three projects under consideration exceeding €20m at various stages of development.
2.4 Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes.
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.
2.6 If a CBA/CEA was required was it submitted to the relevant Department for their views?	N/A	No requirement exists.
2.7 Were the NDFA consulted for projects costing more than €20m?	N/A	No requirement exists.
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	Projects under consideration have yet to reach this stage.
2.9 Was approval granted to proceed to tender?	N/A	
2.10 Were procurement rules complied with?	N/A	
2.11 Were State Aid rules checked for all supports?	N/A	
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	
2.13 Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Requirement/relevance is project-dependent.
2.14 Have steps been put in place to gather performance indicator data?	2	Requirement/relevance is project-dependent.

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?	3	Budget increase for specific purposes. Central Government Grants.
3.2 Are objectives measurable in quantitative terms?	3	Yes.
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	2	Arose due to identified demands and specific objectives (as well as anticipated funding availability).
3.4 Was an appropriate appraisal method used?	N/A	Expansion of existing work programme. Grant-funded.
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	Expansion of existing programme
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Department?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes.
3.11 Was the required approval granted?	3	Statutory Revenue Budget approved by Elected Members 22nd November, 2019.
3.12 Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	N/A	
3.13 If outsourcing was involved were procurement rules complied with?	N/A	Expenditure due to be incurred in 2019 – grant funded by central government.
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?	3	Existing Local Authority Performance Indicators within the Roads & Housing Divisions.
3.15 Have steps been put in place to gather performance indicator data?	3	Yes, where appropriate.

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, where appropriate. It is normal practice to sign contracts for major capital projects.
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes.
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Divisional managers coordinate delivery of all projects/programmes within their service division.
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	The delivery of each capital project is assigned to a staff member of appropriate grade.
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project progress is tracked and regular project meetings are held involving Council representatives, contractor representatives and, where relevant, consultant representatives.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Most projects, once they go to construction, stick as close as is practicable to budget and time schedule.
4.7 Did budgets have to be adjusted?	2	On some occasions budgets have to be adjusted to meet contingencies, but changes are kept to a minimum.
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.)	3	It may be necessary to re-consider different elements/phases of ongoing projects.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate examination?	3	Yes, where required.
4.11 If costs increased was approval received from the Sanctioning Authority?	3	Yes, to the relevant department where required.
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	Spending programme defined as part of statutory budget process.
5.2 Are outputs well defined?	3	National Performance Indicators for local Government.
5.3 Are outputs quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes, budget performance and monitoring is in place. Internal Audit Unit, Audit Committee and Value for Money Committee are in place.
5.5 Are outcomes well defined?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
5.6 Are outcomes quantified on a regular basis?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
5.7 Are unit costings compiled for performance monitoring?	2	Performance indicators for some services feature performance based on units and per-capita analysis.
5.8 Are other data compiled to monitor performance?	3	Yes, budget performance and monitoring is in place. There are regular financial returns made to the Department (Quarterly Returns on revenue/capital expenditure, borrowing, payroll etc.)
5.9 Is there a method for monitoring effectiveness on an on-going basis?	2	Yes, where relevant, measures can vary depending on service. Internal Audit Unit, Audit Committee and Value for Money Committee contribute to this. Public accountability and local democracy are also relevant here.
5.10 Has the organisation engaged in any other 'evaluation proofing' ¹ of programmes/projects?	2	Many forms of financial and non-financial data are recorded during the implementation of programmes and projects.

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?	3	Five projects.
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, minimum of 5% of the total value of all capital projects and 1% of the revenue projects on the project inventory averaged over a three year period.
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?	2	The usual post-project actions have been or will be carried out where relevant and in the context of the requirements and reporting demands relating to the individual schemes and as may be required by project/programme funding agencies.
6.6 Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	2	
6.7 Were changes made to practices in light of lessons learned from post-project reviews?	2	Recommendations are to be incorporated into further project plans.
6.8 Were project reviews carried out by staffing resources independent of project implementation?	2	By Internal Audit staff and by funding agencies where applicable.

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	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation’s practices in light of lessons learned from reviews?	N/A	

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.

DCC Notes:

1. *A local authority has a range of different projects and programmes across many services, funded through a myriad of different sources, conducted according to various and diverse regulations and requirements. Completing a single set of QA documents for the organisation is challenging and does not necessarily provide an accurate picture of compliance generally throughout the organisation.*
2. *Whilst some minor wording changes were made, the QA Checklists are not considered to be particularly well tailored for the local government sector – some of the questions are not applicable or are irrelevant*
3. *Some of the questions presuppose an element of choice in whether or not DCC spends money in a particular area (Value and Subject). This is not always the case – as in direct grant funding from Government to do a certain thing.*

6. In-Depth Checks

Step 4 looks at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and/or Implementation stages to make a judgement on whether the work was of an acceptable standard and that they are in compliance with the Public Spending Code.

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.

This minimum is an average over a **three-year period**. This requirement has been met.

There now follows a summary of the in-depth checks undertaken by Donegal County Council's Internal Audit Unit in respect of the 2019 Public Spending Code Quality Assurance process.

6.1 CatchmentCARE Project

Value: €13,792,435 Percentage of Inventory: 1.00%

6.1.1. Summary & Conclusions

Under the auspices of the INTERREG programme, CatchmentCARE is a five year project bringing together eight partners to restore the water quality in 3 important cross-border river catchments – River Blackwater, River Finn and the Arney River.

The objective of this review was to identify what systems, procedures and controls are in place to ensure that the project is implemented and managed by Donegal County Council (DCC), as a lead partner, in an efficient and effective manner.

This project is included in the Inventory as 'Capital Expenditure being incurred' and has a proposed completion date of 2022 for Phase 1. The completed In-Depth template is attached as Appendix A.

The controls in place for the management and governance of the project provide adequate assurance that there is compliance with the Public Spending Code to-date.

6.2 Local Improvement Scheme (LIS)

Value: €677,456 Percentage of Inventory: 0.42%

6.2.1 Summary and Conclusions

Under the auspices of the Department of Rural and Community Development, the Roads Directorate of Donegal County Council carries out improvement works on private and non-publicly maintained roads through the Local Improvement Scheme.

The objective of this review was to identify what systems, procedures and controls are in place to ensure that the Local Improvement Scheme carried out by Donegal County Council is being carried out in an efficient and effective manner and that the public are being assured of Value for Money in the carrying out of the various individual schemes.

Local Improvement Scheme is included in the Inventory under 'Current Expenditure Being Incurred'. The complete In-Depth template is attached as Appendix B.

The procedures in place for the management and governance of the Local Improvement Scheme provide adequate assurance that there is compliance with the Public Spending Code to-date.

6.3 Staff Travel and Subsistence

Value: €2,333, 114 Percentage of Inventory: 1.44%

6.2.1 Summary and Conclusions

Donegal County Council currently reimburses its staff for travel and subsistence expenses incurred in the course of their duties. These payments are made under the Directives set out originally by S.I. No. 161/1943 — Local Government (Officers) Regulations, 1943 and subsequent Circulars under the auspices of the Department of Housing, Planning, Community & Local Government.

