

Carlow County Council

Summary of In Depth Checks

The Quality Assurance process provides for in-depth checks to be carried out by Internal Audit. The projects chosen were as follows:

PROJECT 1 – REFURBISHMENT OF 41-42 DUBLIN STREET & DEVELOPMENT OF COX’S LANE

Summary of In Depth Checks

Local authorities are the main providers of social housing support in Ireland and are, in fact, the biggest landlord in the State. The main purpose of the Housing Services Department in local authorities is to facilitate the provision of suitable, cost effective, quality accommodation and housing support for people who need it.

The Capital Works Management Framework (CWMF) is a structure that has been developed to deliver the Government’s objectives in relation to public sector construction procurement reform.

Housing for All - a New Housing Plan for Ireland includes pathways for supporting increasing social housing delivery, increasing new housing supply and efficient use of existing stock.

Having regard to provisions of the Carlow County Development Plan 2015- 2021, & Carlow County Development Plan 2022-2028 ,41-42 Dublin Street and the site at Cocks Lane were purchased in 2021 with a view to developing 12 residential units. The zoning of the site, the detailed report, drawings and details to support the application and all other material considerations, it was considered that the proposed development would not seriously injure the amenities of the area and would, therefore, be in accordance with the proper planning and sustainable development of the area.

Site Costs were sought and recouped from the DHLGH in December 2021.

A design team meeting process with all the related stakeholders including CCC ensured that the Project Supervisor for the Design Process (PSDP) met all the legal and health and safety standards.

No. 42 Dublin Street- This building was previously granted planning to be demolished and a new building to be reconstructed in its place. This work was mostly carried out under a planning permission in 2001. The current building has been left unoccupied for over 18 years and was dilapidated and open to the elements to the rear. As this was a partly finished new build there was little of historical/conservation interest relating to the history of Dublin St. and its surrounding buildings other than the fact

that it is located within an Architectural Conservation Area (ACA) and its front facade is of interest within the ACA.

No. 41 Dublin Street- This structure is original and has remained relatively unaltered externally from when it was constructed in the 1820's. The shopfront has undergone many changes over the years. The restoration of the building fabric of 41/42 Dublin Street will ensure these now unoccupied and unused buildings are returned to use in a historic town core and ACA, therefore protecting their viability and ensuring their survival for future generations to enjoy.

Carlow County Council purchased both sites with full planning permission as follows: 6 No. 2 bed dwellings at Cox's Lane, & 6 No. 1 Bed Studio type apartments.

Carlow County Council advertised on e-tenders and proposals were invited for the refurbishment of 41-42 Dublin Street and the development of Cox's Lane on June 22nd, 2023.

Submissions were received from one provider. The successful applicant was John Sommers Construction Ltd for the refurbishment of 41-42 Dublin Street and the construction of 6 number dwellings at Cox's Lane, Carlow town.

The total cost of the refurbishment and construction portion of the project approved by the DHPLG was €2,706,210 including VAT.

Contact Letter of Acceptance was signed by Carlow County Council and JSCL on 31st August 2023.

The contract was for refurbishment and development of 41-42 Dublin Street & Cox's Lane with interim payments made on the recommendation of the appointed quantity surveyor.

AUDIT OPINION

After reviewing the available information and liaising with staff in the Housing Department, it can be concluded the project complies with the broad principles of the Public Spending Code.

The reasons for this conclusion include the following: -

- Delivery of twelve housing units to alleviate the need for social housing in area.
- Ten social housing and two special needs housing are delivered.
- Details of income and expenditure are available from Agresso.
- Reconciliation of expenditure and recoupment is evident.
- Expenditure was recouped promptly from the DHPLG.
- Units are expected to be available in Q3 2025.

Project 2 – OPERATION OF THE FIRE SERVICE

Summary of In Depth Checks

Carlow County Fire and Rescue Service is a section of Carlow County Council and provides a 24/365 fire and other emergency response service from four fire stations strategically located throughout the county. Carlow County Fire and Rescue Service headquarters (HQ) is located in Carlow Fire Station.

Local authorities respond to fires, road traffic accidents, flooding, chemical and hazardous incidents, and other emergencies to protect human life, property and the environment, and to reduce deaths, injuries and damage.

The Operations section concerns itself with the resources it has to respond quickly and efficiently to fires and other emergencies throughout the county. This response consists of a pre-determined turnout of appliances and equipment based on the nature, magnitude and severity of the incident. Turnout involves the mobilisation of the fire-fighting crews and the appropriate fire appliances.

Local authorities provide information and advice to the public, community and voluntary groups, business owners and schools about fire safety and prevention, fire regulation, building standards, and fire and emergency response.

Safety section concerns itself with promoting and ensuring a minimum standard of Fire Safety in the community. It achieves this through a number of measures, including active community involvement, information campaigns, and Fire Safety Inspections.

AUDIT OPINION

After reviewing the available information and liaising with staff in the Fire Department, it can be concluded there is satisfactory compliance with the Public Spending Code in relation to this expenditure.

The reasons for this conclusion include the following: -

- Provision of funding from the Council's revenue budget and receipts from fire attendance
- Details of income and expenditure are available from Agresso.
- Expenditure is recouped promptly from the DHPLG for new equipment, upgrades to existing equipment and repaired equipment.
- Salaries to firefighters are paid fortnightly through payroll.
- Increased funding allocated from the department for additional payroll costs as a result of increased fire retainer payments and restructured working hours through the WRC.

Cavan County Council

Summary of In Depth Checks

The following sections presents a summary of the findings of the in Depth Checks

Waste Regulations, Monitoring & Expenditure - Revenue Expenditure Programme

Summary of In-Depth Check

Under section 4 of the Quality Assurance provisions contained in the Public Spending Code Cavan County Council is required to carry out an in- depth review on a minimum of 1% of the total value of all Revenue Projects on the PSC inventory list, averaged over a three-year period. In line with this requirement an in-depth review of the Council's E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme was undertaken. The value of this programme with expenditure incurred during 2024 was **€1,571,875.78** which represents approximately **1%** of the total value of the Council's Revenue Expenditure Projects of **€114,162,003.91**. On this basis over the last

3 years an **average of 2%** of the Council's Revenue Expenditure Programmes were selected

for in-depth reviews.

The Waste Management Section of the Council has responsibility for Waste Management, Litter Management and Environmental Awareness and Education within County Cavan. The Team's remit also extends from waste management policy and planning for managing the waste infrastructure and enforcement of the Waste Regulations. The Waste Management Act

1996 requires Local Authorities to strategically tackle the extensive waste problems of the

Country which resulted in the adoption of the National Waste Management Plan by the 31

Local Authorities in 2024 -2030. The key aim of this Plan is to achieve 0% total waste growth per person over the life of the Plan with an emphasis on non-household wastes including waste from commercial activities and the construction and demolition sector. This ambition is underpinned with a comprehensive series of targets, policies, actions and a suite of key deliverables. The ultimate plan is to move away from the traditional linear 'take-make-use- dispose' waste management model towards a 'circular economy' regenerative growth model that should help elevate the pressure on the national resources and support sustainable development and climate change targets.

In support of this strategy Cavan County Council ensured the development and implementation of the Waste Management Plan and as required under RMCEI 2024 it prepares an Annual Inspection & Compliance Plan (Recommendation of the European

Parliament and the Council providing for the Minimum Criteria for Environmental Inspections in Member States (2001/331/EC). The Environmental Protection Agency (EPA) publishes its report on the environmental enforcement performance of local authorities based on the

RMCEI. Cavan County Council was commended for meeting the required standard of a Strong or Excellent result for 80% of the NEPs in 2023. The national average was 70%. Local Authorities are expected to meet the required standard in 100% by the end of the 2022-2024

3-year cycle

The Council takes a proactive approach in tackling illegal waste activities in the County with

98% of related complaints received in 2024 addressed with 250 tonnes of dumped mixed waste removed to authorised facilities. In 2024 there was a 14.74% increase in number of routine waste inspections undertaken in comparison to predicted target and a 46.43% increase in number of non-routine inspections. Inspection targets under the WEEE & Battery regulations were also achieved as per 2024 RMCEI Plan. Cavan County Council support initiatives that promote education and awareness around litter management and recycling. For the school

year 2024-2025, the initiatives are Picker Pals and Re-love Fashion.

Cavan County Council availed of the ADI funding provided by WERLA and Department of Communications, Climate Action & Environment that allowed the following measures to be undertaken:

- Three Bulky Waste collection weeks were held during the month of July in 2024 at a reduced the gate fee by 50% across the 3 civic amenity sites. A total of 85.96 tons of bulky waste (household furniture, toys, hard plastics) was collected, in addition 900 mattresses.
- In addition to the bulky waste collection, Cavan County Council carried out two site clean ups in areas that proved problematic with regards to illegal dumping. Both sites were located in residential areas and were posing a risk to the residents.

- The Council continued the upgrade programme of the Bring Bank Network in Cavan with a total of €26,792.81 spent on 2 bring Centres. The upgrade works encouraged the public to maintain the cleanliness of the centres and discourages illegal dumping at each Bring Centre.

From a financial perspective nearly 60% of the annual programme expenditure relates to the Circular Economy Fund / Waste Recovery Levy (€890,358) which the Council collects on behalf of the Department while the Council's Central Admin and Staff costs of €468,345 accounts for a further 30% of the operating costs. Approximately 20% of the programme expenditure is funded from the Council's own resources.

In general, all elements of this revenue programme are appraised, planned and implemented in accordance the National Waste Management Plan 2024-2030, the annual budget processes, financial management procedures, procurement protocols and risk management procedures of the Council. There was also substantial increase in the level of regulatory

compliance inspections together with ongoing progress assessments undertaken by the Waste Management Enforcement Team of the Council. On completing the review Internal Audit formed the opinion that the E07 Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme of Cavan County Council appeared to be effectively managed in

2024.

Based on the findings of the In-depth Review Internal Audit is of the opinion that the E07

Waste Regulations, Monitoring and Enforcement Revenue Expenditure Programme was **Broadly / Substantially** compliant with the relevant requirements of the Public Spending Code.

The Pairc Na Teile Housing Development in Beckscourt, Bailieborough, Co. Cavan

Summary of In-Depth Check

Under Section 4 of the Quality Assurance Provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review

on a minimum of **5%** of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2024 amounts to **€813,660,725.59**. In-depth Reviews were carried out on two capital projects with a combined value of **3%** of all Capital projects identified in the inventory list. The average % over a 3-year period of Capital Projects selected for In-Depth Check(s) (based on value) is **12%**.

An In-depth Review was undertaken on the Pairc Na Teile Housing Development in Becks court, Bailieborough, Co. Cavan (Expenditure Incurred). The estimated lifetime cost of this project is **€14,131,169.00** which represents approximately **2%** of the overall value of the Council's Capital Projects. A second In-depth Review was undertaken on the proposed Ballyjamesduff Community & Enterprise Hub (Expenditure Incurred) with an estimated lifetime value of **€9,809,584.00** which represents approximately **1%** of the total value of the Capital Projects in 2024.

This capital project relates to the development of 45 Housing Units at Pairc Na Teile, Becks court, Bailieborough, Co Cavan. The main objective of the project is to assist in meeting the social housing needs in the Bailieborough area which currently has a waiting list of 119. The site originally formed part of an unfinished estate which Cavan County Council had purchased in 2019 as part of its strategic land bank purchases. It is located just off the main R-

165 Bailieborough to Kingscourt Road in the townland of Bexcourt within a largely residential neighbourhood, consisting mostly of private housing with little or no social houses. It is envisaged that the development of this site will potentially alleviate the needs of up to near

40% of applicants on the social housing list for Bailieborough. As required Part 8 Planning was sought for the site.

The housing development is currently at the construction stage (IV) of the project. All prior stages appear to be undertaken in accordance with the Public Spending Code Regulations, the Capital Works Management Framework Processes and support the Programme for Delivering Homes & Sustaining Communities. The initial Project Appraisals, Project Briefs,

Cost Estimations and the particulars of Project Management and Delivery including the CWMF P.R. Forms were all submitted to the Department of Housing local Government and Heritage

as the Sanction Authority and the relevant approvals were sought for Stages 1-4 of the

Development together with a funding allocation of €14,131,169.00 to complete the project.

The procurement and appointment of Hamilton Young as the Architects Consultants Lead Project Team and the awarding of the building contract to

GEDA Construction Ltd were undertaken in accordance with National / EU Regulations. As required the Income & Expenditure supporting documentation including the Financial Management System and the Funding Drawdown Records are retained on file for audit trail purposes.

Construction works commenced on 13th May 2024 with ongoing monitoring and progress reports provided by the Lead Team. It is envisaged that this housing development should be completed in early 2026.

This project appears to be strategically managed to date with the view of achieving the prime objectives and maximising the proposed outputs and outcomes. Based on the findings of the In-depth Review of Stages 1-4 of the Pairc Na Teile Housing Development Capital Project at Beckscourt, Bailieborough, Co Cavan the audit opinion is that Cavan County Council appears to be **Broadly/Substantially** compliant with the relevant requirements of the Public Spending Code.

