

**WATERFORD CITY AND COUNTY COUNCIL**

**Quality Assurance Report 2014**

**Issued by**

**WATERFORD CITY AND COUNTY COUNCIL**

**Submitted to the National Oversight Audit Commission (NOAC)  
in compliance with the Public Spending Code**

**SEPTEMBER 2015**

## **Certification**

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

Signature of Chief Executive:

Michael Walsh

Dated: 30th September 2015

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## 1. Introduction

Waterford City and County Council has completed the Quality Assurance (QA) report as part of its on-going compliance with the Public Spending Code (PSC).

The primary aim of the Quality Assurance process is to gauge the extent to which Departments within the Council are meeting the obligations outlined in the Public Spending Code. Details of the Public Spending Code can be found on the following website;

<http://publicspendingcode.per.gov.ie>

**The Quality Assurance Process contains five steps:**

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

This report satisfy's step 5 above. It is important to note that this is the first year that the Quality Assurance process has been applied in Waterford City and County Council.

## **2. Inventory of Projects/Programmes**

This section contains an inventory list of all projects and programmes at various stages of the project life cycle which amount to more than €0.5M. The inventory list (Appendix One ) is divided between revenue expenditure and capital expenditure and between three stages:

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

All relevant directorates/departments within Waterford City & County Council were requested to compile an inventory of relevant projects and programmes in their respective areas.

### **Expenditure being considered**

Appendix one contains the details of projects of a value greater than €0.5m that were being considered during 2014. The total value of the projects is €8.2m.

2 Projects were being considered in 2014 (a) The construction of 36 houses and (b) The Dungarvan Town Centre Public Realm scheme.

### **Expenditure being incurred**

Appendix one also includes details of all areas of revenue/current expenditure with a value greater than €0.5M taken from Appendix 2 in the financial statements for 2014. Please note as of 30/09/2015 these financial statements were unaudited. Also included is capital expenditure on projects with a value greater than €0.5m. The total value of expenditure is €199.7m of which €86.1M relates to capital expenditure and the balance being revenue expenditure. Capital expenditure related to investments under each directorate in Waterford City & County Council. The revenue expenditure which totals €113.6M relates to the normal day to day activities of the council.

### **Expenditure that has recently ended**

There are 4 projects with a expenditure greater than €0.5m which ended in 2014.

## **3. Published Summary of Procurements**

The Quality Assurance process requires Waterford City and County Council to publish all procurements in excess of €10M on our website. There were no procurements in excess of €10M during 2014.

## **4. Assessment of Compliance**

### **4.1 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 Department and its agencies/bodies, in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total:

**Checklist 1:** General Obligations Not Specific to Individual Projects/Programmes

**Checklist 2:** Capital Projects or Capital Grant Schemes Being Considered 10

**Checklist 3:** Current Expenditure Being Considered

**Checklist 4:** Capital Expenditure Being Incurred

**Checklist 5:** Current Expenditure Being Incurred

**Checklist 6:** Capital Expenditure Completed

**Checklist 7:** Current Expenditure Completed

A full set of checklists 1-7 was completed by Waterford City & County Council. Each Directorate and relevant department therein completed individual checklists. These checklists were then compiled to create one overall checklist representing the Council overall. The set of checklists for Waterford City & County Council is set out in Appendix 2. In addition to the self-assessed scoring, the vast majority of answers are accompanied by explanatory comments. Each question in the checklist is judged by a 5 point scale- 0. Not Done, 1. < 50% compliant, 2. 50-75% compliant, 3. > 75% compliant or 4. 100% compliant.

### **4.2 Main Issues Arising from Checklist Assessments**

Checklist 3 did not apply to Waterford City & County Council during 2014. All revenue expenditure “being considered” is part of Statutory Budget process. Therefore 2014 expenditure was considered in 2013. By the very nature of the spend, all such expenditure was incurred in 2014 and included in checklist 5. The same situation will apply to all other local authorities. Also, there are also no items to report under checklist 7. This checklist deals with current expenditure, on various services excess of €0.5m in 2014 and which ended in 2014.

Overall the checklists show a good level of compliance with the code considering this is the first year that the quality assurance process is being applied. However there are areas that can be improved . A greater awareness of the Public Spending Code through-out the Council will need to be fostered by both the Council and Dept of Environment during 2015 and 2016. Additional training on the code will be required.

5. In-Depth Checks

**WATERFORD CITY & COUNTY COUNCIL**

**Public Spending Code Section 4 Review**

**Issued by**

**INTERNAL AUDIT**

**WATERFORD CITY & COUNTY COUNCIL**

**SEPTEMBER 2015**

## **1. Introduction**

### **1.1 Circular 13/13:**

The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standard Rules & Procedures was issued in September 2013 implementing a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure. Having completed Section 3 involving high level checklists that capture various areas of compliance, a more in depth review was carried out on one large project to assess the level of compliance with the code.