The audit focused on how expenses were processed and approved by staff under the current policy and procedures as well as the costs incurred by the organisation over the course of a 12 month period. The audit also examined the systems and controls in place to ensure that Travel and Subsistence is being processed within the organisation in accordance with the regulations in place.

Staff Travel and Subsistence is included in the Inventory under 'Current Expenditure Being Incurred'. The complete In-Depth template is attached as Appendix C.

The procedures in place for processing Travel and Subsistence expenses within Donegal County Council provide adequate assurance that there is compliance with the Public Spending Code to-date.

7. Next Steps: Addressing Quality Assurance Issues

The compilation of information for this report remains a complex and time-consuming task.

Internal Audit Unit's process of carrying out In-depth checks has become more integrated into its regular annual work programme. A template document has been developed for the purpose of carrying out the required in-depth checks. Each individual report highlights any process shortcomings identified during the in-depth check and, where appropriate, makes recommendations for procedural changes.

As with any Internal Audit report, if/where issues requiring rectification are identified; Internal Audit will revisit the matter in due course to confirm that the matter has been addressed.

In order for the organisation as whole to learn and benefit from the QA process, issues identified and/or procedural changes recommended, which could have wider application across the organisation, will be compiled and circulated to Divisional Managers.

8. Conclusion

This QA Report has been compiled in as comprehensive a manner as possible within the timeframe and resources available. It has been prepared in line with the interpretations provided in the Guidance Note (Version 3) prepared for the local government sector.

The process of compiling this report once again highlighted a range of issues that require further consideration in terms of tailoring the PSC for the local government sector. Some of these issues have been noted again within this report.

The Council looks forward to the evolution of the code and developing its usefulness in future years, developing Internal Audit's role in the in-depth analysis and configuring the PSC in a more useful context for the sector.

Donegal County Council has complied to a high degree with the spirit of the PSC in terms of procurement discipline, safeguarding the public purse, achieving best value for money and managing projects in an efficient and economical manner, for the betterment of the county, the improvement of infrastructure and delivery of public services.

Donegal County Council
Internal Audit Department



Public Spending Code for 2019
Local Authority Quality Assurance
PSC 20/3 – CatchmentCARE Project

August, 2020

Section A: Introduction

The Public Spending Code was developed by the Department of Public Expenditure and Reform, DPER, and it applies to both current and capital expenditure and to all public bodies in receipt of public funds.

As Local Authority (LA) funding derives from a number of sources, including grants from several Government Departments, Local Authorities are responsible for carrying out the Quality Assurance requirements of the Public Spending Code, by undertaking an in-depth review of selected projects/programmes.

One of the areas selected for an in-depth review for 2019 was the:

CatchmentCARE Project 2019

Project:	CatchmentCARE
Start Date:	January, 2019
Responsible Body:	INTERREG VA Programme
Category:	Capital expenditure being incurred
Total Value of Programme:	€13,792,435
Value of Capital 2019 Inventory:	€1,384,868,691
% of in-depth review:	1.00%

Section B: Evaluation

1. Logic Model Mapping – see attached.
2. Summary Timeline of Life Cycle – see attached.
3. Analysis of Key Documents – see attached.
4. Data Audit – see attached.
5. Key Evaluation Questions – see attached.

Section C: Summary and Conclusions

Under the auspices of the INTERREG programme, CatchmentCARE is a five year project bringing together eight partners to restore the water quality in 3 important cross-border river catchments – River Blackwater, River Finn and the Arney River.

The objective of this review was to identify what systems, procedures and controls are in place to ensure that the project is implemented and managed by Donegal County Council (DCC), as a lead partner, in an efficient and effective manner.

The controls in place for the management and governance of the project provide adequate assurance that there is compliance with the Public Spending Code to-date.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	CatchmentCARE Project
Detail	CatchmentCARE is a five year project bringing together eight partners to restore the water quality in 3 important cross-border river catchments – River Blackwater, River Finn and the Arney River.
Responsible Body	INTERREG VA Programme
Current Status	Expenditure Being Incurred
Start Date	1 st October 2017
End Date	The overall project has an end date of 31 st October 2022
Overall Cost	€13,792,435

Project Description

CatchmentCARE (Community Actions for Resilient Eco-systems) is an EU – funded project that aims to improve fresh water quality in cross-border river basins across three cross-border catchments. The aims will be achieved through development of three water quality improvement projects in the Finn, Blackwater and Arney catchments and installation of 50 boreholes across the region.

DCC is the lead partner for the CatchmentCARE project and will have oversight and management responsibility of the project. This will include management of project mobilisation, governance, working collaboratively with all partners and implementation of all other work packages.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Water and Environment Directorate have completed a Programme Logic Model (PLM) for the CatchmentCARE Project. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Achieve good water quality status through the implementation of catchment restoration actions, capacity building in conjunction with local communities and provide a platform for cross-border knowledge exchange between all stakeholders. 	<ul style="list-style-type: none"> Total budget allocation of €13,792,435 Staff resources Implementation of project by Donegal County Council as lead partner 	<ul style="list-style-type: none"> Project Approval Implementation of selected policy actions, catchment actions and community actions based on criteria Regular monitoring and review of project deliverables 	<ul style="list-style-type: none"> Establish three cross-border river restoration projects Install 50 boreholes across the region 	<ul style="list-style-type: none"> Contribute to water quality improvement across the 3 cross border catchments

Description of Programme Logic Model

Objectives: To achieve good water quality status through the implementation of catchment restoration actions, capacity building in conjunction with local communities and provide a platform for cross-border knowledge exchange between all stakeholders.

Inputs: The allocation of the project fund and staff resources in Donegal County Council from the Water and Environment Directorate.

Activities: The implementation of selected policy actions, catchment actions and community actions based on three critical criteria:

1. Measurable impact on water quality
2. Transferable beyond the three catchments
3. Contribute to a project legacy.

Outputs: Having carried out the identified activities using the inputs, the outputs of the project are to establish three cross-border river restoration projects through a series of six interrelated objectives:

1. Implement actions to reduce the impact of land use activity on the ecology, physio-chemical and hydro morphology of the catchments.
2. Implement 50 boreholes across the border region.
3. Assess the impact of catchment land use on groundwater and its contribution to achieving GES in surface waters.
4. Develop soil type and farm type specific nutrient advice for cross border catchments.
5. Assess the costs and feasibility of achieving the WFD targets in the 3 catchments.
6. Using the knowledge and skill arising from objectives 1-5 to improve the capacity of stakeholders and to support sustainable land use in the catchments.

Outcomes: The aim of CatchmentCARE is to establish 3 water quality improvement projects in the Finn, Blackwater and Arney Catchments and install 50 boreholes across the region. This will be achieved through policy actions, catchment actions and community actions which were selected based on three critical criteria.

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

The following section tracks the CatchmentCARE Project from inception to conclusion in terms of major project/programme milestones:

October, 2017	Donegal County Council as Lead Partner received approval from the Special EU Programmes Body (SEUPB) for the CatchmentCARE Project.
18 th June, 2018	Launch of CatchmentCARE Project
October, 2017 – June, 2022	Management of Project (M)
October, 2017 – June, 2020	Scoping and Action Targetting (T1)
October, 2017-October, 2022	Water Body Actions in Catchments (T2)
October, 2017-October, 2022	Catchment Land Use Actions (T3)
October, 2017- May, 2022	Groundwater (T4)
January, 2018-October, 2022	Project Legacy (T5)
October, 2017-October, 2022	Communications (C)

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the CatchmentCARE Project.