Ballyjamesduff Community & Enterprise Hub Project

Summary of In-Depth Check

Under Section 4 of the Quality Assurance Provisions contained in the Public Spending Code Cavan County Council is required to carry out an in-depth review on a minimum of 5% of the total value of all Capital Projects on the PSC inventory list averaged over a three-year period. The overall estimated lifetime value of Cavan County Council's Capital Projects in 2024 amounts to €813,660,725.59. In-depth Reviews were carried out on two capital projects with a combined value of 3% of all Capital projects identified in the inventory list. The average % over a 3-year period of Capital Projects selected for In-Depth Check(s) (based on value) is 12%.

An In-depth Review was undertaken on the proposed Ballyjamesduff Community & Enterprise Hub (Expenditure Incurred) with an estimated lifetime value of €9,809,584.00 which represents approximately 1% of the total value of the Capital Projects in 2024. A second In-depth Review was undertaken on the Pairc Na Teile Housing Development (Expenditure Incurred). The estimated lifetime cost of this project is €14,131,169.00 which represents approximately 2% of the overall value of the Council's Capital Projects.

This specific project can be traced back to 2017 when Cavan County Council instigated a process of developing Town and Village Revitalisation Plans across the county. These plans were developed in recognition of the importance of

supporting and developing the physical and social fabric of rural towns. A collaborate approach was applied including all relevant stakeholders. Following a public consultation process the Ballyjamesduff Revitalisation Plan was completed in mid-2018 and subsequently adopted by the elected members of Council. One of the main town projects identified was the Percy French Hotel that focused on addressing vacancy and dereliction within the core of the town. On this basis Cavan County Council secured funding via the Rural Regeneration Development Fund (RRDF) to redevelop the iconic former Percy French Hotel into a Community and Enterprise Hub.

The building currently sits derelict at a prominent town location. This initiative aims to serve as a focal point for economic, social and community regeneration in Ballyjamesduff and its surrounding areas. Having purchase the property a multidisciplinary team was appointed by the Council in September 2020 to prepare the Regeneration Strategy and a Part 8 Planning Application was prepared and lodged. A quantity surveyor was also engaged to report on full estimation of capital costs for the restoration of the site and the ancillary works to make the building turnkey ready for occupation. CHL Consulting Company Ltd were also commissioned to undertake a Preliminary Business Plan for the project, in line with Public Spending Code requirements.

It is proposed to retain the existing three storey Percy French Hotel and use it as meeting and office space and a café at ground floor level with multipurpose community space at first floor level. With a diverse population of approximately 3,000 residents from 26 different nationalities, Ballyjamesduff will greatly benefit from this project which aims to integrate the community while providing vital facilities and services to its inhabitants and visitors alike.

On completion of Phase 1 of the project lifecycle including the Strategic Assessment & Preliminary Business Case an application was submitted by Cavan County Council on 28th April 2022 for CAT 1 funding under the RRD Forth Call 2021/2022. All subsequent life cycles phases 2-4 of the project up to Decision Gate 2 (Pre-tender Approval) 17th July 2024 were undertaken correctly including a Design Brief for Procurement of Architect to led Design Team, a Strategy and Need Analysis re the Project Brief. The Pre-qualification Procurement Brief for the Construction of the Ballyjamesduff Community and Enterprise Hub and the invitation for Contract Works was published on E-Tender2400282- 15/11/2024 with a Closing Date 19/12/2024. It is hoped that Gate 3 Approval to Proceed with the appointment of the Contractor for commencement of the construction works will be in place by Q3 2025.

This review found that the initial development assessments of the Ballyjamesduff Community and Enterprise Hub including the submissions to Department together with the supporting documentation and financial records to be in accordance with the necessary project requirements outlined in the Public Spending Code Regulations.

The proposed project appears to have been strategically managed to date with the view of achieving the prime objectives and maximising the proposed outputs and outcomes. Based on the findings of the In-depth Review of initial phases of the Ballyjamesduff Community and Enterprise Hub the audit opinion is that Cavan County Council appears to be Broadly/Substantially compliant with the relevant requirements of the Public Spending Code.

Clare County Council

Summary of In Depth Check

The following section presents a summary of the findings of the In Depth checks

The Increased Cost of Business Grant (ICOB).

Summary of in Depth Check

The primary input to the programme was the funding of €6.1m from the Department of Enterprise, Trade and Employment. The ICOB grant was available to small and medium business as a contribution towards the rising costs faced by these businesses. The grant was intended to aid eligible businesses with the increased running costs e.g. wages, property rents, etc.

Software was designed and an online portal created to administer the ICOB grants to eligible businesses throughout the county. This system and the necessary data and information is available to enable the programme to be subjected to a full evaluation at a later date if required.

The controls in place for the management and governance of the expenditure provides adequate assurance that there is compliance with the PSC in relation to this programme which commenced and was completed in 2024.

The purchase of “Class B” Fire appliance.

Summary of in Depth Check

Internal Audit noted full compliance with the provisions of the Public Spending Code for the acquisition of a new “Class B” Fire Appliance. The OGP framework was complied with in procuring same, and all funding was recouped in a timely manner.

Cork City Council In-Depth Checks

Summary of In-Depth Checks

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

The Beamish and Crawford Public Realm Project.

Summary of In-Depth Check

This In-Depth Check examined the Beamish and Crawford Quarter Public Realm Project, a significant capital investment program aimed at improving public realm in Cork City's medieval core, including the redevelopment of Bishop Lucey Park and construction of pedestrian bridges.

The project demonstrates strong alignment with strategic objectives outlined in the Cork City Development Plan, which identifies it as a transformational initiative for the city core.

Appropriate appraisal of the project was conducted, with both Preliminary and Final Business Cases completed and approved by the Urban Regeneration Development Fund. The project went through Part 8 Planning processes, approved on October 26, 2021, with environmental assessment determinations and detailed technical specifications. The procurement process was transparent, with clear evaluation criteria for all appointments. Contract award documentation is comprehensive, covering design services, construction works, pedestrian bridges, and specialist services.

The governance process is well-documented through multiple Chief Executive Orders showing the approval process for various appointments and expenditures. Risk management is proactive, with comprehensive risk registers for both the infrastructure and park components identifying, assessing, and mitigating potential issues. Financial management is evidenced through detailed payment certificates showing consistent monitoring and control of expenditure

Health and safety requirements are rigorously managed through formal PSCS competency assessments. Potential risks to adjacent structures are mitigated through detailed structural surveys and monitoring.

The project is currently in the construction phase, with contracts awarded to Jons Civil Engineering for the pedestrian bridges and Cumnor Construction for the public realm works including Bishop Lucey Park. Financial monitoring shows good progress on both contracts. The bridges and quay walls are projected for completion in July 2025, while the public realm and park elements are scheduled for completion in November 2025.

All relevant documentation was made available during this review and is accessible for future evaluation of the project. There is strong project management in situ and a system of robust controls in place as project nears completion.

Overall, the capital expenditure project on the Beamish and Crawford Public Realm Project is well managed, and it is reasonable to conclude that Cork City Council is in compliance with the Public Spending Code. Finally, to ensure that the project fully fulfils its obligations under the Public Spending Code, Internal Audit recommends that a post-project scheme review should be completed within a reasonable timeframe once the scheme/projects are complete.

Car Parking Operations 2024.

Summary of In-Depth Check

It is the view of Internal Audit that while the parking operations demonstrate general compliance with the Public Spending Code, improvements should be made in financial management controls, procurement planning, contract management, and staffing optimisation. The variance between budgeted and actual expenditure in key operational areas, particularly the overspend on Paul Street Car Park wages, indicates a need for more rigorous budget development and monitoring processes. While the planned 2025 staffing review is a positive step, a comprehensive review of financial controls should also be prioritised to ensure value for money and operational efficiency.

The Clover Hill Court, Bessboro Road, Mahon H Housing Project.

Summary of In-Depth Check

The project involves the development of ninety dwelling units in Clover Hill Court, Bessboro Road, Mahon with an approved overall budget of €39,857,811.44. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through all four stages. The application process is aligned and consistent with the requirements of the Public Spending Code, the Capital Works Management Framework, Public Financial Procedures and EU and National Procurement Requirements. All relevant documentation was made available

during this review and is accessible for future evaluation of the project. The main contract works only commenced on site in December 2024 and there is an expected completion date of February 2026.

Overall, the capital expenditure project being incurred, Clover Hill Court, Bessboro Road Housing Project, can be described as well managed, and it is reasonable to conclude that the project is in compliance with the Public Spending Code.

Finally, to ensure that the project fully fulfils its obligations under the Public Spending Code, Internal Audit recommends that a post-project review should be completed within a reasonable timeframe once the project is complete.

Mahon Street Renewal Scheme

Summary of In-Depth Check

The Mahon Street Renewal Scheme has the objective to develop a network of dedicated cycle paths, improve road safety for cyclists, and encourage environmentally friendly commuting options. The project stems from Cork Cycle Network Plan 2017 which forms part of CMATS which identified that the transport network in Mahon is heavily focused on motor-based vehicles and was as lacking quality cycle facilities, which discourages people from cycling within this area and to and from the city centre. This scheme is led by Cork City Council with participation by the NTA and the steering group established for the project.

Notable components of the scheme include new footpaths and pedestrian crossing facilities, reduced carriageway widths, new public lighting and bus stops, provision of segregated cycling facilities and improvements to cyclist priority and safety along the route, particularly at Junctions and extensive landscaping.

Appropriate appraisal of the projects within the scheme was and is being conducted as evidenced by the CSEA Preliminary design Report, Part 8 Planning, Tendering for Contract, comprehensive Environmental Impact & Appropriate Assessment Screening. In addition, the Cost Benefit Analysis provides an economic assessment of the costs and benefits of the scheme. On-going monitoring and evaluation of the projects are ongoing with Cork City Council Staff and the design team, while the implementation stages of the contract was monitored through monthly progress reports by the steering committee. The appropriate documentation and data is available for any future evaluation of the Scheme.

For the contract of the Mahon Street Renewal Scheme received Pre-Tender approval from the Sanctioning Body (NTA). The tender process was conducted through Etenders in accordance with proper procurement procedures. Construction is substantially completed and as for the remaining projects, with substantial completion expected in July 2025.

All relevant documentation was made available during this review and is accessible for future evaluation of the project. There is strong project management in situ and a system of robust controls in place as project nears completion.

Overall, the capital expenditure scheme on the Mahon Street Renewal Scheme is well managed, and it is reasonable to conclude that Cork City Council is in compliance with the Public Spending Code. Finally, to ensure that the project fully fulfils its obligations under the Public Spending Code, Internal Audit recommends that a post-project scheme review should be completed within a reasonable timeframe once the scheme/projects are complete.

Westside Court, Model Farm Road Housing Project

Summary of In-Depth Check

The project involves the development of forty-three dwelling units in Westside Court, Model Farm Road, Cork with an approved overall budget of €21,385,386.42. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through all four stages. The application process is aligned and consistent with the requirements of the Public Spending Code, the Capital Works Management Framework, Public Financial Procedures and EU and National Procurement Requirements. All relevant documentation was made available during this review and is accessible for future evaluation of the project. The main contract work commenced on site in December 2024 and there is an expected completion date of February 2026.

Overall, the capital expenditure project being incurred, Westside Court, Model Farm Road Housing Project, can be described as well managed, and it is reasonable to conclude that the project is in compliance with the Public Spending Code.

Finally, to ensure that the project fully fulfils its obligations under the Public Spending Code, Internal Audit recommends that a post-project review should be completed within a reasonable timeframe once the project is complete.

Cork County Council

Summary of In-Depth Check

The following section presents a summary of the outcomes of the In-Depth checks on the following.

Summary of In-depth checks

Cork County Council has carried out In-Depth checks required under Step 4 of the Quality Assurance process. For 2024, in-depth reviews were completed on one revenue project with a value of circa €9.3 million and 4 Capital projects with a total value of circa €56 million.

Review Area	Current (Revenue)	Capital Expenditure	Value € million
Administration of Homeless	Yes	No	€ 9,342,303
OSS Convent Rd Doneraile	No	Yes. Capital Expenditure being	€ 4,605,212
Machinery Account	No	Yes. Capital Expenditure being	€18,542,313
Midleton to Youghal Greenway	No	Yes. Capital Expenditure	€25,685,789
Bandon TPREP	No	Yes. Capital Expenditure being	€ 7,189,260

Administration of Homeless Services

The Southwest Regional Homeless Action Plan sets out a strategic framework to address the prevention and reduction of homelessness, provision of services and assistance to those who are homeless and the promotion of effective co-ordination by homeless service authorities and providers in the administrative areas of Cork City, Cork County and Kerry.

In 2024 Cork County Council examined their approach to Homelessness and adopted a new procedure for assessing Individuals presenting as homeless. Cork County Council assess people to determine if they are homeless in accordance with the Housing Act 1988. The homeless central delivery team have a brief daily meeting to discuss and agree strategies around homelessness for clients. This approach ensures equity throughout the process and demonstrates cohesion across the County. Once a decision has been made, the client is notified in writing. If a client is deemed homeless then Cork County Council would provide emergency

accommodation, it is important to note that emergency accommodation is not a long-term solution. Cork County Council imposes conditions to be adhered to whilst in temporary accommodation together with a clear exit strategy to assist with long-term housing solutions.

Annually a funding submission is made to the department by each local authority and compiled and submitted by region through the lead authority. There is monitoring and oversight on funding for Homeless services by way of quarterly returns provided by each local authority.

The revenue in-depth review of **Homeless Services** indicates that the management of this

Revenue budget demonstrates broad compliance with the Public Spending Code. Further detail can be found in Appendix 3

OSS Convent Road Doneraile.

