



**AN ROINN DLÍ AGUS CIRT AGUS COMHIONANNAIS
DEPARTMENT OF JUSTICE AND EQUALITY**

Public Spending Code

Quality Assurance Report for 2014

Department of Justice and Equality Vote 24

Date of submission: February 2016

Version: 1.3

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1. Certification

The following Quality Assurance report is an assessment of compliance with the Public Spending Code in the Department of Justice and Equality – Vote 24. It is based on a review of the management of capital projects and current programme expenditure being considered, underway or completed in 2014

The Quality Assurance review confirms that the Department of Justice and Equality (Vote 24) in general complies with the Public Spending Code. A rating of 3.1 out of a maximum of 4 has been assigned based on the audit work carried out



Signature of Accounting Officer:

Date:



2. Background

The Public Spending Code, [Circular 13/13](#), follows on from a Government decision of 24 July 2012. The Public Spending Code is designed to ensure that the State gets the best possible value from the resources at its disposal. The Code applies to both capital and current expenditure and sets out the processes that should be applied by public service managers at different points of the expenditure lifecycle. It does not examine payroll cost or numbers. The Accounting Officer must complete and publish a signed annual Quality Assurance Report that assesses compliance with the requirements set out in the Public Spending Code.

The Public Spending Code requires a number of steps to be taken by the Department. These include the following:

1. Draw up a list of capital projects and current expenditure programmes in place where money was spent in 2014 and publish this information on the Departments website. It also includes projects or programmes under consideration or completed in 2014.
2. Publish a summary of all capital or current expenditure procurements with an individual capital or programme value in excess of €10m that were tendered in 2014.
3. A number of divisions are selected for review and the division must self assess their compliance with the Public Spending Code requirements. The self assessment processes requires the Department to complete 7 checklists to determine the level of compliance. The checklists are based on a sample of projects at different stages of the programme / project lifecycle. The division ranks their level of compliance in the range 0 – 4 (4 being the highest/best rating)

The checklists include the follow

1. A comprehensive business case is in place for the expenditure.
 2. Sanctions & approvals in place from the Department of Justice and the Department of Public Expenditure and Reform (DPER).
 3. Appropriate appraisals are carried out.
 4. Performance indicators are in place.
 5. Procurement rules are being complied with.
 6. Effective governance/management structures and processes are in place
 7. Post project reviews are undertaken
 8. An in-depth spot check to be carried out on a sample of projects by an Evaluation/Internal Audit Unit. This assesses the actual level of compliance with the Public Spending Code (It requires a more detailed examination of capital projects and current expenditure programmes and the processes in place).
 9. The Department must submit a signed report to Department of Public Expenditure and Reform (DPER).
4. Internal Audit reviewed the sample of capital and current expenditure projects and programmes and validated the self assessment marks initially assigned by the responsible division.

3. Executive Summary

Opinion: Overall Quality Assurance Rating – 3.1 out of 4

This indicates that the Department has effective processes in place and in general complies with the requirements as set out in the Public Spending Code.

	<u>Assurance level 2014</u>	<u>Assurance level 2013</u>
	<u>3.1 out of 4</u>	<u>3 out of 4</u>

Recommendations	2014	2013
Total recommendations	<u>8</u>	<u>11</u>
Recommendation completed	-	<u>2</u>
Recommendation ongoing	-	<u>3</u>
Recommendations restated	-	<u>5</u>
New recommendations 2014	5 new	11
Cancelled recommendation		1
*Note the 5 recommendations from 2013 have been restated but merged into 3 recommendations for 2014		

Introduction

The Departments mission is to help make Ireland a safer and fairer place in which to live and work, visit and do business. The Department of Justice and Equality has a broad remit and touches on many aspects of national life

The Departments key responsibilities include the protection of life and property; the prevention and detection of crime; the provision of services for the buying and selling of property; the management of inward migration to the State and providing a Courts Service and other forms of investigative tribunals. On the international front, the Minister and the Department serve the interests of Ireland in relation to Justice and Home Affairs' matters by participating fully in the European Union, the Council of Europe and the United Nations among other international fora.

The Department provides oversight and coordination across the Justice sector. The Department has responsibility for 13 key areas). The Management Board has responsibility for the administration and policy development in the 13 areas

This report presents the quality assurance findings for Vote 24 – Department of Justice and Equality.

There was, as of March 2014, approximately 2,200 staff working in the Department of Justice and Equality (Vote 24). The overall budget was €363m with non payroll expenditure accounting for €236 (65%).

The current programmes of expenditure ongoing in the Department relates to the delivery of legislation and the functioning of the offices necessary to achieve its mission of providing a safer and fairer place in which to live and work, visit and do business.

The Department has an ICT Governance group with a remit to review and monitor planned ICT expenditure in the Department. There was no similar board for capital construction works; however capital expenditure is a very small percentage of the Departments expenditure (less than half of 1%).

Quality Assurance audit

The Departments Internal Audit Unit (IAU) carried out the quality assurance review to provide assurance that the Public Spending Code is being complied with. In advance of the review, the Department's Financial Management Unit (FMU) together with the relevant Division/Agency, provided an inventory of capital projects and current expenditure programmes and completed the 7 self assessment checklists detailed in this report. The review was carried out on one capital project which was under consideration in 2014, 1 current programme under consideration in 2014, 1 current programme ongoing in 2014 and 2 current programmes that were discontinued. A detailed examination of the expenditure from planning and appraisal stage was carried out on the revised capital project to provide accommodation for the Office of the State Pathologist and the City Mortuary.

<u>Analysis of global outturns</u>				
Table 1	Outturn 2014 €'000	Outturn 2013 €'000	Outturn 2012 €'000	Outturn 2011 €'000
Payroll cost	€109,566	€108,751	€109,252	€132,121
Grant in Aid Payroll costs	€17,771	€20,199	€20,919	€15,933
Total Payroll Costs	€127,337	€128,950	€130,171	€148,054
Non-Pay Capital expenditure	€1,074	€1,033	€1,257	€278
Non-pay Current expenditure	€234,865	€228,144	€224,009	€251,820
Total Non Payroll Costs	€235,939	€229,177	€225,266	€252,098
Total Expenditure	€363,276	€358,127	€355,437	€400,152
Appropriations in Aid (net of pension deduction)	€56,757	€56,337	€44,674	€41,898
Pension related deduction	€6,346	€7,166	€7,288	€8,110
Net voted expenditure	€300,173	€294,624	€303,475	€350,144
% change on prior year	+2%	-3%	-13%	-

<u>Analysis of projects/programmes reviewed</u>					
Table 2	Spent 2014 €'m	Number of projects value >€0.5m	Number of projects value <€0.5m	Sample value quality checked €'m	Number of projects quality checked
Capital expenditure in the Department	1.07	0	6	€0.13	1 State Pathology
Capital grants issued to external bodies	0	-	-	-	-
Current expenditure	234.74	44	13	€12.5	

Appendix I – Inventory Report, gives further details of the projects / Programmes comprising Vote 24

Sample of capital projects and current expenditure programmes reviewed in 2014					
<u>Capital works business case /approval stage</u>	<u>Capital works ongoing</u>	<u>Capital work completed</u>	<u>Current programme business case /approval stage</u>	<u>Current programme ongoing</u>	<u>Current programme completed</u>
Office of the State Pathologist	0	0	Charities Regulatory Authority	Outsourced legal service, Legal Aid Board	The Garda Síochána Complaints Board. Commissioners for Charitable Donations and Bequests

Opinion: Overall Quality Assurance Rating – 3.1 out of 4

This is the second year of the Public Spending Code, the Departments Financial Management Unit and the Internal Audit Unit (Quality Assurer) agreed on the capital projects and current expenditure programmes on which to base the self assessed and quality assurance ratings. The review provides an average rating of 3.1 out of 4, based on a review of the 7 self assessed checklists and the review of 1 Capital and the 4 Current programmes examined. There were a number of recommendations made but for the most part the Department of Justice and Equality (Vote 24) has good structures and processes in place and these are being complied with for recent expenditure.

The review found that 8 of the 11 recommendations outlined in the 2013 quality assurance review have not been fully implemented (3 are partially implemented/ongoing). 5 have been restated for 2014 (merged into 3 recommendations) and 5 new recommendations were made for 2014. The quality assurance review indicates that the Department of Justice and Equality (Vote 24) has effective structures and processes in place that comply with the Public Spending Code requirements.