Project/Programme Key Documents		
	Title	Details
1	Letter of Offer	Official offer of grant issued
2	Partnership Agreement	Signed declarations by each partner organisation to deliver the project
3	Scoping & Targeting Report (Final Draft)	This document has recently been completed and arrangements are in hand for it to be published on the Project website
4	Final Project Report	The project will publish a final report, which will summarise all the interactions, activities, outcomes and recommendations of the project
5	Post Project Evaluation Report	Overall evaluation of the project which be conducted on its completion

Key Document 1: Letter of Offer

Official offer of grant issued to Donegal County Council as the lead partner on behalf of the partnership.

Key Document 2: Partnership Agreement

Declarations signed by the project partner organisations:

1. Donegal County Council (Lead Partner)
2. Armagh City, Banbridge & Craigavon Borough Council (ABC)
3. Geological Survey Ireland

4. British Geological Survey
5. Agri-Food Bioscience Institute
6. Ulster University
7. Loughs Agency
8. Inland Fisheries Ireland

Key Document 3: Scoping & Targeting Report

This document is finalised and has been sent to project partner ABC to publish a link on the project website.

Key Document 4: Final Project Report

The final report will be presented to key stakeholders and will outline the activities undertaken as part of the project, outcomes delivered and recommendations.

Key Document 5: Post Project Evaluation Report

A post project evaluation will be conducted on completion of the project and it will assess the activities, processes and outputs and deliverables of the project.

Note: This data will not be available until completion of the project in 2022.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the CatchmentCARE Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Signed Letter of Offer	To verify project details and conditions	Yes
Signed Partnership Agreement	To ensure key document is signed by all project partners	Yes
Project progress report	To check progress on project deliverables	Yes – screenshots of report provided

Data Availability and Proposed Next Steps

Data on project progress is collected quarterly through a Claims process which is entered online via EMS (Electronic Monitoring System) to the funders to recoup all expenditure incurred. Each partner must report on progress to date on the deliverables that are set out under each work package that they are responsible for.

All relevant data in relation to this Project is available for inspection in the Water and Environment Office, Donegal County Council and on the Electronic Monitoring System.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the CatchmentCARE Project based on the findings from the previous sections of this report.

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

The objectives and deliverables in place for the CatchmentCARE project provide adequate assurance that there is compliance with the Public Spending Code to-date.

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

Most of the necessary data is available to enable the project to be evaluated at a later date. The Final Project Report and Post Project Evaluation Report will be made available on completion of the project.

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

Although project data is uploaded through the claims process on the EMS and progress reports are completed by each partner, more regular in-depth reports carried out by the project team may improve the controls in place and help further ensure the project objectives are achieved.

More frequent updates on the project milestones on the project's website (www.catchmentcare.eu) would also provide both stakeholders and the general public with a greater overview on how the project is progressing.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the CatchmentCARE Project

Summary of In-Depth Check

The CatchmentCARE project aims to improve freshwater quality in cross-border river basins across three separate catchments through the development of water quality improvement projects in the Finn, Blackwater and Arney catchments and the installation of 50 groundwater monitoring stations across the region.

The key activities undertaken are the implementation of selected policy actions, catchment actions and community actions based on three critical criteria:

1. Measurable impact on water quality
2. Transferable beyond the three catchments
3. Contribute to a project legacy.

The necessary data and information is available to enable the CatchmentCARE project to be subjected to a full evaluation at a later date if required.

*The processes and controls in place for the management and governance of the CatchmentCARE programme provide **adequate assurance** that there is compliance with the Public Spending Code to-date.*

**Donegal County Council
Internal Audit Department**



**Public Spending Code for 2019
Local Authority Quality Assurance
PSC 20/1 – Local Improvement Scheme (LIS)**

August, 2020

Section A: Introduction

The Public Spending Code was developed by the Department of Public Expenditure and Reform, DPER, and it applies to both current and capital expenditure and to all public bodies in receipt of public funds.

As Local Authority (LA) funding derives from a number of sources, including grants from several Government Departments, Local Authorities are responsible for carrying out the Quality Assurance requirements of the Public Spending Code, by undertaking an in-depth review of selected projects/programmes.

One of the areas selected for an in-depth review for 2019 was the:

Donegal County Council Local Improvement Scheme 2019

Project:	Local Improvement Scheme (LIS)
Start Date:	January, 2019
Responsible Body:	Donegal County Council (DCC)
Category:	Income being incurred
Total value of scheme:	€677,456
Value of Revenue 2019 Inventory:	€161,247,288
% of in-depth review:	0.42%

Section B: Evaluation

6. Logic Model Mapping – see attached.
7. Summary Timeline of Life Cycle – see attached.
8. Analysis of Key Documents – see attached.
9. Data Audit – see attached.
10. Key Evaluation Questions – see attached.

Section C: Summary and Conclusions

Under the auspices of the Department of Rural and Community Development, the Roads Directorate of Donegal County Council carries out improvement works on private and non-publicly maintained roads through the Local Improvement Scheme.

The objective of this review was to identify what systems, procedures and controls are in place to ensure that the Local Improvement Scheme carried out by Donegal County Council is being carried out in an efficient and effective manner and that the public are being assured of Value for Money in the carrying out of the various individual schemes.

The procedures in place for the management and governance of the Local Improvement Scheme provide adequate assurance that there is compliance with the Public Spending Code to-date.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Donegal County Council Local Improvement Scheme
Detail	The Roads Directorate of Donegal County Council carries out improvement works on private and non-publicly maintained roads through the Local Improvement Scheme.
Responsible Bodies	Department of Rural and Community Development
Current Status	Current Expenditure Being Incurred
Start Date	September, 2017
End Date	Ongoing (Dec'19)
Overall Cost	€677,456

Project Description

The Department of Rural and Community Development provides funding to help local authorities carry out improvement works on private and non-publicly maintained roads through the Local Improvement Scheme (LIS). These roads can lead to a number of homes, farms and fields as well as natural amenities such as rivers, lakes and beaches.

In 2017 the Department introduced an LIS funding programme, a total of €10,000,002 was allocated to Local Authorities for the scheme in 2019.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, The Roads Directorate of Donegal County Council has completed a Programme Logic Model (PLM) for the Local Improvement Scheme, 2019. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#)

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Carrying out improvement works on private and non-public roads • Enabling the public to have better access to their home, farm and natural amenities in rural areas. 	<ul style="list-style-type: none"> • Application submission with appropriate documentation • Prioritisation process for approved applications • Pricing of individual schemes and carrying out of works • Drawdown of funding from the Department for Rural and Community Development 	<ul style="list-style-type: none"> • LIS is advertised on DCC website and in local media, eligibility criteria is outlined • Applicants complete application form and attach relevant documentation (signatures of beneficiaries, site maps etc) • Applications are processed and approved by the Area Road Services Supervisor (RSS) and Executive Engineer (EE) • The Area RSS and EE prepare an estimate for each eligible application • Funding is divided among Municipal Districts according to the number of eligible applications received • The Improvement works are carried out • Roads Administrative staff submit a claim to the Department for funding 	<ul style="list-style-type: none"> • Effective delivery of LIS projects • The improvement of road surfaces on smaller, private roads in rural areas 	<ul style="list-style-type: none"> • Better access to farms, properties and natural public amenities for the population in rural areas.