The objective of the most current approved stage of the Doneraile Social Housing Scheme was to build 17 social houses used to accommodate applicants on the social housing list. There is a housing need in this area. The build includes 17 Houses, 9no. 3 bed, two storey dwellings and 4 no. 2 bed single storey dwellings and 4no. one bed single storey dwellings. This development is targeted at accommodating a mix of tenancies. The construction of this social housing project is on council owned land and is in line with national and local housing policy.

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code.

The Capital in-depth review of the **Housing Project, OSS Convent Road Doneraile**, indicates that the project is broadly compliant with the requirements of the Public Spending Code.

Management Unit Plant and Machinery Acquisition Programme.

The Council has followed the required procurement processes and procedures and ensured that it has obtained the best value. There is a clear audit trail on file including back-up documentation for the procurement processes it undertook and the necessary approvals from Senior Management.

The main objective of the purchasing of plant and machinery programme is to continue annually with the fleet replacement programme, with many fleet items incorporating new technologies to assist its direct labour force in efficient and effective operations across the county and also in order to further aid compliance with the Commercial Vehicle Roadworthiness Testing (CVRT) legislation and helping to achieve the targets set out in the Climate Action Plan 2030.

Significant expenditure is incurred on the programme every year and the demand for plant and machinery across the organisation increases year on year. It is essential that Cork County Council Fleet Management achieves the best value for money available by balancing the needs for new plant and machinery and the resources available. Cork County Council Fleet.

Management uses the M.E.A.T (Most Economically Advantageous Tender) process for assessing tenders.

The in-depth review of the **Fleet Management Unit Plant and Machinery Acquisition Programme** indicates that the project is broadly compliant with the requirements of the Public Spending Code.

Midleton to Youghal Greenway.

The objective of this project was to construct a 23km long Greenway between the towns and villages of Midleton, Mogeely, Killeagh and Youghal in East Cork.

The Greenway is typically a 3-4m wide bound macadam path which provides universal access. In addition to the 23km long path, Greenway user facilities incorporating car and cycle parking areas, rest areas (including seating and picnic benches), temporary toilet facilities, water bottle refill points and bike repair stations were provided. The Greenway also incorporated the construction of agricultural crossings and the repair/restoration/reinstatement of river bridges and major and minor culverts.

The project was divided into two phases: Greenway (main alignment) and Trailheads. The procurement strategy involved using existing Cork County Council frameworks and RFQ/RFT platform to deliver the design and construction phases of the project which involved dividing the project into separate phases/lots.

Funding has been provided by the DTTAS, DOT and TII to date. Rules governing the access of capital funding were adhered to and claims for funding were successfully submitted and funding granted. The project was governed via a three-tier structure of project governance.

The Greenway has become a focus for the local community and the venue for multiple outdoor activities and has contributed positively to health promotion, wellbeing, overall quality of life and climate adaptation to create active, healthy, and connected communities. The project has provided the basis for local business start-ups, e.g. bike hire, and coffee stops.

The in-depth review of the **Midleton to Youghal Greenway** indicates that the project is broadly compliant with the requirements of the Public Spending Code.

Bandon TPREP.

The aim of this project was to enhance the social and economic vibrancy of the town centre, by embracing the town's rich cultural heritage, deliver street improvement works to facilitate better placemaking and create a unique sense of place in the heart of Bandon so that the town could enhance its position as an attractive destination.

Phases 1 to Phase 3 of Bandon TPREP are either complete or nearing completion. This project to-date has generated an attractive town centre, with a focal point at Ballymodan Plaza, an enhanced urban realm throughout the town incorporating nature-based solutions and promoting pedestrian permeability with universal access. It is already evident that the completion of Ballymodan Plaza has resulted in greater footfall in this area and has promoted the renovation of underutilised commercial buildings in the town. The enhancements at Glasslyn Road incorporate Active Travel, linking the retail area, new playground, and walkway with the town centre.

The works to-date have greatly improved the public realm within Bandon Town. It showcases and enhances the architectural, social, and economic vibrancy of the centre together with the rich cultural heritage of this market town.

The ongoing works will deliver the remainder of TPREP to provide for a fully functioning town centre, incorporating street improvement works which will support and complement the already developed interventions.

The in-depth review of the Bandon TPREP indicates that the project is broadly compliant with the requirements of the Public Spending Code.

Donegal County Council

Summary of In-Depth Checks

There now follows a summary of the in-depth checks undertaken by Donegal County Council's Internal Audit Unit in respect of the 2024 Public Spending Code Quality Assurance process.

Housing Loans Income Collection Process

Summary of the in-Depth Check

Value: €1,658,879 Percentage of Inventory: 0.72%

Donegal County Council, (DCC) offer Housing Loans to individuals, subject to certain conditions, who wish to purchase a house or to build a house but are unable to procure a loan from a private lending institution. DCC's Income Collection Unit currently have 3 full time personnel assigned to manage the collection of income from all active Housing Loans.

This review primarily focused on assessing controls in place around the Housing loan accrual and repayment process including the management of those Loans in arrears, to provide reasonable assurance that the objectives are being achieved and to ensure compliance with the Public Spending Code.

The key activities undertaken include checking relevant applications to ensure all documents and approvals were obtained, the setup of new loans on Agresso, processing the monthly loan accruals, running the monthly arrears reports and closing loans that have been redeemed/ run out.

The necessary data and information is available to enable the programme to be subjected to a full evaluation at a later date if required.

The procedures in place for the management and governance of the housing loan income collection process provide adequate assurance that there is compliance with the Public Spending Code to-date.

TEN-T Priority Route Improvement – Donegal

Summary of the in-Depth Check

Value: €915,000,000

Percentage of Inventory: 22.5%

The objectives of the TEN-T Priority Route Improvement Project are to enhance regional accessibility and geographic integration to and within the Northwest and enhance all Ireland connectivity, whilst delivering improved journey times and road safety.

The key activities are obtaining TII/ Departmental approval for each phase of the project, Project Appraisal, procurement of consultancy services and works, conducting environmental assessments, construction, land acquisition by compulsory purchase orders, project management and post project review.

The necessary data and information is available to enable the TEN-T Project to be subjected to a full evaluation at a later date if required.

The procedures and controls in place for the management and governance of the TEN-T Project provide adequate assurance that there is compliance with the Public Spending Code/ Infrastructure Guidelines to-date.

Dublin City Council

Summary of In Depth Checks

Emmet Road Project

Summary of In Depth Check

Emmet Road Project is a project at Approval Gate 2 (DHLGH Approval) with the purpose to deliver 578 Cost Rental and Social homes, in addition to a new community hub, library, crèche, supermarket, café and a number of commercial units. The budget of €57,517,706 was approved by DHLGH at Stage 3 for the development of the Emmet Road Project social housing. As of December 2024, the total project value is €271,855,000.

The overall finding for the Emmet Road Project is that the audit work performed within the agreed scope of the review, considered the structures and processes that DCC have put in place in respect of its management of the Emmet Road Project provide substantial assurance in relation to the achievement of Infrastructure Guidelines objectives. An assurance level of Substantial indicates that there is a robust system of governance, risk management, and control which should ensure that objectives are fully achieved. The Emmet Road Project demonstrates alignment with regulatory standards, particularly in aspects such as business case development, project management and adherence to the Infrastructure Guidelines, implementation strategies, and data availability. However, it is suggested referring to the Infrastructure Guidelines while developing the FBC. Overall, the project exhibits proactive measures in addressing key requirements in a project lifecycle and a commitment to optimising outcomes. Continued vigilance in monitoring and addressing areas of improvement is necessary to ensure continued project success and compliance with regulatory requirements

Point Bridge and Tom Clarke Bridge Widening Project

Summary of In Depth Check

Point Bridge and Tom Clarke Bridge Widening Project is a project at NTA Phase 3 - Stage 2(a):

Preliminary Design & Site Investigation. The purpose of the scheme is to provide enhanced pedestrian and cyclist provision over the River Liffey adjacent to the Tom Clarke Bridge. The current estimated cost of the project is €72 million. The overall

finding for the Point Pedestrian Bridge and Tom Clarke Bridger Widening project is that the structures and processes that the Council have put in place in respect of its management of the project provide satisfactory assurance in relation to the achievement of system objectives. The rating of Satisfactory was given.

2 recommendations in total were made (both of medium priority). The Chief Executive has indicated that he agrees with the overall rating. He has accepted the recommendations contained in the Internal Audit report as follows;

1. KPIs were not addressed in the PBC or explained in terms of their relevance to the project objectives. Recommend that certain KPIs identified be updated in the PBC and FBC stage for this project. This will enable measurement of outcomes against these indicators. Also recommend that a general review of what data/information required for the next project lifecycle stage – Final Business Case be undertaken. (priority: Medium);
2. Contingency planning for risk of optimism bias wasn't addressed. By identifying and adjusting for overly optimistic assumptions, DCC can improve decision-making, enhance accountability, and ensure projects are delivered on time and within budget. Recommend identification of lessons learnt from different projects on the risk of optimism bias and conduct a scenario planning to consider different levels of optimism regarding the delivery of the project. This can include a stakeholder meeting to discuss the possibility of timeline delays (priority: Medium).

The Chief Executive has indicated that he accepts the above recommendations.

Operation of Dublin Fire Brigade

Summary of In Depth Check

Operation of Dublin Fire Brigade is the provision of an integrated fire, emergency ambulance and rescue service for the four Dublin local authority areas. This review specifically looks at the provision of the emergency ambulance service in Dublin by DFB (involving fourteen emergency ambulances). Gross budgeted running cost in 2024 was €173 million.

The overall finding for the *Operation of Dublin Fire Brigade* is that the structures and processes that the DFB DCC has put in place in respect of its management of the operation, budget 2024 and DFB ambulance service, provide satisfactory assurance in relation to the achievement of the PSC objectives. The rating of Satisfactory was given.

4 recommendations in total were made (three of medium priority and one of low priority). The Chief Executive has indicated that he agrees with the overall rating. He has accepted the recommendations contained in the Internal Audit report as follows;

1. There is no Document Tracker present for the budget and ambulance service at DFB. Recommend that DFB management systematically organise all programme related documentation using a document tracker. This tracker will facilitate the compilation and management of key documents related to budget oversight. (*priority: low*);
2. The financial costing and revenue files are not in a format that follow good practice in data management. Observed that the organisation of the file could be improved, particularly in terms of structuring assumptions, tab layouts, and the clarity of notes. Recommend that the excel sheets be structured and formatted in a manner that promotes efficient management practices, facilitating easy review of the methodologies, data, and related financial assessments. Also recommend the creation of an assumption tab where all the data is linked to its source and details of the methodology are provided (*priority: Medium*);
3. Gathering Information to facilitate an effective periodic evaluation of DFB's ambulance services. Recommend DFB assess and gather all information needed for a periodic evaluation and that the PSC guidelines be reviewed for what is needed for an ex-post evaluation to get an understanding of what is required for next steps (*priority: Medium*).
4. Staff Training was not provided in knowledge around planning, evaluating and managing current expenditure, and the PSC. Recommend going forward that training in this area is facilitated for the relevant DFB staff, to ensure compliance with the PSC (including Infrastructure guidelines 2023) (*priority: Medium*).

The Chief Executive has indicated that he accepts the above recommendations.

Dún Laoghaire Rathdown County Council

Summary of In-Depth Checks

The following presents a summary of the findings of these In-Depth Checks.

Beckett Link Road (& Barrington's Road Connection)

Summary of In-Depth Check

The Beckett Link Road (& Barrington's Road Connection) is one of six sub-projects forming part of the proposed Cherrywood Public Access, Permeability and Amenity Project under the Urban Regeneration and Development Fund (URDF) Call 2. The link is essential to support the development of c.2,300 dwellings and c.109,000sqm of high- intensity employment floorspace. It will deliver a pedestrian, cycle and vehicle link (2.1km) from the Kilternan Link to the Cherrywood Town Centre

During the in-depth check, a number of minor/housekeeping grade findings were identified. Recommendations were made in respect of these findings which Forward Planning Infrastructure staff agreed to implement.

Internal Audit also recommends that

- Where there is an increase to a consultant's contract to provide services or carry out works that are associated with the original appointment of the consultant, the recommendation on the Chief Executive Order should clearly state that this is an increase to the original fee. This should also be stated in the order section of the Chief Executive Order.

Internal audit has examined the controls in place for the Beckett Link Road (& Barrington's Road Connection) and can give reasonable assurance that there is compliance with the PSC.

Samuel Beckett Phase 2B: Sports Centre Building

Summary of In-Depth Check

The proposed development is the second of two stages of the Samuel Beckett Civic Campus at Ballyogan Road and comprises a sports building to include swimming pools (25m and learner pool), sports hall, gym, studios, upgrades to 3

existing grass pitches, new small all-weather area, covered outdoor changing area, children's playgrounds, teen area, skate park, bike hub, civic space, extension of existing car park, drop-off parking areas, peripheral pathways with incidental activities, viewing areas, site drainage, landscaped areas enhancing site biodiversity.

During the in-depth check Internal Audit identified two recommendations to be considered by the Community, Cultural Services and Parks Department

- Ensure a Lessons Learned Report is maintained and updated regularly as the project progresses to completion.
- Ensure there is a plan in place for effective document management and storage of important project records during the various stages of the project.

