



PUBLIC SPENDING CODE

Quality Assurance Report 2024

As submitted to the National Oversight and Audit Commission
in compliance with the Public Spending Code

Certification

This Annual Quality Assurance Report reflects the Galway City Council 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.



**Leonard Cleary,
Chief Executive.**

Dated: 29 May 2025

Part A – Introduction

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

The Quality Assurance procedure aims to gauge the extent to which Galway City Council and its associated agencies are meeting the obligations set out in the Public Spending Code. The Public Spending Code seeks to ensure that all branches of the state achieve effective expenditure and value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

- 1. Draw up Inventories of all projects / programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The three sections are expenditure being considered, expenditure being incurred and expenditure recently ended. The inventory includes all projects above €0.5m in either total capital cost, or revenue cost for 2024.
- 2. Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.**
- 3. Checklists to be completed in respect of different stages.** These checklists allow Galway City Council and its agencies to self-assess their compliance with the code, which 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 and programmes are selected to be reviewed more intensively. At least 5% of total declared Capital spending each year, and 1% of Revenue spending each year, with both averaged over a 3-year period.
- 5. Complete a short report for the National Oversight and Audit Commission (NOAC),** which includes the inventory of all projects, the publication of procurements over €10m, the completed checklists, the City Council's judgement on the findings from the in-depth checks and any proposals to remedy discovered inadequacies.

This report fulfils the requirements of the QA Process in Galway City Council for 2024.

Part B – Expenditure Analysis

Inventory of Projects / Programmes

This section details the inventory drawn up by Galway City Council in accordance with the guidance on the Quality Assurance process. The inventory lists all the City Council's projects and programmes at various stages of the project life cycle, which amounted to more than €0.5m. The inventory is based on Capital Projects (individual jobs), and Revenue Programmes based on the Service Level listing in Appendix 2 of the Annual Financial Statement for 2024.

The inventory is divided between three stages:

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

The following Table 1 lists the City Council's compiled inventory for 2024.

Expenditure Being Considered

Expenditure being considered, comprised capital projects recently initiated or likely to commence during the following year. Table 1 lists twenty-one Capital Projects as being considered during 2024. These projects are at planning or commencement stage(s).

There were three new revenue projects in the expenditure reports of Galway City Council during 2024. New revenue service levels are usually the result of national or regional initiatives.

Expenditure Being Incurred

The Public Spending Code requires that all revenue Service Levels incurring expenditures over €0.5m would be declared. Accordingly, there are 40 revenue programmes listed in Table 1 for 2024.

Table 1 also lists 48 ongoing Capital Projects in various Directorates.

Expenditure Recently Ended

Table 1 confirms that eight capital projects / programmes were concluded during 2024.

Table 1.

Galway City Council

Inventory of Projects and Programmes over €0.5m

The following contains an inventory of Expenditure on Projects / Programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred, and Expenditure recently ended. Only projects with expenditure matching these criteria are included in the Inventory table.