Quality Assurance findings overall

Internal Audit review of the Departments compliance with the Public Spending Code

Self Assessed Rating	Explanation of the marks
0	No compliance with the Spending Code
1	Less than 50% compliant
2	50 - 75%, Compliant
3	Greater than 75%, Compliant
4	100% Compliant

Internal Audit verification review of the Public Spending Code 7 self assessed check lists. Each of the 7 key areas are assigned a rating in the range 0 to 4 as outlined in the table above.

Table 3 , Internal Audit overall rating of the Departments compliance with the Public Spending Code

#	Checklist Name	Internal Audit overall rating	Internal Audit Quality Assurance comment
1	General Obligations not specific to individual projects/programmes	2.9	The Public Spending Code is in its second year of operation. Internal Audit has worked closely with the Departments Financial Management Unit (FMU) in selecting the sample of projects and programmes for review. The review indicates that the initial Appraisal Templates should be reviewed and the revised guidelines and templates communicated to all managers.
2	Capital Expenditure being considered – Appraisal and Approval Expenditure to date 2014 (€0.13m)	3.2	The Coroners Office and the Office of the State Pathologist project is progressing to tender stage in 2015. The audit indicates that revised structures were put in place in 2014 by the Department to manage the project and good improvements have been made. The overall quality assurance rating for the Office of the State Pathologist of 2.4 in 2013 has been raised to 3.2 for 2014 based on the revised monitoring and governance structures in place. Performance indicators on which to measure the success or otherwise of the project were not formally set out at the beginning of the project, the project is now being monitored by the Project Board. A review of the project and an evaluation of its efficiency and effectiveness will be carried out on completion.
3	Current Expenditure being considered – Appraisal and Approval	3.2	The decision to create the Charities Regulatory Authority office arose from a Government decision. The Office has been put in place to achieve very specific outputs. The functions of the office were set out in the Charities Act 2009. The establishment of the Authority had been postponed until 2014 while options were considered. The overall organisation structure and processes are being managed by a designated Principal Officer and the Assistant Secretary Corporate Affairs.
4	Incurring Capital Expenditure	n/a	There was no material Capital Project incurring expenditure in the Departments Vote 24 in 2014. The expenditure related to small purchases of IT equipment
5	Incurring	3	The Legal Aid Board is an independent statutory

	<p>Current Expenditure</p> <p>Legal Aid Board expenditure on outsourced legal services (€9m 2014)</p>		<p>body operating under the aegis of the Department of Justice and Equality (Vote 24) and provides access, in civil matters, to legal advice and representation in court proceedings to all citizens including those of modest means. Overall the Legal Aid Board has reasonable systems in place to ensure efficiency and effectiveness in the provision of Legal Services. The Legal Aid Board uses a combination of its own legal staff complemented by Private Practitioners. The services being delivered provide good value while meeting the needs of the clients within reasonable timeframes, though not necessarily meeting the target timeframes set down by the Board. There have been improvements in efficiency and effectiveness in recent years attested by the reducing number of cases on hand, the reduced staff numbers and the reduced expenditure on legal services and fees. The Value For Money carried out by the Department in 2011 made a number of recommendations and while these have been partially implemented the Board should implement the remainder of these at an early date.</p>
6	<p>Capital expenditure completed</p>	n/a	<p>There was no capital expenditure projects completed in 2014</p>
7	<p>Current expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</p>	n/a	<p>There were two current programmes that reached the end of their life or were being discontinued. The original programmes of expenditure were broadened and the roles undertaken by the Garda Síochána Complaints Board now come under the remit of the Garda Síochána Ombudsman Commission. The Commissioners of Charitable Donations and Bequests were subsumed into the Charities Regulatory Authority. A further review of these Offices was not considered necessary as these were reviewed as part of the assessment of resources required for the new offices with the roles and functions set out under legislation.</p>

4. Overview of Quality Assurance check

Capital projects reviewed by Internal Audit

Capital projects expenditure being considered

This project was also reviewed (capital projects expenditure being considered) as part of the Public Spending Code Quality Assurance review 2013.

Table 4 Quality Assurance results – capital projects	
Name	Office of the State Pathologist
Value	Approx. €3.5 m (collaboration with Dublin City Council Department of Justice and Equality portion 31%)
Initial assessment	Yes for the original project in 2006
Appraisal in place	Yes - insufficient
Sanctions in place	Yes
Planning & Design	Yes
Procurement compliance	Existing building provided by OPW. Tender for construction and refurbishment works scheduled for 2015. Tender for specialist equipment scheduled for 2015
Contracts in place	N/a
Project Governance	None
Local project management	Yes, Project Board put in place July 2014
Completed on time/budget	N/a
Outputs delivered	N/a
Post project review	N/a

Overall comment by Quality Assurer

Internal Audit reviewed the Office of the State Pathologist capital project. The Office of the State Pathologist is the only Capital Project under consideration in the Department in 2014 and at December 2014 was ready to proceed to the formal tender process. The project is collaboration between Dublin City Council (The City Mortuary) and the Department of Justice and Equality (The Office of the State Pathologist). In 2014 the total expenditure by the Department of Justice and Equality was €0.13m. The Department is the junior partner (31% financial commitment) in this venture, Dublin City Council are providing 69% of the funding. The Office of the State Pathologist building is a revised project being put in place following the cessation of the original planned building project in Marino. The contracted builder, the McNamara group was placed in receivership during the construction phase of the build. A former Garda station in Whitehall was put forward as a possible alternative site and would entail a smaller budget for the project, the work was due to go to tender for building redevelopment works in Quarter 1, 2015. The OPW has taken the lead to project manage the project.

Revised structures were put in place during 2014 and a Project Board comprising relevant stakeholders have meet regularly since July 2014, minutes are being maintained. The business case for the new developments should have been more rigorous and more in line with the Public Spending Code requirements. A short appraisal is on file for the scaled back project budget; the appraisal relies on the original multi criteria project appraisal for the Marino development and its assessment of the options, the new appraisal reviews only 2 options; that of (i) continuing on the existing site without modifications and (ii) the availability of the Whitehall site for an exchequer

funded project. Revised sanctions are documented on the file for approval in principle to go to tender. The project was ready to proceed to tender at December 2014.

The project management group should formally document the terms of reference for the group and the project manager. Performance indicators on which to measure the success or otherwise of the project were not formally set out at the beginning of the project, the project is however being monitored by the Project Board. The performance indicators need to be formally set out as they are required to carry out a Post Project review. A number of qualitative criteria should also be considered. A review of the project and an evaluation of its efficiency and effectiveness will be carried out on completion. While there are obvious indicators in the successful completion of a construction project, ongoing costs savings should be outlined in greater detail.

Current expenditure programmes reviewed by Internal Audit.

Table 5 Quality Assurance results - Outsourced Civil Legal Aid		
Name	Outsourced Civil Legal Aid	Internal Audit comment
Annual value	€9m	Predominately based on a cost per case basis for the private practitioner work and a daily fee for counsel
Lifetime value (if defined lifetime)	Annual expenditure based on asylum seeker numbers	Ongoing expenditure that is demand driven. The Legal Aid Board maintains core staffing numbers to carry out the work complemented by the use of outsourced legal services when demand is high and financial resources allow.
Initial assessment of the Programme	Yes	A Value For Money Review was carried out in 2011. There are a number of recommendations yet to be fully implemented
Detailed business case	Yes	Numbers availing of the services increased from less than 500 in 1995 to in excess of 5,000 by 1999. A memorandum was sent to Government for decision on the policy in August 1999. The memorandum outlined proposed details of the scheme and the budget.
Economic appraisal	No	The budget of the Legal Aid Board has been increased on occasion to allow for outsourcing of casework to ensure a timely intervention for all clients.
Sanctions	Yes	Government decision with legislation enacted. Civil Legal Aid Act 1995
Planning & Design	Yes	Provide access to legal services for persons of limited means on an equal footing.
Procurement	Yes	Solicitor and Counsel Panels have been put in place for District and Circuit courts. The Circuit Court panel is the only panel currently closed to new solicitors. A very limited number of cases are being outsourced to this panel in recent years. The Legal Aid Board is considering opening the panel to new solicitors with a view to increasing the number of Circuit Court cases outsourced. The fees for Civil Legal Aid cases are fixed fees per case and it is the responsibility of the Client to select the services of a particular solicitor from a list of solicitors in the area.
Contracts in place	Yes	Contracts are in place for all outsourced Legal Service providers on Civil Legal Aid panels maintained by the Legal Aid Board.
Programme oversight	Yes	Monitored by the Legal Aid Board Chief Executive and the Board of the Legal Aid Board. There is a Finance Officer in