Description of Programme Logic Model

Objectives: The carrying out of improvement works on private and non-public roads thus enabling members of the public to have better access to their homes, property and natural amenities in their locality. The programme forms part of the Government's action plan for rural Ireland which includes the improvement of rural infrastructure and accessibility.

Inputs: Applicants for the scheme download and complete the application which is then submitted to their local Municipal District (MD) along with relevant documentation such as site maps. Approved applications are then assessed by the MD Executive Engineer (EE) and Road Services Supervisor (RSS) and prioritised in accordance with the scale of the works involved. Approval for these schemes is then sought from the members at the next Municipal District meeting.

The individual schemes are then priced by the RSS and the improvement works are carried out. All relevant information pertaining to each scheme is kept on file by administrative staff in the Municipal District. At year end, the Roads Directorate applies for the drawdown of funding for the scheme from the Department for Rural and Community Development.

Activities: There are a number of key activities involved in ensuring Local Improvement Schemes are carried out in an effective and efficient manner:

- The scheme is advertised in local media and applications are sought
- Submitted applications are checked by administrative staff to ensure eligibility
- Applications are assessed and approved by the Municipal District EE and RSS
- Each approved scheme is costed
- Funding is divided among the Municipal Districts in accordance with the volume of applications in that area
- Files are maintained containing all relevant information pertaining to each scheme
- The actual works are carried out by outdoor Roads staff
- Funding from the Department for Rural and Community Development is sought and reconciled on the Agresso system

Outputs: Effective delivery of the scheme ensures improvement of road surfaces on smaller, private roads in rural areas.

Outcomes: The envisaged outcomes of the programme are improved infrastructure in rural areas ensuring greater accessibility and connectivity to its residents.

Section B - Step 2: Summary Timeline of Programme

The following section tracks the processes involved in the provision of the Local Improvement Scheme by Donegal County Council from inception to present day, using project milestones.

29 th January 2019	Donegal County Council invites applications for the Local Improvement Scheme 2019; the closing date is 15 th February 2019. Outstanding approved applications from 2017/2018 will also be included in the scheme.
7 th February 2019	The Minister for Rural and Community Development, Michael Ring T.D. announces that €10m will be made available under the latest round of funding for the Local Improvement Scheme - €677,456 will be allocated to County Donegal as part of the Scheme.
February/March 2019	Applications are processed by administrative staff and approved/rejected by Executive Engineers and Road Service Supervisors (RSS).
April/May 2019	The Executive Engineer and RSS prepared an estimate for each eligible application in their respective areas. Applications are then prioritised and approved by members at Municipal District meetings.
May-December 2019	Improvement works are carried out on approved schemes. It should be noted that works can be carried over until the following year depending on budget restrictions.
December 2019	Application is sent to the Department of Rural and Community Development for grant drawdown.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the provision, management and oversight of the Local Improvement Scheme within Donegal County Council.

Project/Programme Key Documents		
	Title	Details
1	Local Government Act, 2001 – Section 81	Authorises Local Improvement Schemes and sets the parameters as to what projects are eligible.
2	Department of the Environment and Local Government LIS Memorandum 2002	Outlines the conditions which apply governing the payment of grants to County Councils in respect of the Local Improvements Scheme.
3	LIS Prioritisation Guidance (Updated 2017)	Provides clarification on the DoELG LIS Memorandum 2002 to relevant staff .
4	LIS Application form	Should contain all details relevant to the application and details of the work required.
5	Site Location Map	Should indicate location, extent and beneficiaries of proposed works.
6	LIS2 Letter	Sent to the Scheme Promoter advising that application is successful and seeking local contribution

7	LIS4 Form	Requires the signatures of the Promoter and beneficiaries, in person, at their local PSC and witnessed by a member of staff.
8	Grant Application Letter	Letter to Department of Rural and Community Development for grant drawdown.

Key Document 1: Local Government Act, 2001 – Section 81

Section 81 of the Local Government Act 2001 authorises Local Improvement Schemes and sets the parameters as to what projects are eligible under headings such as: land access and the signature of beneficiaries.

Key Document 2: Department of the Environment and Local Government LIS Memorandum 2002

This Memorandum outlines in detail the conditions which will apply governing the payment of grants to County Councils in respect of projects carried out under the Local Improvements Scheme.

It includes details of local authority statutory powers, selection of projects, eligibility of works, recoupment of expenses, local contributions and general administration arrangements.

Key Document 3: LIS Prioritisation Guidance

This document was issued by the Roads Directorate of Donegal County Council in September, 2017, to provide clarification on the DoELG LIS Memorandum 2002 to relevant staff, following the re-introduction of the LIS Programme.

Key Document 4: LIS Application form

The application form is submitted to the relevant Municipal District Office within Donegal County Council and should contain the name and signature of the scheme promoter and beneficiaries, the address/location of the scheme and details of the works to be carried out.

Key Document 5: Site Location Map

A Site Location Map should accompany the LIS application form and should indicate the location, extent and beneficiaries of the proposed works.

Key Document 6: LIS2 Letter

This letter is sent from the Roads Directorate to the Promoter of the approved LIS advising that their application has been successful and outlines their contribution to the works.

Key Document 7: LIS4 Form

This document is known as “the pink form” and requires the signatures of the Promoter and beneficiaries, to be witnessed by a member of Council staff at their local Municipal District Office.

Key Document 8: Application to Department of Rural and Community Development for grant drawdown

The application and accompanying letter is sent to the Department at year end for funding drawdown.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on Local Improvement Schemes carried out by Donegal County Council in 2019. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
Applications for Local Improvement Schemes	To ensure applications meet relevant criteria and proper record keeping is adhered to.	Yes – from Central Roads Office relevant Roads offices in Municipal Districts.
Financial data for approved Local Improvement Schemes	To assess expenditure among the different Municipal Districts and ensure that allocation amounts are being adhered to.	Yes – available from Agresso Financial System and Roads Directorate.
Individual Local Improvement Scheme records	To ensure that relevant details pertaining to individual schemes are kept on file.	Yes – available Roads offices in Municipal Districts.

Data Availability and Proposed Next Steps

Donegal County Council utilises the Agresso financial system to manage the programme. The various Roads offices in the Municipal Districts keep physical files to record details in relation LIS applications and the works carried out.

All appropriate data is available for the future evaluation of the project if required.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Local Improvement Scheme provided by Donegal County Council based on the findings from the previous sections of this report.

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

The controls and the processes in place for the Local Improvement Scheme provide adequate assurance that there is compliance with the Public Spending Code to-date.

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

The necessary data is available to enable the Local Improvement Schemes to be evaluated at a later date.

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

A longer timeframe should be allocated at a national level for both the application and approval process for LIS schemes. This will allow relevant staff to allocate the necessary time for undertaking and completing successful applications.

The eligibility process can be streamlined in order to maximise the use of staff time and resources (e.g. evidence of land ownership/usage, greater stringency in returning incomplete/invalid forms).

