



# **Kildare County Council**

## **PUBLIC SPENDING CODE**

### **Quality Assurance Report for 2014**

**To be submitted to the**

**National Oversight and Audit Commission (NOAC)**

## Certification

This Annual Quality Assurance Report sets out the position in relation to Kildare County Council's assessment of its compliance with the Public Spending Code. It is based on the best financial and organisational information available at the time of publication of the report.

**Signature of Accounting Officer:**



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**Mr. Peter Carey  
Chief Executive  
Kildare County Council**

**Date:**

29/9/15  
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## **Introduction**

Kildare County Council has completed this Annual Quality Assurance Report as part of its on-going compliance with the Public Spending Code. The purpose of this report is to present the results of each of the five steps in the Quality Assurance exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The **Public Spending Code**<sup>1</sup> brings together in one place details of the obligations that those responsible for spending public money are obliged to adhere to as well as guidance material on how to comply with the obligations outlined. The Public Spending Code applies to both Capital and Current expenditure. The Code sets out to explain what is required of public service managers at different points of the expenditure lifecycle and offers advice on how to fulfil those requirements. All Government Departments and public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code.

## **Quality Assurance Procedure**

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This new Quality Assurance procedure replaces and updates the “spot check” requirements previously laid down in Circular letter dated 15th May 2007.

2014 is the first year that this new Quality Assurance procedure applies to the Local Government Sector.

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<sup>1</sup><http://publicspendingcode.per.gov.ie/>

The Quality Assurance process contains five steps:

<b>Step 1</b>	Draw up an Inventory of projects/programmes under three categories; expenditure being considered, expenditure being incurred and expenditure recently ended. The inventory should include all projects/programmes over €0.5 million.
<b>Step 2</b>	Publish Summary information on Kildare County Council's website of procurements in excess of €10 million.
<b>Step 3</b>	Complete the checklists (7) contained in the Public Spending Code.
<b>Step 4</b>	Carry out a more in-depth check on a small number of selected projects / programmes.
<b>Step 5</b>	Complete summary report for NOAC and Kildare County Council's website.

## Step 1 – Project Inventory

Kildare County Council's Project Inventory is included in Appendix A.

The inventory of Expenditure on Projects/Programmes with a value above €0.5 million is categorised as follows;