Table 5 Quality Assurance results - Outsourced Civil Legal Aid		
Name	Outsourced Civil Legal Aid	Internal Audit comment
		place and the senior management team manage the operation and associated costs.
Local Programme management	Yes	Programme expenditure is monitored and managed on a monthly basis by the Senior Management Team and by the Chief Executive
Completed on time/budget	Yes	The outsourcing of Civil Legal Aid work is carried out by in house solicitor resources but the work is outsourced where there is no internal capacity to undertake the work and the financial resources permit. The Board must meet the demand for services within existing resources allocated in the annual estimates process.
Outputs delivered	Yes	The Board has managed to reduce the expenditure on outsourced civil legal aid in recent years while reducing the number of cases awaiting first consultation and also reducing the length of delay for first consultation
Performance review	Yes, ongoing evaluation	Ongoing monitoring by the Project Board. A review is planned on completion of the project.

Overall comment by Quality Assurer

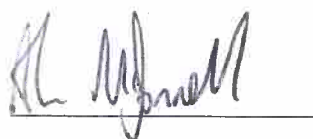
The Legal Aid Board was put on a statutory footing with the introduction of the Civil Legal Aid Act 1995. The Legal Aid Board provides legal aid through the Boards law centres located throughout the country. The outsourcing of Civil Legal Aid is a complementary service to help meet the demand for its service. A Value For Money review was carried out on the Legal Aid Board service in 2011 and a number of recommendations were made, at the time of the audit 7 of the 11 recommendations made in that report remain partially implemented

The expenditure on outsourced civil legal aid services has reduced in recent years from €9.8m in 2012 to less than €9m in 2014. The Board manages the outsourcing of cases to complement the service offered by the law centres and ensure the best value use of resources is being achieved. Cases in the District Court are generally outsourced where a fixed fee ensures that value for money is obtained. The Legal Aid Board has panels of solicitors and barristers in place; these are mostly open to new applicants with the exception of the Circuit Court private practitioner panel.

The Board should continue to manage the programme expenditure to ensure the best use of resources and a timely service to clients. The value for money report recommendations which remain outstanding should be implemented at an early date.

Quality Assurance Unit

Quality Assessed by:



Date:

(9 / 2 / 2016)

5. Expenditure Analysis

5.1 Inventory of expenditure

[Summary of the inventory spreadsheet \(detail in appendix A\)](#)

The Capital expenditure budget per the revised estimate for 2014 was €1.87 million. The outturn indicates there was €1.07 million aggregated Capital expenditure incurred for asset purchases throughout the Department of Justice and Equality (Vote 24) (single job values < €500k) in 2014. One capital project remained under consideration by the Department in 2014.

The current expenditure budget per the Revised Estimate for 2014 was €254.47 million. Thirteen core programmes of expenditure have been identified in the outturn for the Department of Justice and Equality (Vote 24). Total current expenditure of €235 million has been identified.

Payroll expenditure in 2014 (including grant in aid payroll costs) amounted to €126.7 million. Appropriation in Aid (including pension related deduction) in the year totalled €56.67 million.

5.2 Procurements/Projects in progress

[Summary of the Procurement spreadsheet \(detail in appendix B\)](#)

The Department of Justice and Equality (Vote 24) held a number of procurement competitions in 2014. There were no procurements during 2014 with a contract value in excess of €10 million over their lifetime.

Projects	No. Of Procurements	2014 Spend	Comments
Capital	0	0	-
Current	0	0	-

6. Assessment of compliance by the Department and Internal Audit

Rating table	
Assessed Rating	Explanation
0	No compliance with the Spending Code
1	Less than 50% compliant
2	50 - 75%, Compliant
3	Greater than 75%, Compliant
4	100% Compliant

Note, The Auditor carrying out the Quality Assurance checks must deem the self assessed ratings appropriate before signing this checklist

The following analysis outlines the ratings (0 – 4) determined by Internal Audit for each of the 7 required checklists. Checklist 1 assesses compliance in general terms by the Department against criteria set down in the Public Spending Code. The remaining checklists assess compliance for both capital projects and current programmes at 3 different stages of their life cycle. The stages include those projects/programmes (i) under consideration, incurring expenditure and (iii) those that are completed.

6.1 Checklist completion: Approach taken and results

Assessed Quality Assurance Rating assigned by Internal Audit – 2.9

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

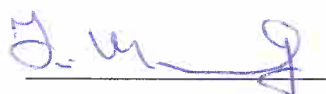
	Self-Assessed Compliance Rating: 0 – 4	Internal Audit Quality Assurance Rating: 0 - 4	Comment/Action Required
Justice (Vote 24) GENERAL			
Does the Department ensure, on an ongoing basis that appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code?	3	3	The Department issued information to all offices subject to the Public Spending Code. An information session was held on 20/11/2013. 2 training seminars were held in the Department for all relevant Officers to attend (9/1/2014 & 27/2/2014). There has been a large movement of personnel between Divisions in recent months and the Public Spending Code should be reissued and further training provided.
Has training on the Public Spending Code been provided to relevant staff?	3	2	Training was provided as outlined above. Training needs to be provided periodically to managers to ensure that they are familiar with and to reinforce the Public Spending Code requirements.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for? I.e. have adapted guidelines been developed?	4	2	Yes, in general guidelines have been produced. This is the second year of the appraisal process and the checklists and guidelines provided will be reviewed in advance of the 2015 Quality Assurance report to incorporate DPERs changes and issue to relevant staff of the Department.
Has the Department in its role as Sanctioning Authority satisfied itself that agencies it funds	3	2	The Departments Head of Finance informs all agencies of the need to comply with the Spending Code when providing sanction and monitors overall

Justice (Vote 24) GENERAL	Self-Assessed Compliance Rating: 0 - 4	Internal Audit Quality Assurance Rating: 0 - 4	Comment/Action Required
comply with the Public Spending Code?			spend within the Vote and in the Justice Sector.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to your agencies?	2	3	The recommendations made have been followed up. The recommendations have not been circulated to the wider Department.
Have recommendations from previous Quality Assurance exercises been acted upon?	3	3	There has been improvement in the management of capital projects with revised project management structures introduced in 2014. The review indicates that 4 of the 11 recommendations from the 2013 report have not been fully implemented.
Has an annual Public Spending Code Quality Assurance Report been submitted to the Department of Public Expenditure & Reform?	4	3	This report sets out the level of assurance for the Departments compliance with the Public spending code for 2014. There have been delays in getting the work completed; Internal Audit is examining the process involved to assist in meeting the DPER timeframe for submitting the report.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	3	Yes, a small number of projects (1 capital and 4 current expenditure programmes with a total value of €10m were selected to allow for a more in depth examination.
Has the Accounting Officer signed off on the information to be published to the website?	4	4	The Secretary General signed off on the 2013 Public Spending Code; however this has not been published to date. Internal Audit will work with the Financial Management Unit to ensure that the document is published in the short term.

Quality Assurance Opinion: Overall Assurance rating 2.9

The Public Spending Code is in its second year and communicating the requirements to the throughout the Department remains ongoing. Internal Audit has again worked closely with the Departments Financial Management Unit (FMU) in selecting the projects and programmes for review. Internal Audit has reviewed the self assessment checklists completed by the FMU / Division and also carried out an independent review of the level of compliance in place. The review indicates that the initial Appraisal Templates should be reviewed and the revised guidelines and templates communicated to all managers.

Self Assessed by:

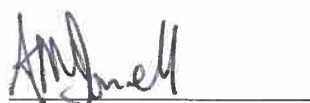


Date:

08 / 02 / 16

Quality Assurance Unit

Quality Assessed by:



Date:

09 / 02 / 16

Checklist 2: –Capital Expenditure being considered – Appraisal and Approval

Assessed Quality Assurance Rating assigned by Internal Audit – 3.2

The Office of the State Pathologist was assessed as part of the 2013 Public Spending Code Review of capital projects under consideration. Revised management structures were put in place in early 2014 to bring the project to completion and meet a number of the recommendations from the previous report. The Office of the State Pathologist remains the only capital project under consideration, the project received approval to proceed to tender in November 2014.