Internal audit has examined the controls in place for the Samule Beckett Phase 2B: Sports Centre Building and can give reasonable assurance that there is compliance with the PSC.

Vacant Property Refurbishment Grant – Croí Cónaithe Towns Fund

Summary of In-Depth Check

Housing for All, the Government's Housing Plan recognises the opportunity to reimagine and transform cities and towns and increase residential development in tandem with an emphasis on amenities and quality of life. Addressing vacancy and dereliction is a key part of this response, set out in the context of Pathway 4 on 'Addressing Vacancy and the Efficient Use of our Existing Stock.'

There are two schemes under the Croí Cónaithe Towns Fund which are delivered by local authorities. The Vacant Property Refurbishment Grant provides people with a grant to support the refurbishment of vacant properties, while under the Ready to Build Scheme, local authorities make serviced sites available in towns and villages at a discounted rate to individuals who want to build their own home.

The Vacant Property Refurbishment Grant was launched on the 14th of July 2022 and benefits those who wish to turn a formerly vacant house or building into their principal private residence or make it available to rent.

During the in-depth review recommendations were made in respect of minor/housekeeping grade findings which staff in the Affordable Housing Section agreed to implement.

Internal Audit recommend that the Affordable Housing Section consider the following recommendations:

- It is recommended that in order to keep track of which applications will require proof of registration with the RTB annually for the 10-year period following payment of the grant, that the Affordable Housing Section develop a monitoring/tracking sheet so the evidence of registration can be requested from the applicant annually.
- It is recommended that going forward the claims are submitted to the Department on a quarterly basis in order to ensure that accounts are properly reconciled and that only grant payments made in Quarter 4 each year remain to be claimed in January the following year. It was noted during the course of this in-depth check that claims for grant expenditure in 2024 were submitted to the Department in January/February/March 2025.

Internal audit has examined the controls in place for Vacant Property Refurbishment Grant Scheme and can give reasonable assurance that there is compliance with the PSC.

Conclusion

The inventory outlined in this report clearly lists the current and capital expenditure that is being considered, that is being incurred and that has recently ended.

dlr has two procurements in excess of €10 million for 2024 details of which are published on the dlr website.

The checklists completed by dlr shows an adequate level of compliance with the PSC.

The in-depth checks carried out by Internal Audit revealed no major issues which would cast doubt on this Council's compliance with the Code and showed an overall level of compliance with the PSC. All recommendations arising from the in-depth checks were accepted and will be implemented.

The compilation of both the inventory and checklists for the QA process was a significant co-ordination task in terms of liaising with various sections, departments and directors.

This process of engagement has meant progress has been made in incorporating the PSC and its requirements and ensuring a consistent level of compliance into all relevant activities throughout dlr and among the relevant staff.

The Capital Dashboard System continues to be used to centralise and streamline all areas of monitoring and reporting in respect of its capital projects onto a single system. This system contains a suite of PSC requirements, forms and checklists.

A Project Governance Board (PGB) established during 2018 provides a governance framework for capital projects in dlr. It has done considerable work at approval,

monitoring and funding stages of projects and post project reviews are now an important focus of this board.

While dlr has complied with the requirements of the PSC in respect of 2024, any areas of improvement identified in this report will be incorporated to enhance its reporting and ensure high levels of compliance with the PSC in the future.

Fingal County Council

Summary of In Depth Checks

Rivervalley Park Project Value €3.1m

Summary of in Depth Check

Project Description: The River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: Having reviewed the documentation in relation to this project, The River Valley Park All Weather Pitch & Recreational Hub at Ward River Regional Park, Internal Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

Seatown Apartments Swords Project Value €21.5m

Summary of in Depth Check

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: The provision of 36 new 2-bedroom social housing apartments will make a positive contribution to the existing dwelling mix in the locality by providing dwelling types which are not currently available and would result in the sustainable development of an existing, underutilised site for residential accommodation in proximity to local and public services.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

N3 Upgrade Project Value €50m

Summary of in Depth Check

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: To develop a Bus Priority and Active Travel route corridor on the N3 (M50 to Clonee Junction 4B). The scheme was originally intended as a road widening scheme to increase capacity to the existing N3/M50 route corridor. The scheme was subsequently revised to prioritise and incorporate sustainable modes of transport under revised TII PAG guidelines.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

Fingal Coastal Way Project Value €100m

Summary of in Depth Check

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: Having reviewed the documentation in relation to this project, to provide the Fingal Coastal Way (FCW), Internal Audit is of the opinion that the project complies with the standards set out in the Public

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

Carnegie Swords Project Value €1.7m

Summary of in Depth Check

Audit Objective: To provide an independent opinion on compliance with the Public

Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: Fingal County Council has completed refurbishment, and extension works to the Carnegie Free Library (a protected structure RPS no. 0346) North Street, Swords, Co. Dublin.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

Administration of the Homeless Service (A05) Project Value €5.3m

Summary of in Depth Check

Project Description: The project provides revenue funding to DCC for Fingal's share of the contribution to funding the Dublin Regional Homeless Executive.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the decision to progress with the project was soundly based and well managed.

Findings: Having reviewed the documentation in relation to Administration of Homeless Services, Internal

Audit is of the opinion that the project complies with the standards set out in the Public Spending Code.

Audit Opinion: Having reviewed the documentation in relation to the project, Internal Audit is of the opinion that there is Substantial Assurance that the project complies with the standards set out in the Public Spending Code.

Galway City Council

Summary of In- Depth Checks

The following section presents a summary of the findings of this In-Depth Check on the selected Capital Works of:

The Cross Street Rejuvenation Project.

Summary of In-Depth Check

The range of documentary evidence reviewed in this check enables Internal Audit to provide the opinion that Galway City Council, NTA & URDF appears to be substantially compliant with the relevant requirements of the Public Spending Code for the **Cross Street Rejuvenation Project**. This can later be further reviewed when the Cross Street Rejuvenation Project is either completed or into the latter stages.

The Lombard Street Rejuvenation Project.

Summary of In-Depth Check

The range of documentary evidence reviewed in this check enables Internal Audit to provide the opinion that Galway City Council appears to be substantially compliant with the relevant requirements of the Public Spending Code for the **Lombard Street Rejuvenation Project**. As mentioned, this project will be revisited in future years to ensure that the Public Spending Code procedures and principles have been complied with.

The Increased Cost of Business Grant.

Summary of In-Depth Check

This roll out of the Increased Cost of Business Grant proceeded through the critical stages in accordance with the Public Spending Code. It has clear identified and measurable Key Performance Indicators to allow the assessment of Programme success levels. This is evident due to the timing between the initial communication, right through to its close.

Internal Audit noted substantial compliance with the provisions of the LGMA and the Public Spending Code for the Increased Cost of Business Grant.

Galway County Council

Summary of In Depth Checks

For 2024, the Internal Audit Unit selected the following service division for review as part of the in-depth check with respect to current expenditure. This represents 3.27% of the total value of all current (revenue) projects identified in the inventory list for 2024, with a 2.79% average over a 3-year period.

The increased Cost of Business Grant

Summary of In Depth Check

As part of Budget 2024, the government signed off on a package of €257m for the Increased Cost of Business (ICOB) grant as a vital measure for small and medium businesses. Local Authorities, funded through the Department of Enterprise, Trade and Employment, were tasked with the rollout of the grant to qualifying businesses. Eligible businesses will receive a once-off grant payment as a contribution towards the rising costs faced by businesses. The grant is based on the value of the Commercial Rates bill received by an eligible business in 2023.

The ICOB was a once off initiative lead by the LGMA. The lessons learned document is key source of information to assess areas in the implementation of the scheme which could be done better, should a similar scheme be launched again. The scheme was very much timeline driven and the Local Authorities were advised to prioritise the processing of the grant with no additional resources being provided. It is noted that the ICOB2 was restricted to a particular category of business, while the category wasn't a key criterion for the first ICOB grant, however when ICOB2 was introduced, it became a deciding factor with regard eligibility and caused certain difficulties for the applicants and administration of the scheme.

The overall objective to provide financial aid was met, with 1,808 compliant rate account holders in Galway County receiving 3,246 ICOB grants amounting to €6,034,168.

Audit Opinion

On the completion of this in-depth review of the service division D0906 – Increased Cost of Business Grant (ICOBs), Internal Audit has formed the opinion that this Revenue

Expenditure Programme appears to be **broadly compliant** with the relevant requirements of the Public Spending Code.

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Galway County Council is required to carry out an in-depth review of a minimum of 5% of the total value of all Capital Projects on the PSC inventory list, averaged over a three-year period. The overall estimated lifetime value of Galway County Council's Capital Projects in 2024 was €1,023,104,943. In-depth review was carried out on 8.37% of the value of these projects.

Capital Project 1: South Galway/Gort Lowlands Flood Relief Scheme

Expenditure Type: Being Incurred Project Cost: € 24,000,000

Summary of In Depth Check

This project involves the assessment and development of a flood relief scheme and other measures to manage the existing flood risk, and the potential for significant increases in this risk due to climate change, ongoing development and other pressures that may arise in the future, in South Galway/Gort Lowlands area. Both engineering and environmental consultants have been appointed to progress the scheme along with specialist expertise from Trinity College Dublin, who undertook Flood Modelling of the Gort Lowlands area. The scheme is being progressed in conjunction with the Office of Public

Works (OPW) who acknowledge the difficulties experienced in South Galway due to flooding and agreed in principle to funding the scheme to Stage 1 – Strategic Assessment & Preliminary Business Case. Stage 1 is near completion, which is anticipated to reach Gate 1 approval by September 2025.

Capital Project 2: Clifden Flood Relief Scheme

Expenditure Type: Being Incurred Project Cost: € 5,300,000

Summary of In Depth Check

The Office of Public Works (OPW) advised Galway County Council (GCC) that a potential flood relief scheme was recommended for Clifden as part of the National Flood Risk Management Plans (FRMP), published in 2018. The FRMP is based on the outputs from the Catchment-Based Flood Risk Assessment and Management Study (CFRAMS)

for the Western Basin (Unit of Management 32), which includes the Clifden area. The proposed scheme detailed an earthen embankment 0.3-1.2m high and approx. 300m long at Clifden Glen. Combined with a 1.2m high wall/embankment at Low Road approx. 150m long. The need for the project was derived following the publication of the FRMP and CFRAMS, which have both been reviewed at the start of the project. The Scheme Area for this Project is the town of Clifden, including the Clifden Glen Holiday Village. Some areas within Clifden that have a history of flooding include Clifden Glen Holiday Village, Low Road and Riverside. The proposed scheme is currently at Stage 1 of the Infrastructure Guidelines, with the anticipation that Gate 1 approval in principle would be obtained in Q2 2025.

Capital Project 3: Inis Oírr Pier Development

Expenditure Type: Being Considered Project Cost: € 38,521,658

Summary of In Depth Check

The proposed project at Inis Oírr is to address the safety risk associated with overtopping resulting in the closure of the pier on occasions. In addition to serving as the main access point to the island for foot passengers, the pier is also used for cargo and potable water deliveries to the island. This leads to severe congestion on occasions, particularly during the summer months when large crowds come to the island. The Inis Oírr Pier Development proposal includes the construction of a 90m long concrete pier and a

seawall, raising of an existing seawall on the concrete pier, internal & external breakwater, dredging & ancillary site work including lighting.

Planning permission was granted in 2007, due to the downturn in the economy the project was deferred for a period and was brought back into the work programme in 2017 whereby a project engineer was appointed and fully funded to progress the project. Engineering consultants were appointed in 2018. The project is currently at Stage III – Post-tender Final Business case of the lifecycle, whereby the final business case has been submitted for Ministerial approval which is anticipated in Q2 2025. The post-tender business case includes a revision of costings which now has the project at a projected lifetime cost in excess of €38.5M. Subject to approval, contract award for works and commencement of construction is expected in Q3, 2025.

Capital Project 4: Turnkey - 22 Units at Lakeview, Glenamaddy

Expenditure Type: Complete Project Cost: €6,190,000

Summary of In Depth Check

In 2022 Galway County Council embarked on a public advisement campaign through local newspapers and the Council's media outlets seeking Expression of Interest (EOI) for Turnkey Developments within urban settlement/town/villages and provided a briefing document for interested parties. Applications were received by 31st October 2022. One of the proposals from this EOI was for this project, which was completed in 2024 at Lakeview Glenamaddy. The development comprises of 22 residential units which are situated to the rear of an established residential development also known as Lakeview. The development was approved for planning permission under planning reference 20/493. It comprises of a mixture of 2,3 and 4 bedroom terraced, semi-detached and detached dwellings which range in size from 87sqm to 130sqm. The units were completed late 2023/early 2024 and at year end 31/12/2024, all units were fully occupied, housing a total of 64 tenants, 41 adults and 23 children (under 18).

Records relating to the project are maintained electronically on the Housing internal drive/Document Library. Financial claims to the department have been submitted and are fully recouped. From the Internal Audit's in-depth review, I am satisfied that the necessary data and information was available such that the project/programme can

be subjected to a full evaluation at a later date and that it is **broadly compliant** with the requirement of the Public Spending Code.