The application form should be set out in a manner which provides clarity in relation to the eligibility requirements, as well as sufficient evidence of ownership and usage of land. All older application forms still in circulation should be removed.

Where mandatory training is necessary for staff, that same is provided before undertaking future LIS work. All staff training records should also be kept up to date.

Section: In-Depth Check Summary

The following section presents a summary of the findings of in-depth check on Local Improvement Schemes within Donegal County Council.

Summary of In-Depth Check

Under the auspices of the Department of Rural and Community Development, the Roads Directorate of Donegal County Council carries out improvement works on private and non-publicly maintained roads through the Local Improvement Scheme.

The key activities undertaken in the process include: submission of applications for approval, the approval and costing process, the carrying out of the actual works and drawdown of funding from the Department. The processes in place, financial record-keeping and segregation of duties throughout the process were found to be satisfactory and appropriately documented.

The necessary data and information is available to enable the LIS programme can be subjected to a full evaluation at a later date if required.

The procedures in place for the management and governance of the Local Improvement Scheme provide **adequate assurance** that there is compliance with the Public Spending Code to-date.

Donegal County Council
Internal Audit Department



Public Spending Code for 2019
Local Authority Quality Assurance
PSC 20/2 – Staff Travel and Subsistence

August, 2020

Section A: Introduction

The Public Spending Code was developed by the Department of Public Expenditure and Reform, DPER, and it applies to both current and capital expenditure and to all public bodies in receipt of public funds.

As Local Authority (LA) funding derives from a number of sources, including grants from several Government Departments, Local Authorities are responsible for carrying out the Quality Assurance requirements of the Public Spending Code, by undertaking an in-depth review of selected projects/programmes.

One of the areas selected for an in-depth review for 2019 was the:

Staff Travel and Subsistence 2019

Project:	Staff Travel and Subsistence
Start Date:	January, 2019
Responsible Body:	Donegal County Council
Category:	Current expenditure
Total value of scheme:	€2,333,113
Value of Revenue 2019 Inventory:	€161,247,288
% of in-depth review:	1.44%

Section B: Evaluation

11. Logic Model Mapping – see attached.
12. Summary Timeline of Life Cycle – see attached.
13. Analysis of Key Documents – see attached.
14. Data Audit – see attached.
15. Key Evaluation Questions – see attached.

Section C: Summary and Conclusions

Donegal County Council currently reimburses its staff for travel and subsistence expenses incurred in the course of their duties. These payments are made under the Directives set out originally by S.I. No. 161/1943 — Local Government (Officers) Regulations, 1943 and subsequent Circulars under the auspices of the Department of Housing, Planning, Community & Local Government.

The audit focused on how expenses were processed and approved by staff under the current policy and procedures as well as the costs incurred by the organisation over the course of a 12 month period. The audit also examined the systems and controls in place to ensure that Travel and Subsistence is being processed within the organisation in accordance with the regulations in place.

The procedures in place for processing Travel and Subsistence expenses within Donegal County Council provide adequate assurance that there is compliance with the Public Spending Code to-date.

Quality Assurance – In Depth Check

Section A: Introduction

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

Programme or Project Information	
Name	Donegal County Council Staff Travel and Subsistence
Detail	Donegal County Council currently reimburses its staff for travel and subsistence expenses incurred in the course of their duties. These payments are subject to departmental regulations.
Responsible Bodies	Department of Finance Department of Housing, Planning, Community & Local Government.
Current Status	Current Expenditure Being Incurred
Start Date	January, 2019
End Date	December 2019
Overall Cost	€2,333,113

Project Description

Donegal County Council employees are entitled to be reimbursed for travel and subsistence expenses incurred in the course of their duties as outlined by the Department of Finance and the Department of Housing, Planning, Community & Local Government.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, The Corporate Directorate of Donegal County Council has completed a Programme Logic Model (PLM) for Staff Travel and Subsistence Expenses. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To reimburse staff for travel and subsistence expenses incurred in the course of their work duties.</p> <p>To ensure adherence to the policies and procedures outlined by the Department of Finance and Department of Housing, Planning, Community & Local Government.</p>	<p>Staff record their journeys for each month</p> <p>Journey details are inputted onto the staff expenses system</p> <p>Claims are approved or rejected by Line Manager</p> <p>The approved claims are processed by HR</p> <p>Monthly claims for all staff are sent to Finance for payment through the Agresso system</p>	<p>Staff must ensure they are adhering to departmental regulations before submitting their travel and subsistence claims</p> <p>Claims are inputted onto the travel system and checked by Line Managers</p> <p>Approved claims are sent for processing to HR</p> <p>Claims are further checked and processed by HR</p> <p>The monthly file is sent to Finance for processing</p> <p>The File is processed and paid to the relevant supplier ID for each staff member on Agresso</p> <p>The payment is made to the staff member through EFT</p>	<p>Payment of expenses are made to staff member's bank account by EFT</p>	<p>Staff are reimbursed for expenses incurred in the course of their work duties</p>

Description of Programme Logic Model

Objectives: To reimburse Donegal County Council staff for travel and subsistence expenses incurred in the course of their duties and to ensure that all staff are adhering to the regulations in relation to travel and subsistence as outlined by the Department of Finance and the Department of Housing, Planning, Community & Local Government.

Inputs: Donegal County Council staff keep a written record of journeys undertaken as part of their work journeys. These details are then entered onto the Local Government Computer Services Board (LGCSB) system which is located on the intranet function on their PC. If staff do not have access to computer, their expenses are submitted on their behalf by administrative staff. The expenses claim is then sent to their Line Manager for approval.

The Line Manager checks the claim and if approved, forwards the claim to Human Resources (HR). The claim is further checked by administrative staff in HR and once it is finally processed is added to the monthly payment file.

The payment file is submitted to the Finance Directorate for payment through the Agresso Financial System.

Activities: There are a number of key activities involved in ensuring travel and subsistence claims are checked and processed in a timely manner each month:


- Staff must ensure that they are adhering to Department of Finance and Department of Housing, Planning, Community & Local Government guidelines before submitting their claims
- Submitted travel and subsistence claims should be checked thoroughly by Line Managers before being submitted to HR for processing
- HR staff further check submitted claims for errors such as out of date insurance details, duplicate claims etc.
- All approved claims are added to a monthly payment file which is sent to the Finance Directorate for processing
- A bank file is completed and claims are paid to the appropriate Supplier ID for staff on the Agresso system
- The approved claims are paid to staff bank accounts by Electronic Funds Transfer (EFT) usually on the last Friday of the month

Outputs: Travel and Subsistence payments are processed through EFT in a timely manner each month.


Outcomes: Effective execution of this process ensures that staff are reimbursed in a timely manner for travel and subsistence expenses incurred in the course of their work duties. This process is also carried out in adherence to regulations set down by Department of Finance and Department of Housing, Planning, Community & Local Government.

Section B - Step 2: Summary Timeline of Programme

The following section tracks the processes involved in the Staff Travel and Subsistence scheme operated by Donegal County Council from inception to present day, using project milestones.



January – December 2019	Staff keep written records of journeys carried out in connection with their work duties each month
15 th of each month	Staff must submit their expenses for the previous month in order to be reimbursed by month end
16 th – end of each month	Claims are checked, approved and processed for payment
Last Friday of each month	Staff are reimbursed by EFT and their expenses are paid into their nominated bank account



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the processing, management and oversight of Travel and Subsistence claims within Donegal County Council.