SAMPLE – The Office of the State Pathologist	Self-Assessed Compliance Rating: 0–4	Internal Audit Quality Assurance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	-	-	An appraisal was undertaken for the original project. The project was approved by the Minister and DPER. The revised project has a budget of approx. €3.5m.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	2	2	An appraisal was undertaken for the current project (Whitehall). The revised appraisal relies on the original multi criteria appraisal but, with reduced budget and considers only 2 options. The project has proceeded to tender without any further review of the project appraisal.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	N/A	N/A
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase?	3	3	The original project had approval. The revised project sited in Whitehall has not obtained approval. Approval was sought before the project has proceeded to tender.
If a CBA was required was it submitted to the CEEU for their view?	N/A	N/A	N/A
Was the NDFA Consulted for projects costing more than €20m?	N/A	N/A	N/A
Were all projects that went forward for tender in line with the Approval in Principle and if not were the detailed appraisal revisited and a fresh Approval in Principle granted?	4	4	Yes, in line with the revised project specifications.
Was approval granted to proceed to tender?	4	4	Yes, approval from DPER 7 November 2014
Were Procurement Rules complied with?	4	4	Yes, advertised on etenders by OPW
Were State Aid rules checked for all supports?	4	4	Yes
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	4	Yes, construction costs outlined by the tenders were broadly in line with the Approval In Principle costs and project deliverables.

Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	2	2	Performance indicators were not specified at initiation of the project but there is enough information available from the specification, planning and design input of various stakeholders who will allow for the evaluation of its efficiency and effectiveness. The Departments project coordinator has undertaken to ensure that the objectives are clear and a review will be undertaken to evaluate its efficiency and effectiveness.
Have steps been put in place to gather the Performance Indicator data?	2	2	The project is being monitored by the Project Board for achievement of overall objectives of delivery of premises according to plan and design and within budget.

Quality Assurance Opinion: Overall Assurance rating 3.2

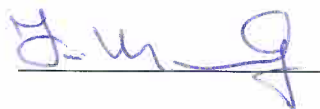
The project is advancing to tender stage in 2015, revised structures were put in place for 2014 in the Department to manage the project and processes have been strengthened.. The overall quality assurance rating for the Office of the State Pathologist of 2.4 in 2013 has been raised to 3.2 for 2014 based on the revised monitoring and governance structures in place.

The project is a collaboration between the Dublin City Council (The City Mortuary) and the Department of Justice and Equality (The Office of the State Pathologist). The Department is the junior partner providing 31% of the funding in this venture, with Dublin City Council providing 69% of the funding.

Performance indicators on which to measure the success or otherwise of the project were not formally set out at the beginning of the project, the project is however being monitored by the Project Board for the broad objectives. A review of the project and an evaluation of its efficiency and effectiveness will be carried out on completion.

Regular reports were not being provided to the Management Board on (i) appraisal of capital projects (ii) management of capital projects and progress on capital programmes.

Self Assessed by:

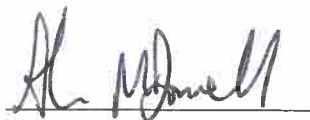


Date:

(08/02/16)

Quality Assurance Unit

Quality Assessed by:



Date:

(09/02/16)

Checklist 3: –Current Expenditure being considered – Appraisal and Approval

Assessed Quality Assurance Rating assigned by Internal Audit – 3.2

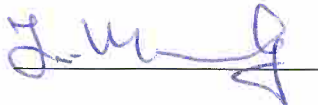
Charities Regulatory Authority	Self- Assessed Compliance Rating: 0 – 4	Internal Audit Quality Assurance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	4	3.5	Yes, A Government decision was made to include the establishment of the Charities Regulatory Authority (CRA) as part of the Charities Act 2009. The Charities Act set down broad functions and objectives for the Authority. The business case set out a number of objectives for the establishment of the CRA and also post establishment.
Are objectives measurable in quantitative terms?	3	3	The functions for the CRA set out in the Act are broad. The Authority is preparing a draft strategy which will involve setting out the detailed objectives and performance indicators for the organisation.
Was an appropriate appraisal method used?	3	3	<p>The 2009 Charities Legislation saw a commitment by the Government to setting up the Charities Regulatory Authority. There was no formal appraisal method used. The Minister conducted a public consultation in early 2013 on 3 key areas of the Charities Act 2009; CRA, Register of Charities and Financial and Activity Reporting by Registered Charities to the CRA. The Department examined the requirements for the Office as set out in the Act and reviewed against what was in place in other jurisdictions and considered different structures.</p> <p>The business case considered a number of benefits and risks of not proceeding and consulted the Attorney Generals office on options for the office structure. Resources required to carry out the functions were also outlined.</p> <p>The project was closely managed by the Head of Charities Division (now Chief Executive of the CRA)</p>
Was a business case prepared for new current expenditure?	4	3	<p>A broad outline of resources required was indicated in a detailed business case prepared for the Minister.</p> <p>There has been no approval of the additional resources required by the Authority.</p>
Has an assessment of likely	4	3.5	Yes an assessment was carried out based on

Charities Regulatory Authority	Self-Assessed Compliance Rating: 0 – 4	Internal Audit Quality Assurance Rating: 0 - 4	Comment/Action Required
demand for the new scheme/scheme extension been estimated based on empirical evidence?			data available in the Charity Sector. Details of likely demand were provided in the business case.
Was the required approval granted?	4	4	The CRA was established by Government decision (Statutory Instrument No. 456 of 2014). Department sanction was received.
Has a sunset clause been set?	N/a	N/a	No, the Authority is being set up as permanent body to regulate charities in Ireland as envisaged in the Charities Act 2009.
Has a date been set for the pilot evaluation?	N/a	N/a	-
Has the methodology and data collection requirements for the pilot evaluation been agreed at the outset of the scheme?	N/a	N/a	No, the Charities Act 2009 requires a review to be carried out on the Charities Regulatory Authority within 5 years of set-up. It is envisaged that a review will be completed by 2019.
If outsourcing was involved were Procurement Rules complied with?	4	4	Limited outsourcing was undertaken. National procurement rules were complied with.
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?	3	3	No, performance indicators were not specified, however broad functions /objectives were outlined in the Legislation. It is the offices intention for 2015 that these broad objectives will form the basis for the Authority strategy document and their performance indicators
Have steps been put in place to gather the Performance Indicator data?	2	2	No, these will be undertaken shortly as the business plans and reporting structures are put in place for the CRA

Quality Assurance Opinion: Overall Assurance rating – 3.2

The Board for the Charities Regulatory Authority was appointed on 30th April 2014 and oversaw the set up of the Authority. The Charities Regulatory Authority was established on 16th October 2014. The decision to create the Authority arose from a Government decision and included the commitment in the Charities Act 2009. The Charities Act 2009 was enacted to provide for better regulation of charities in Ireland in order to ensure greater accountability and to protect against abuse of charitable status and fraud. The Charities Regulatory Authority is being established to support these aims and to enhance public confidence in charities and increase transparency in the sector. The Authority has been established with all the key milestones set out in the business plan being met.

The appraisal and approval process of the Authority was well managed. There was an informal appraisal process and the office was setup within the existing resources for the most part. A comparison with similar offices in neighbouring jurisdictions was carried out. The broad functions/objectives of the CRA are set down in the Legislation. There is a commitment by the Chief Executive to put in place a system of performance indicators for these broad objectives, the legislation requires a review to be carried out of the CRA within 5 years of its establishment. The ability to put in place all the desired systems and processes will depend on the provision of the additional resources as set out in the Business plan.

Self Assessed by:  Date: (08/02/16)

Quality Assurance Unit
Quality Assessed by:  Date: (09/02/16)

Checklist 4: – Incurring Capital Expenditure

Assessed Quality Assurance Rating assigned by Internal Audit– N/A

There were no Capital projects in excess of €500k incurring capital expenditure.

