



An Roinn Gnó,
Fiontar agus Nuálaíochta
Department of Business,
Enterprise and Innovation

Quality Assurance Report for 2017

Submitted to the Department of Public
Expenditure and Reform in compliance with
the Public Spending Code

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Certification

This Quality Assurance report for 2017 reflects the Department of Business, Enterprise & Innovation's annual assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Specifically, it confirms that Quality Assurance checks have been successfully carried out on expenditure incurred by Enterprise Ireland, IDA Ireland, Science Foundation Ireland and the Higher Education Authority on capital and current projects supported by the Department during 2017.



Dr Orlaigh Quinn

Accounting Officer,

Department of Business, Enterprise & Innovation

Date: 22 February 2019

Overview of the work of the Department

The remit of the Department of Business, Enterprise and Innovation (the Department) is very diverse. It has a wide range of functions and policy responsibilities which are pursued and delivered through three distinct high-level programme areas. These in turn are delivered through a number of agencies under the Department's aegis, as follows:

- A. **Jobs and Enterprise Development** (*includes Enterprise Ireland, IDA Ireland, Local Enterprise offices, InterTrade Ireland, National Standards Authority of Ireland*)
- B. **Innovation** (*includes Science Foundation Ireland, EI Research, the Programme for Research in Third-Level Institutions and Ireland's membership of certain international research organisations*)
- C. **Regulation** (*includes Companies Registration Office, Office of Director of Corporate Enforcement, Competition & Consumer Protection Commission, Work Relations Commission*).

The Department's mission is as follows

"We will lead on the creation and maintenance of high quality and sustainable full employment across all regions of the country by championing enterprise and innovation across government, by supporting a competitive business base to incentivise work, enterprise, trade, innovation and investment and by promoting fair and competitive markets as well as best business practice through the regulatory and enforcement work of the Department, its Offices and its agencies."

Overview of the Department's Spending Programme

The Department's expenditure in 2017 was €798 million, split between capital supports (€547m) and current expenditure (€251m). Current expenditure is used to meet the day-to-day running costs of the Department and its agencies. The capital provision is provided through a range of grant funded programmes administered by the Department's agencies to assist in the development of Ireland's enterprise and innovation sectors.

The Exchequer provision managed by the Department is driving the jobs agenda and is significantly aiding Ireland's economic recovery and ongoing development. At the end of 2017 the capital supports provided through the enterprise agencies were directly supporting over 428,000 jobs in Ireland, an increase of 5.2% over 2016¹. Allowing for the multiplier effect, a similar number of jobs are being supported indirectly in sub-supply and services linked to the clients of Enterprise Ireland (EI), IDA Ireland (the IDA) and the Local Enterprise Offices.

The key science, technology and innovation supports, provided by Science Foundation Ireland, Enterprise Ireland and through the Programme for Research in Third-level Institutions, are some of the principal enablers of our future jobs capability and foreign direct investment appeal which ensure that Ireland remains as a globally recognised research performer of high-standing.

The total capital expenditure incurred across the Department's Vote in 2017 was €547 million. This expenditure spanned EI, the IDA, Science Foundation Ireland (SFI), Local Enterprise Development, Tyndall National Institute, the National Standards Authority of Ireland, Inter Trade Ireland, subscriptions to International organisations and the Programme for Research in Third-Level Institutions (PRTL).

For the purposes of the 2017 Quality Assurance (QA) report the Department focused on 5 of the largest capital programme areas, namely:

- Subhead A5 IDA Ireland
- Subhead A7 Enterprise Ireland
- Subhead B4 Science Foundation Ireland
- Subhead B4 Enterprise Ireland
- Subhead B5 Programme for Research in Third-level Institutions²

¹ DBEI Annual Report 2017, page 10

² The Higher Education Authority, an agency of the Department of Education & Skills, administers the PRTL on behalf of the Minister for the Department since May 2010.

Table 1: 2017 Capital Expenditure

Subhead	Agency	€million
A5	IDA Ireland	134
A7	Enterprise Ireland	33
B4 (part)	Enterprise Ireland	122
B4 (part)	Science Foundation Ireland	173
B5	Programme for Research in Third-Level Institutions	27
	Subtotal	489
	Other	58
	Total	547

Typically, the capital grants provided by EI, the IDA, SFI are multi-annual in nature, often spanning a 3 to 5-year timeframe. The respective agency grants typically follow a competitive and rigorous review process at the outset of a programme call or an investment decision by the agency. When the awarded project is underway progress is also periodically reviewed by the relevant agency, sometimes with external expertise, such as utilisation of internationally recognised scientific experts in the case of SFI. There is often cross-agency strategic assessment input on certain enterprise grant programmes.

Agency Programme Evaluations

It is important to appreciate that the enterprise agencies undertake regular assessment, ongoing reviews and formal evaluations of their programme portfolio to ensure that the programme offerings are:

- in line with Government policy - on foot of Government spending reviews
- meeting a national strategic need
- represent best use of resources available to the agency
- effective, and can be delivered to ensure best value for money for the Exchequer.

The Department conducted a study focused on public research and development (R&D) investments and specifically the economic and enterprise impacts of R&D active firms. The study was conducted under the guidance of a steering committee. The report was published on the DBEI website in January 2017³.

In July 2017, the Department completed a review of its capital expenditure on Research, Development and Innovation (RD&I). The review contributed to the wider Government review of expenditure in 2017 and features in the Department of Public Expenditure and Reform's Mid-Year Expenditure Report. The Report traces expenditure from its objectives to inputs, outputs, outcomes and impacts for the period 2000 and 2016⁴. The Department also commissioned a study to provide an independent review of RD&I supports for businesses in Ireland. The report was published on the Department's website in November 2017⁵.

In 2017, the Department conducted a review of the Enterprise Agency Economic Appraisal model, under the guidance of a steering committee. This review was published in December 2018⁶. The Department provided an additional paper to the Spending Review on the Department's expenditure on Start-Up and Entrepreneurship Supports which was published in July 2018⁷.

The Department has undertaken an evaluation of the Enterprise Ireland Seed and Venture Capital Scheme (2013-2018), conducted under the guidance of a steering committee. This evaluation has also been completed and is due to be published shortly.

The Department is currently engaged in evaluations of Enterprise Ireland scaling and internationalisation supports; and the Enterprise Ireland client engagement model. The Department also plans to undertake an evaluation of the Enterprise Ireland Lean Transform programme during 2019.

³ <https://dbei.gov.ie/en/Publications/Publication-files/Economic-Enterprise-Impacts-Public-Investment-RD-Ireland.pdf>

⁴ <https://dbei.gov.ie/en/Publications/Publication-files/Review-Capital-Expenditure-Research-Development-and-Innovation-2000-2016.pdf>

⁵ <https://dbei.gov.ie/en/Publications/Publication-files/Indecon-Review-of-RDI-Supports-%E2%80%93-Executive-Summary.pdf>

⁶ <https://dbei.gov.ie/en/Publications/Publication-files/Review-of-the-Enterprise-Agencies-Economic-Appraisal-Model.pdf>

⁷ <https://dbei.gov.ie/en/Publications/Publication-files/Focused-Policy-Assessment-of-Start-Up-and-Entrepreneurship-Expenditure.pdf>

Quality Assurance Procedure

The Quality Assurance procedure is made up of five steps, which are set out in Section A of the Public Spending Code (PSC)⁸

1. Draw up inventories of projects/programmes at different stages of the Project Life.
2. Publish summary information on the website of all procurements in excess of €2m, related to projects in progress or completed in the year under review.
3. Complete a set of checklists, contained within the PSC guidance document, which cover both capital and current expenditure with annual expenditure of €0.5m or more.
4. Carry out a more in-depth check on a small number of selected projects/programmes.
5. Based on the above steps, complete a short summary report including a quality assurance assessment.

In accordance with the requirements of the PSC, a Quality Assurance review of the appraisal of projects approved for grant aid has been carried out at the direction of the Department by the following evaluation teams:

- **Enterprise Ireland** - by its internal auditors Ernst & Young.
- **IDA Ireland** – by its internal auditors Deloitte.
- **Programme for Research in Third-Level Institutions** – by the Higher Education Authority, who administer the PRTLTI on behalf of the Department.
- **Science Foundation Ireland** - by the Department's Internal Audit Unit.

These evaluations incorporate an in-depth check on a small number of programmes to comply with the fourth step of the PSC procedure, which are included in this Report. This Report, which assesses the Department's compliance with the Spending Code for expenditure in 2017, fulfils the fifth step of the Quality Assurance process.

⁸ The Public Spending Code "Expenditure Planning, Appraisal & Evaluation in the Irish Public Service: Standard Rules and Procedures". Central Expenditure Evaluation Unit, Department of Public Expenditure and Reform.

Public Spending Code - Inventory of Projects for 2017

The first step in the process is to draw up an inventory of expenditure being considered; incurred and recently completed. These inventories should in turn be broken down by their anticipated cost (between €0.5m - €5m, between €5m - €20m, greater than €20m).

A number of the agencies provided or published data regarding grant aid expenditure on their websites. However, in some cases commercial sensitivity prevented such publication. This is expanded upon below.

Enterprise Ireland publishes data regarding grant aid on its website⁹. See **Appendix 1** of this report for an inventory of the EI grant recipients and details of its in-depth review for Step 4 of the process.

IDA Ireland does not publish details of the recipients of grant aid due to commercial sensitivity concerns. The Agency has, however, provided a full inventory of the grants appraised and approved, by type, for the three years 2015 - 2017 to the Department's Internal Audit Unit. This satisfies Step 1 of the process. IDA Ireland also provided to the Internal Audit Unit detail on the monetary value of the grant expenditure sample which was selected for the in-depth review for Step 4 of the process.

Information on the in-depth review conducted by IDA Ireland's internal auditors is set out in **Appendix 2** of this report. IDA Ireland publishes details of its leading investments in its Annual Reports which are available on its web site¹⁰.

Details of the **Science Foundation Ireland** in-depth check and expenditure inventory is set out in **Appendix 3** of this report. Programme expenditure for SFI is published in its annual reports and its web site also contains a list of grant recipients for all of its major funding programmes¹¹.

Details of the **Higher Education Authority** in-depth check and an inventory of PRTLTI payments funded by the Exchequer expenditure inventory is set out in **Appendix 4** of this report. The higher education institutions and the related PRTLTI funded projects are listed on the Higher Education Authority website¹².

⁹ www.enterprise-ireland.com.

