



**Comhairle Cathrach
& Contae Phort Láirge**
Waterford City
& County Council

WATERFORD CITY & COUNTY COUNCIL

Quality Assurance Report 2015

Issued by

WATERFORD CITY & COUNTY COUNCIL

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

MAY 2016

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: 31st May 2016

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1. Introduction

Waterford City & 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.** This applies to all projects 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 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 satisfy's step 5 above for Waterford City & County Council. It is also important to note that this is the second year that the Quality Assurance process has been applied in Waterford City & 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 where the total project value amounts to more than €0.5M. The inventory list (Appendix One on Page 11) 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 12 projects of a value greater than €0.5M that Waterford City & County Council was considering during 2015. The total value of all 12 projects is €31.6m. The main area being considered for investment was the City Centre Traffic Management Plan in the Road's Directorate.

Expenditure being incurred

Appendix one also contains the details of all areas of expenditure with a value greater than €0.5M taken from the financial statements for 2015. Please note as of 31/05/2016 these financial statements were unaudited. The total value of all these items of expenditure is €190m of which €78m relates to capital expenditure and the balance being revenue expenditure. Capital expenditure in the main related to the City Flood Alleviation Scheme, the Greenway Development and the National Salt Procurement Project. The revenue expenditure which totals €112m relates to the normal day to day activities of the council.

Expenditure that has recently ended

There are 6 items of expenditure which Waterford City & County Council deems as recently ended with a total value of €24m. These are mainly housing related.

3. Published Summary of Procurements

The Quality Assurance process requires Waterford City & County Council to publish all procurements in excess of €10M on our website. There were no procurements in excess of €10M during 2015 in Waterford City & County Council therefore no procurement details are published on our website.

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

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. The compiled checklist 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 3 point scale, where 1. Scope for significant improvement, 2. Compliant but with some improvement necessary, 3. Broadly compliant.

4.2 Main Issues Arising from Checklist Assessments

There are plans to increase revenue spending in four areas by amounts greater than €500K during 2016. A review of current expenditure being considered took place by analysing the adopted budget for 2016 versus the budget for 2015. The largest increase in expenditure noted, is for the Machinery Yard (which is offset by related income).

There are no items to report under checklist 7 for Waterford City & County Council. This checklist deals with current expenditure in excess of €500K incurred during 2015 but will not be incurred in future.

Overall the checklists show a good level of compliance with the code. However there are areas that will require improvement. A greater awareness of the Public Spending Code will need to be fostered by both the council and the department during 2016 and 2017. Greater clarity on the code will be required.

5. In-Depth Checks



**Comhairle Cathrach
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Waterford City
& County Council

WATERFORD CITY & COUNTY COUNCIL

Public Spending Code Section 4 Review

Issued by

INTERNAL AUDIT

WATERFORD CITY & COUNTY COUNCIL

MAY 2016

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 and to assess the level of compliance with the code.

The project/area chosen was as follows;

	Amount
• Regional & Local Road Salt Supply Procurement	€ 14m

1.2 Purpose, Objectives & Scope

The purpose of the review was to provide an opinion on compliance with the Public Spending Code. The expenditure 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/expenditure included in the 2015 Return for Waterford City & County Council is €245.6m. The expenditure selected for review is valued at €14m which represents a sample of almost 6%. This satisfies the minimum value required under the code of 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

Project Details

In 2011, Waterford City & County Council on behalf of the NRA/Transport Infrastructure Ireland (TII) initiated a competition to coordinate the purchase of De-icing salts for use on regional & local roads in Ireland. The Council acting as the central purchasing body invited suitable qualified tenderers on OJEU to submit a tender for inclusion on a framework for the supply, (including storage and handling) of salts to Local Authorities nationally.

A tender process for supply was carried out in 2011, 2012, 2013 & 2014. The award criteria was based on the lowest Total Comparative Cost in each of the two lots (areas) as set out in the tender. Subsequent mini-competitions under the framework were awarded during the timeframe of the framework.

In total over €14m has been spent (and recouped) by Waterford City & County Council in the procurement process. The last tender was in 2014. Current expenditure incurred are storage costs.

3. Audit Opinion

After reviewing available information (in respect of 2013-2015) 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 tender procedure was in compliance with Waterford City & County Council's procurement process and the tender documents were pre-approved by the NRA/TII prior to being advertised for tender.
- The acceptance of tenders & opening process was in compliance with Waterford City & County Council's procurement process.
- A recommendation was made to the NRA/TII (and approval received) by Senior Staff in Waterford City & County Council on completion of the evaluation process prior to awarding the tender.
- Payments to the suppliers were pre-approved by the NRA/TII prior to payment. (Invoices were forwarded to the NRA/TII prior to payment.)
- Recoupments of payments from the NRA/TII were made in a timely fashion. (with the exception of an under-claim in 2013 as detailed in the recommendation section)
- Waterford City & County Council had no role in the disbursement of the salt to the Local Authorities nationally. This was the responsibility of the NRA/TII via an on-line system, the salt management software system. Therefore they had no role in verifying storage & handling costs. Again this was the responsibility of the NRA/TII who had sight of these costs prior to payment.