Project/Programme Key Documents		
	Title	Details
1	S.I. No. 161/1943 — Local Government (Officers) Regulations, 1943 (section 14/15)	Sets out the conditions in which travel expenses are payable to Local Authority Officers
2	Circular 11/82: Travelling and Subsistence Regulations – Department of the Public Service	Outlines the regulations applicable to staff who wish to claim travel and subsistence expenses.
3	Circular 02/2015: Standard Distance Requirements and Rates of Subsistence Allowance – Department of the Environment, Community & Local Government	Updated distance requirements and rates for subsistence expenses
4	Circular LG 03/2017: Changes to domestic travel and subsistence rates - Department of Housing, Planning, Community & Local Government	Amended mileage and subsistence rates effective from 1 April 2017

5	Circular EL 02/2017: Subsistence Allowances Abroad - Department of Housing, Planning, Community & Local Government	Amended subsistence rates for foreign travel
6	Donegal County Council travel and expenses handbook	Staff handbook that outlines regulations and procedures in relation to claiming travel and subsistence expenses
7	Income Tax Statement of Practice SP - IT/2/2007 (Superseded by TDM 05-01-06 – Updated July 2019)	Outlines tax regulations in relation to the payment of travel and subsistence expenses

Key Document 1: S.I. No. 161/1943 — Local Government (Officers) Regulations, 1943

Sections 14 and 15 of 81 of Statutory Rules and Orders 1943 (No. 161) – Local Government Regulations outlines the rules pertaining to Local Government employees being reimbursed for travelling expenses.

Key Document 2: Circular 11/82: Travelling and Subsistence Regulations – Department of the Public Service

Payment of the current rates authorised for travel and subsistence are subject to the regulations issued with Circular 11/82.

Key Document 3: Circular 02/2015: Standard Distance Requirements and Rates of Subsistence Allowance – Department of the Environment, Community & Local Government

This circular updated the subsistence rates applicable to Local Authority staff as well as the distance requirements for overnight subsistence. These changes were made in accordance with paragraph 2.28 of the Haddington Road Agreement and are effective from July 2015.

Key Document 4: Circular LG 03/2017: Changes to domestic travel and subsistence rates - Department of Housing, Planning, Community & Local Government

This document outlines the new rates for travel and subsistence applicable across the whole public sector following a review by the Minister for Public Expenditure and Reform and came into effect on 1st April, 2017.

Key Document 5: Circular EL 02/2017: Subsistence Allowances Abroad - Department of Housing, Planning, Community & Local Government

This document outlines a revision of the subsistence rates applicable to local authority employees in respect of absences abroad on official business and came into effect on 1st April, 2017.

Key Document 6: Donegal County Council Travel and Expenses Handbook

This staff handbook is available through the intranet and outlines the regulations in relation to claiming travel and subsistence expenses and the procedures involved in claiming expenses on the LGCSB travel system.

Key Document 7: Income Tax Statement of Practice SP - IT/2/2007

This Statement of Practice sets out the tax treatment of the reimbursement of travel and subsistence expenses to office holders (including directors) and employees. It outlines expenses that are payable tax-free and other expenses which may be classified as “Benefit-In-Kind” and subject to tax deductions.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out on Travel and Subsistence claims processed by Donegal County Council in 2019. It evaluates whether appropriate data is available for the future evaluation of the programme.

Data Required	Use	Availability
Relevant Legislation, Guidance and Circulars	To examine the different legislation and regulations in relation to claiming travel and subsistence expenses and ensure Donegal County Council's adherence to same.	Yes – available from gov.ie website and Finance and Corporate Directorates.
Approved and processed travel claims for 2019	To assess a sample number of claims and ensure they are compliant with departmental regulations.	Yes – from LGCSB travel system and hard copies of claims available from HR.
Financial data for processed claims in 2019	To assess expenditure among the different Directorates and compare information on the different systems used in the process.	Yes – available from Agresso Financial System and LGCSB travel system.

Data Availability and Proposed Next Steps

Donegal County Council utilises the Agresso Financial System and LGCSB travel system to process and manage staff travel and subsistence expenses. Individual expenses records can be obtained from the travel system and hard copy files are kept for outdoor staff by HR. Financial information in relation to travel and subsistence can be obtained from Agresso.

All appropriate data is available for the future evaluation of the project if required.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Local Improvement Scheme provided by Donegal County Council based on the findings from the previous sections of this report.

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

The controls in place for Donegal County Council's travel and subsistence expenses provide adequate assurance that there is compliance with the Public Spending Code to-date.

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

The necessary data is available to enable travel and subsistence expenses to be evaluated at a later date.

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

A facility should be put in place for recording the taxation classification of staff-owned vehicles for travel purposes. A system similar to how insurance details are scanned and recorded is one option. GDPR and NCT regulations should be considered in any proposal.

A review of the current travel system in use should be conducted by DCC in conjunction with the LGMA to highlight the areas where the travel system would benefit from greater controls, how management reporting could be improved and ascertain whether minor upgrades could be accommodated.

Approvers should run regular checks to monitor travel and subsistence costs from a budgetary perspective and ensure that necessary information for staff is kept up to date.

"Best practice" guidelines should be issued by DCC to all staff in relation to GDPR and protecting their personal data on their P.C.

Internal policy and procedures in place for the submission and approval of travel and subsistence expenses should be reviewed on a regular basis and strengthened where necessary. A more stringent policy which includes tighter controls for the submission of expense claims would ensure a greater awareness among staff and Management of their obligations in relation to these processes and encourage adherence to same.

Section: In-Depth Check Summary

The following section presents a summary of the findings of in-depth check on Travel and Subsistence expenses within Donegal County Council.

Summary of In-Depth Check

Donegal County Council staff are entitled to be reimbursed for travel and subsistence expenses incurred during the course of their day-to-day work duties. Staff are reimbursement under the Directives set out originally by Local Government (Officers) Regulations, 1943 and subsequent Circulars under the auspices of the Department of *Housing, Planning, Community & Local Government.

This check focused on the procedures used by staff to reclaim their expenses, the overall cost of the process to the organisation in 2019 as well as examining the systems and controls in place to ensure that these expenses are adhering to departmental guidelines and best practice.

The key activities undertaken include the submission and approval of travel and subsistence claims, processing by Human Resources and Finance Directorates and ensuring staff are reimbursed in a timely manner. The processes in place, financial record-keeping and segregation of duties throughout the process were found to be satisfactory and appropriately documented.

The necessary data and information is available to enable this process to be subjected to a full evaluation at a later date if required.

The procedures in place for processing Travel and Subsistence expenses within Donegal County Council provide **adequate assurance** that there is compliance with the Public Spending Code to-date.

