

# **Sligo County Council**

## **Public Spending Code Quality Assurance Report for the Year Ended 31<sup>st</sup> December 2019**

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## 1. Introduction

Circular 13/13: *“The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service-Standard Rules & Procedures*, came into effect in September 2013. The objective of the code is to ensure that the state achieves best value for the resources it has at its disposal. The Code covers all bodies in receipt of public funding, including Local Authorities. Each Authority is required to publish an annual report, signed by the Chief Executive, following the completion of a Quality Assurance process. This report is the “Public Spending Code-Quality Assurance Report” for Sligo County Council for the year ended 31<sup>st</sup> December 2019.

## 2. Format of Report

The Public Spending Code sets out five steps in the Quality Assurance Process, as follows:

1. Compilation of a list of all projects/programmes, at the different stages of the Project Life Cycle, with an anticipated cost in excess of €500,000 (“Project Inventories”). This list of Capital and Current Expenditure schemes/programmes are further classified under the categories of:
  - Being considered
  - Being incurred
  - Recently ended
2. Where there are procurements in excess of €10m, relating to projects in progress or completed in the year under review, the Authority should publish summary information on its website.
3. Completion of checklists included in the Code.
4. Undertaking an in-depth check on a sample of projects/programmes. The value of the projects selected for in-depth review must follow the criteria set out below;
  - Capital Projects – minimum of 5% of the total value of all Capital projects on the Project Inventory

Revenue Projects – minimum of 1% of the total value of all Revenue projects on the Project Inventory.

The minimum is an average over a three year period.

5. Preparation and submission of a short report to the National Oversight & Audit Commission (NOAC), summarising the information covered in steps 1-4 of the Quality Assurance process. The report is to be signed by the Chief Executive and be published on the authority's website.

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

Appendix 1 sets out the inventory of Sligo County Council, for the year ended 31<sup>st</sup> December 2019. The current expenditures, capital grant schemes and capital projects are categorised under the three phases of:

- Expenditure being considered
- Expenditure being incurred
- Expenditure recently ended

Expenditure “being considered” is further analysed by total project cost as follows:

- Between €0.5m - €5m
- Between €5m - €20m
- Greater than €20m

#### **Expenditure being considered**

This heading includes expenditure for capital projects and grant schemes that are or were under consideration during the year and new current expenditure programmes/extensions to existing programmes, with annual expenditure greater than €0.5m per annum. Capital projects “under consideration” include those at appraisal and planning and design phases.

#### **Expenditure being incurred**

This covers capital projects that are at the implementation stage, capital grant schemes that are incurring expenditure and current expenditure schemes or programmes that are incurring expenditure.

## Expenditure recently ended

This includes Capital Projects that were completed in the year, capital grant schemes that were completed/discontinued and current expenditure schemes or programmes that were completed /discontinued.

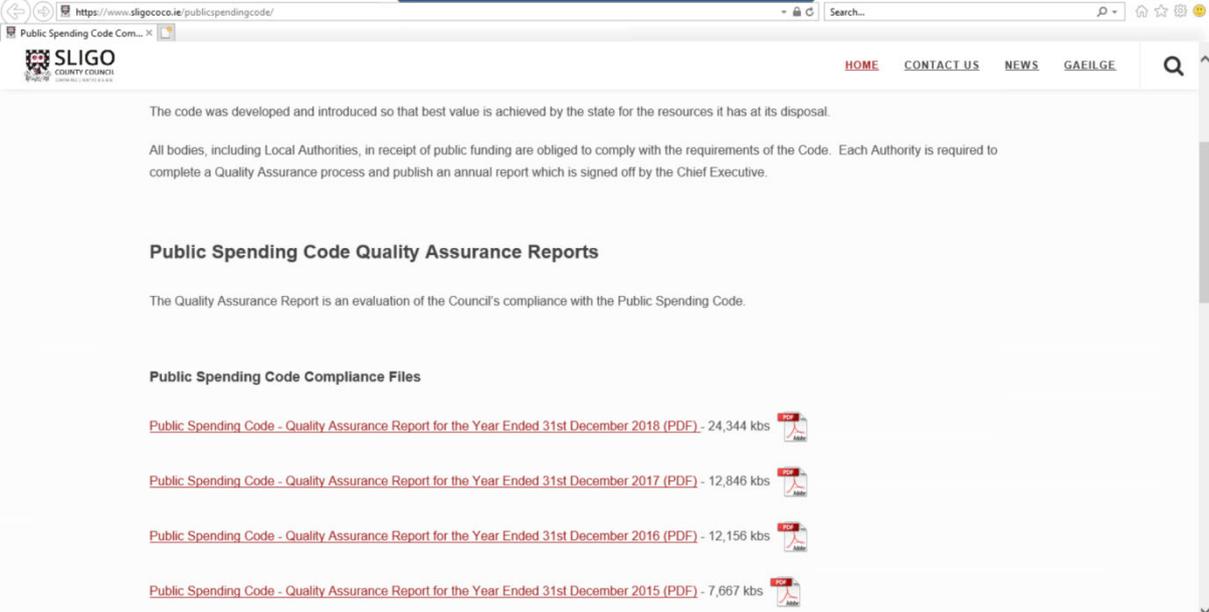
The revenue figures included in Appendix 1 are based on Unaudited Annual Financial Statements.