Expenditure being Considered - Greater than 10.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Amount in Reference Year	in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Lifetime Expenditure	Explanatory Notes
Pathfinder- Renmore Community Centre	Retrofit of Renmore Community Centre	-	-	-	2027	500,000	Project is 50% funded through SEAI
Pathfinder - Westside Community Centre	Retrofit of Westside Community Centre	-	-	-	2027	500,000	Project is 50% funded through SEAI
ELENA Grant	Accelerate retrofits of social housing and local authority owned buildings	-	-	-	2025-2028	954,000	Project is 90% funded through European Investment Bank
BALLYBANE AND CASTLEPARK ROUTE NTA 50% FUNDED	Cycle facility schemes to enhance the quality of	-	-	-	2026	6,000,000	NTA & URDF Funded 50/50
BALLYBANE AND CASTLEPARK ROUTE URDF 50% FUNDED	As Above	-	-	-	2026	6,000,000	
NTA SPANISH ARCH ENHANCEMENT (100% FUNDED)	The proposed works include reconfiguration of	-	-	-	-	2,000,000	Project lifetime expenditure not finalised-NTA FUNDED
Western Distributor Road	Cycle facility schemes to enhance the quality of	-	-	-	2027	4,000,000	NTA & URDF Funded 50/50
Western Distributor Road URDF	As Above	-	-	-	2027	4,000,000	
Monivea Road	Monivea Rd Active Travel scheme	-	-	-	2027	4,000,000	Project lifetime expenditure not fully finalised
Monivea Road URDF	Monivea Rd Active Travel scheme	-	-	-	2027	4,000,000	
Bothair Stiofain NTA	Active Travel scheme on Bothair Stiofain	-	-	-	2026	2,250,000	NTA & URDF Funded 50/50
Bothair Stiofain URDF	As Above	-	-	-	2026	2,250,000	
Clybaun Road	Clybaun Rd Active Travel scheme	-	-	-	2027	2,000,000	Project lifetime expenditure not finalised
Castle Street Rejuvenation	Public Realm enhancement project on Castle Street	-	-	-	4 Years 2026-2030	1,780,110	Project is cofunded between NTA and URDF (50:50)
Abbeygate Street Rejuvenation	Public Realm enhancement project on Abbeygate Street Upper	-	-	-	4 Years 2026-2030	3,886,116	Project is cofunded between NTA and URDF (50:50)
Maolchnoc Development (Part V)	24 Units		-		Q1, 2025 & Q3, 2025	10,000,000	Costing based on a pro-rata of Costing prepared for 19,452,150.54 = Acquisition costs
Clai Mor (CALF & CAS)	102 Units		-		Q3, 2025	20,431,965	As per Department Funding Approval
36 Glenanail Drive	4 CAS Units				Q2, 2025	684,077	As per Dept. Approval Letter
Garraí na Sallí (8 CAS Part V)	8 CAS Units				Q2, 2025	1,944,072	As per Dept. Approval Letter
Galway City Museum New Building	Refurbishment of Comerford House and development of new	300,000	5,780,000	11,220,000	2027	17,000,000	funding From Fáilte Ireland 66%
CreativeSpace	Refurbishment of the Manse House on Nun's Island	-	-	3,800,000	2027	3,800,000	funding from THRIVE fund 100%
Waterworks - Water Sports Activity Centre	Refurbishment of Waterworks Building at Dyke Road	-	-	1,500,000	2026	1,500,000	funding From Fáilte Ireland 100%
Galway City Tourist Office	Development of new Tourist Office in Eyre Square	300,000	-	1,200,000	2026	1,500,000	Funding from Fáilte Ireland 100%
Salmon Weir Bridge	Remediation Scheme	-	-	150,000	2025 - 2027	1,244,250	Further grant funding to be sought to facilitate capital works
University Road Bridge	Remediation Scheme	-	-	150,000	2025 - 2027	800,310	Further grant funding to be sought to facilitate capital works
Carrowbrowne Closed Landfill	Equipment replacement, mo	350,000	-	-	36 Months	600,000	
Totals		950,000	5,780,000	18,020,000		103,624,899	