The project chosen was as follows;

- 20 Houses at Ballinroad, Dungarvan, Co. Waterford.

### **1.2 Purpose, Objectives & Scope**

The purpose of the review was to provide an opinion on compliance with the Public Spending Code. The project was examined in order to assess if the practices implemented are of a high standard.

The scope of the audit included a review of compliance with the Public Spending code.

The total value of projects included in the 2014 Return for Waterford City & County Council is €210.3M. The project selected for review is valued at €3 M which represents a sample of 1.5%.

### **1.3 Methodology**

No methodology for the completion of the in depth review/check is prescribed in the Circular. As a result the decision has been taken to apply methodology used in the preparation of Internal Audit reports within the Council.

These include the following;

- Expenditure data to date was extracted from the Financial Management system Agresso.
- Interviewing of Senior Staff within the relevant departments.
- The examination of any procedures and policies that are currently in place.
- Supporting files and documentation were examined.
- Relevant departmental circulars and legislation were also examined.



## 2. Background

### 2.1 Housing Situation in Waterford

The Housing Policy of Waterford City & County Council strives to “facilitate the delivery of good quality accommodation for those who have the greatest need and to develop sustainable communities in Waterford City & County.”

In Waterford there are currently **1,877** live applications on the housing waiting list. Detailed below (Figure 1) is the current number of houses in the housing stock of Waterford City & County Council, along with the numbers of tenants accommodated. This does not include Rental Accommodation Scheme properties.

The following is the breakdown for housing preference in the Dungarvan area:

Number of bedrooms	Number of applicants
1 bed	127
2 bed	200
3 bed	70
4 bed	7

These housing applications (404 in total) represent 21.5% of the total application for the county of Waterford and this proposed project in Ballinroad, Dungarvan (20 Units) would satisfy 1% of the current outstanding need from a county wide perspective and 5% from an area perspective. More importantly it will provide two bedroom accommodation which accounts for the majority of needs in Dungarvan as can be seen from the table above.

This particular project in Ballinroad, Dungarvan involves the construction of 20 new social houses on a site that is currently owned by Waterford City & County Council. The Part 8 Planning process is due to commence shortly. The overall anticipated budget for the project is €3M.

**Figure 1**

<b>Houses Owned by Waterford City &amp; County Council</b>			
Area	Houses	Vacant	Tenants
Metropolitan Area (City)	3520	60	*8,800
Comeragh Area	329	3	*822
Dungarvan/Lismore	978	22	*2,445



<b>Total Council Owned</b>	<b>4,827</b>	<b>85</b>	<b>12,067</b>
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\* Based on an average of 2.5 persons per property

### **3. Audit Opinion**

After reviewing available information it can be concluded that there is satisfactory compliance with the Public spending code in relation to this project. Outlined below are the reasons as to why this conclusion can be drawn.

- The construction of social housing in Ballinroad, Dungarvan is in line with current Waterford City & County Council policy.
- There is currently chronic shortage of social housing in Ireland with Waterford and indeed Dungarvan being no exception. This project will only go a small way to help alleviate the issue.
- A SHIP 01 application (approval of sketch design & preliminary cost plan) has been forwarded to the Department which, subject to approval, will allow us to proceed with the Part 8 process.
- A Quantity Surveyor will be appointed to the project in good time to complete a comprehensive Bill of Quantities for the main tender when the Part 8 process is signed off.
- Monitoring arrangements will be put in place to ensure adequate progress is achieved once the project is commenced.
- Anticipated benefits to undertaking this project have already been clearly identified and referenced above.
- Responsibility for monitoring the project will be assigned to suitably skilled staff in the Council.

### **4. Project Status & Recommendations**

#### **4.1 Project Status**

This project is still in its infancy with the request to advertise the Part 8 process only recently gone to the Department.

#### **4.2 Recommendation**

It does appear from the examination of relevant documentation and from meeting with the Senior Executive Officer that every effort has been made to comply with the spending code. Internal Audit does recommend that this project be chosen for review again for the 2017 return.