Capital Project 5: N7/2/346– Kilgarve An Ghort Fhada

Expenditure Type: Being Incurred Project Cost: €11,600,015

Summary of In Depth Check

On March 2022, Galway County Council advertised in regional/local newspapers, social media outlets

& Galway County Council websites seeking Expressions of Interest (EOI) for 'Advance Purchase Arrangements of Un-commenced Residential Developments through Turnkey Agreements'. A briefing document was made available for prospective applicants. The closing date for EOI was 31st March

2022. 20 submissions were received by the closing date and were assessed in line with the pass/fail criteria based on Location, Land Zoning Status, Utilities & Services and Affordability Gain. Housing needs assessment for the area was reviewed and given the high demand for the Ballinasloe area, a Capital Appraisal submission to the Department of Housing, Local Government & Heritage was made on 4th May 2022

A Capital Appraisal proposal for the project was drafted for the acquisition of 34 Turnkey units. The development was a greenfield site in Kilgarve, Ballinasloe, which had planning permission granted by An Bord Pleanála (ABP) in October 2021. It was the first phase of a two-phase development. The submission was made to the Department of Housing, Planning & Local Government in May 2022, requesting funding approval for the acquisition of 34 units at Kilgarve in Ballinasloe. Departmental approval was received along with budget allocation in June 2022. Three claims were submitted to the Department at year end 31/12/2024, with final account and final claim to be submitted mid 2025.

Audit Opinion

A broad spectrum of capital projects was selected for reviewed by Internal Audit for 2024. Five

projects in total were reviewed, as outlined above. All documentation was available in electronic format and records were kept in a relatively structured manner for easy retrieval. The range of documentary evidence reviewed in this in-depth check for each of the five capital projects mentioned above enables Internal Audit to provide the opinion that Galway County Council appears to be **broadly compliant** with the relevant requirements of the Public Spending Code.

Kerry County Council

Summary of In Depth Checks

The following projects were the subject of in-depth checks for the 2024:

Cherry Drive, Árd na Gréine Housing Development Milltown

Summary of In Depth Check

CALF funding was approved for Cluid Housing to deliver 44 turnkey units at Cherry Drive, Ard na Greine, Milltown. The project is adjacent to two previous phases of AHB Housing in which 56 housing units were provided of 28 units in August 2022 and a further 26 units in November 2022.

Key points for the proposed properties:

- Built up to 60% faster than traditional construction method
- A1 rated eco-homes which are up to 60% more energy efficient than a standard house
- Houses meet and exceed nZEB standard
- Elimination of draughts and mould, in a monolithic concrete structure fully wrapped in insulation
- 60-year structural guarantee.

A substantial need for social housing has been identified in the Kenmare MD area and the AHB will be provided with nominations for the units in a timely manner and continue to be tenanted by persons from KCC's social housing waiting list.

Internal Audit is satisfied that the evaluation and appraisal process undertaken by the project managers, with regard to this project is satisfactory, with strong evidence of record-keeping and project management. There is satisfactory evidence to date of planning, appraisal, operational management, decision making and oversight/governance.

Killarney Public Realm URDF Project

Summary of In Depth Check

The aim of the project is to achieve the revitalisation of High Street, New Street, Kenmare Place to Main Street, Beech Road, and College Street with high quality enhanced public spaces in order to provide an attractive, cohesive public realm incorporating the principles of urban design while also retaining and capitalising on the existing character of the town. The vision is to create an attractive vibrant public realm, with a unique sense of identity.

The project consists of Public Realm improvements incorporating shared spaces, improved accessibility with wider footpaths, landscaping to create a pedestrian friendly town centre with improved connectivity with Killarney National Park. The upgrades scheme area encompasses the following streets, High Street, New Street, College Street, Kenmare Place to Main Street, Beech Road; and a number of smaller laneways which interlink these streets. These streets form much of the principal streets of the town centre and contain many of the town's commercial, entertainment and service industry orientated businesses. The built environment of the subject area predominantly dates from the 19th and 20th-centuries.

Internal Audit is satisfied that the evaluation and appraisal process undertaken by the project managers, with regard to this project is satisfactory, with strong evidence of record-keeping and project management. There is satisfactory evidence to date of planning, appraisal, operational management, decision making and oversight/governance.

N70 Five Bridges Project

Summary of In Depth Check

The N70 5 Bridges Project aim is to carry out works on five bridges on a section of the N70 National Secondary Road, between Killorglin and Sneem. The N70 is considered deficient in terms of width and alignment, and any upgrading works on the road would necessitate improvement works to 5 bridges which form part of this stretch of the N70. These bridges are as follows:

1. Caragh Bridge
2. O'Connell's Bridge (Glensk)
3. Deelis Bridge (East of Cahersiveen)
4. Baslickane Bridge (south of Waterville)
5. Inchinaleega Weast (West of Sneem)

Following a National Road Needs Study which identified serious deficiencies in the national road network, the NRA commissioned a National Road Secondary Road Needs Study, to identify National Secondary Roads or sections of a route suitable for investment to a higher design standard.

As part of the National Road Secondary Road Needs Study, the N70 was surveyed and the findings contained in the National Secondary Roads Needs Study- Network Options Report- South West Region, which outlined deficiencies in the road between Killorglin and Sneem. In order to bring this road up to standard, 5 bridges were identified as necessitating improvement.

Internal Audit is satisfied that the evaluation and appraisal process undertaken by the project managers, with regard to this project is satisfactory, with strong evidence of record-keeping and project management. There is satisfactory evidence to date of

planning, appraisal, operational management, decision making and oversight/governance.

Áras Phádraig Redevelopment Project

Summary of In Depth Check

The aim of the project is to re-develop the Áras Phádraig building and site, following its acquisition by Kerry County Council. The project consists of demolition of the existing Áras Phádraig building and in its place, to construct a three-storey Theatre and Community building, as well as a Public Plaza and revised entrance to Lewis Road.

The new Theatre 1750m² (200–250 seats) will include toilets, changing rooms, prop stores for performers, etc. The stage area will have the option to open out onto the public plaza. Stage lighting, sound system, and stage to incorporate platform.

The Áras Phádraig Theatre and Community Building will also provide space for community and educational activity in the building. The Kerry Parents and Friends Association will have an Activity and Educational Room on the first floor with its own dedicated kitchen and facilities and there is also a studio space with kitchen and meeting rooms on the second floor.

A six-story, 5,200m² Primary Care Centre will be constructed by the HSE for healthcare services for Killarney town. As well as providing much needed HSE funded services, it will accommodate the provision of comprehensive primary care health services. This will be a shell and core design with an area of approximately 5,200m² to be determined with the HSE.

A Public Plaza will be constructed in front of the New Áras Phádraig Theatre and will serve both the Theatre and the new Primary Care Centre. A retail unit/Cafe on the ground floor is to be included Public Realm Proposal for a new plaza.

Minor Landscaping works, including the planting of new trees and shrubbery and provision of street furniture such as planting boxes, benches, and bike stands will also be included, as will the relocation of the existing Pedestrian Crossing to a position 30m south of its existing location on Lewis Road.

Internal Audit is satisfied that the evaluation and appraisal process undertaken by the project managers, with regard to this project is satisfactory, with strong evidence of record-keeping and project management. There is satisfactory evidence to date of planning, appraisal, operational management, decision making and oversight/governance.

Dale Road Phase 2 Project

Summary of In Depth Check

The aim of the project was upgrade a 2.2km portion of the R556 Ballinclogher to Rathscannell Dale Road in accordance with prescribed technical standards, statutory provisions and service requirements in a manner that addresses the significant defects identified in accordance with the project objectives.

The road itself, an important transport link in North Kerry and also a critical tourism access route to the north of the county, had been long identified, both anecdotally and in roads reports as being sub-standard and in need of significant road improvement works. Given the prior improvement work carried out on an adjoining stretch of the R556 a number of years previously, which had significantly improved the road condition, and the history of traffic accidents on this stretch of road, an upgrade of this stretch of road had been a priority for Kerry County Council for a number of years.

Internal Audit is satisfied that the evaluation and appraisal process undertaken by the project managers, with regard to this project is satisfactory, with strong evidence of record-keeping and project management. There is satisfactory evidence to date of planning, appraisal, operational management, decision making and oversight/governance. In particular, Internal Audit notes the Post Project Review which was carried out and identified the causes of overspending and recommends that such recommendations within the report for costs saving should be utilised in future projects.

Car Parking Expenditure Programme

Summary of In Depth Check

County Kerry offers a variety of car parking options across its towns and tourist destinations, catering to both residents and visitors. These car parks are generally operated and maintained by Kerry County Council, and are strategically located to serve both the town centres in the larger towns and to also facilitate parking for visitors in tourist destinations.

As part of its role in operating car parks in the towns and villages across Kerry, the local authority spends funds in maintaining and operating the car parks. This includes the employment of traffic wardens to manage car parking both in Council-owned car parks and also for on-street car parking.

Parking in council-managed areas is regulated under the County of Kerry Traffic and Parking Bye-Laws, which outline provisions for parking on public roads, including resident and disabled parking permits. As outlined above, enforcement is carried out by traffic wardens, and penalties may be issued for non-compliance.

Internal Audit is assured that the Car Parking expenditure programme and its management, complies with the standards of the public spending code. There are proper management structures and reporting requirements established to monitor activity and expenditure progress against budgets and plans, with relevant systems of internal control in place.

Kildare County Council

Summary of In Depth Checks

Project 1: Athy Distributor Road (Capital Expenditure)

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Athy Distributor Road project was delivered in line with the standards set out in the Public Spending Code.

The Athy Distributor Road comprises 3.4km of new arterial link street (Type 3 Single Carriageway) bypassing the town of Athy. The project contains a new crossing of the river Barrow and of the Dublin Waterford railway line. The main objective of the scheme was to reduce traffic volumes in Athy's town centre to an appropriate level that allows key junctions in the town centre to operate within a reasonable operational capacity, thereby addressing the congestion.

Internal Audit reviewed the key documentation on hand, to identify if the project had been managed to date in line with Public Spending Code standards and that accurate information was available to establish if the objectives of the project are being achieved. Internal Audit confirmed that the project had been managed in line with Public Spending Code standards to date and both operational and financial information was being maintained. As a result it was possible to identify if the project objectives are being achieved and in line with expected costs.

Documents relating to the appraisal stages of the project such as Business Cases and a Project Brief were completed, and the procurement of services was carried out in line with procedures and approved by the relevant stakeholders. In addition, financial and operational information is maintained and regularly provided to the Groups established to govern and manage the implementation of the project. Minutes of the monthly Construction Stage Monitoring Group and Project Board meetings are maintained.

It is the opinion of Internal Audit that the Athy Distributor Road project is in substantial compliance with the standards set out in the Public Spending Code to date.

Project 2: Housing Maintenance Programme (Revenue Expenditure)

Summary of In-Depth Check

The main objective of the Housing Maintenance Programme is to seek to minimise vacancy levels and improve the quality of housing stock, through effective monitoring and ongoing repair / refurbishment of properties, and to support the delivery of a high-quality housing maintenance service having regard to available resources for both existing stock and new acquisitions.

The objective of this in-depth check was to evaluate if the Housing Maintenance Programme was delivered in line with the standards set out in the Public Spending Code in 2024.

Internal Audit reviewed the key documentation on hand, to identify if accurate information was available to establish if the objectives of the programme are being achieved. Internal Audit confirmed that both operational and financial information was being maintained, and as a result it was possible to identify if the programmes objectives are being achieved, along with the related cost.

A review of the financial elements of the programme is included in the Local Authority's annual budgeting process and is also as part of the production of the Annual Financial Statements. In addition, programme statistics are reviewed at the monthly meeting of senior staff in the Housing & Regeneration Directorate, at fortnightly Management Team meetings and at monthly MD/full Council meetings.

In relation to the procurement element of the programme, it was noted that there were some aspects which are not in line with the standards set out in the Public Spending Code. Lower value planned maintenance works were procured by way of an expired Framework Agreement and works under the response maintenance category were procured by way of a panel, which expired in August 2024. Recommendations have been made in relation to the procurement observations.

Kilkenny County Council

Summary of In Depth Checks

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

Kilkenny County Council's Local Improvement Scheme.

Summary of In Depth Check

Overall, I find that the Local Improvement Scheme in Kilkenny County Council complies with the broad principles of the Public Spending Code. Kilkenny County Council completed 10 LIS projects in 2024. The projects completed included repairs and improvement works on non-public rural roads and laneways which are not normally maintained by the Council.

Kilkenny County Council adheres to the requirements of the DRCD Local Improvement Scheme Outline. The Terms and Conditions as set out in the Letter of Offer and Funding Agreements were implemented. The required data is available in the files in an orderly manner which will allow for evaluation at a late date if required.

Kilkenny County Council's Community Involvement Scheme.

Summary of In Depth Check

Overall, I find that the Community Involvement Scheme in Kilkenny County Council complies with the broad principles of the Public Spending Code. Kilkenny County Council completed 9 CIS projects in 2024. The projects completed included road repairs on local roads and cul-de-sacs that would not normally be included on the Council's main roadworks programme.

Kilkenny County Council adheres to the requirements of the Department of Transport Circulars and the Memorandum on Grants for Regional & Local Roads. The terms and conditions as set out in these documents were implemented. The required data is available in the files in an orderly manner which will allow for evaluation at a late date if required.

Kilkenny City North Transport Project.