Expenditure being Incurred – Greater than 10.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
Pathfinder- Museum	Retrofit of Museum	30,465		30,465	2026 completion	60,930	1,500,000	Project is 50% funded through SEAI	
Pathfinder - Townhall	Retrofit of Town Hall Theatre	29,221		29,221	2026 completion	58,442	1,000,000	Project is 50% funded through SEAI	
Net Zero City Pilot City 2025 expenditure	Pilot Project Accelerating Retrofits within the private sector	-	-	200,000	May-25	800,000	1,000,000	100% Funded through HORIZON Europe	
Newcastle Community Centre	Construction of new community centre in Newcastle	190,019	-	-	Commence construction Q3 2025 and completion Q3 2026	220,614	4,600,000	14,343,255 grant under the Community Centre Investment Fund. Funds to be expended by Q3 2026. Match funding from GCC. 1150,000 of expenditure in 2024 refers to sum capitalised from revenue as GCC match funding allocation.	
GALWAY CITY CENTRE TRANSPORT MANAGEMENT PLAN CROSS CITY LINK	The Cross City Link is a public transport corridor linking the western and eastern suburbs, through the city centre. The corridor will connect homes and businesses to the city centre and the seafront. This starts at Martin Plough and ends just west of Mallowbeg Bridge, Liscannor, where it joins the N16.	-	-	168,290	2027	3,503,475	89,434,808	On hold pending outcome of judicial review	
DUBLIN ROAD TRANSPORT CORRIDOR	As above	-	-	467,266	2028	1,986,908	71,455,763	CPO & Planning Submitted to ABP on 14th February 2025	
ARDUAN UPGRADE OF MARTIN JUNCTION (URDF FUNDED)	As above	-	-	598,228	2025	4,191,226	4,191,226	Dual Funding between NTA & URDF on this project	
SOUTH DOUGHISKA CYCLE SCHEME NTA	Cycle facility schemes to enhance the quality of the environment	-	-	274,588	2025	1,056,882	1,246,882		
SOUTH DOUGHISKA URDF FUNDED	As above	-	-	100,614	2025	1,024,861	1,214,861	Total includes NTA & URDF Funding from project set up	
WOLFE TONE PEDESTRIAN WALKWAY II	Provision of cantilever pedestrian bridge on the south side of the Liffey, between the bridge and the river	-	-	1,486,491	2025	1,765,469	1,945,469		
PARKMORE RD BUS PRIORITY SCH (NTA 100%)	Provision of pedestrian, cycle and public transport facilities	-	-	4,731,589	2025	4,912,608	6,000,000	Final costings to be finalised on this project	
EGLINTON CANAL CYCLE NTA FUNDED	Cycle facility schemes to enhance the quality of service for cycling across Galway City for areas	-	-	287,982	2025	743,724	927,741		
EGLINTON CANAL CYCLE URDF FUNDED	As above	-	-	284,261	2025	737,596	921,615		
EGLINTON CANAL CYCLE FAIRTE IRELAND FR GRIFFIN/SEA ROAD	As above	-	-	360,000	2025	360,000	360,000	Total includes Faite Ireland, NTA & URDF Funding from project set up	
Cross Street Rejuvenation	Fr Griffin Ave / Crescent Junction Upgrade Project to provide improved pedestrian and Public Realm enhancement project on Cross Street, Middle Street, Buttermilk Lane, Buttermilk Lane	-	-	134,368	2025	220,690	781,941		
Lombard Street Rejuvenation	Public Realm enhancement project on Lombard/Market Street, Churchward Street	-	-	110,000	5 Years - 2030	-	10,571,126	Costs based on 2025 Grant Application form to NTA for 50% Match Funding. Project is cofunded between NTA and URDF (50:50)	
Boiler Replacement Programme	Boiler Replacement		483,392		Ongoing	2,682,770	Ongoing	Costs based on 2025 Grant Application form to NTA for 50% Match Funding. Project is cofunded between NTA and URDF (50:50)	
Housing Stock Improvement	Improvement Works		610,201		Ongoing	2,060,908	Ongoing	This is ongoing and funded through Revenue / Reserves / ICR's / Gov	
CAP Energy Efficiency Programme	Energy Efficiency		582,000		Ongoing	181,576	Ongoing	This is ongoing and funded through Revenue / Reserves / ICR's / Gov	
An Cliaithán	15 Units			882,246	Q2, 2025	7,184,860	7,500,000	Final Accounts currently with the Department of Housing	
Sliabh Bhan -	54 Units			2,545,336	Q4, 2025	7,259,315	8,000,000	Final Account are being prepared to be submitted to the Dept. The Dept. will only fund max of 50% of expenditure on this remedial works project	
Headford Road Scheme	24 Units			2,399	Q3, 2025	586,308	600,000	Final Accounts to be submitted to the Dept. This project was refused by	
Keeraun	71 Units			-	Q3, 2025	764,994	800,000	Final Accounts to be submitted to the Dept. This project was refused by	
Garrai Beag	58 Units			14,545,342	Q4, 2025	24,329,812	26,000,000	Final Accounts to be submitted to the Dept.	
HGD - Private	Grant			830,279	Q4, 2025	8,844,042	Ongoing	Grants funded by Dept and Galway City Council Revenue Budget	
Housing Aid for Older People Grant	Grant			1,130,540	Ongoing	7,211,818	Ongoing	Grants funded by Dept and Galway City Council Revenue Budget	
Mobility Aid Grant	Grant			19,024	Ongoing	1,096,471	Ongoing	Grants funded by Dept and Galway City Council Revenue Budget	
HGD LA House	Grant			296,293	Ongoing	4,307,141	Ongoing	Grants funded by Dept and Galway City Council Revenue Budget	
Circular Road	5 Units		-	1,277,636	Delivery Q2, 2025	1,852,741	2,800,000	Lifetime Expenditure (Exp. Extracted from Agresso excluding income account elements)	
Seamus Quirke Road (Day Centre) -	24 Units		-	379,323	Delivery Q4, 2026	424,016	5,881,519	Lifetime Expenditure as per Dept. Stage 3 Approval Letter (Exp. Extracted from Agresso excluding income account elements)	
Cul Garrai -	6 Units		-		2026 / 2027	194,053	1,390,566	Lifetime Expenditure as per Dept. Stage 3 Approval Letter (Exp. Extracted from Agresso excluding income account elements) - CAS Project with	
Cul Garrai -	6 Units		-		2026 / 2027	194,053	1,390,566	Lifetime Expenditure as per Dept. Stage 3 Approval Letter (Exp. Extracted from Agresso excluding income account elements) - CAS Project with	
Doughiska Respond VHA	7 Units		-	46,076	2026 / 2027	252,747	1,771,255	Lifetime Expenditure as per Dept. Stage 1 Approval Letter - Project in conjunction with AHB. Gone back to re-design (Exp. Extracted from Agresso excluding income account elements)	
1 Munster Avenue	4 Units		-	75,911	2026 / 2027	118,458	1,403,257	Lifetime Expenditure as per Dept. Stage 2 Approval Letter (Exp. Extracted from Agresso excluding income account elements)	
17-20 Merchants Road -	11 Units		-	178,672	2026 / 2027	349,018	4,242,970	Lifetime Expenditure as per Stage 2 Approval from Dept. (Exp. Extracted from Agresso excluding income account elements)	
111 Upper Newcastle -	10 Units		-	1,645,410	Q2, 2025	2,827,100	2,988,463	Lifetime Expenditure as per Dept. Stage 4 Approval Letter (Exp. Extracted from Agresso excluding income account elements) - CAS Project with	
Capital Advance Leasing Facility	Units delivered by Approved Housing Bodies		-	2,366,258	Ongoing	46,645,711	Ongoing	Funding it given to AHB's in the form of a Loan and is all recouped from the Department - Capital Advance Leasing Facility - (Exp. Extracted from Agresso excluding income account elements)	
87 Clareview Park (Phase 1/2)	5 Units			527,874	Q2, 2025	527,874	530,000	Final Accounts to be submitted to Dept.	
Ballyburke (Phase 2)	84 Units		-	55,484	2026 / 2027	9,019,295	38,000,000	Lifetime Expenditure as per Dept. Stage 2 Approval Letter (Exp. Extracted from Agresso excluding income account elements) plus Land Costs of 18,333,823.03	
211A Tirellan Heights	1 Unit			404,103	Q2, 2025	536,791	540,000	Final Accounts to be submitted to Dept.	
Merlin Woods (Social Units)	18 Units			106	2026 / 2027	175,841	4,651,117	As per Stage 2 Approval Letter from the Dept.	
Clybaun (Social)	28 Units			6,023	2026 / 2027	75,088	9,200,348	As per Dept. Approval Letter	
Cappagh Road (Social) -	16 Units			1,230	2026 / 2027	1,230	5,356,830	As per Dept. Stage 1 Approval Letter - This is a mixed development (Social & Affordable)	
Terryland	77 Units			7,872	2026 / 2027	17,843	22,718,138	As per Dept. Stage 1 Approval Letter - Note: Revised Stage 1 to be submitted to the Department in relation to tenure mix	
New Cemetery Developments	Provision of a New Cemetery - Dublin Road		111,546	-	q4 2025	111,546	3,300,000	GCC Funding 100% - Still being incurred	
Masterplan - Kingston	Kingston Millars Lane overall masterplan - consultancy fees		102,941	-	q4 2025	102,941	1,305,560		
Masterplan - Renmore	Renmore Neighbourhood Park - Consultancy		134,984	-	q1 2026	134,984	2,568,919		
Masterplan - South Park	South Park Development masterplan - Consultancy fees		50,276	-	q1 2026	50,276	1,820,055		
Mervue Public Park	All weather training facility		74,502	-	Q4 2025	74,502	571,213	Donation for Club 196K, SECP Funding 1148,682	
WOODQUAY PARK DVLPMT (Frm 2019 Prov in Budget)	Enhancement of existing public park and public realm		116,951	-	Q4 2025	169,461	1,100,000	11m of grant funding from Faite Ireland will be towards this project	