The total inventory value for Sligo County Council for the year ended 31<sup>st</sup> December 2019 is €1,234,495,835.

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

Sligo County Council has published details of procurements in excess of €10m, for 2019 inventories, on its website at the following link:

<http://www.sligococo.ie/publicspendingcode/>



The screenshot shows a web browser window displaying the Sligo County Council website. The page title is "Public Spending Code Com...". The main content area includes the following text:

The code was developed and introduced so that best value is achieved by the state for the resources it has at its disposal.

All bodies, including Local Authorities, in receipt of public funding are obliged to comply with the requirements of the Code. Each Authority is required to complete a Quality Assurance process and publish an annual report which is signed off by the Chief Executive.

### Public Spending Code Quality Assurance Reports

The Quality Assurance Report is an evaluation of the Council's compliance with the Public Spending Code.

### Public Spending Code Compliance Files

- [Public Spending Code - Quality Assurance Report for the Year Ended 31st December 2018 \(PDF\)](#) - 24,344 kbs
- [Public Spending Code - Quality Assurance Report for the Year Ended 31st December 2017 \(PDF\)](#) - 12,846 kbs
- [Public Spending Code - Quality Assurance Report for the Year Ended 31st December 2016 \(PDF\)](#) - 12,156 kbs
- [Public Spending Code - Quality Assurance Report for the Year Ended 31st December 2015 \(PDF\)](#) - 7,667 kbs

The Authority will continue to update the information as new relevant procurements arise.

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

The following high level checklists have been completed by the Authority:

1. General Obligations not specific to individual projects/programmes
2. Capital Projects/Capital Grant Schemes being considered
3. Current Expenditure being considered
4. Capital Expenditure being incurred
5. Current Expenditure being incurred
6. Capital Expenditure completed
7. Current Expenditure completed

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

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.1	Does the local authority ensure, on an ongoing basis, that appropriate people within the authority and its agencies are aware of their requirements under the Public Spending Code (incl. through training)	3	All relevant staff have been notified of their obligations under the PSC.
Q 1.2	Has training on the Public Spending Code been provided to relevant staff within the authority?	2	Guidance documentation has been circulated and is available on the intranet.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Sectoral guidance developed in Feb 2017.
Q 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?	3	Where applicable.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	3	Recommendations are notified to relevant parties for review and application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Recommendations are reviewed by relevant parties.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Certified by the Chief Executive, submitted to NOAC and published on Sligo County Council's website
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes the required sample was subjected to an in-depth review.
Q 1.9	Is there a process in place to plan for ex post		Yes – standard part

	evaluations/Post Project Reviews? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	of Scheme Management for both TII, DTTAS and Department of Housing, Planning, Community and Local Government in relation to capital projects.
Q 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	n/a in 2019
Q 1.11	Is there a process to follow up on the recommendations of previous evaluations\Post project reviews?	3	Yes
Q 1.12	How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	3	Yes- they are used as a learning tool for future projects.

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

	<b>Capital Expenditure being considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q2.1	Was a preliminary appraisal undertaken for all projects > €5m?	3	DHPLG 4 stage capital appraisal process for Housing projects
Q2.2	Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant schemes?	3	DHPLG 4 stage capital appraisal process for Housing projects
Q2.3	Was a CBA/CEA completed for all projects exceeding €20m?	3	Yes, where required.
Q2.4	Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes, where required.
Q2.5	Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	3	Yes, where required.