Summary of In-Depth Check

Overall, I find that the Kilkenny City North Transport Project complies with the broad principles of the Public Spending Code. Kilkenny County Council is in the early

appraisal stages of the project. The DoT have reviewed the relevant reports submitted to them thus far and have granted approval and funding for the Council to appoint Consultants to progress the project to the preferred option and develop the preferred PCB (Decision Gate 1) under the TAF guidelines.

Kilkenny County Council has identified the need to engage a multi-disciplinary team to advance the Kilkenny City North Transport Project. The KCNTP will now progress through Phase 2 of the current editions of Transport Infrastructure Ireland's Project Management Guidelines (TII PMG) (PE-PMG-02041). The tender documents are being prepared for publication in Q3 2025.

The Council will adhere to the frameworks and guidelines as outlined by the DoT to ensure that the project progresses and achieves its objectives as outlined in the Project Outline Document.

Laois County Council

Summary of In Depth Checks

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

The Portarlington Flood Relief Scheme:

Summary of In Depth Checks

It is the opinion of Internal Audit that Laois County Council is in satisfactory compliance with the Public Spending Code in respect of its responsibilities for the Portarlington FRS, Stage 1.

The project is in line with national flood relief policy and the implementation of EU Directive [2007/60/EC]. Appropriate appraisal of the scheme was conducted as evidenced by the South Eastern CFRAM Study. Pre-Tender approval was received from the Sanctioning Body, the OPW, and the tender process was completed through etenders in line with proper procurement procedures. Back-up documentation for necessary approvals from Senior Management, OPW and Offaly County Council are on file. It is recommended that the Memorandum of Understanding is finalised and signed with the OPW as a matter of priority.

There is strong project management in place and a steering group are in place for the project. Despite this oversight, the current timeframe for Stage II to begin is Quarter 4 2025 i.e. when a design submission is expected to be made to An Bord Pleanála for the preferred scheme. The tender documents originally identified that Stage I was expected to be completed within 12-18 months from commencement date. Given this timeframe, Stage I of the project will be approximately 40 months late. Various factors have impacted on the timeframe including (but not limited to) the 2023 guidelines issued from the National Monuments Service. These guidelines integrated archaeological heritage into the design and construction of flood relief schemes and necessitated design changes and additional licencing procedures for the scheme.

When the proposed scheme is finalised, this stage should be fully reviewed to ensure the remainder of the scheme is progressed in line with agreed timelines

Overall, the process and procedures carried out to date in respect of the Portarlington FRS comply with the relevant guidelines and frameworks and are in satisfactory compliance with the Public Spending Code.

Francis Dunne Court, Mountmellick, Co Laois.

Summary of In-Depth Check

The objectives and deliverables in place for the delivery of 49 social housing units Francis Dunne Court, Mountmellick, Co Laois provides satisfactory assurance that there is compliance with the Public Spend Code to date.

The project is in line with national housing policy – it is funded under the Social Housing Investment Programme and is being delivered under the Housing for all Plan. The main objective of this project was the acquisition of social housing units in a cost-effective manner, to contribute to the targets set out by the DHLG&H and to reduce the number of approved applicants on the Council's housing list.

Consideration was given to alternative means to meet the housing needs in the area, but little or no suitable properties were identified. There were negotiations on the development costs for the proposed project between the Council and the developer. Good practice was demonstrated by the staff involved in the project including budget discussions with the developer, seeking advice from the Finance department on tax compliance, budget management and record keeping.

Further to Circular Housing 31/2019, it is recommended that an Expression of Interest briefing document is put in place for the provision of turnkey housing developments for social housing in Laois. This document should include the pre-determined assessment criteria for evaluating expressions of interest which should be retained for all turnkey submissions. This will promote transparency and ensure consistency in decision making. A Project Completion Report will be required once the estate is completed to assess if the project was delivered in line with its intended scope and budget and in compliance with the Post-Implementation Stage of the Public Spending Code.

Overall, the process and procedures carried out to date in respect of the 49 social housing units Francis Dunne Court, Mountmellick comply with the relevant guidelines and frameworks and are in satisfactory compliance with the Public Spending Code.

The in-depth checks for 2024 did not highlight any substantial compliance issues in relation to the PSC. However, continuing compliance will require ongoing monitoring and staff training.

Leitrim County Council

Summary of In Depth Checks

Carrick on Shannon to Battlebridge Blueway

The proposed Carrick-on-Shannon to Battlebridge Blueway will provide a high-quality cyclist and pedestrian Blueway route between Carrick-on-Shannon, Leitrim Village and Battlebridge Lock.

The Blueway will provide recreational experiences using the area's natural assets for tourists and the local community and will act as an economic stimulus in the area, county and the region both in its construction phase and through the numbers of tourists using the facility.

The project will promote non-monetary benefits including a healthier lifestyle with improvements in both physical and mental health. The proposed Blueway route will connect 4 towns and villages once complete, Carrick on Shannon, Leitrim Village, Battle Bridge and Drumshanbo. This will also provide for wider connection in the region to other cyclist and walking trails both proposed and existing such as the Sheemore trail and the Leitrim village to Kilclare Blueway.

The proposed Carrick-on-Shannon to Battlebridge Blueway development will be the final phase in the development of the Blueway from Drumshanbo to Carrick-on-Shannon and provide for the enhancement of a vital link connecting Carrick-on-Shannon to the Lough Allen and Shannon Erne waterways.

The proposed nature and scale of the project is transformative and will enhance Carrick-on-Shannon as one of the key destinations on the River Shannon and will further strengthen the town's position as a key town in the region

Summary of In Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the **Carrick on Shannon to Battlebridge Blueway Scheme**, we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

Social Inclusion and Community Activation Programme (SICAP) 2024-2028.

The Social Inclusion and Community Activation Programme (SICAP) 2024-2028 provides funding to tackle poverty and social exclusion at a local level through local

engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies.

SICAP is a targeted, holistic programme, for those who are most disadvantaged and less likely to access mainstream services, which provides supports directly to beneficiaries and links them into existing services. Programme Implementers (PIs) engage with marginalised communities and service providers using a community development approach to address issues relating to social exclusion and inequality. SICAP also prioritises local engagement and partnerships, between SICAP Programme Implementers, disadvantaged individuals, community organisations and public sector agencies.

It is a multi-faceted programme that provides supports to respond to individual and community needs, aiming to ensure that beneficiaries receive quality, tailored supports, while also allowing flexibility to adapt actions to local need. It enables bottom-up approaches within the framework of a national programme which provides targets, performance indicators and requirements.

Summary of In Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the **Social Inclusion and Community Activation Programme (SICAP) 2024-2028**, we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

Machinery Yard Account.

Local Authorities (LA) access machinery and equipment for road and related projects through the use of owned and leased equipment. LA owned equipment is used for adhoc/seasonal projects and also used along with leased equipment for specific road projects. These projects are costed and financed as part of the road enhancement budget mainly through Department of Transport (DOT) and also Transport Infrastructure Ireland (TII), National Transport Authority and local roads budgets.

LA must maintain a Register of all vehicles/plant and equipment on a Machinery Yard Schedule that are charged to jobs (roads etc) funded internally and through the Regional and Local Road grants. "Discharged plant" is reclaimed against its relevant capital account reserve, of which is funded annually through revenue transfers from the Machinery Yard account.

The Machinery Yard Schedule issued to all LAs from the DOT in Quarter one each year and must include the following details:

- Hourly/daily/weekly/monthly and annual rates.
- Details of the make, model, year of manufacture and registrations; and
- The LA's unique identifier for all individual items.

Each LA must submit annually to the DOT a copy of their Machinery Yard Schedule which is detailed on separate tabs within the Schedule.

Summary of In Depth Check

Based on our in-depth check of the LCC implementation of the PSC guidelines and procedures in relation to the **Machinery Yard account** we are satisfied that the LCC has engaged with and is implementing the various procedures and up to date checklists and guidelines stipulated in the PSC Code. Satisfactory assurance exists to indicate that LCC is in compliance with the PSC Code.

Limerick City and County Council

Summary of In Depth Checks

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

The Regen - Cosgrave Park and Dalgaish Park (N30A/2/11 and N30/1/51) project.

The objective of this project was to deliver social and affordable homes consisting of:

40 Units at Dalgaish Park Moyross (N30/1/51)

50 units at Cosgrave Park , Moyross (N30A/2/11)

Summary of In Depth Check

Matters that came to our attention which indicate non-compliance with the provisions of the Infrastructure Guidelines have been outlined in **Section 2** of the report.

The Capital MRCC STATION END Project

Project established by the National Directorate for Fire and Emergency Management to deliver a next generation fire service communications and mobilisation system.

Summary of In Depth Check

Based on the fieldwork performed there were no recommendations raised in relation to this project.

The Limerick Greenway Hub at Rathkeale project.

The Limerick Greenway Hub at Rathkeale forms part of the 40km Limerick Greenway which extends from Rathkeale to the Kerry/Limerick border at Abbeyfeale. The Limerick Greenway connects with the Kingdom of Kerry Greenway – Abbeyfeale to Listowel. The Limerick Greenway Hub @ Rathkeale project involved the construction of a public carpark and public realm area with all ancillary infrastructure along with the restoration of the derelict Goods Shed incorporating bike hire and public toilets.

Summary of In Depth Check

Matters that came to our attention which indicate non-compliance with the provisions of the Infrastructure Guidelines have been outlined in **Section 2** of the report.

The Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units

This is a scheme approved under the Affordable Housing Fund to assist in the delivery of 25 affordable houses.

Summary of In Depth Check

Matters that came to our attention which indicate non-compliance with the provisions of the Infrastructure Guidelines have been outlined in **Section 2** of the report.

The Operation of street cleaning services.

This project involves the delivery of the operations of Street Cleaning services within the administrative area of Limerick City and County Council.

Summary of In Depth Check

Based on the fieldwork performed there were no recommendations raised in relation to this project.

Longford County Council

Summary of In Depth Checks

Listed below are the summaries from the in-depth checks.

Ard Michael, Ballinalee Road, Longford Town

Summary of In Depth Check

The housing development of ninety-three houses including twenty-five affordable houses at Ard Michael with a budget of approx. €36 million is the largest capital project undertaken by the Council. A project of this significance requires preliminary appraisal and planning and has to be managed in the workflow of other housing capital projects under commitment and fulfilling new directives from the Minister of Housing. This does not excuse the Council from their obligations under the Public Spending Code. By overlooking the Strategic Assessment, Housing failed to identify probable risks including the financial risk to the Council and the need to seek loan approval to maintain cashflows during the project. Best practice was not evident in Housing from the information gathering process for the Public Spending Code. There was no compliance with the request for project/programme inventory and completed checklists remain outstanding.

Housing require leadership that has the ability to clearly identify priorities and effectively allocate resources, monitor progress to deliver results and achieve objectives.

It is the opinion of Internal Audit that there is limited compliance with the Public Spending Code in respect of this project acquiring ninety-three houses including twenty-five affordable houses under the Housing Delivery Action Plan 2024-2026.

Operation of Arts Programme

Summary of In Depth Check

From the analysis and examination of the Operation of Arts Programme 2024, it is the opinion of Internal Audit that operations are carried out in satisfactory compliance with the Public Spending Code.

Louth County Council

Summary of In Depth Checks

Crowleys DFK are appointed outsourced Internal Auditors to Louth County Council. In accordance with the 2025 Internal Audit Plan, Crowleys DFK performed an external review of LCC's compliance with the Public Spending Code for the period from 1 December 2024. The audit commenced in February 2025, and this report presents the results of our review. The scope of our work, and the approach adopted, are detailed in Sections 2 and 3 of our report.

Louth Fire Service Gear and Maintenance

Summary of In Depth Checks

An assessment of the structural fire gear used by Louth Fire Service was carried out by Louth County Council (LCC) in March 2023. The assessment identified several critical deficiencies in the condition of the existing firefighting suits. As a result, LCC initiated a procurement process for the supply of new structural firefighting suits, including care, maintenance and cleaning services over a four-year period.

As part of this In-Depth Check, Crowleys DFK completed a Programme Logic Model (PLM) for the Louth Fire Service Gear and Maintenance Project. A PLM is a standard evaluation tool. Additional information on the tool is available in the Public Spending Code.

Aside from the gaps identified in Step 5: Key Evaluation Questions. Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Louth Fire Service Gear and Maintenance Project.

Narrow Water Bridge

Summary of In Depth Checks

The Narrow Water Bridge is a major North –South infrastructure project involving the construction of a new bridge between the Warrenpoint and Mourne area in County Down and the Cooley Peninsula in County Louth.

The project's primary objective is to support socio-economic development through improved cross-border community connectivity and tourism growth, aligning with strategic goals under the Shared Island Initiative.

As part of this In-Depth Check, Crowleys DFK completed a Programme Logic Model (PLM) for the Narrow Water Bridge Project. A PLM is a standard evaluation tool. Additional information on it is available in the Public Spending Code.

Aside from the gaps identified in Step 5: Key Evaluation Questions. Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Narrow Water Project.

Mayo County Council

Summary of In Depth Checks

The following section presents a summary of the findings of this In-Depth Check Report as prepared by the Internal Auditors:

Summary of In Depth Check

N60 Balla/Claremorris Heathlawn

The scheme is approximately 3.6km in length, comprising mainline road widening and realignment to upgrade a section of the existing N60 National Secondary route at Heathlawn between Balla and Claremorris, Co. Mayo, to a Type 2 Single Carriageway with a fully segregated shared pedestrian/cycleway.