Category 1 – Expenditure being considered

Category 2 – Expenditure being incurred

Category 3 – Expenditure recently ended

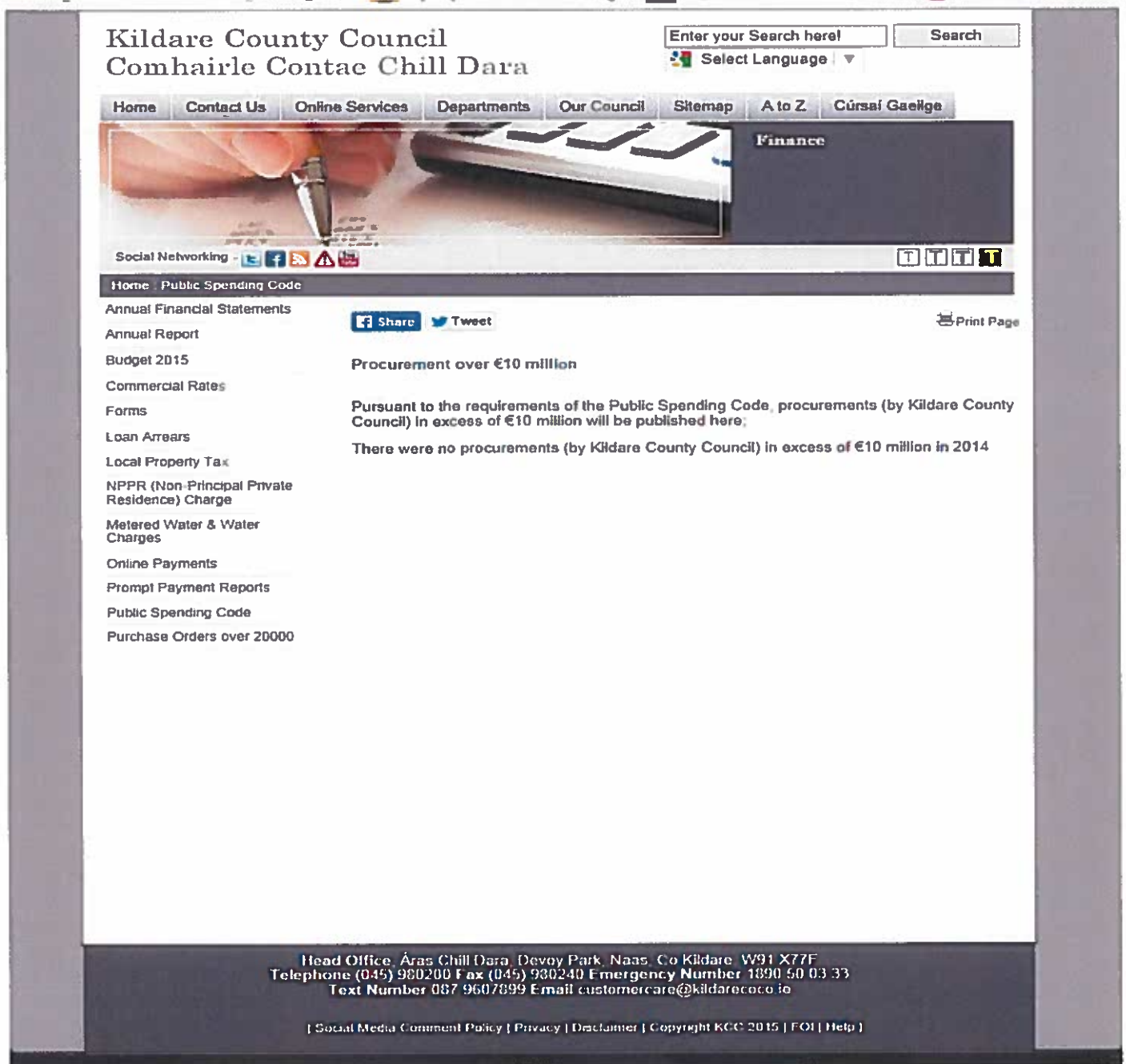
Kildare County Council's inventory contains 59 projects/programmes with a total value of €176.6 million.

It should be noted that Irish Water became responsible for water services on 1<sup>st</sup> January 2014 (Water Services (No. 2) Act 2013). There is some water services expenditure in the “expenditure being incurred” table of the project inventory as Kildare County Council acts as an agent for Irish Water in accordance with a service level agreement. Irish Water is subject to its own financial governance framework and subject to oversight by the Commission for Energy Regulation.

## Step 2 – Publish summary information on all procurements in excess of €10 million

Kildare County Council has established a section on its website in order to publish summary information of all procurements in excess of €10 million. Listed below is the link to this publication page and an illustration of its location.

<http://kildare.ie/CountyCouncil/PublicSpendingCode/>



The screenshot displays the Kildare County Council website. At the top, the header includes the council's name in English and Irish, a search bar, and a language selection dropdown. A navigation menu contains links for Home, Contact Us, Online Services, Departments, Our Council, Sitemap, A to Z, and Cúrsaí Gaeilge. Below the navigation is a banner image of a hand writing on a document with a keyboard in the background. A 'Finance' sidebar is visible on the right. The main content area features a list of links on the left and a central heading 'Procurement over €10 million'. The text below the heading states: 'Pursuant to the requirements of the Public Spending Code, procurements (by Kildare County Council) in excess of €10 million will be published here; There were no procurements (by Kildare County Council) in excess of €10 million in 2014'. The footer contains contact information for the head office and various policy links.