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			NOTES
	Current	Capital			> €0.5m			> €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							
Donegal County Council											
Housing & Building											
HOUSING CAPITAL PROGRAMME				83,600,000							
DEFECTIVE CONCRETE BLOCK GRANT SCHEME				20,000,000							
57 NO UNITS CARNDONAGH (TK 12/18)			11,600,000								
44 NO UNITS DUNGLOE (LAND ACQUISITION)			9,500,000								
40 NO UNITS BALLYSHANNON (LAND ACQUISITION)			9,000,000								
38 NO UNITS DONEGAL TOWN (TK 09/18)			7,600,000								
36 NO UNITS DONEGAL TOWN (TK 57/18)			7,000,000								
30 NO UNITS GWEEDORE (TK 45/18)			6,000,000								
24 NO UNITS AT MEADOWFIELD CONVOY (TK 56/18)			5,000,000								
25 NO UNITS CARNDONAGH (TK 52/18)			5,000,000								
19 NO UNITS MILFORD (TK 55/18)		3,800,000									
14 NO UNITS BALLYBOFEY (TK 34/18)		2,800,000									
11 NO UNITS MILFORD (TK 48/18)		2,200,000									
ACQUISITION OF 8 UNITS ANNAGRY		1,500,000									
NASMOR HOUSING DEVELOPMENT, LETTERKENNY		1,500,000									
4 NO UNITS AT ARDARAVAN BUNCRANA		1,000,000									
CHURCHILL HOUSING DEVELOPMENT		750,000									
HABINTEG HOUSING ASSOCIATION PROJECT CASTLEFIN		3,000,000									
HOUSING GRANTS (DISABILITY & ELDERLY)		1,670,000									Annual Programme - 80% Dept funded
Maintenance/Improvement of LA Housing	643,617				8,396,175						
Housing Assessment, Allocation and Transfer					1,382,262						
Housing Rent and Tenant Purchase Administration					1,034,310						
Support to Housing Capital & Affordable Prog.					1,433,406						

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			NOTES
	Current	Capital				> €0.5m			> €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	
Local Authority		€0.5 - €5m	€5 - €20m	€20m plus								
RAS Programme					4,656,222							
Housing Loans					1,002,295							
Housing Grants					1,754,142							
BUNDORAN HOUSING DEVELOPMENT PHASE 1								11,500,000				
BUNCRANA HOUSING DEVELOPMENT PHASE 2								9,600,000				
ORAN HILL HOUSING DEVELOPMENT LETTERKENNY								8,000,000				
H35/17 PURCHASE OF HSES RANN MOR CRIEVSMITH LETTERKENNY								6,200,000				
30 NO UNITS CARNAMUGGAGH LETTERKENNY (TK 39/18)								5,500,000				
GALLOW LANE LIFFORD								5,500,000				
RAILWAY PARK DONEGAL TOWN PHASE 3 (HCD 06/17)								5,200,000				
H2317A - ROCKYTOWN BUNCRANA 21 NO UNITS								5,000,000				
H2418 - LONG LANE LETTERKENNY - 29 SOCIAL UNITS (2015)								4,966,234				
COUNTY HOUSE HQ DEVELOPMENT								4,441,612				
TRUSK ROAD DEVELOPMENT BALLYBOFEY								4,200,000				
19 NO UNITS HEATHHILL NEWTOWNCUNNINGHAM (TK 10/18)								4,050,000				
CRANA CRESCENT BUNCRANA								3,500,000				
H30007 LETTERMACAWARD (06)								3,300,000				
H2227D - DRUMROOSKE 2015 (24 NO. SOCIAL HOUSES)								3,200,000				
H2034B - MEADOW HILL RAPHOE 11 NO. SOCIAL HOUSES								2,700,000				
8 NO APARTMENTS FIGART DUNFANAGHY								2,400,000				
PURCHASE OF 20 UNITS RAMELTON								2,300,000				
HOUSING SCHEME CARRIGART								1,550,000				
H2259C - RADHARC NA TRA BREIGE MALIN								1,500,000				
H2069F KILLYBEGS EMERALD DRIVE								1,481,628				
HG 533E MANORCUNNINGHAM 8 UNITS								1,400,000				

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			NOTES
	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	
Local Authority		€0.5 - €5m	€5 - €20m	€20m plus							
10 UNITS EADAN MOR FIGART DUNFANAGHY H40/19							1,300,000				
LIFFORD ARMY BARRACKS							1,250,000				
CHS 05/17 COIS ABHAINN ST JOHNSTON 6 NO SOCIAL HSES							1,200,000				
H2217E- ARDARA (MOLLOYS) 2015 - 8 NO.HOUSES							1,136,141				
PV10018B - NEWTOWNCUNNINGHAM (2015)							1,080,000				
H2227D DRUMROOSKE 2015 - 2 NO GROUP HOMES							985,000				
H1090B - DUNFANAGHY - 4 NO. SOCIAL HOUSES (2015)							900,000				
H10011A - CARNDONAGH 2015 - 4 NO. SOCIAL HOUSES							800,000				
H54/19 6 NO APARTMENTS AT THE BEECHES BALLYBOFEY							800,000				
H07/18 PURCHASE OF 6 HOUSES AT RADHARC NA HEAGLAISE GLENTIES							760,000				
H58/19 PURCHASE OF 5 HOUSES AN CRANLA BUNCRANA							650,000				
HG685 DEVELOPMENT WORK AT BIG ISLE HALTING SITE							500,000				
FABRIC UPGRADE PROGRAMME 2013							4,000,000				
CAS MEENMORE DUNGLOE HOUSING PROJECT - V300 *							1,500,000				
RESPOND BALLAGHADERG LETTERKENNY 33 UNITS							1,454,289				
HOUSING GRANTS (DISABILITY & ELDERLY)							1,172,332				Annual Programme - 80% Dept funded
H52/16 PURCHASE OF HSE'S GLEANN NA GREINE - STRANORLAR										2,959,000	
Road Transportation and Safety											
N56 DOONWELL JUNCTION TO DRUMBRICK			5,000,000								
NP Road - Maintenance and Improvement							1,327,004				
NS Road - Maintenance and Improvement							1,695,003				
Regional Road - Maintenance and Improvement							16,620,804				
Local Road - Maintenance and Improvement	2,760,391						27,916,535				

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			NOTES
	Current	Capital				> €0.5m			> €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	
Local Authority		€0.5 - €5m	€5 - €20m	€20m plus								
Public Lighting					2,595,689							
Road Safety Engineering Improvement					666,525							
Maintenance & Management of Car Parking					1,286,413							
Support to Roads Capital Prog.					667,451							
Roads Management Office (RMO) operation costs					4,586,581							
SOUTHERN RELIEF ROAD LETTERKENNY								77,000,000				
NORTH WEST GREENWAY NETWORK								18,000,000				
PUBLIC LIGHTING CAPITAL PROGRAMME								13,200,000				
FINTRA BRIDGE & ROAD REALIGNMENT								7,000,000				
TRAFFIC MANAGEMENT SOLUTION LETTERKENNY (PHASE1 POLESTAR)								3,000,000				
TYRCONNELL BRIDGE DECK REPLACEMENT								1,500,000				
MEENAMULLIGAN BRIDGE REPLACEMENT								1,000,000				
LETTERKENNY LINKAGE								500,000				
SWAN PARK BUNCRANA								2,300,000				
AGHILLY ROAD LAND PURCHASE BUNCRANA TC								1,600,000				
DUCGS JOE BONNER LINK ROAD								1,500,000				
TIRLIN TO DRUMNARAW CREESSLOUGH								847,034				
CASTLETREAGH- FIVE POINTS								610,457				
TEN-T PRIORITY ROUTE IMPROVEMENT - DONEGAL								400,000,000				
N56 DUNGLOE TO GLENTIES								100,000,000				
BSHANNON/BUNDORAN BYPASS DL 99 110								83,468,126				
N56 MCHARLES TO INVER (DL00200&DL07189)								38,000,000				
N15 BRIDGEND CO BOUNDARY								20,000,000				
N56 COOLBOY KILMACRENNAN REALIGNMENT 2011								18,724,000				
N14/N15 TO A5 LINK STRABANE								18,000,000				