A summary of the findings on the in-depth check for this project is as follows:
Aside from the gaps identified in Step 3: Analysis of Key Documents and Step 5: Key Evaluation Questions (See 4.3 below), Internal Audit noted **substantial compliance** with the provisions of the Public Spending Code regarding the N60 Balla/Claremorris Heathlawn Project.

Housing Development at Rehins Fort, Ballina

Summary of In Depth Check

This project is for the construction of fifty housing units at Rehins Fort, Foxford Road, Ballina, County Mayo. This development formed part of Mayo County Council's (MCC) 2016 – 2021 Housing Capital Programme.

A summary of the findings on the in-depth check for this project is as follows:
Aside from the gaps identified in Step 3: Analysis of Key Documents and Step 5: Key Evaluation Questions (See 4.3 below), Internal Audit noted compliance with the provisions of the Public Spending Code regarding the Rehins Fort, Ballina Project.

Housing Development at Golf Course Road, Westport

Summary of In Depth Check

This project is for the construction of fifty housing units at Golf Course Road, Westport, Co. Mayo. This development formed part of Mayo County Council's (MCC) 2017 – 2021 Housing Capital Programme.

A summary of the findings on the in-depth check for this project is as follows:
Aside from the gaps identified in Step 3: Analysis of Key Documents and Step 5: Key Evaluation Questions (See 4.3 below), Internal Audit noted compliance with the provisions of the Public Spending Code with regard to the Golf Course Road, Westport Housing Project.

Old Convent Ballyhaunis Community Hub

Summary of In Depth Check

The Ballyhaunis Community Hub project consists of the following elements:
Restoration and adaptation of the former Convent school into a new public library and enterprise hub.
two-story extension at the building entrance housing a lobby and lift.
Outdoor recreational facilities, including a play area and open-air space.

A summary of the findings on the in-depth check for this project is as follows:
Aside from the gaps identified in Step 3: Analysis of Key Documents and Step 5: Key Evaluation Questions (See 4.3 below), Internal Audit noted **compliance** with the provisions of the Public Spending Code with regard to the Old Convent Ballyhaunis Community Hub Project

Administration of Group and Private Installations (C05)

Summary of In Depth Check

The Administration of Group and Private Installations project is a subsidy scheme designed to support the maintenance and improvement of rural water supply systems. It focuses on covering the operational and management costs of Group Water Schemes for domestic use. The primary objective is to ensure equality of treatment between households served by public water supplies and those relying on Group Water Schemes, by offering financial assistance to promote reliable and high-quality water service delivery in rural areas.

A summary of the findings on the in-depth check for this project is as follows:
Aside from the gaps identified in Step 3: Analysis of Key Documents and Step 5: Key Evaluation Questions (See 4.3 below), Internal Audit noted **substantial compliance** with the provisions of the Public Spending Code regarding the Administration of Group and Private Installations Project.

Meath County Council

Summary of in-Depth checks

The two projects which were selected for an in-depth check this year were as follows:

Carrick Street Regeneration, Kells - €18,412,808

Summary of In-Depth Check

The construction of social units and the Regeneration of Carrick Street, Kells, are shown on the 2024 inventory as capital projects that are being considered and have Stage 2 approval from the DHLGH.

As part of the Housing for All Action Plan for Housing, Meath County Council, in conjunction with Approved Housing Bodies, has been asked to provide 1,525 new social units through construction, acquisition (including Part V agreements) and leasing in the period 2022 - 2026. In an effort to meet this target, Meath County Council has engaged in several construction projects, one of which is the provision of 36 new residential units and the refurbishment of 9 existing derelict units to provide 11 new units, providing a total of 47 residential units.

Permission was granted by the Department of Housing, Local Government & Heritage to proceed with the Planning process & approval by An Bord Pleanála for this Project was obtained in February 2024.

A capital appraisal document was prepared for this project. The appraisal considered the housing needs in the Kells MD, including the required number and types of accommodation. The appraisal also highlighted the ongoing difficulties in identifying alternative means to meet the housing need. The provision of sustainable communities is reviewed, including the site's proximity to local services and amenities and the tenure mix within the locality. The document sets out the timeframe for delivery of the project. It is noted that there has been some slippage in the timeframe, which was outside the local authority's control. It is recommended that a revised project schedule be prepared for this project.

The Planning process is complete, and the Project has received revised stage 2 approval from DHLGH.

Judicial Review Proceedings were taken in May 2024. The Council now awaits the outcome of these proceedings.

Does the delivery of the project comply with the standards set out in the Public Spending Code?

Audit Opinion: This opinion was formed by a review of records held on file by the Council's Housing Section and by discussions held with staff who managed this project. It is considered that the decision to proceed with the project was soundly based. The project provides Satisfactory Assurance (see Appendix 4) that there is compliance with the Public Spending Code.

Provision and Maintenance of Public Lighting 2024

Summary of In-Depth Check

Meath County Council is responsible for the provision and maintenance of public lighting throughout the rural and urban areas of County Meath. There are approximately 21,000 public lights throughout the county. Revenue expenditure in 2024 amounted to €3,253,882.

The main components in the provision of this service are energy supply and the installation and maintenance of lamp poles and light fittings. Both of these areas have been properly procured either through a national framework agreement established by the Office of Government Procurement or through a nationally advertised tendering process. The current energy supply and maintenance contracts reflect the best value available when awarding contracts.

The data required to evaluate the Public Lighting Programme is readily available. This information can be used to monitor ongoing expenditures and budget for future costs arising from proposals to increase the number of public lights each year. It can also help evaluate the performance of the maintenance contractor and the cost of energy supply, which will, in turn, inform the procurement process going forward.

Given the outcome of this review, it is the opinion of Internal Audit that there is overall reasonable assurance that there is compliance with the requirements of the Public Spending Code.

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code? (Appraisal Stage, Implementation Stage and Post-Implementation Stage)

Meath County Council have the statutory requirement under the Roads Act 1993 to maintain public lighting on public roads within its charge. As such, carrying out an appraisal on the provision and maintenance of public lighting would not be applicable. Similarly, the provision of electricity is inherently the only option as an energy source, and the provision and procurement of the same is provided by centralised OGP procurement. The planning/design assessment of the PSC would be completed vis-à-vis the scoping of the work requirements and the services necessary from the public lighting maintenance contractor to maintain the network. The evaluation of the implementation phase is reasonably self-determining in maintaining public lighting. The inventory system, Deadsure, provides metrics on the performance of the maintenance contract.

Monaghan County Council

Summary of In Depth Checks

The following section presents a summary of the findings of the In-Depth Checks.

Monaghan County Council Civic Offices Accommodation Project.

Summary of In Depth Check

The Monaghan County Council Civic Offices Accommodation Project is for the design and construction of new civic offices accommodation for Monaghan County Council in the townlands of Roosky and Tirkeenan, Monaghan Town, Co. Monaghan and has an estimated lifetime expenditure of € 42M. The project, which was initiated in 2018, is currently at the Final Business Case stage and pre-implementation phase of the project lifecycle. The process for the procurement of a contractor to assist the design, delivery and construction of the proposed new civic offices accommodation is currently underway. The project is to be funded by Monaghan County Council's own resources which will include a long-term loan facility from the Housing Finance Agency plc. The elected members of Monaghan County Council are the approving body for the project, which is being administered and managed by the MCC Capital Projects Team.

This In-Depth Check involved a review of the records associated with the project and a data audit. The purpose of the In-Depth Check was to evaluate whether:

1. The project complies with the standards of the Public Spending Code/Infrastructure Guidelines in regard to the appraisal and implementation of the project to date.
2. There are sufficient records to facilitate an evaluation of the project at a later date.
3. Improvements may be recommended for the enhancement of future processes and management.

Based on the data audit undertaken, the findings of the In-Depth Check are that the project complies with the principles of the Public Spending Code/Infrastructure Guidelines in relation to the appraisal, evaluation and planning of the project. The tasks and processes that are required to obtain approvals at Decision Gates 1 and 2 were undertaken. The documentation examined for the data audit included the Strategic Assessment Report and the Preliminary Business Case, which outlined and considered:

- Rationale for the project
- Lists of potential options
- Risk Analysis
- Cost-Benefit Analysis and Economic Appraisal
- Project Governance

Records associated with the project included documents arising from the development of a detailed project brief as required for pre-tender approval at Decision Gate 2. The documents comprising the project brief demonstrate detailed work on design requirements and the development of a procurement strategy, as referenced in the Public Spending Code/Infrastructure Guidelines criteria. The records examined confirmed the development and update of a project risk register and the analysis and monitoring of costs

Records were not available for the approval of the Strategic Assessment Report by the Approving Body at Decision Gate 0. The strategic assessment phase of the project was reviewed by the Office Accommodation Working Group (OAWG) in July 2019. Approval was granted by the group, whose membership included 8 elected members of the Council, to commence Cost Benefit Analysis for the project and provide a briefing to the Approving Body (Council). The Strategic Assessment Report outlined that the terms of reference of the OAWG were approved by the Council (Approving Body) in February 2018 and included the tasks of establishing whether a sufficient case existed for advancing the provision of new Council facilities, preparing a business case and a making a recommendation to the Council on the project.

While the Preliminary Business Case, which aims to develop on the Strategic Assessment Report, was subsequently approved by the Approving Authority at Decision Gate 1, the Public Spending Code Guidelines 2019 required approval of the Strategic Assessment Report by the Approving Body prior to the initiation of the Preliminary Business Case. It is noted that the Infrastructure Guidelines 2024 have since removed Decision Gate 0 and provide for the incorporation of the Strategic Assessment Report into the Preliminary Business Case.

Some other documentation not noted in the data audit for this project are itemised in Section C of this report under the evaluation questions on data availability. Recommendations arising from the findings of this In-Depth Check are itemised in Appendix 2 of this Report and refer to the data gaps referred to above and the filing of project records.

Based on the findings of the review of key documents and the data audit undertaken for this report, Internal Audit provides **Satisfactory Assurance** that the appraisal, evaluation, planning and delivery to date of the Monaghan County Council Civic Offices Accommodation Project complies with the principles of the Public Spending Code/Infrastructure Guidelines and that there are sufficient records to facilitate a full evaluation of the project at a later date.

The assurance provided is based on a review of the key documents and the records itemised in the data tables in this report. It does not extend to every aspect of the delivery of the project referenced in the report.

Revenue Expenditure Programme D06 Community & Enterprise.

Summary of In Depth Check

The subject of this In-Depth Check is Revenue Expenditure Programme D06 Community & Enterprise. The D06 programme refers to some of the activities and programmes of the Community Development Section of Monaghan County Council. The programme expenditure for 2024 was € 4,212,223 which represents approximately 4.2% of total revenue expenditure for Monaghan County Council in 2024 as reported on the Annual Financial Statement for the year.

The strategic aim of Community Development Section, as stated in Monaghan County Council's Corporate Plan 2024 – 2029, is to provide development support services and enhance community infrastructure and facilities to promote community wellbeing, inclusion, engagement and participation. The D06 Expenditure Programme is represented in the Annual Financial Statement under four principal headings:

General Community & Enterprise Expenses

Rapid Costs which refer to the Community Support Fund and the Local Enhancement programme

Social Inclusion which includes Community Development Fund, Local Sports Partnership, administration of the Peace Plus Programme, Integration Fund, Comhairle Na N'og and a number of other activities under the heading of social inclusion.

Service Support Costs from the Central Management Charge.

This In-Depth Check process consisted of reviewing the list of key documents for a sample of activities/projects on the D06 Community & Enterprise Programme and auditing records and processes for 2 sampled grant schemes that are within the remit of the programme, namely Healthy Ireland Fund and Community Development Fund. The sample activities from which the list of key documents was compiled in this report are itemised on Appendix 3, page 29 of this report.

Based on the review of the list of key documents and the audit of a sample of programme documents and processes, the findings of the In-Depth Check are that the Community & Enterprise Programme (D06) is compliant with the principles of the Public Spending Code / Infrastructure Guidelines.

The range of key documents and records that were noted or sampled for this report confirm that the activities and projects of the Programme were generally adequately

appraised and evaluated prior to their initiation. The audit of two sampled grant schemes in the programme found that the implementation of each was managed and monitored to deliver programme objectives in compliance with the terms of the relevant guidance and governance documents. There was also evidence of post implementation reviews in the sampled grant schemes with some scope for improvement in this area as referenced in the Table of Recommendation for this report.

The information gathered from Community Development Section on a sample of key governance and guidance documents as well as the audit undertaken on the 2 sampled grant schemes confirm that sufficient documentation and records are available to facilitate a future evaluation of the D06 Programme.

A number of documents were noted as not being available during the audit of the sampled grant schemes and these are itemised on the key evaluation questions section of this report and referenced in the Table of Recommendations in Appendix 2

Internal Audit provides **Satisfactory Assurance** that Revenue Expenditure Programme D06 complies with the principles of the Public Spending Code /Infrastructure Guidelines in terms of the appraisal, planning and implementation of the programme and that there are sufficient records and documentation to facilitate a full evaluation of the programme at a later date.

The findings of this In-Depth Check are based on a review of the list of key documentation itemised in this report and an audit of a sample of 2 grant schemes in the D06 Community & Enterprise Programme. The assurance provided does not extend to every aspect of the delivery of the programme referenced in this report.