4. Project Status & Recommendations

4.1 Recommendations

- In latter years (2013 onwards) only one person in the council was involved in the evaluation process of the tenders. Internal Audit would recommend that a minimum of two/three persons including a representative from the NRA/TII should be involved in the evaluation process to ensure impartiality. (In this situation the risk is countered by the fact that the NRA had final approval).
- A Senior Staff Officer in the Roads & Transport Department is currently responsible for recoupment of the payments from the NRA/TII. In 2015, the Officer carried out an overall reconciliation of payments to recoupments since the start of the project and noted that the council under claimed approximately €270k in 2013. This matter has been raised with the NRA/TII & the Officer is awaiting a response to-date. It is recommended that this matter be resolved as soon as possible and controls put in place to prevent the reoccurrence of under claiming.
- The Council is in discussion with the NRA/TII with regards to Vat chargeability on the rock salt. IA recommends that this matter is followed up with the NRA/TII.

Appendix 1

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	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
	€0.5 - €5m	€5 - €20m		€20m plus							
Waterford City & County Council											
Housing & Building											
Housing Energy Efficiency Scheme								4.6m			
Housing Construction - Former Cinema Site Dungarvan								2.2m			
Purchase of Houses for People with Disabilities								1.5m			
Respond St John's College											9.5m
Chairman's Arch Vacant Houses Programme											2.6m
Widow/Door Replacement											1.8m
Ardmore Park/Priory Lawn, Waterford City (8 units)			1m								1.3m
Larchville, Waterford City (5 Units)			0.7m								
Alms House, Tallow (4 units)			0.7m								
Coolfnn Woods, Portlawn (12 units)			1.4m								
Ballinroad, Dungarvan (20 units)			2.5m								
Doyle Street, Waterford (4 units)			0.7m								
An GARRAN, Tramore (32 units)			4.8m								
A01 Maintenance/Improvement of LA Housing						6.1m					
A02 Housing Assessment, Allocation and Transfer	0.5m					0.9m					
A03 Housing Rent and Tenant Purchase Administration						1.0m					
A05 Administration of Homeless Service						2.5m					
A06 Support to Housing Capital & Affordable Prog.						2.3m					
A07 RAS Programme						6.4m					
A08 Housing Loans						2.5m					
A09 Housing Grants						1.6m					
Road Transportation and Safety											
Sustainable Transport Projects								8.6m			
Greenway Procurement								10.7m			
National/Reg Winter Maint Rock Salt								14m			
Northern Industrial Estate									0.6m		
City Centre Traffic Management				17.3m							
Dungarvan Town								3.0m			

Centre Public Realm										
Road Transportation and Safety(contd.)										
B01 NP Road - Maintenance and Improvement	0.7m				2.0m					
B03 Regional Road - Maintenance and Improvement					6.1m					
B04 Local Road - Maintenance and Improvement					12.6m					
B05 Public Lighting					2.0m					
B06 Traffic Management Improvement					0.5m					
B07 Road Safety Engineering Improvement					0.5m					
B09 Maintenance & Management of Car Parking					1.3m					
B10 Support to Roads Capital Prog.					0.6m					
B11 Agency & Recoupable Services					4.3m					
Water Services										
Waterford City Flood Alleviation Scheme							22.0m			
C01 Operation and Maintenance of Water Supply				6.6m						
C02 Operation and Maintenance of Waste Water Treatment				2.3m						
C06 Support to Water Capital Programme				1.3m						
C07 Agency & Recoupable Services				0.7m						
Development Management										
Viking Triangle Phase 2						2.5m				
D02 Development Management				2.0m						
D05 Tourism Development and Promotion				0.7m						
D06 Community and Enterprise Function				2.1m						
D09 Economic Development and Promotion				2.8m						
D11 Heritage and Conservation Services				0.9m						
Environmental Services										
Fire Station Kilbarry									8.2m	
E01 Operation, Maintenance and Aftercare of Landfill				0.9m						
E02 Op & Mtce of Recovery & Recycling Facilities				0.8m						
E04 Provision of Waste to Collection Services				1.5m						
E06 Street Cleaning				3.7m						
E10 Safety of Structures and Places				0.8m						
E11 Operation of Fire Service				8.3m						
Recreation and Amenity										
Sports Hall/Library Campus at NW						6.0m				