Q2.6	If a CBA/CEA was required was it submitted to the relevant Department for their views?	3	Approved through the relevant funding Authority.
Q2.7	Were the NDFA consulted for projects costing more than €20m?	3	Approved through the relevant funding Authority.
Q2.8	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?	3	
Q2.9	Was approval granted to proceed to tender?	3	
Q2.10	Were procurement rules complied with?	3	Yes sample audit checks should be conducted to verify compliance.
Q2.11	Were State Aid rules checked for all supports?	3	Yes where applicable.
Q2.12	Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	In some instances delays between cost checks and tendering resulted in increased costs.
Q2.13	Were performance indicators specified for each project/programme that will allow for a robust evaluation at a later date?	2	Each project would have budgets and expected outcome defined. Less formality where projects were smaller.
Q2.14	Have steps been put in place to gather performance indicator data?	2	Yes project managers to track and monitor against objectives.
<b>Self-Assessed Ratings:</b> <b>1</b> - Scope for significant improvements, <b>2</b> - Compliant but with some improvement necessary, <b>3</b> - Broadly compliant			

**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
Q 3.1	Were objectives clearly set out?	3	Part of the annual budgetary process
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and	3	

	economic appraisal, prepared for new current expenditure proposals?		
Q 3.4	Was an appropriate appraisal method used?	3	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	n/a	
Q 3.6	Did the business case include a section on piloting?	n/a	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Department?	n/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
Q 3.11	Was the required approval granted?	3	Approved at Council budget meeting
Q 3.12	Has a sunset clause (as defined in section B06, 4.2 of the Public Spending Code) been set?	n/a	
Q 3.13	If outsourcing was involved were procurement rules complied with?	3	
Q 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	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	

**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	Comment/Action Required
Q4.1	Was a contract signed and was it in line with the Approval in Principle?	3	
Q4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes for all large projects.
Q4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	
Q4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes for all large projects.
Q4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
Q4.7	Did budgets have to be adjusted?	3	
Q4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q4.9	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	
Q4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q4.11	If costs increased was approval received from the Sanctioning Authority?	3	Yes Sanctioning Authority approved increased costs.
Q4.12	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	None in 2019

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

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1-3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Annual Budget defines the expenditure for the year.
Q 5.2	Are outputs well defined?	3	National Key Performance Indicators.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes, National Key Performance Indicators are set annually.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Budget monitoring on a monthly basis and regular team meetings to review activities carried out.
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	2	
Q 5.8	Are other data compiled to monitor performance?	2	Other Reports as required by the Sanctioning Authority
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Monthly management reports
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

**Checklist 6 - To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q6.1	How many post project reviews were completed in the year under review?	3	n/a in 2019
Q6.2	Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
Q6.3	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	
Q6.4	Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% of all other projects adhered to?	3	In-depth checks carried out per PSC requirements
Q6.5	If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	3	
Q6.6	Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (Or other relevant bodies)	3	
Q6.7	Were changes made to practices in light of lessons learned from post-project reviews?	3	
Q6.8	Were project reviews carried out by staffing resources independent of project implementation?	2	

**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
Q 7.1	Were reviews carried out of current expenditure	n/a	No Projects in this Category for

	programmes that matured during the year or were discontinued?		2019
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	n/a	No Projects in this Category for 2019
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	n/a	No Projects in this Category for 2019
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	n/a	No Projects in this Category for 2019
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	n/a	No Projects in this Category for 2019
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	n/a	No Projects in this Category for 2019
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	n/a	No Projects in this Category for 2019

### ***Main issues arising from Checklist Assessment***

The above checklists represent Sligo County Council's assessment of its compliance with the Public Spending Code. Overall, while there is a good level of compliance in most areas, the quality assurance process also has assisted in identifying areas where there are weaknesses and where improvements are required.

The authority has met the obligations in preparing and submitting to NOAC, the PSC report for the expenditure year ended 31<sup>st</sup> December 2019, which includes the completion of the required inventories and checklists and the in-depth review on the required sample of total inventory.

Where current expenditure was incurred during the year, the rating of compliance was mainly in band 3 which is "Broadly Compliant". The authority will review the measurements of output, efficiency and effectiveness currently employed and assess if additional methods of monitoring outcomes could be developed to strengthen the process. Under the current expenditure categories there was 1 no. expansion of existing expenditure under consideration and no programmes ended /discontinued within the year. The expansion of

existing expenditure arises as a result of Sligo County Council securing significant capital funding for various projects under URDF, RRDF and Fáilte Ireland. These projects including the Cultural Plaza (Shelley Place), Surf Centre Strandhill, Yeats Trail and Coolaney Mountain Bike project, are now moving into or have already commenced the construction stage of delivery. The figure also includes an amount for technical and administrative salaries to reflect the additional staff required to support and project manage the delivery of these projects.