¹⁰ <https://www.idaireland.com/>.

¹¹ www.sfi.ie.

¹² www.heai.ie.

Public Spending Code: - Procurements over €2 million

Section A of the Code also requires that an organisation should publish, annually on its website, summary details of all procurements (capital and current) where the value exceeds €2 million. It is also a requirement that the Department should publish details of the website references where its agencies have placed information on procurement over €2 million.

The Department had one procurement in excess of €2m in December 2017 for one of its Offices. This consisted of an ICT refresh system for the Companies Registration Office (CRO) with a contract value of €2.1 million (excl. VAT). Details of this procurement are published on the CRO's website.

The Department will make reference on its website in 2019 to two ongoing contracts over €2m for one of its Agencies, the Competition & Consumer Protection Commission.

The Department publishes on its website a list of payments over €20,000 in any given quarter¹³.

Enterprise Ireland did not have any procurements in excess of €2 million in 2017¹⁴.

Enterprise Ireland publishes details of all payments or purchase orders for goods and services over €20,000 on its website on a quarterly basis¹⁵.

IDA Ireland had two procurements in progress in 2017 where the value over the lifetime of the contract/framework exceeded €2 million. Details of these two procurements were not published on its website in 2017 and 2018 as one procurement related to a contract entered into by Forfás¹⁶ and the other contract was deemed to be commercially sensitive. IDA Ireland is taking steps to ensure that annual summary information on one of these projects will be published on its website in 2019, with reference also being made to the other contract.

IDA Ireland publishes details of all payments or purchase orders for goods and services over €20,000 on a quarterly basis on its website¹⁷.

Science Foundation Ireland did not have any procurements in excess of €2 million in 2017.

¹³ <https://dbei.gov.ie/en/Publications/DBEI-Payments-over-20000.html>

¹⁴ <https://enterprise-ireland.com/en/About-Us/Services/Public-Spending-Code/Public-Spending-Code-2017.pdf>

¹⁵ <https://enterprise-ireland.com/en/About-Us/Services/Procurement/>

¹⁶ Forfás was the national policy advisory board for enterprise, trade, science, technology and innovation and was integrated into the Department in 2014.

¹⁷ <http://www.idaireland.com/information-compliance/>

Public Spending Code: - Completion of Checklists

The Quality Assurance process involves the completion of self-assessment checklists by the Department and its agencies. These checklists cover all expenditures, to include both capital and current expenditure projects. No significant issues in relation to compliance with the Spending Code have been identified in any of the completed checklist forms submitted by Enterprise Ireland, IDA Ireland, SFI or the Higher Education Authority. Copies of the completed checklists by the Department and the agencies sampled are provided at **Appendix 8**.

Public Spending Code: - Training

One of the general obligations listed in Checklist 1 refers to the provision of training on the Public Spending Code to all relevant staff. A training course was provided by the Department of Public Expenditure & Reform on 8 December 2014 for employees of the Department with a view to providing an update on the revised Code which was published in November 2013.

Members of the Finance Unit of DBEI attended further meetings with the Department of Public Expenditure & Reform, including a Working Group meeting on 9 February 2015 with colleagues from other Government Departments.

This Report – the Quality Assurance Review for 2017 – is the first completed by Internal Audit Unit, as previous reports were completed by the Department’s Finance Unit. As the changeover for responsibility for completing the Quality Assurance Report only occurred in mid-2018, Internal Audit Unit has yet to discuss the Department and its Offices/Agencies training needs for a full understanding of the application of the Spending Code. Internal Audit Unit will contact the Department of Public Expenditure & Reform and the Department’s Learning and Development Unit as well as other training providers with a view to arranging training for all relevant staff in 2019.

Public Spending Code - Main findings

Various Quality Assurance checks on 2017 expenditure projects have been undertaken by Ernst and Young, Deloitte, the Higher Education Authority and the Department’s Internal Audit Unit. Whilst minor issues were identified and discussed with the relevant parties during the review, there were no significant issues of concern arising from any of the Quality Assurance checks undertaken in the various agencies.

The Department is reasonably satisfied that the key obligations and provisions set out in the Public Spending Code are being satisfactorily met based on the sample testing and evaluation of expenditure by Enterprise Ireland, IDA Ireland, Science Foundation Ireland and the Higher Education Authority in 2017 as presented in this report.

More specific findings at agency/programme level are set out in the remainder of this report.

Public Spending Code: - Agency level detailed findings

Enterprise Ireland

Enterprise Ireland (EI) is the government organisation responsible for the development and growth of Irish enterprises in world markets. It works in partnership with Irish enterprises to help them start, grow, innovate and win export sales on global markets. In this way, it supports sustainable economic growth, regional development and secure employment. A key priority is the achievement of export sales growth from Irish-owned companies and assistance is geared toward helping Irish companies win international sales. This is all the more important given the UK's decision to leave the EU. In 2017, EI supported companies created 19,332 new jobs, resulting in a net increase of 10,309 in the number of people employed within their client base.

A Quality Assurance review of the appraisal of grant aided projects by EI was carried out by Ernst & Young, internal auditors (and accompanies this Report). In accordance with the requirements of the Public Spending Code, only grant approvals in excess of €500,000 were included in the population from which the sample was selected for in-depth checking. Most of EI's grant aided expenditure falls below this threshold.

The Board of EI has established a robust committee structure for the appraisal and approval of capital grants. The Department is also represented on these investment committees. Details of the grant expenditure thresholds and grant approval procedures are outlined in **Appendix 5**.

EI has completed self-assessment checklists covering capital and current expenditure (**see Appendix 8**).

The Quality Assurance review in respect of EI funding in 2017 concluded that the Agency complied with the requirements of the Public Spending Code.

IDA Ireland

The IDA's main objective is to encourage investment into Ireland by foreign-owned companies as well as maintaining current levels of foreign direct investment and jobs in the country. The IDA works as a strategic partner and provides consultancy and support services free of charge to help organisations set-up and grow their businesses.

The IDA's processes and expenditures are subject to a number of controls and assurances each year. These include an internal control statement by the Chairman, internal audit reports authorised by the audit committee and an annual statutory audit by the Comptroller & Auditor General. In addition, a quality assurance review in respect of the IDA was carried out by its internal auditors, Deloitte - which accompanies this Report. The scope of Deloitte's review encompassed a review of grant aid approval procedures in 2017. The review consisted of an examination of 13 projects (3 in 2015, 4 in 2016, and 6 in 2017). The monetary value of these samples was considered commercially sensitive and was not published but full details, however, were provided to the Department's Internal Audit Unit. The monetary value of the sample approved for grant aid, represented 9% of the total amount approved during the 3-year period

2015 to 2017. Please see **Appendix 2** for details on the in-depth check and the inventory of grant approvals.

The IDA has completed self-assessment checklists covering capital and current expenditure (**see Appendix 8**).

Details of thresholds and approval limits are set out in **Appendix 6**.

The Quality Assurance review in respect of the IDA's funding in 2017 concluded that the Agency complied with the requirements of the Public Spending Code.

Science Foundation Ireland

Science Foundation Ireland (SFI) is Ireland's national foundation for investment in scientific and engineering research. SFI invests in academic researchers and research teams who are most likely to generate new knowledge, leading edge technologies and competitive enterprises in the fields of science, technology, engineering and maths (STEM). In 2013, SFI's legal remit was extended to include applied research in areas of importance to Ireland's economy to complement its original mandate of funding only oriented basic research.

As the benefits associated with the projects selected could not be quantified or valued in a financial context, it was not possible for SFI to prepare a formal cost benefit analysis or a financial analysis. Instead, it carries out a detailed assessment of the costs associated with the proposed projects. As detailed on pages 7 and 8 of this report, the Department has also conducted a number of agency programme evaluations on RD&I expenditure and the outcomes of these evaluations are relevant to SFI.

The Department's Internal Audit Unit undertook an in-depth review of SFI programmes using samples of awards which incurred expenditure in 2017. Details of this review and an inventory of expenditure in SFI in 2017 is shown in **Appendix 3**.

The Quality Assurance review in respect of SFI expenditure in 2017 concluded that the Agency complied with the requirements of the Public Spending Code.

The Programme for Research in Third-Level Institutions

The Programme for Research in Third-Level Institutions (PRTL) supports the provision of top-class research infrastructure (buildings, laboratories and cutting-edge equipment) as well as human capital development through structured PhD/Emergent Technology programmes across Ireland's higher education institutions. A key aim of the PRTL is to develop critical mass in key research areas, thereby enhancing collaboration and coherence across Ireland's research system.

The PRTL was launched in 1998 with cycles of expenditure commencing in 2000. Effectively the PRTL is a "primer" and complements other significant research initiatives that subsequently can flow from funding sources such as SFI, Enterprise Ireland, the Health Research Board and the Irish Research Council amongst others. Funding is a mixture of Exchequer and private sources. The programme is also EU co-funded under the European Regional Development Fund (ERDF) Regional Operational Programme 2007–2013.

In May 2010, responsibility for the PRTL transferred from the Department of Education and Science to the Department of Enterprise, Trade and Employment (now this Department). PRTL Cycle 5 was initiated in 2011 and the programme is administered on behalf of the Minister for the Department by the Higher Education Authority (HEA).

Cycle 5 awarded funding of circa €347 million in total spans 33 distinct projects (across 18 capital infrastructural projects and 15 structured PhD/Emergent Technologies projects). Approximately €60m of the PRTL Cycle 5 funding is private funding and the remainder is Exchequer commitments. The various projects span areas such as biopharmaceuticals, medical technologies, ICT, biosciences/biomedical, food and drink, engineering, physics and chemistry etc.

Capital expenditure under the PRTL is subject to regular audit, most regularly for ERDF purposes. These ERDF audits have taken the form of regular Article 13 Transaction Tests under the relevant EU Regulations specific to the 2007–2013 Operational Programme. Such checks may also include systems audits.

The PRTL differs from other research grant refund programmes operated by the Department's other agencies as there are no new awards made until a new cycle of funding is initiated. Therefore, for the purposes of this Quality Assurance Report there is a distinct number of projects (18) in receipt of PRTL capital funding under the Cycle 5 programme.

The HEA selected 2 of the 18 PRTL Cycle 5 projects for the purposes of the in-depth check. Details of these checks, as well as the expenditure inventory, are set out in **Appendix 4** of this Report. The HEA's report of the checks also accompanies this Report.

Relevant checklists were completed, specifically in respect of the two projects selected, with no significant issues identified (please see **Appendix 8**).