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			NOTES
	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	
Local Authority		€0.5 - €5m	€5 - €20m	€20m plus								
N56 FOUR LANE LETTERKENNY								10,000,000				
N15 CORCAM BENDS 2017								7,000,000				
PORT BRIDGE ROUNDABOUT								5,500,000				
CAPPRY TO BALLYBOFEY (PAVEMENT)								5,500,000				
N14 TULLYRAP 2018								5,000,000				
DONEGAL BRIDGE STRENGTHENING 2016								4,935,000				
ARDAGHY TO DUNKINEELY SURFACE REPLACEMENT								2,601,267				
N15 BLACKBURN BRIDGE SOUTH								2,500,000				
NATIONAL ROADS OFFICE ADMINISTRATION								2,350,000				
N56 ARDARA TOWN 2018								2,000,000				
ARDGILLOW TO BALLYMAGRORTY SCOTCH SURFACE REPLACEMENT								1,376,888				
DUNKINEELY TO BRUCKLESS PAVEMENT OVERLAY								1,300,000				
CLARCARRICKNAGUN TO TULLYEARL SURFACE REPLACEMENT								1,300,000				
DUNGLOE (NORTH/SOUTH PAVEMENT)								1,300,000				
ASSAROE LAKE PAVEMENT OVERLAY 2018								1,200,000				
BURT CHURCH TO BRIDGE ROUNDABOUT								800,000				
BURT CHURCH-MULLENY (MONESS-SPEENOUGE) 2019								800,000				
DRUMOGHILL (PAVEMENT)								765,000				
N14 BALLYHOLEY SURFACE REPLACEMENT 2018								603,145				
N56 CROLY 2018								600,000				
N14 DRUMOGHILL RETAINING WALL								600,000				
STRAGAR PAVEMENT OVERLAY								557,500				
N56 KILTOY ROUNDABOUT										3,557,768		
N56 DUNFANAGHY PAVEMENT IMPROVEMENTS										575,000		
N56 CORCREGGAN RETAINING WALL										521,330		

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended			NOTES
	Current	Capital				> €0.5m			> €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	
Local Authority			€0.5 - €5m	€5 - €20m	€20m plus							
Water Services												
Operation and Maintenance of Water Supply						10,778,653						
Operation and Maintenance of Waste Water Treatment						2,571,999						
Collection of Water and Waste Water Charges						508,961						
Support to Water Capital Programme						2,908,427						
Agency & Recoupable Services						556,040						
TORY ISLAND GWS UPGR 2003								560,000				
Development Management												
LETTERKENNY 2040 RE-ENERGISE AND CONNECT THE HISTORIC TOWN CENTRE (PHASE 1)				18,100,000								
ISLAND HOUSE KILLYBEGS (RRDF)			4,840,000									
AILT AN CHORRAIN/ARAINN MHOR (RRDF)			4,324,427									
PLATFORMS FOR GROWTH			5,000,000									
FORT DUNREE			5,000,000									
DRUMBOE PUBLIC PARK			3,000,000									
DEVELOPED & EMERGING TOURISM DESTINATIONS			500,000									
ALPHA INNOVATION PROJECT LETTERKENNY			5,083,906									
Forward Planning						829,373						
Development Management						2,524,805						
Enforcement						852,838						
Tourism Development and Promotion						1,506,442						
Community and Enterprise Function						4,459,765						
Economic Development and Promotion	1,512,727					2,670,212						
RURAL DEVELOPMENT PROGRAMME (RDP) 2014 - 2020								12,900,000				

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			NOTES
	Current > €0.5m	Capital			> €0.5m			> €0.5m			
		Capital Grant Schemes > €0.5m	Capital Projects €0.5 - €5m	Capital Projects €5 - €20m	Capital Projects €20m plus	Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	
SICAP [LOTS 33-1, 33-2 & 33-3]							12,500,000				
RIVERINE PROJECT							8,962,000				
PEACE IV MANAGEMENT & IMPLEMENTATION							5,500,000				
SOCIAL ENTERPRISE CENTRE (DUGS)							4,500,000				
LETTERKENNY 2040 REGENERATION STRATEGY							2,590,000				
ASCENT PROJECT - NORTHERN PERIPHERY AREA (ERRIGAL)							1,600,000				
MALIN HEAD EU INTERREG PROJECT							1,000,000				
EEN -ENTERPRISE EUROPE NETWORK PROJECT							1,500,000				
SLIABH LIAG										6,500,000	
Environmental Services											
BALLYNACARRICK LANDFILL SITE		900,000									
BUNDORAN FIRE STATION		1,570,724									
BALLYSHANNON FIRE STATION		1,570,724									
GLENCOLMCILLE FIRE STATION		1,570,724									
Operation, Maintenance and Aftercare of Landfill							1,818,900				
Op & Mtce of Recovery & Recycling Facilities							635,193				
Litter Management							1,622,962				
Waste Regulation, Monitoring and Enforcement							548,046				
Safety of Structures and Places							774,523				
Operation of Fire Service							6,850,818				
Water Quality, Air and Noise Pollution							762,106				
CFRAMS										18,000,000	
CATCHMENTCARE PROJECT										13,792,435	

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure recently ended			NOTES
	Current	Capital			> €0.5m			> €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	
Local Authority		€0.5 - €5m	€5 - €20m	€20m plus							
LANDFILL REMEDIAL WORKS - RECOURABLE							1,500,000				
RESTORATION WORK AT BALBANE LANDFILL							1,500,000				
PURCHASE AND DEVELOPMENT OF COUNTY LAB AT LISNENAN							555,000				
Recreation and Amenity											
DONEGAL TOWN LIBRARY		1,000,000									
Operation and Maintenance of Leisure Facilities					1,365,311						
Operation of Library and Archival Service					4,102,895						
Op, Mtce & Imp of Outdoor Leisure Areas					1,837,584						
Operation of Arts Programme					2,160,820						
BUNCRANA SWIM POOL COMM LEISURE CNTR RE-FURB 06							6,500,000				
Agriculture, Education, Health and Welfare											
GREENCASTLE HARBOUR DEVELOPMENT				40,000,000							
RATHMULLEN PIER REFURISHMENT		2,600,000									
RANNAGH PIER		2,300,000									
INVER PIER		2,200,000									
GROYNE AT MAGHERAROARTY		2,000,000									
PORTSALON PIER REFURISHMENT		1,400,000									
LIFEBOAT BERTH AT BUNCRANA		500,000									
GREENCASTLE DREDGING		500,000									
Operation and Maintenance of Piers and Harbours					1,729,494						
Veterinary Service					671,316						