The capital checklists prepared for 2019 show, in general, a high level of compliance with the code. In the case of smaller scale schemes/projects there is the opportunity to introduce more structured procedures to strengthen documentation and management of such projects.

The QA process highlighted the need for training, to ensure that all staff involved in expenditure and budgetary management, are familiar with the code and its related obligations. Department Circulars containing updates to the Public Spending Code process were made available to staff on the Council's intranet. Further internal training will be provided to ensure relevant staff are made aware of the requirements of the QA process. Staff from the Council will avail of future external training on the PSC when this occurs.

## **6. In-depth Checks (Step 4 of QA Process)**

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

### **Capital Project – Peace IV Programme**

The PEACE IV Programme is a cross-border initiative, financed through the European Union and managed by the Special EU Programmes Body (SEUPB). It is designed to support peace and reconciliation in Northern Ireland and the Border Region of Ireland. The Programme also contributes to the promotion of social and economic stability, in particular through actions to promote cohesion between communities.

As Lead Partner, Sligo County Council is responsible for the delivery of the PEACE IV action plan which promotes peace and reconciliation in the County the overall budget for the

programme is €979,395. The plan focuses on three key themes: 'Children and Young People', 'Shared Spaces and Services' and 'Building Positive Relations'.

Delivery of the programme is governed by the terms of the Letter of Offer, Conditions of Grant and Programme Rules. Each stage from design to delivery is subject to checking and approval and a post project report will be prepared.

Overall, the Peace IV programme which was reviewed is substantially in compliance with the requirements of the Public Spending Code.

## 7. Conclusion

The Public Spending Code Quality Assurance Report, inventories and checklists have been completed by the Authority for the year ended 31<sup>st</sup> December 2019. While there are no serious areas of non-compliance with the PSC noted in the report, the Authority has identified some areas where compliance with the PSC requirements could be strengthened and improved. The Authority will continue to review these areas and identify and implement improvements in its processes.

## 8. Certification

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

Signed by:



Dorothy Clarke,  
Deputy Chief Executive

28<sup>th</sup> August, 2020

## 9. Appendices

**Appendix 1** Project Inventory

**Appendix 2** Quality Assurance – In Depth Check

Capital: Peace IV Programme

# Appendix 1

Local Authority	Expenditure being considered				Expenditure being incurred			Expenditure already coded			Notes	
	Current > €0.5m	Capital Grant Schemes >	Capital			Current Expenditure > €0.5m	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes		Capital Projects
			€0.5m	€0.5 - €2m	€2m - €20m							
Sligo County Council												
<b>Housing &amp; Building</b>												
A01 Maintenance/Improvement of LA Housing					€2,306,140.00							
A05 Administration of Homeless Service					€568,926.00							
A07 RAS Programme					€4,141,540.00							
A08 Housing Loans					€1,318,214.00							
A09 Housing Grants					€1,453,796.00							
Housing Construction Knappegh Beg							€7,165,217.00					
Proposed Social Housing at Rosser Point Road							€4,615,380.00					
Proposed Social Housing at Collooney							€4,226,981.00					
Fr O'Flanagan Terrace							€3,685,554.00					
Social Housing Development at Maughersboy				€15,269,456.00								
Housing Construction Carrowbunau, Strandhill		€3,100,000.00										
Housing Construction Dromore West							€2,512,118.00					
Refurbishment 96 units Cranmore							€4,400,000.00					
Community Centre Cranmore							€5,600,000.00					
New link via Joe McDonnell Drive							€1,200,000.00					
Cranmore Regeneration Project							€8,300,000.00					
Cranmore Community Centre - ERDF		€800,000.00										
CAS Newgrove Housing Association, 1st Sea Road							€651,903.00					
CAS 2015 St VdP at Cuan Iosa Ballymote							€1,628,973.00					
CAS Project Oaklee Housing Trust, Johnstons Court							€1,428,944.00					
CAS Project Newgrove Housing Association, Strandhill							€655,285.00					
CAS Project St Vincent de Paul, 3A Charles Street							€684,673.00					
CAS Project Nazareth House, Church Hill							€6,577,964.00					
CAS Project Sophie Housing Association, Tubbercurry							€9,543,924.00					
Housing Acquisitions Programme 2018							€2,223,473.00					
Housing Construction Connolly Park, Tubbercurry		€2,947,444.00										
Traveller Accommodation Programme Group Housing		€836,509.00										
Traveller Accommodation Programme Halting Site							€901,981.00					
Returning Vacant Properties to Productive Use 2019												
Long Term Derelict Void Programme 2017-2019							€790,175.00					
Energy Efficiency Phase 2		€957,000.00										
<b>Road Transportation and Safety</b>												
B01 NP Road - Maintenance and Improvement					€1,199,279.00							
B02 NS Road - Maintenance and Improvement					€573,145.00							
B03 Regional Road - Maintenance and Improvement					€4,473,335.00							
B04 Local Road - Maintenance and Improvement					€9,649,452.00							
B05 Public Lighting					€919,576.00							
B07 Road Safety Engineering Improvement					€539,075.00							
B09 Car Parking					€310,021.00							
B11 Agency & Recoupable Services					€1,972,348.00							
Various Bridges on NNR network		€3,850,000.00										
N15 Sligo - County Boundary				€226,030,000.00								
N16 Lugatobber			€12,000,000.00									
N4 Cloonamahon Castlebaldwin							€140,000,000.00					
N16 Borough Boundary - Leitrim Boundary				€25,000,000.00								
N59 Corhawnagh- Lughnedeffa			€16,000,000.00									
Western Distributor road Phase II							€20,471,000.00					
Eastern Garavogue River Bridge & Approach Roads							€24,728,000.00					