The Quality Assurance review in respect of Higher Education Authority's spending in relation to the PRTL Cycle 5 concluded that it complied with the requirements of the Public Spending Code.

APPENDIX 1 Enterprise Ireland In-Depth Check and Expenditure Inventory

The 2017 Quality Assurance review by Ernst & Young involved in-depth checks on a small number of selected projects/programmes. The cycle chosen was 'new current expenditure'. The total value of the sample amounted to €3 million, or 29% of the total new current projects inventory for this cycle (€10.3 million). For the in-depth checks, Ernst & Young reviewed the relevant documentation and interviewed members of the Corporate Marketing Department. It found that the processes in place for the implementation and the monitoring of new current expenditure to be adequate as follows;

- the basis on which a project was undertaken was sound
- the expected benefits and outcomes materialised
- the planned outcomes were the appropriate responses to actual public needs
- the appraisal and management procedures adopted were satisfactory
- conclusions can be drawn which are applicable to other projects; to the ongoing use of the asset; or to associated policies.

The expenditure inventory listed below includes details of grant recipients with approval amounts in excess of €500k that incurred expenditure in 2017. The inventory of capital and current projects (including grants) are broken down by:

- i. Expenditure being considered
- ii. Expenditure being incurred
- iii. Expenditure that has recently ended

These capital and current projects (including grants) are then further divided into intervals of between €0.5 - €5m, between €5m - €20m and greater than €20m.

(i) Expenditure being considered

New capital projects (including grants for capital purposes) that were considered in 2017:

Project ID	Payment Type	Payment Sub-type	Approval Amount
Between €0.5 - €5m			
161206	Grant (Employment)	Company Development	€1,050,044
162280	Grant (Employment)	Company Development	€678,405
161838	Grant (R&D Revenue)	Company Development	€828,392
161754	Grant (Employment)	Company Development	€578,000
162193	Grant (Ordinary Shares Capital)	Company Development	€550,000
160951	Grant (Employment)	Company Development	€563,550
161832	Grant (Employment)	Company Development	€1,258,500
162230	Grant (Preference Shares Capital)	Company Development	€707,200

Project ID	Payment Type	Payment Sub-type	Approval Amount
161291	Grant (Employment)	Company Development	€500,000
161378	Grant (Capital)	Company Development	€4,900,000
161490	Grant (R&D Revenue)	Company Development	€552,497
161493	Grant (R&D Revenue)	Company Development	€520,842
161117	Grant (Preference Shares Employment)	Company Development	€700,000
161898	Grant (Preference Shares Employment)	HPSU Package	€500,000
IP20170495	Grant (Innovation Partnerships)	Innovation Partnerships	€906,320
IP20170566	Grant (Innovation Partnerships)	Innovation Partnerships	€525,686
IP20170543	Grant (Innovation Partnerships)	Innovation Partnerships (adjustable)	€899,013
161817	Grant (Preference Shares R&D)	R&D Fund	€650,000
161936	Grant (R&D Revenue)	R&D Fund	€540,001
161725	Grant (Preference Shares R&D)	R&D Fund	€750,000
161953	Grant (R&D Revenue)	R&D Fund	€542,020
161109	Grant (Preference Shares R&D)	R&D Fund	€550,000
162208	Grant (R&D Revenue)	R&D Fund	€611,625
162044	Grant (R&D Revenue)	R&D Fund	€509,638
161576	Grant (Preference Shares R&D)	R&D Fund	€504,450
161278	Grant (R&D Revenue)	R&D Fund	€593,431
161897	Grant (Ordinary Shares R&D)	R&D Fund	€1,000,000
162284	Grant (R&D Revenue)	R&D Fund	€907,046
162194	Grant (R&D Revenue)	R&D Fund	€540,091
162240	Grant (R&D Revenue)	R&D Fund	€607,983
162242	Grant (R&D Revenue)	R&D Fund	€533,103
162286	Grant (R&D Revenue)	R&D Fund	€597,060
161106	Grant (Ordinary Shares R&D)	R&D Fund	€500,000
162149	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€664,486
162152	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€760,000
162160	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€1,972,918
162131	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€1,533,760
162111	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€698,912
162103	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€572,907

Project ID	Payment Type	Payment Sub-type	Approval Amount
162106	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€1,779,718
162500	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€801,702
162185	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€1,990,822
162117	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€900,000
162144	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€863,009
162147	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€1,689,944
162503	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€1,932,000
162087	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€979,680
162091	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€1,072,800
162120	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€544,416
162093	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€596,778
162519	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€2,553,600
162134	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€666,235
162101	Grant (Capital)	Regional Enterprise Development Fund 2017 – 2020	€1,042,845
160994	Seed & Venture	Seed & Venture Capital (2007 - 2012)	€2,660,000
Between €5m - €20m			
None			
Greater than €20m			
None			

New Current expenditure

Programmes or significant extensions to existing programmes that will involve annual expenditure of €0.5m or more that were considered in 2017:

Supplier Name	Supplier Type	Status	Amount raised on PO to date	Framework Value for maximum duration
VHI Healthcare DAC	Private Health Insurance provider.	Expenditure approved	€0.00	€3,000,000
Fuzion Communications	Communications, Marketing and Digital Services	Expenditure approved	€0.00	€700,000
Micromail Ltd.	Licensing of Microsoft Office 365	Expenditure approved	€18,688.00	€901,856
PHD Media (Ireland) Ltd	Media Strategy, Planning and Buying Services (Education in Ireland)	Expenditure approved	€0.00	€800,000
Mindshare Media Ireland Ltd	Media Strategy, Planning and Buying Services	Expenditure approved	€1,232,559.00	€3,000,000
Atomic Advertising Ltd	Creative marketing services for the execution of marketing and digital marketing collateral.	Expenditure approved	€924,807.00	€1,192,000
Greenville Procurement Partners Ltd	Procurement support services	Expenditure approved	€111,092.00	€705,200

(ii) Expenditure being incurred

Capital projects (including grants for capital purposes) that received a payment during the period under review.

Note: There were no capital projects in excess of €500,000 in the period. All expenditure under this heading relates to grants for capital purposes.

Project ID	Payment Type	Payment Sub-type	Amount Paid
Between €0.5 - €5m			
143682	Grant (Capital)	Beef & Sheep meat Fund	€939,264
143741	Grant (Capital)	Beef & Sheep meat Fund	€1,355,700
156338	Grant (Capital)	Company Development	€1,315,027
156339	Grant (Capital)	Company Development	€1,947,488
156446	Grant (Capital)	Company Development	€570,279
156558	Grant (Employment)	Company Development	€549,500
157508	Grant (R&D Revenue)	Company Development	€1,164,692
160818	Grant (Preference Shares Employment)	Company Development	€500,000
156345	Grant (Capital)	Company Expansions including R&D	€3,777,000
155154	Seed & Venture	Development Capital Fund	€2,319,941
155083	Grant (Capital)	Incubation Centres	€927,115
150719	Seed & Venture	Innovation Fund Ireland	€2,031,958
154635	Seed & Venture	Innovation Fund Ireland	€2,585,897
156350	Seed & Venture	Innovation Fund Ireland	€2,442,804
157451	Grant (R&D Revenue)	R&D Fund	€524,649
161106	Grant (Ordinary Shares R&D)	R&D Fund	€500,000
161109	Grant (Preference Shares R&D)	R&D Fund	€550,000
161576	Grant (Preference Shares R&D)	R&D Fund	€500,000
161897	Grant (Ordinary Shares R&D)	R&D Fund	€1,000,000
139875	Seed & Venture	Seed & Venture Capital (2007 - 2012)	€1,050,000
140696	Seed & Venture	Seed & Venture Capital (2007 - 2012)	€908,733
143255	Seed & Venture	Seed & Venture Capital (2007 - 2012)	€1,015,000
143448	Seed & Venture	Seed & Venture Capital (2007 - 2012)	€1,433,373
145608	Seed & Venture	Seed & Venture Capital (2007 - 2012)	€1,117,500
155049	Seed & Venture	Seed & Venture Capital (2007 - 2012)	€1,544,400

Project ID	Payment Type	Payment Sub-type	Amount Paid
155052	Seed & Venture	Seed & Venture Capital (2007 - 2012)	€1,038,219
160994	Seed & Venture	Seed & Venture Capital (2007 - 2012)	€778,649
156603	Seed & Venture	Seed & Venture Capital Fund 2013 - 2018	€2,159,585
156757	Seed & Venture	Seed & Venture Capital Fund 2013 - 2018	€4,907,943
158772	Seed & Venture	Seed & Venture Capital Fund 2013 - 2018	€800,000
159463	Seed & Venture	Seed & Venture Capital Fund 2013 - 2018	€1,909,707
159932	Seed & Venture	Seed & Venture Capital Fund 2013 - 2018	€1,815,049
160215	Seed & Venture	Seed & Venture Capital Fund 2013 - 2018	€2,337,551
160218	Seed & Venture	Seed & Venture Capital Fund 2013 - 2018	€1,265,903
160665	Seed & Venture	Seed & Venture Capital Fund 2013 - 2018	€1,161,551
160936	Seed & Venture	Seed & Venture Capital Fund 2013 - 2018	€718,488
Between €5m - €20m			
155383	Seed & Venture	Development Capital Fund	€6,663,783
155775	Seed & Venture	Development Capital Fund	€7,319,976
Greater than €20m			
None			

Current expenditure schemes or programmes that are incurring expenditure during the period in review in excess of €500,000:

Supplier Name	Supplier Type	Amount raised on PO to date
EAST POINT DEVELOPMENT (TWO) LTD	Lease	€3,444,175
MINDSHARE MEDIA IRELAND LTD	Media Strategy, Planning and Buying Services	€1,148,119
ATOMIC ADVERTISING LTD	Creative marketing services for the execution of marketing and digital marketing collateral.	€1,139,743
THE CONTINUOUS LEARNING GROUP INC	Client Management Development	€1,124,046
VECTOR WORKPLACE & FACILITY MANAGEMENT LTD T/A ARAMARK	Facility management	€607,729
DUBLIN INSTITUTE OF TECHNOLOGY	Client Management Development	€566,900
DUBLIN CITY UNIVERSITY	Client Management Development	€552,687
WESTPARK SHANNON LTD	Lease	€504,420

(III) Expenditure that has recently ended

Capital Projects (including grants for capital purposes) that were completed during the period under review in excess of €500,000:

Project ID	Payment Type	Payment Sub-type	Amount Paid
Between €0.5 - €5m			
143675	Grant (Capital)	Beef & Sheep meat Fund	€4,154,768
143741	Grant (Capital)	Beef & Sheep meat Fund	€3,995,000
143682	Grant (Capital)	Beef & Sheep meat Fund	€3,054,750
156414	Grant (Capital)	Company Development	€1,750,000
156776	Grant (Capital)	Company Development	€1,000,000
157323	Grant (Capital)	Company Development	€1,110,750
150655	Grant (Training)	Company Expansions excluding R&D	€602,833
154168	Grant (Employment)	Company Expansions excluding R&D	€1,250,000
152840	Grant (Capital)	Company Expansions including R&D	€545,000
154295	Grant (R&D Revenue)	Company Expansions including R&D	€1,295,810
156175	Grant (R&D Revenue)	Company Expansions including R&D	€587,626
155083	Grant (Capital)	Incubation Centres	€2,000,000
157451	Grant (R&D Revenue)	R&D Fund	€524,649
157452	Grant (R&D Revenue)	R&D Fund	€597,951
Between €5m - €20m			
None			
Greater than €20m			
None			

There were no current expenditure schemes or programmes that were completed during the period in review in excess of €500,000.