Kildare County Council  
Comhairle Contae Chill Dara

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Finance

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Home Public Spending Code

Annual Financial Statements [Share] [Tweet] [Print Page]  
Annual Report  
Budget 2015  
Commercial Rates  
Forms  
Loan Arrears  
Local Property Tax  
NPPR (Non-Principal Private Residence) Charge  
Metered Water & Water Charges  
Online Payments  
Prompt Payment Reports  
Public Spending Code  
Purchase Orders over 20000

**Procurement over €10 million**

Pursuant to the requirements of the Public Spending Code, procurements (by Kildare County Council) in excess of €10 million will be published here;  
There were no procurements (by Kildare County Council) in excess of €10 million in 2014

Head Office, Áras Chill Dara, Devoy Park, Naas, Co Kildare W91 X77F  
Telephone (045) 980200 Fax (045) 980240 Emergency Number 1890 50 03 33  
Text Number 087 9607899 Email [customer@kildarecoco.ie](mailto:customer@kildarecoco.ie)

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### **Step 3 – Checklist Completion**

There are seven checklists to be completed and they are as follows;

Checklist 1 - General Obligations not specific to individual projects/programmes

Checklist 2 – Capital Expenditure 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 Kildare County Council and is set out in Appendix B.

## Step 4 – In-depth Check

The Internal Audit (IA) Unit of Kildare County Council was assigned the task of completing the in-depth check. The guidance document states that the value of the projects selected for in depth review each year should be at least 5% of the total value of all projects on the Project Inventory. The total value of Kildare County Council's 2014 project inventory was €176.6 million and the project selected for an in-depth check was the Carlow By-Pass with expenditure of €9.7 million "being incurred".

**Audit Scope:** The Sponsoring Authority for this project was Kildare County Council and the Sanctioning Authority was the NRA. The audit scope was based on the implementation phase of the project. The areas covered were; responsibility for the delivery of the project, structure for monitoring and managing the project, progress reporting to the Project Board and the Sponsoring Authority and milestones established to ensure the project was on schedule and within budget.

**Audit Opinion:** The controls in place during the construction of the Carlow By Pass provide assurance that there was/is compliance with the Public Spending Code. Internal Audit verified these controls for the purpose of this audit and documentary evidence is on hand to support IA's findings.

A formal report on the in-depth check has been completed and submitted to the Management Team of Kildare County Council. The report has provided reasonable reassurance that, based on the in-depth check, there was/is a satisfactory level of compliance with the Public Spending Code.



## **Step 5 – Summary Report for NOAC and Kildare County Council’s website**

This report has set out all of the Quality Assurance requirements of the Public Spending Code and has confirmed that Kildare County Council is in compliance with said requirements.

With respect to each of the required steps:

- A project inventory has been prepared outlining the various projects/programmes (capital and revenue) that were being considered, being incurred or recently ended; within the 2014 financial year.
- Information relating to procurements over €10 million has been published on Kildare County Council’s website.
- The 7 checklists have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code.
- An in-depth check of a project (the value of which was in excess of 5% of the total value of the project inventory) has been completed and has confirmed that there is satisfactory compliance with the Public Spending Code.
- A summary report has now been completed and certified by the Accounting Officer / Chief Executive of Kildare County Council. The summary report has also been published on Kildare County Council’s website and returned to NOAC.

As 2014 is the first year that this Quality Assurance process applies to Local Authorities there have been opportunities for relevant staff to gain experience and knowledge in relation to the Public Spending Code and the obligations it places on the spending of public monies. In addition, any shortcomings identified have been addressed and this will continue to be monitored to ensure continued compliance with the Public Spending Code.

Finally I can confirm that this Quality Assurance exercise has provided reasonable assurance to the management of Kildare County Council that there is satisfactory compliance with the Public Spending Code.

Appendix A – 2014 Inventory of Projects and Programmes over €0.5 million

2014 Inventory of Projects and Programmes over €500,000						
<b>Expenditure Being Considered</b>						
Project/ Programme Description	Revenue Expenditure			Capital Expenditure		
	€0.5m -€5m	€5m - €20m	Over €20m	€0.5m -€5m	€5m - €20m	Over €20m
<b>Projects of total value</b>						
<b>Housing and Building</b>						
Social Construction Programme				€2.5		
<b>Roads, Transport &amp; Safety</b>						
National Road Major Works Programme				€2.4		
Athy Southern & Northern Ring Roads				€1.0		
<b>Water Services</b>						
No projects with a value above €500,000						
<b>Environmental Services</b>						
No projects with a value above €500,000						
<b>Recreation and Amenity</b>						
No projects with a value above €500,000						
<b>Agriculture, Education, Health &amp; Welfare</b>						
No projects with a value above €500,000						
<b>Miscellaneous Services</b>						
No projects with a value above €500,000						