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure incurred total			Notes
	Current +40.0m	Capital Grant Schemes + 40.0m	Capital			Current Expenditure +40.0m	Capital Grant Schemes	Capital Projects +40.0m	Current Expenditure +40.0m	Capital Grant Schemes	Capital Projects	
			40.0 - 42m	42 - 43m	43m plus							
Sligo County Council												
<b>Road Transportation and Safety cont'd</b>												
Markivetz Bridge			€1,100,000.00									
R297 Castletown / Easkey			€2,500,000.00									
N4/N15 to Borough Boundary Scheme					€32,400,000.00					€6,433,000.00		
N4/N15 Sligo Urban Improvement CLAR Programme 2018/19										€860,000.00		
Burton St Link Road		€800,000.00										
O'Connell Street Enhancement										€3,000,000.00		
N17 Collooney to Knock					€550,000,000.00							
<b>Development Management</b>												
D01 Forward Planning						€731,502.00						
D02 Development Management						€964,821.00						
D06 Community & Enterprise Function						€971,784.00						
D09 Economic Development and Promotion SICAP 2018-2022						€1,851,598.00						
Rural Development Programme										€2,980,265.00		
Faite Ireland - Sligo Cultural Plaza			€2,523,256.00							€7,661,021.00		
URDF Sligo Cultural Plaza			€750,000.00									
ORIS Coolaney Mountain Bike Centre										€1,340,285.00		max 75% Government funding
Town and Village Renewal 2017										€1,100,000.00		max 80% Government funding
Town and Village Renewal 2018										€1,138,400.00		max 80% Government funding
Town and Village Renewal 2019			€564,000.00									max 80% Government funding
Faite Ireland Destination Towns - Enniscrone			€500,000.00									
RRDF Enniscrone			€3,000,000.00									max 75% Government funding
RRDF Yeats Trail										€500,000.00		max 75% Government funding
<b>Environmental Services</b>												
E06 Street Cleaning						€639,162.00						
E11 Operation of Fire Service						€3,793,749.00						
Remedial Works on Structures in Graveyards										€800,000.00		
Finiskin Landfill Proposal										€600,000.00		
<b>Recreation and Amenities</b>												
R02 Operation of Library and Archival Service						€2,158,157.00						
R03 Op, Mtce & Imp of Outdoor Leisure Areas						€640,937.00						
R04 Community Sport and Recreational Development	€880,005.00											Matching Funds and related salary costs for major capital projects
R05 Operation of Arts Programme						€821,963.00						
Peace IV										€979,395.00		
Faite Ireland - Surf Centre Strandhill			€1,024,000.00									
RRDF - Surf Centre Strandhill			€615,752.00									max 75% Government funding
<b>Miscellaneous Services</b>												
M01 Profit/Loss Machinery Account						€2,123,448.00						
M03 Administration of Rates						€3,235,011.00						
M09 Local Representation/Civic Leadership						€1,335,750.00						
M10 Motor Taxation						€551,573.00						
	€ 880,005.00	€ -	€ 27,867,961.00	€ 43,269,456.00	€ 833,430,000.00	€ 49,664,302.00	€ -	€ 279,384,111.00	€ -	€ -	€ -	
<b>Total Value Inventory Combined</b>											€ 1,234,495,835.00	