	Self-Assessed Compliance Rating: 0– 4	Internal Audit Quality Assurance Rating: 0–4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	N/A	N/A	
If a construction or ICT project was the contract for a fixed price?	N/A	N/A	
Are suitable management structures in place, commensurate with the scale of projects?	N/A	N/A	
Did management boards/steering committees meet regularly as agreed?	N/A	N/A	
Were Programme Co-ordinators appointed to co-ordinate implementation?	N/A	N/A	
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable level for the scale of the project?	N/A	N/A	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	N/A	N/A	
Did the project keep within its financial budget and its time schedule?	N/A	N/A	
Did budgets have to be adjusted?	N/A	N/A	
Were decisions on changes to budgets or time schedules made promptly?	N/A	N/A	
Did circumstances ever warrant questioning the viability of the project? (exceeding budget, lack of progress, changes in the external environment)	N/A	N/A	
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?	N/A	N/A	
If costs increased was approval received from the Sanctioning Authority?	N/A	N/A	
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A	

For projects > €20m were quarterly reports on progress submitted to the MAC or Management Board and to the Minister?	N/A	N/A	
Were prescribed annual tables on projects, completed or in progress and > €20m submitted to the Department of Public Expenditure & Reform?	N/A	N/A	

Quality Assurance Opinion: overall assurance rating – N/A

There were no Capital Projects undertaken in 2014 in the Department.

Self Assessed by:  Date: (08/02/16)

Quality Assurance Unit
Quality Assessed by:  Date: (09/02/16)

Checklist 5: – Incurring Current Expenditure

Assessed Quality Assurance Rating assigned by Internal Audit – 3.05

<p>SAMPLE – Outsourced Legal Services, Legal Aid Board (Civil Legal Aid)</p>	<p>Self-Assessed Compliance Rating: 0–4</p>	<p>Internal Audit Quality Assurance Rating: 0 - 4</p>	<p>Comment/Action Required</p>
<p>Are there clear objectives for all areas of current expenditure?</p>	<p>4</p>	<p>4</p>	<p>Yes, the primary purpose of the expenditure is to fulfil the Governments policy of equitable access to Justice. The Legal Aid Board provides access, in civil matters, to legal advice and representation in court proceedings to all citizens including those of modest means. The Board seeks to ensure those persons qualifying for Legal Aid will receive access to a solicitor within a 4 month period. Civil legal aid and advice is provided primarily through a network of law centres by solicitors employed by the Board. A complementary service is provided by solicitors in private practice who are engaged by the Board on a case-by-case basis. Barristers may also be engaged as necessary. The work is demand driven, applications are assessed on their merits and applicants are means tested. Work is outsourced where internal capacity is unavailable and subject to budgetary constraints. The Legal Aid Board has identified outsourcing work in the District Court as providing greater value for money.</p>
<p>Are outputs well defined?</p>	<p>4</p>	<p>3.5</p>	<p>Yes, Service delivery is the key principle. Provide legal services to a maximum number of applicants within available resources (staffing and budget constraints). Reduce the length of waiting time and the number waiting for access to legal advice.</p>
<p>Are outputs quantified on a regular basis?</p>	<p>4</p>	<p>4</p>	<p>Financial reports and other management information provided on a monthly basis. Service delivery report (demand, waiting times etc.) provided to the Board monthly. Much improved management information is available through EOS database system. The outputs are also quantified on an annual basis and published in the Legal</p>

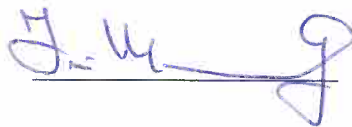
			Aid Board Annual Report. Among items reported on are the numbers of cases closed, the number of certificates issued to Private Practitioners and the expenditure incurred on the outsourced legal services.
Is there a method for monitoring efficiency on an ongoing basis?	4	3.5	<p>A 'triage' approach is operated in a number of law centres to minimise the impact on applicants caused by delays in accessing full legal advice.</p> <p>Regular monitoring of reports on workload and budgets to Board, Finance and Audit and Risk Management Committees. Monthly SMT meetings. Case fees for outsourced legal services have been reduced twice since 2008, 8% cuts on both occasions. This is monitored on an annual basis.</p> <p>The Legal Aid Board has identified outsourcing work in the District Court as providing greater value for money. Only 10 Circuit Court cases were outsourced in 2014, none in 2013.</p> <p>The number of Private Practitioner Certificates granted reduced from 5,600 in 2013 to 5,200 in 2014. Legal Fees paid reduced from €9.5m to €9m in 2014. The Boards salary costs also reduced by 1%.</p> <p>The number of cases closed in 2014 was 5,757 up from the previous years 4,934</p> <p>The VFM 2011 Report had a number of efficiency recommendations and these have not fully been implemented.</p>
Are outcomes well defined?	4	3.5	<p>Yes, to maximise throughput of cases within the resources available.</p> <p>Outcomes are either advice is provided, legal case does not proceed or is withdrawn, settled under negotiation or Court decision. Despite significant pressure on the service all requests for civil legal aid are being dealt with.</p> <p>The number of cases waiting for legal advice has reduced from over 5,000 on 1 January 2014 to 3,400 by end of year. However, 15 of the 32 law centres had waiting times in excess of 4 months.</p> <p>The number of cases closed in law centres in 2014 was 5,757 up from the previous years 4,934. The number of Private Practitioner cases closed was not</p>

			disclosed.
Are outcomes quantified on a regular basis?	4	3.5	Yes, Outcomes are quantified for presentation in the Legal Aid Board Accounts (expenditure) and Annual Report (operational outcomes on cases). There is monthly monitoring at Board level.
Is there a method for monitoring effectiveness on an ongoing basis?	4	3.5	Yes, Regular reporting on expenditure and completed casework to Board, Finance and Audit and Risk Management Committees. Monthly Senior Management Team (SMT) meetings, monitoring of waiting times and caseload. District Court Cases are mostly outsourced and are generally complete within a 6 month period.
Have formal VFM evaluations or other evaluation been completed in the year under review?	2	0	A VFM review was carried out in 2011. While many of the recommendations have been progressed there remain some to be fully implemented. Continuous reviews of expenditure and service delivery are discussed at Board meetings held monthly.
Are plans for new evaluations made in good time to ensure that they are completed in time to feed into the annual budget cycle?	4	3	Organisational priorities, Business Plans. Regular monitoring of budgets and examination of expenditure to ensure service delivery is key budgetary priority. 2 fee reductions have occurred since 2008 and this is consistently monitored.
Are unit costing compiled for performance monitoring?	4	2	Law centre solicitor's outputs are being monitored and the Legal Aid Board has restructured the reporting arrangements with Law Centres. Unit costing are compiled and monitored for Counsel fees. High costs cases are examined on a regular basis. Unit costing was recommended as a performance indicator in the value for money report but has not been implemented by the Board.

Quality Assurance Opinion: Overall Assurance rating – 3.05

A review was carried out on the outsourced Civil Legal Aid managed by the Legal Aid Board. The review examined the outsourcing of Civil Legal Aid work to 31 December 2014. The Legal Aid Board provides legal aid and advice in civil cases to those of modest financial means, subject to the provisions of the Civil Legal Aid Act 1995. Civil legal aid and advice is provided primarily through a network of law centres by solicitors employed by the Board. A complementary service is provided by solicitors in private practice who are engaged by the Board on a case-by-case basis and is subject to budgetary resources. The Legal Aid Board monitors the number of cases on hand and aims to provide a first consultation within a 4 month period. The quality aspect of outsourced cases is monitored by the Civil Operations Unit. The Board has, twice in recent years, reduced the fees payable to Solicitors and Barristers and continuously monitors the expenditure on outsourced legal services, the case numbers and throughput. The cost of legal services (legal fees and other expenses) has been reduced over the last number of years to almost €9 million in 2014 a reduction of 6% over the previous year. There is a number of the 2011 Value for Money report recommendations which have not been fully implemented and should be fully implemented at an early date. A revised management structure has been put in place in 2015 for law centres and the management of workloads is being closely monitored. There remain delays in 15 law centres which are not meeting the target of the 4 months for legal advice; however, the Legal Aid Board has received an increase to its budget for 2016 much of which is being targeted at reducing the waiting list and also to reduce the delay for initial consultation.