Suburbs										
F01 Operation and Maintenance of Leisure Facilities						0.5m				
F02 Operation of Library and Archival Service						3.9m				
F03 Op, Mtce & Imp of Outdoor Leisure Areas						2.4m				
F04 Community Sport and Recreational Development						0.9m				
F05 Operation of Arts Programme	0.6m					2.5m				
F06 Agency & Recoupable Services						1.2m				
Agriculture, Education, Health and Welfare										
H01 Profit & Loss Machinery Account	0.7m									
G03 Coastal Protection						1.3m				
G04 Veterinary Service						0.7m				
G05 Educational Support Services						0.7m				
Miscellaneous Services										
Holy Ghost Buildings Project							2.8m			
H03 Administration of Rates						6.5m				
H09 Local Representation/Civic Leadership						1.2m				
H10 Motor Taxation						1.3m				
H11 Agency & Recoupable Services						0.8m				

APPENDIX TWO Completed Checklists 1 to 7

CHECKLIST 1 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
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	2	All relevant staff 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	Department to arrange national training.
Has internal training on the Public Spending Code been provided to relevant staff?	2	Advice given by Finance in line with national guidance notes.
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government Structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	For relevant agencies.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	All quality assurance exercises are disseminated to those responsible.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Where possible recommendations are implemented. Resource constraints however apply in some cases.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes this report is the submission to NOAC.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	Yes
Has the Chief Executive signed off on the information to be published to the website?	3	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.

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	2	Where applicable
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	No project exceeded €20M
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes all preliminary appraisals submitted to the Dept.
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 – approval always sought from sanctioning authority.
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	No project exceeded €20M
Were the NDFA Consulted for projects costing more than €20m?	N/A	No project exceeded €20M
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?	2	Yes if applicable.
Was approval granted to proceed to tender?	3	Yes
Were Procurement Rules complied with?	2	Yes
Were State Aid rules checked for all supports?	N/A	
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes. In addition, post-tender approval is sought i.e. approval to commence construction
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	2	Yes
Have steps been put in place to gather Performance Indicator data?	2	Yes

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

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set?	3	Objectives were clearly set out through the annual service plan.
Are objectives measurable in quantitative terms?	3	Yes
Was an appropriate appraisal method used?	3	Yes, where applicable
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	Yes, where applicable
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	Yes, where applicable
Was the required approval granted?	3	Yes, where applicable
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	3	Yes, where applicable
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	Yes, where applicable
If outsourcing was involved were Procurement Rules complied with?	3	Yes, where applicable
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?	2	Yes, where applicable
Have steps been put in place to gather Performance Indicator data?	2	Yes, where applicable

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes contracts signed and approved
Did management boards/steering committees meet regularly as agreed?	2	Yes
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Project Manager/Co-ordinators, in-house/external to oversee projects
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Yes
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Variations identified as they arise.
Did the project keep within its financial budget and its time schedule?	2	In most situations.
Did budgets have to be adjusted?	3	On occasion with prior approval from the DECLG.
Were decisions on changes to budgets / time schedules made promptly?	2	Deviations from time were investigated.
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)	N/A	
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	N/A	
If costs increased, was approval received from the Sanctioning Authority?	3	Approval always sought from sanctioning bodies
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	Never happened
For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	N/A	Projects not large enough to warrant this.

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process
Are outputs well defined?	3	National KPI's are in place for Local Government as well as a Local Service Plan.
Are outputs quantified on a regular basis?	3	KPI's & Annual Service Plans are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes Budget performance and Monitoring is in place
Are outcomes well defined?	3	As applied to annual service plan.
Are outcomes quantified on a regular basis?	3	The development of the annual service plans will enhance this measurement
Are unit costings compiled for performance monitoring?	2	Yes where unit costs apply like Roads, Water etc.
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes a method is in place to monitor effectiveness (ref. Team Development Plans & Personal Development plans, Scorecards etc.)
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	2	Recommendations from national VFM's are considered when published..
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	2	1 review of a national VFM progress report was considered during 2015.
Have all VFMs/FPAs been published in a timely manner?	2	For Dept
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	2	Recommendations are followed up.

How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	During the budgeting process.
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Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	1	None
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	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?	2	On material projects
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	3	Improvements in process are noted and taken into account by Council on future projects
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	N/A
Were project reviews carried out by staffing resources independent of project implementation?	1	Current staffing levels not available to allow this. Will review.

Checklist 7: - to be completed if 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
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	No Current expenditure programmes were terminated during 2015
Did those reviews reach conclusions on whether the programmes were effective?	3	As above
Did those reviews reach conclusions on whether the programmes were efficient?	3	As above
Have the conclusions reached been taken into account in related areas of expenditure?	3	As above
Were any programmes discontinued following a review of a current expenditure programme?	3	As above
Was the review commenced and completed within a period of 6 months?	3	As above

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.