## Appendix 2

### Quality Assurance – In Depth Check

#### Section A: Introduction

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

<b>Programme or Project Information</b>	
<b>Name</b>	Peace IV Programme 2014-2020
<b>Detail</b>	<p>The PEACE IV Programme is a cross-border initiative, financed through the European Union and managed by the Special EU Programmes Body (SEUPB). It is designed to support peace and reconciliation in Northern Ireland and the Border Region of Ireland. The Programme also contributes to the promotion of social and economic stability, in particular through actions to promote cohesion between communities.</p> <p>As Lead Partner, Sligo County Council is responsible for the delivery of the PEACE IV action plan which promotes peace and reconciliation in the County. The plan focuses on three key themes: ‘Children and Young People’, ‘Shared Spaces and Services’ and ‘Building Positive Relations’.</p>
<b>Responsible Body</b>	Sligo County Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	2017
<b>End Date</b>	2020
<b>Overall Cost</b>	Budget €979,395

## **Project Description**

### **Background:**

The €270m PEACE IV Programme is a unique initiative of the European Union which designed to support peace and reconciliation. The PEACE Programme was initially created in 1995 as a direct result of the EU's desire to make a positive response to the paramilitary ceasefires of 1994. Whilst significant progress has been made since then, there remains a need to improve cross-community relations and where possible further integrate divided communities. The programming period for 2014-2020 provides opportunity for continued EU assistance to help address the peace and reconciliation needs of the region.

In total 85% of the Programme, representing €229m is provided through the European Regional Development Fund (ERDF). The remaining €41, representing 15% is match-funded by the Irish Government and the NI Executive.

The eligible area for the PEACE IV Programme for 2014-2020 is Northern Ireland and the Border Counties of Ireland (including Cavan, Donegal, Leitrim, Louth, Monaghan and Sligo).

The PEACE IV Programme is managed by the Special EU Programmes Body (SEUPB). In addition to supporting peace and reconciliation the Programme also contributes to the promotion of social and economic stability, in particular through actions to promote cohesion between communities. It aims to increase the percentage of people who think relations between Protestants and Catholics have improved and an increased cultural awareness of minority ethnic communities.

Programme Target Groups - The target groups of the Children and Young People theme will be young people up to the age of 24 years (inclusive of all age groups) and particularly those of age 14-24 who are most marginalised and disadvantaged, including being at risk of becoming involved in violence or dissident activity, and/or living in areas of disadvantage. It is envisaged that a significant number of these young people will not be in education, employment or training (NEET). The Shared Spaces and Services theme and the Building Positive Relations theme should be of the widest possible benefit to all across the region. However, projects supported by these themes must also target those groups particularly impacted by the legacy of troubles/conflict such as victims and survivors and communities with low social capital, and identifiable groups and networks dealing with specific legacy issues such as young and older people, women, the faith community, victims and survivors,

those suffering from physical or mental disability arising from the legacy of violence, ex-prisoners, displaced persons and former members of security forces.

The SEUPB is the Managing Authority, Joint Secretariat, Certifying Authority and Financial Control Unit for the PEACE IV Programme and as such is responsible to the European Commission, the North South Ministerial Council (NSMC), The Department of Finance in Northern Ireland and the Department of Public Expenditure and Reform in Ireland.

Sligo County Council, as Lead Partner, is responsible for the delivery of the PEACE IV action plan which promotes peace and reconciliation in Sligo. The plan focuses on three key themes: ‘Children and Young People’, ‘Shared Spaces and Services’ and ‘Building Positive Relations’.

The funding is used in the delivery of local community initiatives for children and young people involving music, sport and capacity building. There are also elements focusing on our shared literary and built heritage. Allied to the creation of a shared civic space is the engagement of local community representatives in a placemaking programme. A small grants programme to support grass roots peace building activities and initiatives has also been rolled out.

The PEACE IV Sub Committee of the Sligo Local Development Company (LCDC) was formed in 2016 to oversee development of the PEACE IV Programme for County Sligo and continues to monitor the implementation of the Programme. The members of the Peace IV Sub Committee are drawn from the LCDC and other key interest groups with representation from both main faith traditions in County Sligo.