APPENDIX 2 IDA Ireland In-Depth Check and Inventory

Population and Sample Selection (*undertaken by Deloitte*)

Deloitte sought details of all grant aid approvals for the period 2015 to 2017 in order to determine the population for the in-depth review. Deloitte was provided with a spreadsheet prepared by the planning department in IDA Ireland. The inventory prepared of grant aid approvals is considered to be commercially sensitive and is not published in this report. However, the information contained in the inventory was separately provided to the Internal Audit Unit in the Department for verification purposes.

The sample for review was selected randomly in compliance with the most recent version of the Value for Money Code guidelines for a 5% spot check. The sample covered grant types from each of the three years from 2015 to 2017 and each of the grant types and amounted to an average of 9% of total grant funding over this period. Details of the monetary value of the samples selected was provided to Internal Audit Unit in the Department for verification purposes. The sample of grants selected for this review had not been selected for review in prior years. The breakdown of the categories/years selected is as follows:

Grant Type	2015	2016	2017	Total
RD&I	1	2	2	5
Training	1	1	1	3
Capital	1	-	1	2
Employment	-	1	2	3
Total	3	4	6	13

For the in-depth check sample, Deloitte checked the following:

1. That the application received had the appropriate form completed.
2. That the Letter of Intent was received from applicant.
3. That a letter of acknowledgement was issued by IDA in a timely manner.
4. That a Business Plan was submitted to IDA.
5. That the appropriate person prepared/signed the proposal.
6. There was evidence that independent technical assessment was carried out and on file.
7. That the Technical Assessor is appropriately qualified.
8. If the result of technical assessment supported the case for the project.
9. If the FACE (financial analysis) Model was used to assess the Parent company.
10. If an Economic Model was used; that the Model was appropriate.
11. If the project appropriately approved as at Management Investment Committee level.
12. That the relevant coordinator was notified of the amount approved.

13. If the project exceeded thresholds for Government approval, was the project approved by Government.
14. If payments have been made for the project, were approved payment procedures followed.
15. If payments were appropriately approved.

The annual review conducted by Deloitte confirmed full compliance with the obligations under the Public Spending Code. The controls evaluated were deemed to be adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.

APPENDIX 3 Science Foundation Ireland In-Depth Check and Inventory

The 2017 Quality Assurance review in respect of Science Foundation Ireland (SFI) was undertaken by staff in the Internal Audit Unit in the Department. As part of the Quality Assurance procedure, in depth examination checks were conducted on the appraisal procedures used by SFI on eight research project awards. These consisted of:

Two large-scale awards (Research Centres):

- CÚRAM – Centre for Research in Medical Devices
- CONNECT: The Centre for Future Networks and Communications

Three SFI Principal Investigators projects (awarded in 2017):

- Physics behind the next generation magnetic storage technologies
- IGF-I Receptor Signalling and Regulation
- Decoding the gene regulatory network controlling flower development in the model plant *Arabidopsis Thaliana*

One conference and workshop grant for €55,000 was provided to Trinity College Dublin for hosting “The IEEE International Magnetics Conference, INTERMAG Europe 2017” from 24th to 28th April 2017.

Another award chosen for an amount of €31,500 was allocated to Waterford Institute of Technology for hosting the Southeast Science Festival from 6 to 18 November 2017.

Finally, the Starting Investigator Research Grant provides an opportunity for excellent early-career-stage investigators to carry out their own research project in the fields of science, technology, engineering and mathematics (STEM) that underpin SFI’s legal remit. The particular grant chosen was a refund to the SFI of €49,141 by the Tyndall National Institute, which amounted to the difference between the actual grant expenditure and the grant funding amount.

The SFI Research Centres and Centres for Science Engineering and Technology programmes typically span a 5 to 6 year period. The SFI Principal Investigator programme awards typically span a 4-year period. Details of thresholds and approval limits are set out in **Appendix 7**.

The Quality Assurance review found that SFI carried out a rigorous scientific technical assessment of the proposed projects. These follow standard operating procedure documents which provide scientific staff with guidance in implementing formal eligibility checking and review of applications. For the Research Centres and Principal Investigator awards, each proposal was evaluated by an international Impact Assessment panel and separately an international scientific peer-review panel.

The Impact Assessment Panel comprised seven eminent internationally based scientists with proven track records (note: SFI does not use Irish scientists to review grant applications in case of any conflict of interest and for the purpose of objectivity). The Panel rated the projects highly and recommended funding.

Grant Payments & Commitments by Programme - 2017

SFI - 2017 Payments by Programme and Institution	Full listing in the SFI Annual Report 2017 - Pages 78 to 79	€ 173,304,000
SFI - 2017 Grant Commitments by Programme and Institution	Full listing in the SFI Annual Report 2017 - Pages 80 to 97	€ 212,674,000

Science Foundation Ireland's Annual Report 2017 can be accessed on its website¹⁸.

¹⁸ <http://www.sfi.ie/research-news/publications/annual-reports/SFI-Annual-Report-2017.pdf>

APPENDIX 4 PRTL I – Cycle 5 In-Depth Check and Inventory

For the purposes of the in-depth check, samples (in the form of individual projects of the PRTL I Cycle 5) previously chosen by the Higher Education Authority (HEA) were in line with the sampling methodology for all funded projects based on the following criteria:

- high and low value projects (i.e. a variety of projects that were subject to Simple Assessment, Single Assessment, MCA and CBA)
- in general, if a project has been previously audited it will not be audited in the current year unless issues were raised in the previous audit that warrants a subsequent audit in the year in question
- large scale projects may be audited more than once during the lifespan of their projects/programmes
- projects on which issues have arisen
- new build / refurbishment / infrastructure
- high tech v low tech
- geographical spread
- alphabetical.

However, as most of the PRTL I Cycle 5 projects have, in previous years, already been selected as samples for the in-depth check, options were limited for the purposes of the 2017 review. Therefore, two projects in University College Cork, not previously reviewed, were chosen:

- **University College Cork (UCC) – Food & Health - €2.82m**
- **University College Cork (UCC) - TYFFANI - €3.79m**

The HEA's Internal Audit Unit undertook the review (contained in this Report). The 2017 funding provision for these two projects represented 3.5% of the total inventory funding (€189,845,000) provided under PRTL I Cycle 5.

As 8.5% of the total inventory funding allocated to PRTL I Cycle 5 was sampled for the 2015 quality assurance review, and 15.2% was sampled for the 2016 review; the requisite 5% minimum required for selection over a 3-year period had been met (average over the 3 year period 2015 to 2017 is just over 9%).

The Quality Assurance reviews in respect of 2017 PRTL I funding concluded that the Higher Education Authority complied with the requirements of the Public Spending Code.

PRTL I – Cycle 5: Expenditure by project

Institution	CYCLE 5 Capital	Budget Category	Approved Amounts €	Cumulative HEA Payments to 31/12/17 €	O/S Exchequer Allocation as at 31/12/17 €	HEA Payments in 2017 €
DCU	Nano-BioAnalytical Research Facility (NRF-TRH)	Building & Fees	10,365,817	9,379,189	966,628	2,198,289
		Equipment	2,889,183	2,596,260	292,923	705,948
NUIM	ICT Infrastructure	Building & Fees	4,206,000	3,909,364	296,636	714,896
		Equipment	-	-	-	-
NUIM	IVI - Phase 2	Building & Fees	1,120,000	1,041,898	78,102	188,226
		Equipment	-	-	-	-
UL	NCAMR	Building & Fees	7,517,630	6,939,616	578,014	1,393,021
		Equipment	3,328,370	3,120,512	207,858	500,942
NUIG	Advancing Medicine	Building & Fees	19,839,000	19,473,978	365,022	879,708
		Equipment	2,851,000	2,716,079	134,921	325,161
NUIG	AHSSRB	Building & Fees	9,888,000	9,521,737	366,263	882,700
		Equipment	306,000	288,358	17,642	42,517
UCD	SCIENCE CENTRE - Phase 2	Building & Fees	14,791,500	14,012,404	779,096	1,355,336
		Equipment	8,232,000	7,051,301	1,180,699	1,736,859
UCD	SCIENCE CENTRE - Link	Building & Fees	4,771,000	4,555,324	215,676	375,196
		Equipment	148,000	107,727	40,273	15,086
UCD	SCIENCE CENTRE - Radio Pharma	Building & Fees	1,800,500	1,249,293	551,207	924,015
		Equipment	-	-	-	-
UCD	NANOREMEDI ES	Building & Fees	-	-	-	-
		Equipment	561,000	536,929	24,071	31,945
UCD	ITN	Building & Fees	-	-	-	-
		Equipment	52,000	49,283	4,728	2,717
TCD	BIOMED	Building &	51,771,000	50,802,116	968,884	2,335,025

Institution	CYCLE 5 Capital	Budget Category	Approved Amounts €	Cumulative HEA Payments to 31/12/17 €	O/S Exchequer Allocation as at 31/12/17 €	HEA Payments in 2017 €
		Fees				
		Equipment	2,800,000	2,642,007	157,993	380,275
TCD	ITN	Building & Fees	1,302,000	1,286,078	15,922	38,373
		Equipment	944,000	914,343	29,657	71,474
UCC	BSI WEST	Building & Fees	14,671,000	14,275,477	395,523	833,701
		Equipment	-	-	-	-
UCC	ERI@MERC	Building & Fees	6,415,000	5,829,964	585,036	1,233,167
		Equipment	-	-	-	-
UCC	FOOD & HEALTH	Building & Fees	525,000	463,246	61,754	130,167
		Equipment	2,292,000	2,125,166	166,834	351,659
UCC	TYFFANI	Building & Fees	285,000	277,140	7,860	16,567
		Equipment	3,506,000	3,354,512	151,488	319,312
UCC	ITN	Building & Fees	-	-	-	-
		Equipment	260,000	227,240	32,760	69,053
CIT	CREATE	Building & Fees	2,630,000	2,630,000	0	62,889
		Equipment	667,000	667,000	0	163,042
DIT	EHSI	Building & Fees	6,953,000	6,885,160	67,840	98,422
		Equipment	2,157,000	1,233,578	923,422	1,156,370
		Total Building & Fees	156,975,947			
		Total Equipment	32,869,053			
		TOTAL	189,845,000			

APPENDIX 5 Grants/expenditure thresholds/approvals limits: Enterprise Ireland

It should be noted that Enterprise Ireland (EI) functions, including certain funding thresholds and related requirements, are underpinned by the Industrial Development (Enterprise Ireland) Act 1998 and the Science and Technology Act 1997.