## 2014 Inventory of Projects and Programmes over €500,000

### Expenditure Being Incurred (1)

Project/ Programme Description	Revenue Expenditure		Capital Expenditure	
	€0.5m -€5m	€5m - €20m	€0.5m -€5m	€5m - €20m
<b>Projects of total value</b>		Over €20m		Over €20m
<b>Housing and Building</b>				
House Purchases			€2.4	
CLSS Goodwill Housing Co-Op Society Ltd			€0.5	
A01 Maintenance/Improvement LA Housing		€6.4		
A02 Housing Assessment, Allocation & Transfer	€0.5			
A03 Housing Rent & Tenant Purchase Admin	€0.8			
A04 Housing Community Development Support	€0.8			
A05 Administration of Homeless Services	€1.1			
A06 Support to Housing Capital & Affordable Programme	€3.8			
A07 RAS Programme		€6.4		
A08 Housing Loans Programme	€2.9			
A09 Housing Grants	€2.0			
<b>Roads, Transport &amp; Safety</b>				
Carlow By-Pass				€9.7
NRDO Post 2012 Admin Costs			€1.9	
Leinster Bridge Strengthenings 2012			€1.8	
Newbridge Inner Relief Road			€1.3	
Naas Ring Road Projects				€6.9
SNNR Enfield Edenderry			€4.4	
B03 Regional Roads-Maintenance & Improvement		€6.7		
B04 Local Road – Maintenance & Improvement		€14.5		

## 2014 Inventory of Projects and Programmes over €500,000

### Expenditure Being Incurred (2)

Project/ Programme Description	Revenue Expenditure		Capital Expenditure	
	€0.5m - €5m	€5m - €20m	€0.5m - €5m	€5m - €20m
<b>Projects of total value</b>		Over €20m		Over €20m
<b>Roads, Transport &amp; Safety Continued</b>				
B05 Public Lighting	€3.6			
B06 Traffic Management Improvement	€1.0			
B08 Road Safety Promotion/Education	€1.0			
B09 Maintenance & Management of Car Parking	€1.7			
B10 Support to Roads Capital Programme	€3.4			
<b>Water Services</b>				
Expansion Leixlip Treatment Works Phase 4			€0.5	
Capital Project Team Admin			€0.5	
C01 Operation & Maintenance of Water Supply		€5.2		
C02 Operation & Maintenance of Waste Water Treatment		€5.7		
C03 Collection of Water/Waste Water Charges	€0.6			
C06 Support to Water Capital Programme	€1.4			
<b>Development Management</b>				
D01 Forward Planning	€1.3			
D02 Development Management	€3.4			
D03 Enforcement	€1.0			
D06 Community & Enterprise Function	€1.0			
D07 Unfinished Housing Estates	€0.7			
D09 Economic Development & Promotion	€1.3			
D11 Heritage and Conservation Services	€1.0			

## 2014 Inventory of Projects and Programmes over €500,000

### Expenditure Being Incurred (3)

Project/ Programme Description	Revenue Expenditure		Capital Expenditure	
	€0.5m -€5m	€5m - €20m	€0.5m -€5m	€5m - €20m
<b>Projects of total value</b>		Over €20m		Over €20m
<b>Environmental Services</b>				
E01 Landfill Operation, Maintenance & Aftercare	€0.9			
E05 Litter Management	€1.3			
E06 Street Cleaning	€2.3			
E07 Waste Regs, Monitoring and Enforcement		€14.9		
E09 Maintenance & Upkeep of Burial Grounds	€0.8			
E10 Safety of Structures & Places	€0.7			
E11 Operation of Fire Services		€5.5		
E13 Water Quality, Air, Noise Pollution	€0.9			
<b>Recreation and Amenity</b>				
F01 Operation & Maintenance of Leisure Facilities	€0.8			
F02 Operation of Library & Archive Services		€5.9		
F03 Outdoor Leisure Areas Operations	€1.1			
F05 Operation of Arts Programme	€0.8			
<b>Agriculture, Education, Health &amp; Welfare</b>				
G04 Veterinary Services	€0.7			
G05 Educational Support Services	€1.9			
<b>Miscellaneous Services</b>				
H03 Administration of Rates		€16.7		
H04 Franchise Costs	€0.5			
H09 Local Representation/Civic Leadership	€2.2			
H10 Motor Taxation	€2.1			
H11 Agency & Recoupable Services	€1.6			