Self Assessed by:

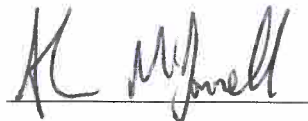


Date:

(28 / 02 / 16)

Quality Assurance Unit

Quality Assessed by:



Date:

(09 / 02 / 16)

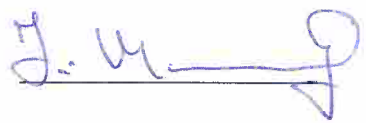
Checklist 6: – Capital expenditure completed

Assessed Quality Assurance Rating assigned by Internal Audit – N/A

GENERAL	Self-Assessed Compliance Rating: 0–4	Internal Audit Quality Assurance Rating: 0 – 4	Comment/Action Required
Were the required post-project reviews carried out?	N/A	N/A	No programmes identified
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	N/A	No programmes identified
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	N/A	No programmes identified
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	N/A	N/A	No programmes identified
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	N/A	No programmes identified
Was project review carried out by staffing resources independent of project implementation?	N/A	N/A	No programmes identified

Quality Assurance Opinion: Overall Assurance rating N/A

There were no Completed Capital expenditure Projects in 2014 in the Departments Vote 24.

Self Assessed by:  Date: (08/02/16)

Quality Assurance Unit
Quality Assessed by:  Date: (09/02/16)

Checklist 7: Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued

Assessed Quality Assurance Rating assigned by Internal Audit – N/A

Quality Assurance Opinion: Overall Assurance rating – N/A

The Department of Justice and Equality (Vote 24) had 2 programmes of expenditure which went through a process whereby the expenditure programmes were subsumed into the newly created Agencies under legislation.

The original programmes of expenditure were broadened and the roles undertaken by the Garda Síochána Complaints Board now come under the remit of the Garda Síochána Ombudsman Commission. The Commissioners of Charitable Donations and Bequests were subsumed into the Charities Regulatory Authority. A further review of these Offices was not considered necessary as these were reviewed as part of the assessment of resources required for the new offices with the roles and functions set out under legislation.

(i) The Garda Síochána Complaints Board: The Garda Síochána Ombudsman Commission took over the functions of the Garda Síochána Complaints Board in mid-2007. This was provided for in the Garda Síochána Act 2005. It was, however, necessary to maintain the existence of the Garda Complaints Board until all complaints involving the Board concluded, including some matters which were the subject of civil proceedings. No new cases were received since 2007 and all cases on hand relating to complaints referred to the Board were finalised in late 2013, the work of the Board concluded in 2014.

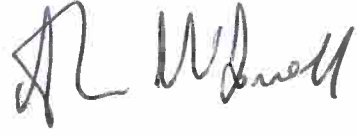
(ii) The Commissioners of Charitable Donations and Bequests were dissolved on 16 October 2014 and the budget line discontinued at the end of 2014. This was done under the terms of the 2009 Charities Act which required that the Commissioners be dissolved on the establishment day of the new statutory agency – the Charities Regulatory Authority – which was established on the 16th October 2014. The functions of the Commissioners were transferred to the new agency.

<p>The Gárda Síochána Complaints Board</p> <p>The Commissioners of Charitable Donations and Bequests</p>	<p>Self-Assessed Compliance Rating: 0-4</p>	<p>Internal Audit Quality Assurance Rating: 0 – 4</p>	<p>Comment/Action Required</p>
<p>Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?</p>	<p>n/a</p>	<p>n/a</p>	<p>Government decisions were involved in replacing the Garda Síochána Complaints Board and the Commissioners for Charitable Donations and Bequests. The Business cases for staffing and resourcing the replacement offices examined the workload being subsumed into the new agencies.</p>
<p>Did those reviews reach conclusions on whether the programmes were effective?</p>	<p>n/a</p>	<p>n/a</p>	
<p>Did those reviews reach conclusions on whether the programmes were efficient?</p>	<p>n/a</p>	<p>n/a</p>	
<p>Have the conclusions reached been taken into account in</p>	<p>n/a</p>	<p>n/a</p>	

related areas of expenditure?			
Were any programmes discontinued following a review of a current expenditure programme?	n/a	n/a	
Was the review commenced and completed within a period of 6 months?	n/a	n/a	

Self Assessed by: 

Date: (08/02/16)

Quality Assurance Unit
Quality Assessed by: 

Date: (09/02/16)

6.2 Main issues arising from the checklist assessment

- The Departments checklist and guidelines require updating to incorporate the revised changes made to the Spending Code by DPER

6.3 Main issues arising from the detailed quality assurance checks

- A number of the Legal Aid Boards 2011 Value for Money report recommendations have not been fully implemented. These should be implemented as a priority.
- There should be an emphasis on performance indicators to ensure value for money in all programmes and capital projects. The performance indicators recommended in the Value for Money report should be implemented immediately and reviewed periodically by the Legal Aid Board.
- It was noted that the State Pathology project changed significantly without a second appraisal being carried out (new build changed to refurbishment of a former Garda station). In future where capital projects have varied considerably from the original plan a sufficiently detailed appraisal of the revised project should be carried out and an appropriate sanction sought. It is important that each business case and appraisal is comprehensive and in line with the Public Spending Code.
- There needs to be greater awareness and increased documentation of performance indicators (i.e. cost, time lines, quality etc) when projects are progressing from feasibility and business case to implementation of the programme or project. The terms by which the post project review will measure the success or otherwise should flow from these performance indicators. **(restated)**
- Though the Department is the junior partner in the State Pathology capital project it should ensure that the Project Board set out formally their terms of reference. Appropriately detailed progress reports should be provided by the Project Manager to the Project Board to inform them on progress, advise on the budget and track all variations to the project. **(restated)**
- Regular reports should be provided on a biannual basis to the Management Board on (i) appraisal of capital projects (ii) management of capital projects and (iii) progress on capital programmes. This is a Public Spending Code requirement.
- A Capital Projects oversight process should be put in place in the Department to ensure proper governance of capital projects in/across the Department. **(restated)**

6.4 Next steps: Addressing quality assurance issues

- Feedback from Department of Public Expenditure and Reform on the outcomes of the Assurance reports from the various Departments would ensure standardisation and consistency in returns.
- The Department of Justice and Equality need to ensure that the issues identified in this report (6.2. and 6.3 above) are resolved/implemented in a timely manner.

Appendix 1 – 2014 Quality Assurance Recommendations

#	2014 Recommendations	Status	Comments	Date to implement
1	The Departments checklist and guidelines require updating to incorporate the revised changes made to the Spending Code by DPER	New Recommendation		
2	A number of the Legal Aid Board 2011 Value for Money report recommendations have not been fully implemented. These should be implemented as a priority.	New Recommendation		
3	There should be an emphasis on performance indicators to ensure value for money in all programmes and capital projects. The performance indicators recommended in the Value for Money report should be implemented immediately and reviewed periodically by the Legal Aid Board.	New Recommendation		
4	It was noted that the State Pathology project changed significantly without a second appraisal being carried out (new build changed to refurbishment of a former Garda station). In future where capital projects have varied considerably from the original plan a sufficiently detailed appraisal of the revised project should be carried out and an appropriate sanction sought. It is important that each business case and appraisal is comprehensive and in line with the Public Spending Code.	New Recommendation		
5	There needs to be greater awareness and increased documentation of performance indicators (ie cost, time lines, quality etc) when projects are progressing from feasibility and business case to implementation of the programme or project. The terms by which the post project review will measure the success or otherwise should flow from these performance indicators. (restated)	Recommendation Restated from 2013		

6	Though the Department is the junior partner in the State Pathology capital project it should ensure that the Project Board set out formally their terms of reference. Appropriately detailed progress reports should be provided by the Project Manager to the Project Board to inform them on progress, advise on the budget and track all variations to the project. (restated)	Recommendation Restated from 2013		
7	Regular reports should be provided on a biannual basis to the Management Board on (i) appraisal of capital projects (ii) management of capital projects and (iii) progress on capital programmes. This is a Public Spending Code requirement.	New Recommendation		
8	A Capital Projects oversight process should be put in place in the Department to ensure proper governance of capital projects in/across the Department.	Restated from 2013		

Appendix 2 – Follow Up of 2013 Quality Assurance Recommendations

	Original no.	Implemented	Restated in 2014	Ongoing	Total Outstanding
Recommendations	11	2	6	3	3
5 of the 2013 recommendations have been restated but merged into 3 recommendations in 2014. In 3 of the recommendations there is ongoing work					