A01	Maintenance/Improvement of LA Housing	I	14,524,367			Budget	I	14,524,367			
A02	Housing Assessment, Allocation and Transfer	I	781,666			Budget	I	781,666			
A03	Housing Rent and Tenant Purchase Administration	I	798,056			Budget	I	798,056			
A04	Housing Community Development Support	I	933,720			Budget	I	933,720			
A05	Administration of Homeless Service	I	18,491,883			Budget	I	18,491,883			
A06	Support to Housing Capital & Affordable Prog.	I	13,341,079			Budget	I	13,341,079			
A07	RAS Programme	I	4,313,012			Budget	I	4,313,012			
A08	Housing Loans	I	1,843,807			Budget	I	1,843,807			
A12	Housing Assistance Programme	I	524,838			Budget	I	524,838			
B03	Regional Road - Maintenance and Improvement	I	5,096,915			Budget	I	5,096,915			
B04	Local Road - Maintenance and Improvement	I	3,595,513			Budget	I	3,595,513			
B05	Public Lighting	I	1,728,413			Budget	I	1,728,413			
B06	Traffic Management Improvement	I	2,286,127			Budget	I	2,286,127			
B09	Maintenance & Management of Car Parking	I	1,968,024			Budget	I	1,968,024			
C01	Operation and Maintenance of Water Supply	I	1,849,451			Budget	I	1,849,451			
C02	Operation and Maintenance of Waste Water Treatment	I	711,332			Budget	I	711,332			
D01	Forward Planning	I	1,080,513			Budget	I	1,080,513			
D02	Development Management	I	2,637,410			Budget	I	2,637,410			
D03	Enforcement	I	677,442			Budget	I	677,442			
D04	Op & Mtce of Industrial Sites & Commercial Facilities	I	551,703			Budget	I	551,703			
D05	Tourism Development and Promotion	I	522,883			Budget	I	522,883			
D06	Community and Enterprise Function	I	3,166,701			Budget	I	3,166,701			
D09	Economic Development and Promotion	I	13,446,567			Budget	I	13,446,567			
D11	Heritage and Conservation Services	I	567,515			Budget	I	567,515			
E05	Litter Management	I	798,132			Budget	I	798,132			
E06	Street Cleaning	I	3,586,625			Budget	I	3,586,625			
E07	Waste Regulations, Monitoring and Enforcement	I	552,074			Budget	I	552,074			
E09	Maintenance and Upkeep of Burial Grounds	I	1,010,213			Budget	I	1,010,213			
E10	Safety of Structures and Places	I	615,222			Budget	I	615,222			
E11	Operation of Fire Service	I	5,319,600			Budget	I	5,319,600			
E15	Climate Change and Flooding	I	1,927,143			Budget	I	1,927,143			
F01	Operation and Maintenance of Leisure Facilities	I	3,580,822			Budget	I	3,580,822			
F02	Operation of Library and Archival Service	I	1,791,140			Budget	I	1,791,140			
F03	Op, Mtce & Imp of Outdoor Leisure Areas	I	6,713,640			Budget	I	6,713,640			
F04	Community Sport and Recreational Development	I	2,627,270			Budget	I	2,627,270			
F05	Operation of Arts Programme	I	6,526,611			Budget	I	6,526,611			
F06	Agency & Recoupable Services	I	613,774			Budget	I	613,774			
H03	Adminstration of Rates	I	5,340,485			Budget	I	5,340,485			
H09	Local Representation/Civic Leadership	I	1,656,582			Budget	I	1,656,582			
H11	Agency & Recoupable Services	I	1,229,068			Budget	I	1,229,068			
Totals		I	139,577,043	I	2,266,793	I	36,736,804	I	291,742,295	I	363,921,211