2014 Inventory of Projects and Programmes over €500,000					
Expenditure Recently Ended					
Project/ Programme Description	Revenue Expenditure		Capital Expenditure		
	€0.5m -€5m	€5m - Over €20m	€0.5m - €5m	€5m - Over €20m	
<b>Projects of total value</b>					
No projects with a value above €500,000					

## Appendix B – Checklists of Compliance

### Checklist 1 – to be completed by all Local Authorities

General obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating 0-4	Comment/Action Required
Does the Local Authority ensure on an ongoing basis that appropriate people within the Local Authority and its agencies are aware of the requirements of the public spending code?	3	2014 is the first year that this new Quality Assurance procedure applies to the Local Government Sector. Procedures have now been put in place to ensure that appropriate people are aware of the requirements of the Public Spending Code
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No external training has been made available for the Local Government sector since new QA requirements were introduced.
Has internal training on the Public Spending Code been provided to relevant staff?	3	Internal briefings have been provided to Senior personnel and information regarding the PSC requirements circulated to budget holders.
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?	4	Yes – a guidance document has been developed for the Quality Assurance process adapting the PSC for the Local Government sector.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code	N/A	In 2014 there were no agencies that were in receipt of funds in excess of €500,000. This situation will continue to be monitored.
Have recommendations from previous Quality Assurance exercises (incl. old spot checks) been disseminated, where appropriate within the Local Authority and to your agencies?	N/A	2014 is the first year that this new Quality Assurance procedure applies to the Local Government Section therefore no previous QA exercises exist.
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year that this new Quality Assurance procedure applies to the Local Government Section therefore no previous QA exercises exist.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC?	4	Yes – report submitted
Was the required sample subjected to a more in-depth review, i.e. as per Step 4 of the QA process?	4	Yes – Required sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes - the Chief Executive has signed off.
<b>Self-Assessed Ratings:</b> 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

**Checklist 2 – to be completed in respect of capital project(s) or capital programme(s)/grant scheme(s) that is/are or was/were under consideration in 2014**

<b>Capital Expenditure being considered; Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating 0-4</b>	<b>Comment/Action Required</b>
Was a preliminary appraisal undertaken for all projects > €5 million?	N/A	There were no projects > €5 million under consideration in 2014
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes – in conjunction with the relevant government body / agency.
Was a CBA/CEA completed for all projects exceeding €20 million?	N/A	There were no projects exceeding €20 million
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes - in conjunction with the relevant government body / agency.
Was an approval in principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design phase (e.g. procurement)?	4	Yes – approval would be required in order to secure (grant) funding from the relevant government body / agency.
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	There were no projects which required a CBA/CEA under consideration.
Were the NDFA consulted for projects costing more than €20 million?	N/A	There were no projects costing more than €20 million under consideration.
Were all projects that went forward for tender in line with the approval in principle and if not was the detailed appraisal revisited and a fresh approval in principle granted?	N/A	No projects under consideration went forward for tender.
Was approval granted to proceed to tender?	N/A	No relevant projects
Were procurement rules complied with?	N/A	No relevant projects
Were State Aid rules checked for all supports?	N/A	Not applicable to Local Government
Were the tenders received in line with the approval in principle in terms of cost and what is expected to be delivered?	N/A	No relevant projects
Were performance indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	0	No
Have steps been put in place to gather the performance indicator data?	0	No
<b>Self-Assessed Ratings:</b> <b>0 – not done; 1 - &lt;50% compliant; 2 – 50-75% compliant; 3 - &gt;75% compliant; 4 – 100% compliant</b>		