1. The composition of the Board of EI is provided for in legislation.
2. All administrative decisions of EI are made by either the Board of EI, or by a committee to which powers have been delegated by the Board or, for approvals of smaller amounts, by managers exercising express delegated powers (which provide for such approvals to be counter-signed by a senior manager) (see Note 1).
3. All decisions by the EI Board are minuted formally. All delegated committees of the Board operate within approved written terms of reference, and all decisions are minuted. All management approvals are counter-signed by Department managers or above.
4. The Audit Committee has approved a 3-year audit plan which is implemented by the Internal Audit department. The IA department completes between 15 and 20 internal audits across the organisation annually, assisted by independent internal auditors (at present from EY).
5. The EI Board sign off on the Statement on Internal Control annually.
6. The C&AG audits the annual accounts of Enterprise Ireland annually.
7. EI produces an annual report which is laid before the Houses of the Oireachtas through the Minister for the Department, in line with its legislation and with public financial management guidelines and protocol.
8. Strong corporate governance practices and policies are in place and EI has been awarded the SWIFT 3000 standard for Corporate Governance since 2011.
9. EI Board and senior managers are generally aware of the statutory parameters within which their powers are exercised and may seek advice from EI's in-house solicitor if there are any queries or concerns in this regard.
10. Letters of offer for financial approvals or shareholders purchase agreements will not be issued by the relevant contracts unit (which is separate from the unit which sought approval for the proposal) until signed minutes are in place.
11. There is also a separation between approval and payment functions.
12. All payments (whether grant or equity) are subject to an inspection process and only eligible expenditure is used for determining either the payment of grants or the successful validation of equity investments.
13. EI has the practice of evaluating its major funding schemes either using internal or external evaluators. A number of these evaluations have been published in recent years.

Note 1: Enterprise Ireland Committees & approvals

- i. **Investment Committee** - Total funding packages of up to €1.25 million, subject to previous accumulated funding approvals for one undertaking being €3.25 million within the previous 2 years.
- ii. **R&D Committee is a sub-committee of the Investment Committee** - Funding is in the form of an R&D Grant. The maximum grant available is €650,000 at a maximum grant rate of 45% (50% for collaborative projects).
- iii. **The Job Expansion Committee - a sub-committee of the Investment Committee** - Funding for the Job Expansion Programme is in the form of an employment grant. The maximum grant available under the Job Expansion Fund is €150,000, with a maximum grant of €15,000 per job.
- iv. The Capital Investment Initiative Committee is a sub-committee of the Investment Committee - The minimum grant available is €20,000 subject to a maximum grant of €250,000.
- v. **Industrial Research and Commercialisation Committee (IRCC)** - Range: Up to €1.25 million, subject to previous accumulated funding approvals for one undertaking being €3.25 million within the previous 2 years. The IRCC considers grant applications for all programmes which are supported under the Science and Technology Act 1987.

Line Management Approval Powers

The Board delegates to the Chief Executive, who may in turn delegate to; a Director, Divisional Manager or Department Manager (as appropriate) with line responsibility for the company/client on the recommendation of the Development Advisor for the company, (or his/her line manager) **and** the approval being ratified by any one of the following; the Section Manager, Client Services Unit or the Manager of the Grants Administration Department or in their absence, the Secretary, the Head of Corporate Services or a Director. There are various threshold approval amount limits set per senior grade (i.e. per post and responsibilities) held within Enterprise Ireland.

Enterprise Ireland Board

Any cases of funding recommendations higher than the thresholds permitted at Committee level must be approved by the EI Board. In general, all cases where a proposed EI investment package exceeds €7.5 million (in cumulative funding) must be recommended to Government by the EI Board. This is applicable to funding packages covering the areas of Employment grants, Training Grants, R&D grants and purchase of shares. There are some exceptions where lower thresholds (> €0.5m and > €1m) apply whereby grant approvals in relation to certain forms of Technology Acquisition Grants must be brought to the attention of Government.

APPENDIX 6 Grants/expenditure thresholds/approvals limits: IDA Ireland

Controls Environment

The IDA Board has taken steps to ensure an appropriate control environment is in place by:

- establishing formal procedures through various committee functions to monitor the activities and safeguard the assets of the organisation
- clearly defining and documenting management responsibilities and powers
- developing a strong culture of accountability across all levels of the organisation.

The Board has also established processes to identify and evaluate business risks. This is achieved in a number of ways including:

- working closely with Government and various agencies and institutions to ensure that there is a clear understanding of the IDA goals and support for the Agency's strategies to achieve those goals
- carrying out regular reviews of strategic plans both short and long term and evaluating the risk to bringing those plans to fruition
- setting annual and longer-term targets for each area of our business followed by regular reporting on the results achieved
- establishing and enforcing extensive standard procedures and provisions under which financial assistance may be made available to projects, including provisions requiring repayment if the project does not fulfil commitments made by the promoter
- A risk management policy and a revised risk register have been developed in line with Strategy 2020.

The system of internal financial control is based on a framework of regular management information, administrative procedures, including segregation of duties and a system of delegation and accountability. In particular, it includes:

- a comprehensive budgeting system with an annual budget which is reviewed and agreed by the Board
- regular reviews by the Board of periodic and annual financial reports which indicate financial performance against forecasts
- setting targets to measure financial and other performances
- clearly defined capital investment control guidelines
- formal project management disciplines.

The IDA has outsourced the Internal Audit function, which reports directly to the Audit, Finance & Risk Committee of the Board. This committee meets on at least a quarterly basis to review reports prepared by Internal Audit and other departments. The Audit, Finance & Risk Committee in turn keeps the Board informed of the matters that it has considered.

The Internal Audit function operates in accordance with the principles set out in the revised Code of Practice on the Governance of State Bodies. A rolling three-year Internal Audit work plan is determined by the Audit, Finance & Risk Committee and revised annually where required. The current work plan takes account of areas of potential risk identified in a risk assessment exercise carried out by management and reviewed by the Audit, Finance & Risk Committee and the Board. The Internal Audit function provides the Committee with quarterly reports on assignments carried out. These reports highlight deficiencies or weaknesses, if any, in the system of internal financial control and the recommended corrective measures to be taken where necessary.

The Board conduct an annual review of the System of Internal Financial Controls (SIFC) including Corporate Risks. The monitoring and review of the effectiveness of the SIFC by the Board is informed by the work of the Internal Audit function, the Audit, Finance & Risk Committee, which oversees the work of the Internal Audit function, and the executive managers within IDA Ireland who have responsibility for the development and maintenance of the financial control framework.

IDA Ireland Grant Approval Limits

The Board has the power to approve and authorise grants up to €7.5 million as per the Industrial Development Act 2009, and to recommend grant aid above these specified levels to Government. To further strengthen its procedures, the Board established a Management Investment Committee, chaired by the Chief Executive Officer of the IDA. This Committee reviews all proposals for grant assistance before making recommendations to the Board. Under powers delegated by the Board, this Committee also approves grants up to a maximum of €500,000.

APPENDIX 7 Grants/expenditure thresholds/approvals limits: Science Foundation Ireland

The following Thresholds approval limits are in place at Science Foundation Ireland (SFI) for the purposes of approval of Capital Grant proposals.

The SFI Executive Committee has delegated power to approve project capital grant proposals up to the maximum levels of Direct Costs set out in the table below:

Project Length	Maximum Level
Over 60 months	€1,500,000
49- 60 months	€1,250,000
37 – 48 months	€1,000,000
25 – 36 months	€750,000
13 – 24 months	€500,000
Up to 12 months	€250,000

The SFI Board approves that the **SFI Grant Approval Committee** is delegated the power to approve research capital grant proposals for awards exceeding €1,500,000 and Direct Costs to a maximum level of €8,000,000.

The **SFI Board** approves all Capital grant proposals above the value of €8,000,000 for Direct Costs.

APPENDIX 8 Checklists – DBEI & Agencies

Name of Body	Which checklists provided
Department of Business Enterprise & Innovation	Checklist 1
Enterprise Ireland	Checklists 1 to 6 Checklist 7 deemed to be not applicable.
IDA Ireland	Checklists 1 to 7
SFI	Checklists 1 to 7
PRTL I	Checklists 1, 4 and 6 only (for each of the two PRTL I projects under review). Rest of Checklists deemed to be not applicable.