	2013 Recommendations	Status	Comments
1	Clearer guidance and targeted training for Public Spending Code Quality Assurance Reporting needs to be developed and provided.	Ongoing Further work required.	Ongoing, a number of training seminars were provided in 2014, however further awareness training is required.
2	Revised/Updated sanctions from both the Department and DPER to proceed with the Office of the State Pathologist project should be sought.	Complete	Sanction was received. See 2014 Spending Code checklist 2 for further details.
3	A comprehensive business case and appraisal in line with the Spending Code should be completed in advance of the Project advancing to planning and design stages.	Cancelled Recommendation <u>restated</u> in 2014.	The project has progressed to tender. The business case put forward did not meet the Spending Code requirements. The completion of business case and detailed appraisals is recommended for all future projects.
4	There should be a set of current expenditure templates available to guide evaluation of new Programmes.	Complete	Current expenditure templates are available.
5	There should be an Oversight body to manage capital works.	Cancelled Repeated in recommendation 9	A Project Board has been established to provide oversight of the project and comprises representatives from all stakeholders in the project.
6	A review of the Office of the State Pathologist project should be carried out prior to proceeding to tender to ensure that the project as designed meets the needs of the Coroners office and the Office of the State Pathologist, that it provides value for money and that it is the most viable option. In future where projects have varied considerably from the original plan a sufficiently detailed appraisal of the revised project should be carried out and appropriate sanction sought.	Cancelled Recommendation <u>restated</u> in 2014 for future projects	The project has progressed to tender. No further appraisal was carried out for the revised project. The completion of a business case and detailed appraisals is recommended for all future projects.

7	There needs to be greater awareness and increased documentation of performance indicators when projects are progressing from feasibility and business case to implementation of the programme or project. The terms by which the post project review will measure the success or otherwise should flow from these performance indicators.	Cancelled Recommendation <u>restated</u> in 2014	The Prisons and Probation Policy Unit are reviewing the capital project (Coroners Office and Office of the State Pathologist) for performance indicators on which to evaluate the success or otherwise of the project. This needs to be carried out at pre tender stage for future projects.
8	Though the Department is the junior partner in the project it should ensure that the Project Board set out formally their terms of reference, the project manager should be formally nominated to coordinate the project among the consortium (Justice / Office of the State Pathologist and Dublin City Council Coroners Office), to manage and monitor the progress with the building project. Appropriately detailed progress reports should be provided by the Project Manager to the Project Board to inform on progress, advice on the budget and track all variations to the project.	Cancelled Recommendation <u>restated</u> in 2014 for future projects	The Project Board is guided by the Public Spending Code guidelines in bringing the project to tender stage and monitoring the project. Formal terms have not been set out. The project is due for completion by April 2016. The Project Board is monitoring progress with the project against budget and timelines. Variations to the project are being closely monitored.
9	A Capital Projects oversight Board should be put in place in the Department to ensure proper Governance with all capital projects in the Department (Vote 24).	Not implemented. Cancelled Recommendation restated in 2014.	
10	The procurement of asylum accommodation centres (commercial) should be regularised as set out in the value for money report.	Ongoing	Changes to the system were on hold pending a decision on the recent High Court challenge to the system and any further appeal. Work is ongoing to regularise these matters.
11	Further training on the Public Spending Code and feedback from Department of Public Expenditure and Reform on the outcomes of the Assurance reports from the various Departments would ensure standardisation and consistency in returns	Ongoing	Feedback has not been received from DPER. Some changes have been made to the checklists for 2015, further work is required.

Inventory Template - Capital

User Guide:

For Departments to know that they are compliant with the Public Spending Code they first need to be aware of the areas of expenditure to which the Code applies in their Department. This sheet is designed to assist Departments to draw up or update your inventories of:

(i) Expenditure Being Considered:

New Capital Projects or Capital Grant Schemes and/or significant extensions to existing programmes/schemes that will involve annual expenditure of €0.5m or more. This should relate to expenditure where final approval in principle has not yet been granted. (These should be banded/identified by anticipated cost i.e €0.5m to €5m, €5m to €20m, €20m+)

(ii) Expenditure Being Incurred:

Capital Projects or Capital Grant Schemes (annual expenditure >€0.5m) that are incurring expenditure.

(iii) Expenditure that has Recently Ended:

Capital Projects or Capital Grant Schemes (annual expenditure >€0.5m) that were completed or discontinued

Expenditure should be classified clearly according to the categories set out above and in order of expenditure

Commencement year	Parent Department	Sanctioning Body	Sponsoring Body	Programme type	Number of projects	Project name/Description	Status: Under consideration Being incurred Recently ended	Overall project spend in 2014 €m - taken from out-turn
Expenditure being incurred								
2014	Department of Justi DPER		Department of Justic Asset Purchas	Multi		Asset Purchase - subheads <€0.5m		0.94

Expenditure being considered

2014/15	Department of Justi DPER		Department of Justic Asset Purchas	Multi		State Pathology Building (Shared building with City Mortuary)		0.13
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Inventory Template - Current expenditure

User Guide:

For departments to know that they are compliant with the Public Spending Code they first need to be aware of the areas of expenditure to which the Code applies in their Department. This sheet is designed to assist Departments to draw up or update you inventories of:

(i) Expenditure Being Considered:

New Current Expenditure programmes of significant extensions to existing programmes that will involve annual expenditure of €0.5m or more. This should relate to expenditure where final approval in principle has not yet been granted.

(ii) Expenditure Being Incurred:

Current Expenditure schemes and programmes (annual expenditure greater than >€0.5m) that are incurring expenditure.

(iii) Expenditure that has Recently Ended:

Current Expenditure schemes or programmes (annual expenditure >€0.5m) that were completed or discontinued

Expenditure should be classified clearly according to the categories set out above and in order of expenditure

Commencement year	Parent Department	Programme type	Contracting Body	Vote	Description of Expenditure Class by Vote(Description subhead)	Subhead	Major expenditure element	Status: Under consideration Being incurred Recently ended	Current Expenditure of Current Expenditure Project	Annual Expenditure Cycle Date	Overall Programme spend in 2014 €m - taken from out-turn
2014	Department of Justice and Equality	Current	Justice	24	Legal	190411	Fees - solicitors (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-14	25.55
2014	Department of Justice and Equality	Current	Justice	24	Legal	190406	Fees - counsel (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-14	17.82
2014	Department of Justice and Equality	Current	Justice	24	Legal	190436	Prison visits - solicitors (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-14	1.07
2014	Department of Justice and Equality	Current	Justice	24	Legal	190427	Technical Reports (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-14	0.75
2014	Department of Justice and Equality	Current	Justice	24	Legal	190426	Medical Reports (Legal Aid - Criminal)	Being incurred	Current Expenditure	31-Dec-14	0.74
2014	Department of Justice and Equality	Current	Justice	24	Legal	190301	Court Costs (Immigration Cases)	Being incurred	Current Expenditure	31-Dec-14	3.17
2014	Department of Justice and Equality	Current	Justice	24	Legal	190306	Legal Costs (Asylum & Immigration)	Being incurred	Current Expenditure	31-Dec-14	2.99
2014	Department of Justice and Equality	Current	Justice	24	Legal	131101	Legal Expenses	Being incurred	Current Expenditure	31-Dec-14	3.99
2014	Department of Justice and Equality	Current	Justice	24	Legal	190425	Non-Bail Costs	Being incurred	Current Expenditure	31-Dec-14	2.12
2014	Department of Justice and Equality	Current	Justice	24	Legal	190424	Bail Costs	Being incurred	Current Expenditure	31-Dec-14	1.11
2014	Department of Justice and Equality	Current	Justice	24	Legal	131107	Court Awards	Being incurred	Current Expenditure	31-Dec-14	0.61
2014	Department of Justice and Equality	Current	Justice	24	Legal		Legal - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	3.08
					Legal Total						63.00