Programme Budget:

	CYP	SSS	BPR	Total
External Expertise and Service	€113,684.80		€250,670.88	€364,355.68
Infrastructure and Works		€318,386.34		€318,386.34
Equipment			€12,000.00	€12,000.00
Staff	€58,132.07	€65,779.99	€123,612.53	€247,524.59
Office and Administration	€8,719.80	€9,866.99	€18,541.87	€37,128.66
	<u>€180,536.67</u>	<u>€394,053.32</u>	<u>€404,825.28</u>	<u>€979,395.27</u>

Expenditure to the end of 2019 is €582,940.49

### Benefits of the Programme

- Overall improved community relations specifically between the indigenous Catholic and Protestant faith communities
- Promotion of awareness of the Troubles and good citizenship to the post 1998 Good Friday Agreement generation
- Development of the Cantilever structure in Sligo city centre as a Shared Space for all communities which will serve as a legacy of PEACE IV Programme

### Delivery of the Sligo Peace IV Programme

The proposals for the delivery of the PEACE IV Programme in Sligo were submitted to the SEUPB for approval. Delivery methods include partner delivery, procurement and a small grants programme. All delivery methods are subject to Peace IV Guidelines and Sligo County Council procedures. Guidelines cover areas including procurement, financial processes, publicity, monitoring and evaluation. Individual projects submit claims to Sligo County Council for processing. Sligo County Council submits quarterly claims to SEUPB via the SEUPB's eMS system. These claims are subject to verification checks by SEUPB prior to payment of claims. Monitoring and evaluation is on-going for all projects and each project must submit a Post Project Report on completion of the project. An overall evaluation report will be submitted to SEUPB by Sligo County Council once all projects are completed.

## Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit has completed a Programme Logic Model (PLM) for the Peace IV Programme. 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 support peace and reconciliation and promote positive relations between communities</p> <p>To increase cultural awareness of minority ethnic groups</p> <p>To promote social and economic stability</p>	<p>Funding from the EU, Central Government and NI Executive</p> <p>Sligo County Council's designated staff</p> <p>External Consultants and Contractors as required</p>	<p><b>Delivery of Programmes for Children &amp; Young People</b></p> <p>Capacity &amp; Inclusion through Music</p> <p>Youth Citizenship &amp; Leadership Capacity &amp; Inclusion through Sport</p> <p>Inclusion &amp; Diversity Programme</p> <p>Conflict to Community Activism</p> <p><b>Delivery of the Sligo Action Plan</b></p> <p>Community Placemaking</p> <p>Heaney Yeats Literary Trail</p> <p>Heritage Programme</p> <p>Small Grants Fund - support to five community-based initiatives</p> <p><b>Development of a cantilever structure</b> on the banks of the River Garavogue at Stephen Street Car Park</p>	<p><b>Children &amp; Young People:</b></p> <p>Number of participants aged 0-24 completing approved programmes that develop their soft skills and a respect for diversity:</p> <p>Target 243</p> <p>Achieved 286</p> <p><b>Building Positive Relations:</b></p> <p>Local action plans that result in meaningful, purposeful and sustained contact between persons from different communities:</p> <p>Target 1</p> <p>Achieved 1</p> <p><b>Shared Spaces &amp; Services:</b></p> <p>Local initiatives that facilitate the sustained usage on a shared basis of public areas/buildings:</p> <p>Target 1</p> <p>Work in progress</p>	<p>A positive change for participants in terms of good relations, personal development and citizenship</p> <p>Meaningful, purposeful and sustained contact between persons from different communities</p> <p>A shared civic space in Sligo City Centre</p>

## **Description of Programme Logic Model**

### ***Objectives:***

The objectives are to support peace and reconciliation and promote positive relations between communities, to increase cultural awareness of minority ethnic groups and to promote social and economic stability.

The programme aims to:

- support actions to develop and deepen reconciliation between divided communities
- increase tolerance and respect
- promote increased community cohesion and contact
- enhance cross-border co-operation
- address the legacy of the past

### ***Inputs:***

Funding from EU, Central Government and NI Executive

Sligo County Council's designated staff

External consultants and contractors as required

### ***Activities:***

#### **Delivery of Programmes for Children & Young People**

Capacity & Inclusion through Music

Youth Citizenship & Leadership

Capacity & Inclusion through Sport

Inclusion & Diversity Programme

Conflict to Community Activism

#### **Delivery of the Sligo Action Plan**

Community Placemaking

Heaney Yeats Literary Trail

Heritage Programme

Small Grants Fund - support to five community-based initiatives

**Shared Space** cantilever structure on the banks of the River Garavogue at Stephen Street Car Park

***Outputs:***

**Children & Young People:**

Number of participants aged 0-24 completing approved programmes that develop their soft skills and a respect for diversity:

Target 243

Achieved 286

**Building Positive Relations:**

Local action plans that result in meaningful, purposeful and sustained contact between persons from different communities:

Target 1

Achieved 1

**Shared Spaces & Services:**

Local initiatives that facilitate the sustained usage on a shared basis of public areas / buildings

Target 1

Work in progress

***Outcomes:***

A positive change for participants in terms of good relations, personal development and citizenship

Meaningful, purposeful and sustained contact between persons from different communities

A shared civic space in Sligo City Centre

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

The following section tracks the Peace IV Programme from inception.