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
PERMEABILITY PROJECTS - MILLARS LANE	Upgrading of existing overgrown pathway to provide an urban greenway in the Knocknacarra area linking Ragoon Road and Kingston Road. The aim is to achieve permeability in to all the adjacent housing estates .	€ -	€ -	€ 93,360	Oct-24	€ 2,031,080	
105 Upper Salthill	4 Part V Units	€ -	€ -	€ 1,764,791	27/06/2024	€ 1,776,744	Part V Acquisitions. Funded by Dept. Sale closed 27.06.2024
Cappagh Lands	Purchase of Lands	€ -	€ -	€ 961,482	30/07/2024	€ 976,543	Land Acquisition Fund paid 50% (€477,500) of cost and GCC the remaining . Sale closed 30.07.2024
Leana Mor Units	4 Part V Units	€ -	€ -	€ 398,380	10/05/2024	€ 1,276,735	Part V Acquisitions. Funded by Dept. Sale closed 10.05.2024
48 Clybaun Heights	4 Units	€ -	€ -	€ -	23/05/2023	€ 527,522	Last Payment to AHB was May 2023
Garrai Caol	53 Units	€ -	€ -	€ 10,882	TBC		Final Account recently received from Dept.
Ard Cre - Phase 2	78 Units	€ -	€ -	€ 10,558	TBC	€ 19,935,070	Final Account recently received from Dept.
Corrib Park Grass Pitch	Completion of a grass pitch under sports capital projects in 2024	€ 720,099	€ 595,099	€ 125,000	Nov-24	€ 720,099	
Totals		€ 720,099	€ 595,099	€ 3,364,453		€ 27,243,792	