2014	Department of Justice and Equality	Current	Justice	24	Asylum Accommodation	190176	Commercial Property - Accommodation for Asylum Seekers	Being incurred	Current Expenditure	31-Dec-14	44.38
2014	Department of Justice and Equality	Current	Justice	24	Asylum Accommodation	190106	State Owned Property - Accommod for Asylum Seekers	Being incurred	Current Expenditure	31-Dec-14	8.00
2014	Department of Justice and Equality	Current	Justice	24	Asylum Accommodation		Asylum Accommodation - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	
					Asylum Accommodation Total						52.38
2014	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190601	Payment - Grant	Being incurred	Current Expenditure	31-Dec-14	17.53
2014	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190609	Garda Youth Diversion/Local Drug Task Force Grants	Being incurred	Current Expenditure	31-Dec-14	7.99
2014	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190611	Young Peoples Probation Grants	Being incurred	Current Expenditure	31-Dec-14	4.81
2014	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190610	Garda Youth Diversion European Social Fund Grants (submeasures 1 & 2)	Being incurred	Current Expenditure	31-Dec-14	3.56
2014	Department of Justice and Equality	Current	Justice	24	Grant Schemes	190608	Payment - Administration of Grants	Being incurred	Current Expenditure	31-Dec-14	0.82
2014	Department of Justice and Equality	Current	Justice	24	Grant Schemes		Grant schemes - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	0.14
					Grant Schemes Total						34.85
2014	Department of Justice and Equality	Current	Justice	24	Grant in Aid	190606	Legal Aid Board Grant in Aid (Non-Pay)	Being incurred	Current Expenditure	31-Dec-14	15.09
2014	Department of Justice and Equality	Current	Justice	24	Grant in Aid	190606	Free Legal Advice Centres (Non-Pay)	Being incurred	Current Expenditure	31-Dec-14	0.05
2014	Department of Justice and Equality	Current	Justice	24	Grant in Aid	190606	Equality Commission (Non-Pay)	Being incurred	Current Expenditure	31-Dec-14	0.82
					Grant in Aid Total						15.96
2014	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	160116	Rental/Lease of Accommodation	Being incurred	Current Expenditure	31-Dec-14	2.82
2014	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	190251	Laboratory Supplies - Non-Assets - Forensic Science Laboratory	Being incurred	Current Expenditure	31-Dec-14	1.42
2014	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	130801	Translation/Interpretation	Being incurred	Current Expenditure	31-Dec-14	1.08
2014	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	160106	Office Cleaning Costs	Being incurred	Current Expenditure	31-Dec-14	0.89
2014	Department of Justice and Equality	Current	Justice	24	Office Admin Costs	160141	Building Security	Being incurred	Current Expenditure	31-Dec-14	0.58
2014	Department of Justice and Equality	Current	Justice	24	Office Admin Costs		Office Admin costs - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	5.09
					Office Admin Costs Total						11.88
2014	Department of Justice and Equality	Current	Justice	24	C/ICT	190166	Awards - Compensation for Personal Injuries Criminally Inflicted	Being incurred	Current Expenditure	31-Dec-13	3.95
					C/ICT Total						3.95
2014	Department of Justice and Equality	Current	Justice	24	Contracted Sees Consultancy	150146	IT Contracted Services	Being incurred	Current Expenditure	31-Dec-14	8.34
2014	Department of Justice and Equality	Current	Justice	24	Contracted Sees Consultancy	130745	Contracted Services	Being incurred	Current Expenditure	31-Dec-14	1.05
2014	Department of Justice and Equality	Current	Justice	24	Contracted Sees Consultancy	130746	Contract Temporary/Non Payroll Staff	Being incurred	Current Expenditure	31-Dec-14	0.60
2014	Department of Justice and Equality	Current	Justice	24	Contracted Sees Consultancy		Contracted Services - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	0.12
					Contracted Sees Consultancy Total						10.11

2014	Department of Justice and Equality	Current	Justice	24 ICT		150156	IT Software - Non-Assets	Being incurred	Current Expenditure	31-Dec-14	4.62
2014	Department of Justice and Equality	Current	Justice	24 ICT		150201	Computer Supplies - Current	Being incurred	Current Expenditure	31-Dec-14	1.24
2014	Department of Justice and Equality	Current	Justice	24 ICT		150158	IT Maintenance - Software - Non-Assets	Being incurred	Current Expenditure	31-Dec-14	1.06
2014	Department of Justice and Equality	Current	Justice	24 ICT		140101	Postage- An Post-Franchising Services	Being incurred	Current Expenditure	31-Dec-14	0.92
2014	Department of Justice and Equality	Current	Justice	24 ICT			ICT - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	2.67
							ICT Total				10.51
2014	Department of Justice and Equality	Current	Justice	24	Deportation Repatriation	130708	Repatriation Return Fund (EU)	Being incurred	Current Expenditure	31-Dec-14	0.83
2014	Department of Justice and Equality	Current	Justice	24	Deportation Repatriation	190191	Repatriation (Voluntary Travel Costs)	Being incurred	Current Expenditure	31-Dec-14	0.64
2014	Department of Justice and Equality	Current	Justice	24	Deportation Repatriation	190175	Dublin 11 Transfer Flight	Being incurred	Current Expenditure	31-Dec-14	0.51
2014	Department of Justice and Equality	Current	Justice	24	Deportation Repatriation		Deportation Repatriation - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	0.25
					Deportation Repatriation Total						2.23
2014	Department of Justice and Equality	Current	Justice	24	Travel	120101	Home Travel - Mileage	Being incurred	Current Expenditure	31-Dec-14	1.40
2014	Department of Justice and Equality	Current	Justice	24	Travel	120111	Home Travel - Subsistence	Being incurred	Current Expenditure	31-Dec-14	0.75
2014	Department of Justice and Equality	Current	Justice	24	Travel		Travel - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	0.92
					Travel Total						3.07
2014	Department of Justice and Equality	Current	Justice	24	Board Fees	130737	Other Fees	Being incurred	Current Expenditure	31-Dec-14	1.13
2014	Department of Justice and Equality	Current	Justice	24	Board Fees	130736	Board/Tribunal Member's Fees	Being incurred	Current Expenditure	31-Dec-14	1.35
2014	Department of Justice and Equality	Current	Justice	25	Board Fees	130738	Discretionary (ex-gratia) Awards	Being incurred	Current Expenditure	31-Dec-14	17.99
2014	Department of Justice and Equality	Current	Justice	24	Board Fees		Board Fees - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	0.14
					Board Fees Total						20.61
2014	Department of Justice and Equality	Current	Justice	24	Utilities	160201	Electricity bills	Being incurred	Current Expenditure	31-Dec-14	1.92
2014	Department of Justice and Equality	Current	Justice	24	Utilities		Utilities - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	0.56
					Utilities Total						2.48
2014	Department of Justice and Equality	Current	Justice	24	Asset Purchase	159236	Asset - IT Other Software - Project Asset (CIP)	Being incurred	Current Expenditure	31-Dec-14	1.41
2014	Department of Justice and Equality	Current	Justice	24	Asset Purchase	159246	IT Contracted Service - Asset	Being incurred	Current Expenditure	31-Dec-14	1.15
2014	Department of Justice and Equality	Current	Justice	24	Asset Purchase		Asset - subheads <€0.5m	Being incurred	Current Expenditure	31-Dec-14	1.20
					Asset Purchase Total						3.76
					Grand Total				Current Expenditure	31-Dec-13	234.79

Website Publication Procurements Publication - Capit. Please include procurements relating to capital projects, or capital grant schemes with a value over the lifetime of the contract equal to or exceeding €10m. Expenditure should be taken from the outturn 2014 figures.

PROJECT DETAILS				PROCUREMENT Details								
Current Year	Parent Department	Programme type	Sanctioning Body	Contracting Body	Vote	Main Subhead	Project name/Description	Advertised Date	Tender location	Awarded to	EU notice date	Contract price
							Nif Return					

Please include procurements relating to capital projects, or capital grant schemes with a value over the lifetime of the contract equal to or exceeding €2m. Expenditure should be

Website Procurements Publication - Current

Procurements relating to current expenditure programmes/projects > €10m should be set out here.

Year	PROJECT DETAILS					Procurement /Budget Details				
	Parent Department	Programme type	Sanctioning Body	Contracting Body	Vote	New Expenditure	Main Subhead	Project name/Description	Advertised Date	Tender location

2014

Nil contracts with expected expenditure > €10m

Please include procurements relating to capital projects, or capital grant schemes with a value over the lifetime of the contract equal to or exceeding €2m. Expi

EU notice date	Revised Estimate / Contract price	PROGRESS REPORT Expenditure Start date Expenditure Finish date Spend 2013 Overall Cumulative spend to Dec 2013	OUTPUT Expected output on completion Output to date
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anditure should be taken from the