On-going	Processing of claims from individual projects Reporting on and monitoring of the individual projects Submission of claims to SEUPB Updates for LCDC and Peace IV sub-committee
2019	Approval of additional funding by SEUPB
August 2018 – to date	Delivery of Building Positive Relations projects
August 2018 – October 2019	Delivery of Children & Young People projects
August 2018	Allocation of funding for selected Small Grant projects
May 2018	Opening of Small Grant funding opportunities under the Sligo Action Plan
February 2018	Procurement of facilitators to deliver projects commenced
September 2017	Peace IV staff team in place
February 2017	Letter of Offer from SEUPB
September 2016	Public Consultation events
June – Dec 2016	Development of Sligo Action Plan
June 2016	LCDC established the Peace IV sub-committee

### Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Peace IV Programme.

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
EU Peace IV Programme	The strategy document which outlines the Peace Programme
Sligo Peace IV Action Plan	The document details the actions to be undertaken in the delivery of the programme in Sligo
Letter of Offer	Agreement between SEUPB and Sligo County Council for the delivery of Peace IV in Sligo
Quarterly and Annual financial reports	Reports submitted to SEUPB to enable draw down funds
Quarterly and Annual monitoring and evaluation reports	Reports submitted to SEUPB to enable draw down of funds

**Key Document 1:** EU Peace IV Programme The document gives the background to the Peace Programmes and justification for financial allocations. It also outlines objectives, indicators, expected results and the applicable horizontal principles.

**Key Document 2:** Sligo Peace IV Action Plan details the actions to be undertaken in the delivery of the programme in Sligo.

**Key Document 3:** Letter of Offer includes the description of the project, the budget, conditions of funding and details of project lifetime.

**Key Document 4:** Quarterly and Annual financial reports submitted by Sligo County Council to claim the allocated funding and provide evidence of adherence to procurement and financial guidelines and budgetary control.

**Key Document 5:** Quarterly and Annual monitoring and evaluation reports submitted by Sligo Council to provide evidence of adherence to conditions relating to the building of positive relations and promotion of economic and social stability.

### Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Sligo Action Plan	To demonstrate the need and demand for the proposed programme, present the preferred options for delivery and to outline the costs and proposed procurement strategies.	Community & Economic Development section
LCDC and LCDC Peace sub- committee Meeting Reports and associated Minutes	To monitor progress and delivery of the Project and governance by the LCDC.	Community & Economic Development section
Financial records for income and expenditure	To record expenditure incurred and income recouped. To ensure procurement complies with guidelines.	Community & Economic Development section
On-going Monitoring and evaluation reports	To record monitoring and evaluation responses from participants and amalgamation into overall evaluation report.	Community & Economic Development section

#### Data Availability and Proposed Next Steps

The documentation outlined in the above table is available for inspection on request from the Community & Economic Development section of Sligo County Council. The necessary supporting documentation will be retained on file for future audit.

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## **Section B - Step 5: Key Evaluation Questions**

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The following section looks at the key evaluation questions for the Peace IV Programme 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 in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

**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 project to be subjected to a full evaluation at a later date.

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

As part of the end of programme process a final reconciliation between the claims submitted, funds received and the Agresso job code should be completed.

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## **Section: In-Depth Check Summary**

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The following section presents a summary of the findings of this In-Depth Check on the Peace IV Programme.

### **Summary of In-Depth Check**

The PEACE IV Programme is a cross-border initiative, financed through the European Union and managed by the Special EU Programmes Body (SEUPB). It is designed to support peace and reconciliation in Northern Ireland and the Border Region of Ireland. The Programme also contributes to the promotion of social and economic stability, in particular through actions to promote cohesion between communities.

As Lead Partner, Sligo County Council is responsible for the delivery of the PEACE IV action plan which promotes peace and reconciliation in the County the overall budget for the programme is €979,395. The plan focuses on three key themes: ‘Children and Young People’, ‘Shared Spaces and Services’ and ‘Building Positive Relations’.

Delivery of the programme is governed by the terms of the Letter of Offer, Conditions of Grant and Programme Rules. Each stage from design to delivery is subject to checking and approval and a post project report will be prepared.

Overall, the Peace IV programme which was reviewed is substantially in compliance with the requirements of the Public Spending Code.