## APPENDIX ONE

### Details of Projects and Programmes that exceeded €500,000 during 2014

2014 Inventory of Projects and Programmes over €0.5m						
Expenditure being Considered						
Project/Programme Description	Revenue Expenditure	€5m-€20m	over €20m	Capital Expenditure	€5m-€20m	over €20m
Projects of total value	€0.5m-€5m	€5m-€20m	over €20m	€0.5m-€5m	€5m-€20m	over €20m
<b>Housing Programme</b>						
Development of 20 houses Ballinroad				€3.0		
Development of 16 units Dungarvam ( old cinema site)				€2.2		
<b>Roads Programme</b>						
Dungarvan Town Centre Public Realm				€3.0		
<b>Expenditure being incurred</b>						
<b>Housing Programme</b>						
Respond St John's College					€9.5	
VACANT HOUSES PROG				€1.8		
WINDOW/DOOR REPLACEMENT PROG				€1.3		
CHAIRMAN'S ARCH -NEW BUILD				€2.6		
HOUSING ENERGY EFFICIENCY SCHEME				€1.5		
HOUSING CONTRUCTION -FORMER CINEMA SITE DUNGARVAN				€2.2		
A01 - Maintenance & Improvement of LA Housing Units		€5.10				
A02 - Housing Assessment, Allocation and Transfer	€0.60					
A03 - Housing Rent and Tenant Purchase Administration	€0.90					
A04 - Housing Community Development Support	€0.60					
A05 - Administration of Homeless Service	€1.70					
A06 - Support to Housing Capital Prog.	€1.80					
A07 - RAS Programme		€5.50				
A08 - Housing Loans	€2.80					
A09 - Housing Grants	€1.70					
<b>Roads Programme</b>						
PROCUREMENT NATIONAL/REG WINTER MAINT ROCK SALT					€14.0	
SUSTAINABLE TRANSPORT PROJECTS					€7.4	
NORTHERN INDUSTRIAL ESTATE ROUNDABOUT				€0.6		
Greenway					€10.7	
B01 - NP Road - Maintenance and Improvement	€0.60					
B02 - NS Road - Maintenance and Improvement	€1.00					
B03 - Regional Road - Maintenance and Improvement	€4.80					
B04 - Local Road - Maintenance and Improvement		€14.80				
B05 - Public Lighting	€2.00					
B06 - Traffic Management Improvement	€0.60					
B07 - Road Safety Engineering Improvement	€0.90					
B09 - Car Parking	€1.30					
B11 - Agency & Recoupable Services	€4.20					
<b>Water Services Programme</b>						
C01 - Water Supply		€8.00				
C02 - Waste Water Treatment	€2.60					



C06 - Support to Water Capital Programme	€1.80				
C07 - Agency & Recoupable Services	€1.40				
WATERFORD CITY FLOOD ALLEVIATION SCHEME				€16.2	
<b>Development Management</b>					
D02 - Development Management	€1.90				
D05 - Tourism Development and Promotion	€1.00				
D06 - Community and Enterprise Function	€1.00				
D09 - Economic Development and Promotion	€2.50				
D11 - Heritage and Conservation Services	€1.10				
VIKING TRIANGLE PHASE 2				€2.0	
<b>Environmental Services Programme</b>					
E02 - Recovery & Recycling Facilities Operations	€0.90				
E04 - Provision of Waste to Collection Services	€3.50				
E06 - Street Cleaning	€3.20				
E07 - Waste Regulations, Monitoring and Enforcement	€0.50				
E10 - Safety of Structures and Places	€0.80				
E11 - Operation of Fire Service		€8.00			
FIRE STATION KILBARRY 2007					€8.0
<b>Recreation &amp; Amenity</b>					
F01 - Leisure Facilities Operations	€0.60				
F02 - Operation of Library and Archival Service	€3.80				
F03 - Outdoor Leisure Areas Operations	€1.80				
F04 - Community Sport and Recreational Development	€1.10				
F05 - Operation of Arts Programme	€2.30				
F06 - Agency & Recoupable Services	€1.00				
SPORTS HALL/LIBRARY CAMPUS AT NORTH WEST SUBURBS					€5.5
<b>Agriculture, Education, Health &amp; Welfare</b>					
G03 - Coastal Protection	€2.40				
G04 - Veterinary Service	€0.70				
G05 - Educational Support Services	€1.00				
Holy Ghost Buildings Project				€2.8	
<b>Miscellaneous Services</b>					
H01 - Profit & Loss Machinery Account	€0.50				
H03 - Administration of Rates		€6.20			
H09 - Local Representation & Civic Leadership	€1.80				
H10 - Motor Taxation	€1.30				
<b>Expenditure recently ended</b>					
WATER CONSERVATION STAGE 3				€0.6	
WATER SERVICES ELECTRICAL UPGRADES WORKS				€0.5	
ABBESIDE WATERFRONT DEVELOPMENT				€0.7	
Airport CPO				€0.6	