Published Summary of Procurements

As part of the Quality Assurance process in the Public Spending Code, Galway City Council is required to publish summary information of all procurements in excess of €10 million.

It is confirmed that Galway City Council did not undertake any single procurement worth over €10 million during 2024.

Part C – Assessment of Compliance

Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all listed expenditure. The high level checks in Step 3 of the QA process are based on self-assessment of the various Directorates in Galway City Council, in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

- Checklist 1:** General Obligations,
(not specific to individual projects / programmes)
- Checklist 2:** Capital Projects 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

Galway City Council has completed the full set of checklists 1 – 7. The following pages list the completed checklist results. In addition to the self-assessed scoring, the majority of answers are accompanied by explanatory comments. Each question in the checklist is judged on a 4-point scale:

- | | |
|------------|--|
| 1 | Scope for significant improvements = a score of 1 |
| 2 | Compliant but with some improvement necessary = a score of 2 |
| 3 | Broadly Compliant = a score of 3 |
| N/A | Not Applicable |

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes, in line with procurement guidelines and requirements as stated on applicable circulars re funding.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Factors such as PSCI Rating and Maproad/PMS determine projects undertaken and scoped within PSC/Procurement guidelines.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	yes
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, with further follow ups required
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	yes
Q 1.9	Is there a process in place to plan for ex post evaluations? 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	Yes, where necessary
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Lessons and findings dealt with accordingly
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where necessary
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Ongoing review
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes. Outturn costs from prev. years are used to determine project costs.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	yes
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where necessary
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, as required
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	yes
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	yes
Q 3.2	Are objectives measurable in quantitative terms?	3	yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes, where necessary
Q 3.4	Was an appropriate appraisal method used?	3	yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	yes
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 Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	
Q 3.11	Was the required approval granted?	2	yes
Q 3.12	Has a sunset clause been set?	N/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
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	yes
Q 3.15	Have steps been put in place to gather performance indicator data?	3	yes

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Yes. Ongoing communication with contractors
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, project managers and engineers

Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Yes, regular progress inspections
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Yes, with minor inflationary increases
Q 4.7	Did budgets have to be adjusted?	2	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/a	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, where warranted
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	N/a	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, Works align with annual work program
Q 5.2	Are outputs well defined?	3	yes
Q 5.3	Are outputs quantified on a regular basis?	3	yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	yes
Q 5.5	Are outcomes well defined?	3	yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, regular reporting
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, as required
Q 5.8	Are other data compiled to monitor performance?	3	Monthly and Quarterly objectives reporting

Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly and Quarterly objectives reporting
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Compliance with any stated within procurement guidelines

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
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Yes, when projects have been completed
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Each Report is evaluated on project by project basis. Areas where lessons learned are discussed and considered as appropriate.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	12 roads projects
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	Evaluations carried out for all projects as required
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Yes, where carried out
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/a	