Scoring Mechanism for checklists

Organisation	Self-Assessment Ratings	
	Scoring Mechanism	
Enterprise Ireland use a compliance rating 0-4	0	Not Done
	1	<50% compliant
	2	50-75% compliant
	3	>75% compliant
	4	100% compliant
All other organisations use a compliance rating 1-3	1	Scope for significant improvements
	2	Compliance but with some improvement necessary
	3	Broadly compliant

Checklist 1 Department of Business, Enterprise & Innovation

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating 1 - 3	Discussion/Action Required
Does the Department ensure, on an ongoing basis, that appropriate people within the Department, and in its agencies, are aware of their requirements of the Public Spending Code (incl. through training)?	1	Internal Audit Unit will engage with DPER and other training providers during 2019 with regard to providing training for staff in DBEI and its Agencies.
Has internal training on the Public Spending Code been provided to relevant staff?	1	Yes, for staff in Business Services Unit (Fixed Assets and Purchasing Unit). IAU will engage with DPER and other training providers in relation to future training needs.
Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for, i.e., have adapted sectoral guidelines been developed?	n/a	
Has the Department in its role as Sanctioning Authority satisfied itself that the agencies that it funds comply with the Public Spending Code?	3	Yes. This Quality Assurance Report is evidence of this work.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to agencies?	n/a	No recommendations received in past two years from DPER from previous reports on in-depth reviews (old spot checks).
Have recommendations from previous Quality Assurance exercises been acted upon?	n/a	No recommendations received in past two years from DPER.
Has an annual Public Spending Code Quality Assurance Report been submitted to and certified by the Department's Accounting Officer and published on the Department's website?	3	Yes, Quality Assurance Reports for the years 2013 – 2016 have been certified by the Department's Accounting Officer and published on the Department's website. This is the fifth such report.
Was the required sample of projects/programmes subjected to in-depth checking as per Step 4 of the QA process?	3	Yes, as outlined in the Quality Assurance Report and in the reports from the agencies.
Is there a process in place to plan for ex post evaluations?	n/a	For agencies to undertake.
How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	n/a	See above.

Checklist 1 Enterprise Ireland

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating 0 - 4	Discussion/Action Required
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?	2	The Department ensures appropriate people within the Department and in its agencies are aware of the requirements of the Public Spending Code indirectly. The policies of its procurement and grants departments are in line with the guidelines set out in the Code. Based on the sample of projects tested as part of the checklist step and the overall QA process, it is evident that the underlying principles of the Public Spending Code are being adhered to.
Has training on the Public Spending Code been provided to relevant staff?	2	There is no Public Spending Code specific training, but training is provided to relevant persons involved with expenditure. This training provided is in line with the requirements set out in the Public Spending Code.
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?	0	Adapted guidelines are currently being drafted for the Department.
Has the Department in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	4	Grants are approved on the basis that the funds provided constitute good value for money. There is a thorough assessment for the allocation of funds during the approval process.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to your agencies?	4	Yes. All previous Quality Assurance reports are discussed at quarterly Audit Committees and are circulated where appropriate.
Have recommendations from previous Quality Assurance exercises been acted upon?	4	Yes
Has an annual Public Spending Code Quality Assurance Report been submitted to the Department of Public Expenditure & Reform?	N/A	Report to be submitted by Parent Department (DBEI) to the Department of Public Expenditure and Reform.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	4	Yes

Checklist 2 Enterprise Ireland

To be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year

Note: There were no capital projects in excess of €500,000 considered in the period. All expenditure under this heading relates to grants for capital purposes.

CAPITAL EXPENDITURE BEING CONSIDERED – APPRAISAL AND APPROVAL	SELF-ASSESSED COMPLIANCE RATING 0 - 4	COMMENT / ACTION REQUIRED
Was a Preliminary Appraisal undertaken for all projects > €5m	n/a	There were no projects appraised in the period that were over €5 million.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	4	A thorough appraisal process is carried out when an application is received. The investment appraisal team will assess the feasibility of the application and approve it on that basis. The application must also meet the requirements set out under the Terms of Reference for that grant type. The vast majority of grants received above this threshold are completed in line with the specific requirements set out by the Department. There is ongoing communication between the applicant and the Department to ensure that the requirements of the Department are met.
Was a CBA completed for all projects exceeding €20m?	n/a	There were no projects appraised in the period that were over €20 million.
Were all Programmes with an annual value in excess of €30m and of 5 years or more duration subjected to an ex-ante evaluation?	n/a	There were no projects appraised in the period that were over €30 million.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase?	4	Yes. An approval in principle was granted and recorded. Board minutes for the approval are also recorded from the Investment Committee meeting.
If a CBA was required was it submitted to the CEEU for their view?	n/a	No CBA was performed as there were no projects appraised in the period that were over €20 million.
Was the NDFA Consulted for projects costing more than €20m?	n/a	There were no projects appraised in the period that were over €20 million.
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	Not applicable as all projects (over €500k) relate to grants which are subject to robust application, approval and validation processes.
Was approval granted to proceed to tender?	n/a	Not applicable as all projects (over €500k) relate to grants which are subject to robust application, approval and validation processes.

CAPITAL EXPENDITURE BEING CONSIDERED – APPRAISAL AND APPROVAL	SELF-ASSESSED COMPLIANCE RATING 0 - 4	COMMENT / ACTION REQUIRED
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	n/a	Not applicable as all projects (over €500k) relate to grants which are subject to robust application, approval and validation processes.
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?	3	Every grant will be governed by conditions. The grantee must adhere to these conditions in order to receive grant payments. Prior to the issuing of a grant payment, a site inspection may be carried out to ensure that the grantee is adhering to the conditions outlined in the grant agreement. If these conditions are being met, the grant payment may be approved.
Have steps been put in place to gather the Performance Indicator?	4	Site visits are conducted to ensure that grantees are following the conditions outlined in the grant agreement.

Checklist 3 Enterprise Ireland

New Current expenditure or expansion of existing current expenditure (over €500k) under consideration

CAPITAL EXPENDITURE BEING CONSIDERED – APPRAISAL AND APPROVAL	SELF-ASSESSED COMPLIANCE RATING 0 - 4	COMMENT / ACTION REQUIRED
Were objectives clearly set?	4	In the sample selected, the objectives and the requirements were clearly identified in the request for tender.
Are objectives measurable in quantitative terms?	4	Yes. The procurement relates to Corporate Marketing, Healthcare, IT Licences and Procurement Services. Activity under these projects can be clearly identified.
Was an appropriate appraisal method used?	4	Yes. A scoring system was used that is in line with Enterprise Ireland methodology which is consistent with the Public Spending Code.
Was a business case prepared for new current expenditure?	4	A business case was prepared and sent for committee approval (finance and operations). The business case was reviewed and signed off by the committee.
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	4	The need for the expenditure is detailed in the business plan that was approved as part of a submission to the finance and operations committee. The business case describes the need for the service with adequate reasoning.
Was the required approval granted?	4	Yes. Approval was received from the finance and operations committee.
Has a date been set for the pilot evaluation?	n/a	
Has the methodology and data collection requirements for the pilot evaluation been agreed at the outset of the scheme?	n/a	
If outsourcing was involved were Procurement Rules complied with?	4	Yes. The tender for Procurement Services followed the EI procurement policy which is in line with the guidelines set out in the Code.
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?	4	Yes. A suite of metrics have been defined so ongoing monitoring can be performed. Metrics are relevant to the objectives set and the terms of the agreements.
Have steps been put in place to gather the Performance Indicator data?	4	Yes. Each contract owner has developed their own toolset to gather the necessary data to measure the KPI's.

Checklist 4 Enterprise Ireland

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

Note: There was no capital project in excess of €500,000 considered in the period. All expenditure under this heading relates to grants for capital purposes.

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?	4	Yes. Contracts are signed for each grant agreement. Each contract signed is in line with the approval in principle
If a construction or ICT project was the contract for a fixed price?	n/a	There were no construction or ICT projects completed in the period under review above the €500k threshold.
Are suitable management structures in place, commensurate with the scale of projects?	4	There are suitable management structures in place commensurate with the scale of projects.
Did management boards/steering committees meet regularly as agreed?	4	Yes. Each grant type has a dedicated committee who meet on a monthly basis. The investment committee also meets on a monthly basis and discusses all grant types at a high level.
Were Programme Co-coordinators appointed to co-ordinate implementation?	4	Yes. A Development Adviser is appointed for each grant. The DA manages the approval and implementation of the grant.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable level for the scale of the project?	n/a	The grantee is responsible for delivering the project.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	4	Once a grant claim is received, there is a site visit to ensure the grant provided was used for its intended purpose. A grant report is submitted indicating the performance of the grant.
Did the project keep within its financial budget and its time schedule?	n/a	A grant amount is agreed from the outset as part of the grant agreement. This is the maximum that can be paid out as part of the grant agreement.
Did budgets have to be adjusted?	n/a	A grant amount is agreed from the outset as part of the grant agreement. This is the maximum that can be paid out as part of the grant agreement.
Were decisions on changes to budgets or time schedules made promptly?	n/a	A grant amount is agreed from the outset as part of the grant agreement. This is the maximum that can be paid out as part of the grant agreement.

INCURRING CAPITAL EXPENDITURE	SELF-ASSESSED COMPLIANCE RATING 0 - 4	COMMENT / ACTION REQUIRED
Did circumstances ever warrant questioning the viability of the project? (exceeding budget, lack of progress, changes in the external environment) (Y /N)	n/a	Not as part of the sample selected. A grant will not be paid if the grantee does not adhere to the conditions of the grant.
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	4	Yes. Once a grant claim is approved, there is a site visit to ensure the grant provided was used for its intended purpose. A grant report is submitted indicating the performance of the grant.
If costs increased was approval received from the Sanctioning Authority?	n/a	A grant amount is agreed from the outset as part of the grant agreement. This is the maximum that can be paid out as part of the grant agreement.

Checklist 5 Enterprise Ireland

To be completed in respect of current expenditure (over €500k) programmes incurring expenditure in the year under review.

INCURRING CURRENT EXPENDITURE	SELF-ASSESSED COMPLIANCE RATING 0 - 4	COMMENT / ACTION REQUIRED
Are there clear objectives for all areas of current expenditure?	4	Objectives for large current expenditure are set out in the business case which must get approval from the relevant committee.
Are outputs well defined?	4	The outputs for the supplier will be defined as part of the RFQ process.
Are outputs quantified on a regular basis?	4	Yes. Outputs are quantified through monthly management reports which provide key metrics as to the performance of the supplier.
Is there a method for monitoring efficiency on an ongoing basis?	4	Yes. Outputs are quantified through monthly management reports which provide key metrics as to the performance of the supplier.
Is there a method for monitoring effectiveness on an ongoing basis?	4	Yes. Outputs are quantified through monthly management reports which provide key metrics as to the performance of the supplier. Quarterly account management meetings are held with key suppliers to discuss any issues.
Have formal VFM evaluations or other evaluation been completed in the year under review?	4	This fixed price contract is currently monitored using the monthly reporting structure and regular face-to-face meetings to ensure that the contract is delivering on expectations as set out in the tender documentation.
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	Plans are made in good time to ensure that they feed into the budget cycle.