## APPENDIX TWO Completed Checklists 1 to 7

### CHECKLIST 1

<b>General Obligations not specific to individual projects/programmes</b>	<b>Self-Assessed Compliance Rating: 0- 4</b>	<b>Discussion/Action Required</b>
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the 1 <sup>st</sup> year of the PSC in Local Government and all relevant staff & agencies have been notified of their obligations under the PSC.
Has there been participation by relevant staff in external training on the Public Spending Code? (i.e. DPER)	N/A	No training provided for Local Government sector to date.
Has internal training on the Public Spending Code been provided to relevant staff?	3	2014 is the 1 <sup>st</sup> year of PSC and training needs, if any have yet to be identified. Guidance document has been developed and circulated.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? i.e. have adapted sectoral guidelines been developed?	4	Yes. A guidance document has been developed for the QA, adopting the PSC to Local Government structures.
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	For relevant agencies
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to your agencies?	n/a	2014 is the 1 <sup>st</sup> year of the PSC in Local Government
Have recommendations from previous Quality Assurance exercises been acted upon?	n/a	2014 is the 1 <sup>st</sup> year of the PSC in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight Audit Commission?	4	Yes- report being submitted as part of this process

Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	4	A housing development at approval stage
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes as per page 2 of this document

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

<b>Capital Expenditure being considered - Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 0 - 4</b>	<b>Comment/Action Required</b>
Was a Preliminary Appraisal undertaken for all projects > €5m	n/a	
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	In accordance with dept guidelines
Was a CBA/CEA completed for all projects exceeding €20m?	n/a	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes for all large scale projects
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Yes approval always sought from sanctioning authority
If a CBA/CEA was required was it CEEU for their view?	n/a	
Were the NDFA Consulted for projects costing more than €20m?	n/a	
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	4	If applicable
Was approval granted to proceed to tender?	4	
Were Procurement Rules complied with?	4	
Were State Aid rules checked for all supports?	n/a	n/a to Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	3	For housing it is tenant take up



Have steps been put in place to gather Performance Indicator data?	2	In progress
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**Checklist 3:** - New Current expenditure or expansion of existing current expenditure under consideration

<b>Current Expenditure being considered - Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 0-4</b>	<b>Comment/Action Required</b>
Were objectives clearly set?	n/a	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	n/a	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	n/a	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	n/a	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	No programmes relevant to PSC in 2014
Was the required approval granted?	n/a	No programmes relevant to PSC in 2014
Has a sunset clause been set?	n/a	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	n/a	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	No programmes relevant to PSC in 2014
If outsourcing was involved were Procurement Rules complied with?	n/a	No programmes relevant to PSC in 2014
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	n/a	No programmes relevant to PSC in 2014
Have steps been put in place to gather Performance Indicator data?	n/a	No programmes relevant to PSC in 2014





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

<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 0 - 4</b>	<b>Comment/Action Required</b>
Was a contract signed and was it in line with the approval in principle?	4	Yes where appropriate
Did management boards/steering committees meet regularly?	2	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	4	Project Manager / Co-ordinators, in-house/external to oversee the project.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	4	Senior Executive Engineer/Senior Executive Officer
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Variations identified as they arise
Did the project keep within its financial budget and its time schedule?	3	in most situations
Did budgets have to be adjusted?	3	On occasion with prior approval from the DECHLG
Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	n/a	
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	n/a	
If costs increased was approval received from the Sanctioning Authority?	4	Approval sought.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	
For significant projects were quarterly reports on progress submitted to the MAC & the Minister	n/a	



**Checklist 5:** - For Current Expenditure

<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 0 -4</b>	<b>Comment/Action Required</b>
Are there clear objectives for all areas of current expenditure?	4	Yes Spending programme defined as part of the annual budget process
Are outputs well defined?	3	KPIs are in place for Local Government sector.
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Performance against budget is continuously monitored.
Are outcomes well defined?	3	As applied to annual service plan
Are outcomes quantified on a regular basis?	2	
Is there a method for monitoring effectiveness on an ongoing basis?	3	Part of ongoing monitoring process
How many formal VFMs/FPAs or other evaluations been completed in the year under review?		These are compiled by VFM unit in Dept of Environment. Also Internal Audit function within Council carries out audit programme throughout year.
Have all VFMs/FPAs been published in a timely manner?		For Dept
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	3	Recommendations are followed up
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	3	

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

<b>Capital Expenditure Completed</b>	<b>Self-Assessed Compliance Rating: 0 - 4</b>	<b>Comment/Action Required</b>
How many post project reviews were completed in the year under review?	1	Council in midst of Merger process
Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
If sufficient time has not elapsed to allow a proper assessment of benefits, has a post project review been scheduled for a future date?	3	on material projects
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	3	Experience would frame approach for future projects
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	3	Where applicable
Were project reviews carried out by staffing resources independent of project implementation?	0	

**Checklist 7:** - to be completed if current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued</b>	<b>Self-Assessed Compliance Rating: 0 - 4</b>	<b>Comment/Action Required</b>
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	n/a	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	n/a	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	n/a	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	n/a	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	n/a	No programmes relevant to PSC in 2014

Notes:

(a) The scoring mechanism for the above tables is set out below:

- I. Scope for significant improvements = a score of 1
- II. Compliant but with some improvement necessary = a score of 2
- III. Broadly compliant = a score of 3

(b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

(c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.