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government

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 programmes that matured during the year or were discontinued?	3	yes
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	yes
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	yes
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	yes
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/a	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/a	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/a	

Notes:

- ❖ The scoring mechanism for the above checklists is as follows:
 - Scope for significant improvements = a score of **1**
 - Compliant but with some improvement necessary = a score of **2**
 - Broadly compliant = a score of **3**
- ❖ 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.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Main Issues Arising from Checklist Assessment

The completed checklists show the extent to which Galway City Council believe they comply with the Public Spending Code. Overall, the checklists show a strong level of compliance with the Code.

This is the eleventh year that the Public Spending Code is being reported on by the Local Government sector. The process of embedding the principles of the code remains ongoing and will be monitored as part of the Quality Assurance process in forthcoming years.

With regard to Checklist 2 – capital expenditure being considered, there were twenty-one capital jobs to which the declaration criteria applied. These projects are at the preliminary stages, with funding and final approvals awaited. The standard of compliance may vary in future as additional capital projects are commenced.

Checklist 3 – Current expenditure being considered. There were three revenue programmes to be declared in 2024. New funding initiatives are usually commenced at a national or regional level.

Checklist 4 – capital expenditure incurred related to 48 ongoing projects in 2024. The declared standards may vary over time depending on the changing quantity and value of capital projects.

Checklist 5 – current expenditure incurred during 2024, the results are based on the average compliance of the listed 40 service level revenue programmes.

Checklist 6 – capital projects completed during 2024, the checklist reveals that eight of the projects reached conclusion in 2024.

With regard to Checklist 7 – there was no current expenditure programmes terminated during 2024.

Part D – In-Depth Checks

The in-depth checks conducted by Internal Audit at Galway City Council for the Public Spending Code Quality Assurance report are based on audits, in-depth reviews, and staff interaction and cooperation.

Results indicate that reasonable assurance can be placed on the sufficiency and operation of controls put in place by Galway City Council to comply with the Public Spending Code and internal procurement controls to mitigate and/or manage key inherent risks. Samples selected for review by Internal Audit consisted of 2 Capital projects amounting to €22,300,695 and 1 Revenue Expenditure amounting to €7,698,724.

The Public Spending Code listed the requirement to complete in-depth reviews of 5% Capital and 1% Revenue expenditures, averaged over the last three years. The in-depth checks analysed for the PSC represented **5%** of Galway City Council's declared Capital projects, and **5%** of the Revenue Service Levels, of the 2024 inventory.

Assessments

The annual Internal Audit Work Programme includes the requirement to conduct in-depth checks on sample projects and programmes, as required in the annual PSC Report to NOAC.

The recurring themes arising from in-depth reviews, etc. remains the ongoing benefits of robust enforcement of regulatory compliance, the advancement of Corporate Governance, the enhancement of our Risk Management Strategies; and recording of our Operating Procedures.

From the reviews previously conducted by Internal Audit, there was an identified issue of ensuring that Project Completion Reports / Post Project Reviews were being completed in an efficient manner, to ensure that any lessons learned were adhered to and implemented in a timely fashion. Improvements have been reflected based on prior years audit, but further attention is required. This is evident in the 2024 report and when compared to prior year reviews.

Pertaining to PSC knowledge throughout G.C.C. Training was previously conducted in 2022 but G.C.C has since entered a phase of personnel growth. It would be deemed beneficial for the organisation to run further PSC workshops for staff. This should be reinforced by Key staff/Project Managers and the Procurement Team to ensure compliance is adhered to.

Public Spending Code training was due to commence in early 2025 but was cancelled. It is envisaged that training will now take place in early 2026.

Part E – Addressing Quality Assurance Issues

The Audit Committee continues to examine the completeness of recorded Policies and Procedures within Galway City Council.

The in-depth checks carried out on sampled programmes / projects revealed no substantive issues that would cast doubt on the City Council's compliance with the Code. It is acknowledged that ongoing training and attention will be required to ensure complete compliance with the Public Spending Code.

There were no issues to be addressed regarding Quality Assurance compliance under the Public Spending Code for Galway City Council and sampled projects will be reviewed again in the future to ensure compliance with the code.