Checklist 6 Enterprise Ireland

To be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

CAPITAL EXPENDITURE COMPLETED	SELF-ASSESSED COMPLIANCE RATING 0 - 4	COMMENT / ACTION REQUIRED
Were the required post project reviews carried out?	4	Building inspection reports drafted following site visits throughout the construction process and following completion of the building.
Was a post project review completed for all projects/programmes exceeding €20m?	n/a	There were no projects completed in the period with a total value in excess of €20 million.
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	3	A post project appraisal is completed within five years of the project being completed. The grants department receives a notification four years after the last payment of a grant. The outcomes of the grant payment are then reviewed on a sample basis.
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	3	Post project evaluations are performed as part of our process.
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	3	Post project evaluations are performed as part of our process.
Was a project review carried out by staffing resources independent of project implementation?	4	Yes, the review is conducted internally by grant inspection staff that are independent of project implementation.

Checklist 1 IDA Ireland

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

This checklist relates to capital grants paid by IDA Ireland in 2017.

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	All appropriate people are aware – The CFO, Compliance manager and the Secretary to the Board.
Has internal training on the Public Spending Code been provided to relevant staff?	1	No, but it is intended in conjunction with DBEI to provide such training in 2019.
Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes – as it applies to relevant capital grant awards.
Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	IDA Ireland is not a Sanctioning Authority.
Have recommendations from previous Quality Assurance reports (incl. old Spot-Checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes.
Have recommendations from previous Quality Assurance reports been acted upon?	3	Yes – no recommendations issued last year.
Has an annual Public Spending Code Quality Assurance Report been submitted to and certified by the organisation's Accounting Officer and published on the organisation's website?	n/a	DBEI responsible for issuing the Quality Assurance Report.
Was the required sample of projects/programmes subjected to in-depth checking as per Step 4 of the QA process?	3	Yes. A sample of at least 5% (in fact 9%) was subjected to in-depth checking in 2017.
Is there a process in place to plan for ex post evaluations?	n/a	
How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	n/a	
Is there a process to follow up on the recommendations of previous evaluations?	n/a	
How have the recommendations of Value for Money Reviews, Focused Policy Assessments and other evaluations informed resource allocation decisions?	n/a	Ex ante technical assessment by qualified and independent assessor. Ex ante detailed economic appraisal performed by Project Executive. Ex ante financial analysis and evaluation of the proposed grantee company performed by Project Executive. Proposal considered by Management Investment Committee and recommended to Board of IDA Ireland for approval.

Checklist 2 IDA Ireland

To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration (i.e. approved) in the year of review.

Capital Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	Yes – all grant approvals >€5M go to the Management Investment Committee and Board
Was an appropriate appraisal method used in respect of capital projects or capital programmes/grant scheme?	3	See above.
Was a Cost Benefit Analysis/Cost Effectiveness Analysis completed for all projects exceeding €20m?	n/a	No projects over €20 million.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes – see above.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the planning and design phase (e.g. procurement)?	n/a	Checklist relates to grant approvals.
If a Cost Benefit Analysis/Cost Effectiveness Analysis was required was it submitted to the relevant Vote Section in DPER for their views?	n/a	
Were the NDFA Consulted for projects costing more than €20m?	n/a	
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	Checklist relates to grant approvals.
Was approval granted to proceed to tender?	n/a	Same as above
Were Procurement Rules complied with?	n/a	Same as above
Were State Aid rules checked for all supports?	3	Yes
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	n/a	
Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	3	Yes – set out in grant agreement with grantee.
Have steps been put in place to gather performance indicator data?	3	Yes

Checklist 3 IDA Ireland

To be completed in respect of new current expenditure under consideration in the year of review (>€500k).

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Were objectives clearly set out?	n/a	Checklists completed relate to Capital Grants paid by IDA Ireland in 2017 only. No current expenditure >€500k.
Are objectives measurable in quantitative terms?	n/a	
Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	n/a	
Was an appropriate appraisal method used?	n/a	
Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	
Did the business case include a section on piloting?	n/a	
Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
Was the required approval granted?	n/a	
Has a sunset clause been set?	n/a	
If outsourcing was involved were procurement rules complied with?	n/a	
Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programmes which will allow for a robust evaluation at a later date?	n/a	
Have steps been put in place to gather performance indicator data?	n/a	

Checklist 4 IDA Ireland

To be completed in respect of capital projects/programmes and capital grant schemes incurring expenditure (i.e. grants paid out) in the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment / Action Required
Was a contract signed and was it in line with the Approval in Principle?	3	Yes
Did management boards/steering committees meet regularly as agreed?	n/a	All grant payments paid in arrears.
Were programme co-ordinators appointed to co-ordinate implementation?	n/a	
Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	n/a	
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	n/a	
Did the project/programme/grant scheme keep within their financial budget and time schedule?	3	Yes.
Did budgets have to be adjusted?	n/a	
Were decisions on changes to budgets / time schedules made promptly?	n/a	
Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. Cost Benefit Analysis/Cost Effectiveness Analysis? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	-	No.
If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
If costs increased was approval received from the Sanctioning Authority?	n/a	
Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No. Company must comply fully with grant agreement.

Checklist 5 IDA Ireland

To be completed in respect of current expenditure (over €500k) programmes incurring expenditure in the year under review.

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	n/a	Checklists completed relate to Capital Grants paid by IDA Ireland in 2017 only. No current expenditure > €500k
Are outputs well defined?	n/a	
Are outputs quantified on a regular basis?	n/a	
Is there a method for monitoring efficiency on an ongoing basis?	n/a	
Are outcomes well defined?	n/a	
Are outcomes quantified on a regular basis?	n/a	
Are unit costings compiled for performance monitoring?	n/a	
Are other data compiled to monitor performance?	n/a	
Is there a method for monitoring effectiveness on an ongoing basis?	n/a	
Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	n/a	

Checklist 6 IDA Ireland

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

No grant types or schemes were discontinued in 2017.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1- 3	Comment/Action Required
How many post project reviews were completed in the year under review?	n/a	No grant types or schemes discontinued in 2017.
Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% of all other projects adhered to?	n/a	
If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	n/a	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (or other relevant bodies)?	n/a	
Were changes made to practices in light of lessons learned from post-project reviews?	n/a	
Were project reviews carried out by staffing resources independent of project implementation?	n/a	

Checklist 7 IDA Ireland

To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

No current expenditure programme reached the end of its planned timeframe in 2017.

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n/a	No current expenditure programmes >€500k reached the end of its planned timeframe in 2017.
Did those reviews reach conclusions on whether the programmes were efficient?	n/a	
Did those reviews reach conclusions on whether the programmes were effective?	n/a	
Have the conclusions reached been taken into account in related areas of expenditure?	n/a	
Were any programmes discontinued following a review of a current expenditure programme?	n/a	
Were reviews carried out by staffing resources independent of project implementation?	n/a	
Were changes made to the organisation's practices in light of lessons learned from reviews?	n/a	

Checklist 1 Science Foundation Ireland

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

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	n/a	
Has internal training on the Public Spending Code been provided to relevant staff?	n/a	It was not deemed necessary due to the type of capital expenditure at SFI i.e. Capital grants.
Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e. have adapted sectoral guidelines been developed?	3	SFI has introduced detailed procedures for the whole life cycle of grant awards covered by SOPs
Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
Have recommendations from previous Quality Assurance reports (incl. old Spot-Checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes – no recommendations from 2016 report.
Have recommendations from previous Quality Assurance reports been acted upon?	3	Yes – no recommendations from 2016 report.
Has an annual Public Spending Code Quality Assurance Report been submitted to and certified by the organisation's Accounting Officer and published on the organisation's website?	n/a	
Was the required sample of projects/programmes subjected to in-depth checking as per Step 4 of the QA process?	n/a	
Is there a process in place to plan for ex post evaluations?	n/a	
How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	n/a	
Is there a process to follow up on the recommendations of previous evaluations?	n/a	
How have the recommendations of Value for Money Reviews, Focused Policy Assessments and other evaluations informed resource allocation decisions?	n/a	

Checklist 2 Science Foundation Ireland

To be completed in respect of capital projects or capital programme/grant scheme that is or was under consideration in the past year.

Capital Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m?	3	Yes, covered by external peer review process and internal/Board sign-off. Documented in the Standard Operating Procedures for SFI.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Each grant scheme application is reviewed by peer review prior to approval/declination of the application.
Was a Cost Benefit Analysis/Cost Effectiveness Analysis completed for all projects exceeding €20m?	n/a	
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes, covered by approval of annual grants budget.
If a Cost Benefit Analysis/Cost Effectiveness Analysis was required was it submitted to DPER (CEEU) for their views?	n/a	
Were the NDFA Consulted for projects costing more than €20m?	n/a	
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	
Was approval granted to proceed to tender?	n/a	
Were Procurement Rules complied with?	n/a	
Were State Aid rules checked for all supports?	3	Yes.
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	n/a	
Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?	n/a	Each year Annual Scientific Reports are submitted to SFI and twice yearly Financial Reports are submitted to SFI.
Have steps been put in place to gather Performance Indicator data?	n/a	

Checklist 3 Science Foundation Ireland

To be completed in respect of new current expenditure under consideration in the year of review.

Current Expenditure being considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were objectives clearly set out?	3	Yes. Covered in annual approved non-payroll budget/Allocation.
Are objectives measurable in quantitative terms?	3	Yes.
Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	Where appropriate.
Was an appropriate appraisal method used?	3	Yes.
Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	n/a	
Did the business case include a section on piloting?	n/a	
Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	n/a	
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
Was the required approval granted?	3	Yes.
Has a sunset clause been set?	n/a	
If outsourcing was involved were procurement rules complied with?	3	Published in eTenders for projects >€25k.
Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programmes which will allow for a robust evaluation at a later date?	3	Where necessary.
Have steps been put in place to gather performance indicator data?	3	Where necessary.

Checklist 4 Science Foundation Ireland

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

(Taken in the context of SFI awards to Research Bodies).