**Checklist 3 new Current Expenditure or expansion of existing current expenditure under consideration**

<b>Current Expenditure being considered; Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating 0-4</b>	<b>Comment/Action Required</b>
Were objectives clearly set?	N/A	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure	N/A	No programmes relevant to PSC in 2014
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme	N/A	No programmes relevant to PSC in 2014
If outsourcing was involved were procurement rules complied with?	N/A	No programmes relevant to PSC in 2014
Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	No programmes relevant to PSC in 2014
Have steps been put in place to gather the performance indicator data?	N/A	No programmes relevant to PSC in 2014
<b>Self-Assessed Ratings:</b> <b>0 – not done; 1 - &lt;50% compliant; 2 – 50-75% compliant; 3 - &gt;75% compliant; 4 – 100% compliant</b>		

**Checklist 4 – to be completed if Kildare County Council had capital projects/programmes that were incurring expenditure during 2014**

Incurring Capital Expenditure	Self-Assessed Compliance Rating 0-4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle	3	Yes, where appropriate.
Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes; in most cases internal project/programme co-ordinators were put in place.
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; in most cases project managers at an appropriately suitable senior level were put in place
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis in most cases – formally and informally
Did the project keep within its financial budget and its time schedule?	3	Yes in most cases – variations from the original budgets and timescales were agreed with the relevant government body/agency.
Did budgets have to be adjusted?	3	Yes – up and down
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes - approval would be required in order to draw down (grant) funding from the relevant government body / agency.
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?		Updates were provided to the Council's Management Team and Council on a monthly basis and to the relevant government body /agency periodically or as required.
<b>Self-Assessed Ratings:</b> 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

### Checklist 5 – for Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating 0-4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes; spending programme defined as part of the Annual Budget process
Are outputs well defined?	3	National KPIs are in place for Local Government.
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	3	Yes; budget performance and monitoring is in place
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	4	Yes; spending programme defined as part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review	N/A	Not entirely relevant to Local Government sector. The Council's Internal Audit Team carry out VFM reviews and evaluations and their recommendations are circulated to Management Team and the Audit Committee. The Local Government Auditor also carries out VFM audits.
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?	N/A	Management Team agrees the Internal Audit Plan on an annual basis and the work plan generally includes a VFM review/audit.
Have all VFMs/FPAs been published in a timely manner?	N/A	Not entirely relevant to Local Government Sector, i.e. VFMs/FPAs are not published by Kildare County Council. Internal Audit VFM reviews/audits are considered by Management Team and the Audit Committee.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	N/A	Not entirely relevant to Local Government Sector. Internal Audit VFM reviews/audits are considered by Management Team and the Audit Committee and the agreed recommendations are implemented.
How have the recommendations of VFMS, FPAs and other evaluations informed resource allocation decisions?	N/A	Not relevant to Local Government Sector.
Self-Assessed Ratings: 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		

**Checklist 6 – to be completed if capital projects were completed during 2014 or if capital programmes/grant schemes matured or were discontinued**

<b>Capital Expenditure Completed</b>	<b>Self-Assessed Compliance Rating 0-4</b>	<b>Comment/Action Required</b>
How many post-project reviews were completed in the year under review?	N/A	No projects relevant to PSC in 2014
Was a post-project review completed for all projects/programmes exceeding €20 million?	N/A	No projects relevant to PSC in 2014
If sufficient time has not elapsed to allow a proper assessment of benefits has a post-project review been scheduled for a future date?	N/A	No projects relevant to PSC in 2014
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	No projects relevant to PSC in 2014
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	No projects relevant to PSC in 2014
Were project reviews carried out by staffing resources independent of project implementation?	N/A	No projects relevant to PSC in 2014
<b>Self-Assessed Ratings:</b> <b>0 – not done; 1 - &lt;50% compliant; 2 – 50-75% compliant; 3 - &gt;75% compliant; 4 – 100% compliant</b>		

**Checklist 7 – to be completed if current expenditure programmes reached the end of their planned timeframe during 2014 or were discontinued**

<b>Current expenditure that <sup>(i)</sup>reached the end of its planned timeframe or <sup>(ii)</sup>was discontinued</b>	<b>Self-Assessed Compliance Rating 0-4</b>	<b>Comment/Action Required</b>
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusion on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken in to account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programmes?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
<b>Self-Assessed Ratings:</b> 0 – not done; 1 - <50% compliant; 2 – 50-75% compliant; 3 - >75% compliant; 4 – 100% compliant		