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	All awards made by SFI require a Letter of Offer signed by the Research Body and Principal Investigator.
Did management boards/steering committees meet regularly as agreed?	3	All awards made are approved by the SFI Executive. SFI Board approves awards >€20 million.
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	All programme Calls have SFI Scientific Programme Managers assigned to each Call until the Letters of Offer are signed by the Research Body and the awards go "Live".
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	All awards have SFI Scientific Programme Managers assigned to each award.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, each year Annual Scientific Reports are submitted to SFI and twice yearly Financial Reports are submitted to SFI.
Did the project/programme/grant scheme keep within its financial budget and time schedule?	3	SFI monitors each award on an individual basis, and if projects are falling behind due to recruitment or other issues, then the applicant can apply for a No Cost Extension to the award – (with no extra budget requirement).
Did budgets have to be adjusted?	3	There can be some adjustments to the timing of the budgets and the movement of funds between categories but the budgets are never increased.
Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. Cost Benefit Analysis/Cost Effectiveness Analysis (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	For large awards there is a mid-term review (attended by overseas expert reviewers) and if there were major concerns over the success of the project, a decision could be made to terminate the award.
If circumstances did warrant questioning the viability of a project/programme/grant scheme, was the project subjected to adequate	3	Yes, see above, through a site review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
examination?		
If costs increased was approval received from the Sanctioning Authority?	3	If extra costs are to be assigned to an award, it would be through the granting of a supplementary award with a separate approvals process.
Were any projects/programmes/grants schemes terminated because of deviations from the plan, the budget, or because circumstances in the environment changed the need for the investment?	3	There could be various reasons why an award could be terminated, i.e., if the Investigator left the country – but this has not happened frequently to date in SFI.

Checklist 5 Science Foundation Ireland

To be completed in respect of Current Expenditure Programmes incurring expenditure in the year under review.

(Taken in the context of SFI awards to Research Bodies).

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	3	Yes
Are outputs well defined?	3	Yes
Are outputs quantified on a regular basis?	3	Yes
Is there a method for monitoring efficiency on an ongoing basis?	3	Monthly management accounts are maintained by SFI – variances are explained and distributed to Executive.
Are outcomes well defined?	3	Yes
Are outcomes quantified on a regular basis?	3	Yes
Are unit costings compiled for performance monitoring?	n/a	
Are other data compiled to monitor performance?	n/a	
Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly management accounts with report on budget variances.
Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	n/a	

Checklist 6 Science Foundation Ireland

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

(Taken in the context of SFI awards to Research Bodies – no award schemes were discontinued in the year under review).

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
How many post project reviews were completed in the year under review?	n/a	
Was a post project review completed for all projects/programmes exceeding €20m?	n/a	
Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	
Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% of all other projects adhered to?	n/a	
If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	n/a	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (or other relevant bodies)	n/a	
Were changes made to practices in light of lessons learned from post-project reviews?	n/a	
Were project reviews carried out by staffing resources independent of project implementation?	n/a	

Checklist 7 Science Foundation Ireland

To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	Final reports are submitted to SFI for review by the Scientific Programme Managers. Final payment is only made on the award subject to satisfactory review.
Did those reviews reach conclusions on whether the programmes were efficient?	3	Yes
Did those reviews reach conclusions on whether the programmes were effective?	3	Yes
Have the conclusions reached been taken into account in related areas of expenditure?	3	Yes
Were any programmes discontinued following a review of a current expenditure programme?	3	For large awards there is a mid-term review, and if there are major concerns over the success of the project, a decision could be made to terminate the award.
Were reviews carried out by staffing resources independent of project implementation?	3	Yes
Were changes made to the organisation's practices in light of lessons learned from reviews?	3	Yes

Checklist 1 Higher Education Authority (PRTL – Cycle 5)

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

UCC – PRTL Cycle 5 – TYFANNI

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the HEA ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	3	Yes.
Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes.
Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes.
Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	Question is applicable to DBEI as Sanctioning Authority.
Have recommendations from previous Quality Assurance reports (incl. old Spot-Checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Recommendations are disseminated to the HEIs subject to QA audit. A process to disseminate, where appropriate, QA audit recommendations to all relevant HEIs is in development.
Have recommendations from previous Quality Assurance reports been acted upon?	3	Yes.
Has an annual Public Spending Code Quality Assurance Report been submitted to and certified by the organisation's AO and published on the organisation's website?	n/a	Question is applicable to DBEI as Sanctioning Authority.
Was the required sample of projects/programmes subjected to in-depth checking as per Step 4 of the QA process?	3	Yes.
Is there a process in place to plan for ex post evaluations?	3	Post project Reviews are carried out by HEIs - in line with PSC requirements.
How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	3	Two QA audits were carried out in UCC in a timely manner.
Is there a process to follow up on the recommendations of previous evaluations?	3	Yes.
How have the recommendations of Value for Money Reviews, Focused Policy Assessments and other evaluations informed resource allocation decisions?	n/a	Question is applicable to DBEI as Sanctioning Authority.

Checklist 4 Higher Education Authority (PRTL I – Cycle 5)

To be completed in respect of capital projects/programmes & capital grant schemes that were incurring expenditure during the year under review.

UCC – PRTL I Cycle 5 – TYFANNI

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the Approval in Principle?	3	All tenders issued and contracts signed in accordance with UCC procurement protocols.
Did management boards/steering committees meet regularly as agreed?	3	Regular meetings, with additional meetings during specification and commissioning of infrastructure phase.
Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes. Programme co-ordinator appointed.
Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Programme co-ordinator had extensive experience in programme management for a large research group and multiple large-scale EU projects.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	All update reports and budget reports submitted via UCC Office of Vice-President for Research.
Did the project/programme/grant scheme keep within their financial budget and time schedule?	3	Programme kept within budget and time schedule.
Did budgets have to be adjusted?	3	Minor adjustments to budgets.
Were decisions on changes to budgets / time schedules made promptly?	3	Programme co-ordinator ensured timely decision making on budgets and time schedules.
Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. Cost Benefit Analysis/Cost Effectiveness Analysis? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	Programme was extremely successful in continuing to grow Tyndall's leadership in research through investment in cutting edge infrastructure.
If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
If costs increased was approval received from the Sanctioning Authority?	n/a	
Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	Programme ran to budget and schedule.

Checklist 6 Higher Education Authority (PRTL I – Cycle 5)

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

UCC – PRTL I Cycle 5 – TYFANNI

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
How many post project reviews were completed in the year under review?	3	Post project reviews of >5% of the UCC PRTL I C5 projects have been completed.
Was a post project review completed for all projects/programmes exceeding €20m?	n/a	This is not applicable as all of the UCC PRTL I C5 projects were less than €20 million.
Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	This is not applicable in relation to UCC PRTL I C5 projects.
Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% of all other projects adhered to?	3	See response to Q1 above.
If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	n/a	See response to Q1 above.
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (or other relevant bodies)	n/a	PRTL I C5 TYFANNI project went to plan and achieved all of its objectives.
Were changes made to practices in light of lessons learned from post-project reviews?	n/a	As per response to the previous question this is not applicable.
Were project reviews carried out by staffing resources independent of project implementation?	3	Post project reviews are completed by the P.I.'s and reviewed by the Vice President of Research Office before submission to the HEA.

Checklist 1 Higher Education Authority (PRTL I – Cycle 5)

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

UCC – PRTL I Cycle 5 – Food & Health

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
Does the HEA ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	3	Yes.
Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes.
Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes.
Has the organisation in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	Question is applicable to DBEI as Sanctioning Authority.
Have recommendations from previous Quality Assurance reports (incl. old Spot-Checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Recommendations are disseminated to the HEIs subject to QA audit. A process to disseminate, where appropriate, QA audit recommendations to all relevant HEIs is in development.
Have recommendations from previous Quality Assurance reports been acted upon?	3	Yes.
Has an annual Quality Assurance Report been submitted to and certified by the organisation's Accounting Officer and published on the organisation's website?	n/a	Question is applicable to DBEI as Sanctioning Authority.
Was the required sample of projects/programmes subjected to in-depth checking as per Step 4 of the QA process?	3	Yes.
Is there a process in place to plan for ex post evaluations?	3	Post project Reviews are carried out by HEIs - in line with PSC requirements.
How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	3	Two QA audits were carried out in UCC in a timely manner.
Is there a process to follow up on the recommendations of previous evaluations?	3	Yes
How have the recommendations of Value for Money Reviews, Focused Policy Assessments and other evaluations informed resource allocation decisions?	n/a	Question is applicable to DBEI as Sanctioning Authority.

Checklist 4 Higher Education Authority (PRTL I – Cycle 5)

To be completed in respect of capital projects/programmes & capital grant schemes that were- incurring expenditure during the year under review.

UCC – PRTL I Cycle 5 – Food & Health

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Was a contract signed and was it in line with the Approval in Principle?	3	All contracts signed in line with UCC Procurement Guidelines.
Did management boards/steering committees meet regularly as agreed?	3	Yes. Dates and details outlined in PRTL I 5 project interim progress reports.
Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, a Programme Coordinator, 3 Lead Principle Investigators (one per Task), as well as an overall Programme Manager, and a GMP Facility Manager - in place during the project's lifetime to ensure implementation.
Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, a Programme Manager as well as a GMP Facility Manager were appointed at a suitably senior level and befitting the scale of the project.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes. Routinely prepared and used to track progress and implementation.
Did the project/programme/grant scheme keep within their financial budget and time schedule?	3	Programme kept within budget and to a very large extent the time-schedule. A no-cost extension was requested (to facilitate an additional period to allow for some equipment delivery, installation, certification and final payment of outstanding invoices), and was granted.
Did budgets have to be adjusted?	3	No, the no-cost extension was cost neutral with regard to the approved budget.
Were decisions on changes to budgets / time schedules made promptly?	3	Yes.
Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case incl. CBA/Cost Effectiveness Analysis? (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)	3	No.
If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
If costs increased was approval received from S.A.?	n/a	
Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	No.

Checklist 6 Higher Education Authority (PRTL I – Cycle 5)

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

UCC – PRTL I Cycle 5 – Food & Health

Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
How many post project reviews were completed in the year under review?	3	Post project reviews of >5% of the UCC PRTL I C5 projects have been completed.
Was a post project review completed for all projects/programmes exceeding €20m?	n/a	This is not applicable as all of the UCC PRTL I C5 projects were less than €20 million.
Was a post project review completed for all capital grant schemes where the scheme both (1) had an annual value in excess of €30m and (2) where scheme duration was five years or more?	n/a	This is not applicable in relation to UCC PRTL I C5 projects.
Aside from projects over €20m and grant schemes over €30m, was the requirement to review 5% of all other projects adhered to?	3	See response to Q1 above.
If sufficient time has not elapsed to allow for a proper assessment, has a post project review been scheduled for a future date?	n/a	See response to Q1 above.
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority? (or other relevant bodies)	n/a	PRTL I C5 Food & Health project went to plan and achieved all its objectives.
Were changes made to practices in light of lessons learned from post-project reviews?	n/a	As per response to the previous question this is not applicable.
Were project reviews carried out by staffing resources independent of project implementation?	3	Post project reviews are completed by the P.I.'s and reviewed by the Vice President of Research Office before submission to the HEA.