N54 Tullybryan Realignment Scheme

Summary of In Depth Check

The N54 Tullybryan Realignment Scheme is a road improvement project which seeks to improve a 3.15 Km section of the N54 from a point just 0.5KM west of Monaghan Town to a point west of the junction with the R187 (Roslea Road). The project was initiated in 2016 following the identification of a high collision rate along a section of the N54 carriageway in a TII High Collision Sites Assessment Report.

The Scheme is managed and administered by Roads Section, Monaghan County Council and has an estimated project lifetime cost of € 23M. This figure represents 3.75 % of the total projected lifetime costs on Monaghan County Council's Inventory of Capital Projects. The project is fully funded by Transport Infrastructure Ireland (TII) who are the Approving Body for the progression of the project lifecycle. Project

expenditure to date is € 807,760, of which 82% refers to design costs, as outlined in Table 1, page 5 of this report.

The N54 Realignment Scheme has progressed through the planning and design stage of the TII project lifecycle, as outlined in the TII Programme Management Guidelines. Roads Section received approval from TII in April 2025 to progress the project into the initial phase of the Construct/Implement Stage of the TII project lifecycle (Phase 5 TII). This corresponds with the early phase of the Final Business Case Stage denoted in the Public Spending Code/Infrastructure Guidelines project lifecycle (i.e. Pre-Tender Approval received at Decision Gate 2 Public Spending Code/Infrastructure Guidelines and now progressing to Decision Gate 3 – Approval to proceed).

This in-depth check involved a review of the list of key documents and a data audit of the documentation and records associated with the project, as detailed in the document audit tables presented earlier in this report.

The findings of the in-depth check are that the project has been adequately appraised and planned in compliance with the principles of the Public Spending Code/Infrastructure Guidelines and the Project Management Guidelines of TII, the Approving Body. The records retained for the project demonstrate that approvals were requested and received from the project's Approving Body at each approval gate to date.

Recommendations arising from the findings of the in-depth check are itemised in Appendix 2 of this report and refer to recommended improvements in controls including the retention of a signed capital projects approval form for capital projects, the filing and updating of insurance documentation, the use of up-to-date versions of procurement documents and the categorisation of existing file documents.

Based on the review of key documents and the data audit undertaken for this report, Internal Audit provides **Satisfactory** Assurance that the appraisal, evaluation, planning and delivery to date of the N54 Tullybryan Realignment Scheme complies with the principles of the Public Spending Code/Infrastructure Guidelines and that there are sufficient records to facilitate a full evaluation of the project at a later date.

The assurance provided is based on a review of the key documents and records itemised in the data tables in this report. It does not extend to every aspect of the delivery of the project.

Offaly County Council

Summary of In Depth Checks

The following section presents a summary of the findings of the In-Depth Checks

The Vacant Property Refurbishment Grant for 2024

Summary of In Depth Check

Public Spending Code Status: This project was categorised as Expenditure “Being Incurred” in Offaly County Council’s 2024 PSC Inventory listings.

Project Description: Provision of the Vacant Property Refurbishment Grant for 2024

Audit Objective: To provide independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Audit Strategy: Internal Audit carried out an in-depth check of the Vacant Property Refurbishment Grant for 2024. As part of this check, Internal Audit met and spoke with key staff, reviewed documentation, examined databases and checked a randomly selected sample of draw down requests, invoices, and grant payments made to applicants. As part of the check, Internal Audit considered management and governance arrangements in place, the handling of decision making, maintenance of documentation recording checks and controls, the level of checks and controls in place, adherence to Department Guidelines and circulars and the implementation of best practice through SOPs.

Audit Opinion: Internal Audit are satisfied that this in-depth check provides a ‘**Satisfactory Assurance**’ rating of compliance with the Public Spending Code (See Appendix 1 for definitions). Internal Audit has concluded that there is evidence that Vacant Property Refurbishment Grant is actively managed with governance arrangements in place. There is significant compliance with the requirements of the code in the management of Vacant Property Refurbishment Grant. There is a management structure in place; there is strong evidence of management and oversight; there are guidelines provided; detailed records are maintained, contracts outlining terms and condition. There are clear control processes in place to support compliance with the Public Spending Code - segregation of duties, controlled access to databases, clear approval authority, regular performance review and maintenance of documentation.

Consideration will be given to the installation of PV panels. This investment would support the Governments climate action goals and align with Offaly County Council’s

energy efficiency obligations. PV panels would help reduce the facility's long-term energy costs and carbon footprint, particularly given the expected high energy demands of training equipment, lighting and IT Systems etc.

Recommendation 3 - Internal Audit understands that this project was a one-of-a-kind development regarding meeting the training requirements of fire officers nationally and as such identifying full requirements at initial design was difficult. Internal Audit would however recommend that learnings are taken from the project especially in terms of the additions that were not identified at initial application stage.

The Expansion and development of training facilities at Tullamore Fire Station.

Summary of In Depth Check

Public Spending Code Status: This project was categorised as Capital Expenditure "BeingIncurred" in Offaly County Council's 2024 PSC Inventory listings.

Project Description: The expansion and development of training facilities at Tullamore Fire Station to deliver high-quality, training and development programmes for firefighters and officers to meet current and future needs of both the training facility and Tullamore Fire Station.

Audit Objective: To provide independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Audit Opinion: This project is at '**implementation stage**' and should be completed in 2025. Based on a review of documentation Internal Audit are satisfied that this in-depth check provides a '**Satisfactory Assurance**' rating of compliance with the Public Spending Code (See Appendix 1 for definitions). Below details out the steps that are required at the 'Implementation Stage' of a project, Internal Audit are satisfied regarding Offaly County Councils Fire & Emergency Services compliance with these steps.

At the 'Implementation' Stage of the capital expenditure the following steps are required:

I. Contract award – Signed contract available for viewing and evidence of signatures obtained.

II. Continuous reporting including forward-reporting against target scheme cost and target completion date – Completed as part of claims process to the NDEFM.

III. Surveillance of project progress – Ongoing surveillance noted regarding project progress through ongoing reports submitted by the Consultants to the Fire & Emergency Services Department.

1V .Intervention by Approving Authority where necessary – No interventions were deemed necessary by the Approving Authority.

Recommendation 2

Although it's not a requirement to submit a post evaluation review to the DHLGH for '*turnkey developments*' an internal post project review should be conducted to provide an overall review of the project delivery in keeping with the requirements of the Public Spending Code.

The Bog Road Portarlinton, Social Housing Construction Project.

Summary of In Depth Check

Public Spending Code Status: This project was categorised as Capital Expenditure "Completed" in Offaly County Council's 2024 PSC Inventory listings.

Project Description: The acquisition of social housing units at Bog Road, Portarlinton is shown on the 2024 inventory as a capital project completed. The project was undertaken to help alleviate the social housing need.

Audit Objective: To provide independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Audit Opinion: This project is at '*post-implementation stage*' or review stage, the aim of the review (Project Completion Report) is to determine if:

- The basis on which the project was undertaken proved correct – The project was undertaken to increase Offaly County Councils housing stock and by doing so addressing the demand for social housing. The delivery of the Turnkey houses in Bog Road, Portarlinton has assisted in addressing some of the social housing need in the Municipal District of Edenderry and indeed the County of Offaly.
- The business case and management procedures were satisfactory- A detailed Capital Appraisal Report was completed by Offaly County Councils Housing Dept and submitted to the DHLGH along with cost estimates and design drawings. There was strong evidence of good management procedures throughout the delivery of the project.
- The operational performance and initial benefits have been realised – Offaly County Council has allocated all 28 housing units helping to alleviate some of the demand for social housing in the Municipal District of Edenderry.
- The conclusions that can be drawn which are applicable to other projects, to the ongoing use of the asset, or to associated projects – Offaly County Council have successfully availed of the acquisition of turnkey developments in the past. These turnkey developments have greatly assisted in addressing the increased social housing need in the county.

Wexford County Council

Summary of In Depth Checks

The following section presents a summary of the findings of the In-Depth Checks

The South East Greenway Project.

Kilkenny, Waterford, and Wexford councils are collaborating on a strategic opportunity to develop the South East Greenway on a disused railway from Mount Elliott in New Ross through Co. Kilkenny to Ferrybank in Waterford City, which will ultimately connect with the Waterford-Dungarvan Greenway. The project is part of a strategy to develop an integrated network of greenways and blueways as outdoor recreational amenities and tourist destinations for the South East. The 24km greenway project commenced in 2019. To date, 9km are complete and 6km opened to the public in July 2023. The remainder, divided into 11 lots, is at various phases of development. WCC is the lead authority for delivery of the project.

Summary of In Depth Check

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed are included in the following documentation:

- Planning Approvals
- Project Execution Plans (PEPs)
- Section 85 & Funding Agreements
- Tender Documents: Project Briefs & Scope of Services, Tenders, Tender Assessments & Recommendations
- Executive Orders appointing Technical Advisors, main contractor & approving conciliation payments
- DTTAS & TII grant allocations
- Conciliator's Reports
- Progress Meetings Minutes
- TII audit review December 2022
- Land transfer and Landowner Agreements
- Charter for Accommodation Works

Gorey Relief Road

The zoned lands of the Gorey Local Area Plan, 2017-2023 (extended to 2026) (LAP) includes over 30 hectares in the St. Waleran's Masterplan area. The LAP identifies a new spine route for the development of the St. Waleran's lands as part of the orbital

route. The existing Gorey inner relief route is currently an incomplete orbital route, which is intended to connect adjacent Gorey neighbourhoods (Creagh, Ballytegan and Clonattin). The strategic longer-term development of this area requires completion of this orbital route, to improve the mobility network and reduce traffic pressure.

WCC is proposing to construct a section of the Gorey Relief Road as part of the St. Waleran's Masterplan. The section of road is proposed to connect from the yet-to-be-constructed phase 1 section (proposed housing development) to the Arklow Road. The scheme includes eventual completion of the Gorey Relief Road in full, including a bridge over the Arklow Road, providing future access for pedestrians, cyclists, vehicles and public transport to zoned land adjacent to Ballytegan Avenue. The scheme includes provision of services (water, wastewater, electricity, communications, gas etc.) for housing and a multi-use Sports and Recreation Area.

The current phase involves engaging a Technical Consultant for stage (i) services including development consent is funded by WCC. Future development will depend on obtaining other funding.

Summary of In Depth Check

The project documentation for the current stage of this project provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed include:

- Masterplan
- Brief for Technical Consultancy Services
- Project Endorsement Proposal
- Tender documents and Fee Proposals
- Executive Orders
- Purchase orders on WCC's financial system
- Progress Meeting Minutes

Wexfordia New Ross Tourism Project

Wexfordia is a county wide development initiative to drive rural regeneration and growth in Co. Wexford. The New Ross Tourism Project (NRTP) is one of a cluster of tourism attractions in Co. Wexford that WCC is developing with Fáilte Ireland. The NRTP includes:

- Creating a new Norman experience at the Murphy Building in New Ross
- Upgrading the existing Dunbrody Experience Visitor Centre
- Carrying out works to the Dunbrody Famine Ship.

Operating under the working title of 'The New Ross Tourism Transformation: The Story of the World's Greatest Knight & The Dunbrody Famine Ship Experience' the proposal involves the construction of a new large-scale Norman experience entitled 'William Marshal-The Story of the Greatest Knight that ever lived'. The Dunbrody

Famine Ship and Visitor Centre currently receives approximately 70,000 visitors annually, the addition of a new immersive visitor experience will see significant incremental growth in numbers over the next 5 years. The cumulative development of these new experiences will transform New Ross into an important visitor destination that will increase visitor numbers, visitor dwell time and overnights in New Ross and the wider Wexford region.

Summary of In Depth Check

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed are included in the following documentation:

- Project Appraisal (Feasibility Report prepared by CHL Consultants)
- Planning Permission (Ref No. 20190783)
- RRDF Funding Application
- Funding Approval, Letter of Offer and Partnership Agreements with Fáilte Ireland & WCC
- Project Execution Plan (2020/085)
- Wexford Heritage Attractions Governance Review Report
- Tender Documents & assessments
- Contract for Sale
- Executive Orders
- Project Reviews (NRTP Project Steering Group Meetings)
- Funding claims & reports
- Payments & receipts on the WCC's Accounts System

Roscommon County Council

Summary of In Depth Checks

The following section presents a summary of the findings of the In-Depth checks

N61 Tulsk to Gortnacranagh Road Project

Summary of In Depth Check

The N61 National Secondary route is approximately 75km in length and is contained entirely within County Roscommon. This route is the major north – south arterial route through County Roscommon commencing approx. 1.6kms north of Boyle town and terminating at the N61/N6 junction (No. 12) northwest of Athlone town.

The N61 corridor links the Sligo and Athlone Regional Centres and directly connects the N4, N5, and N6 national primary routes which form part of the EU TEN-T Comprehensive Road network. At Roscommon Town, the N61 intersects the N63 Longford – Annagh Cross (M17), National Secondary route and meets the N60 Roscommon – Castlebar National Secondary route.

The section of the N61 under consideration as part of this project is approximately 5.6km in length, commencing on the northern environs of Tulsk village and extending northwards to the N61 crossing of the N5 Ballaghaderreen to Scramoge Road Project (N5 B-S) at Gortnacranagh Townland.

The need to upgrade the section of the N61 between Tulsk and Gortnacranagh has been identified over many years in a number of separate studies as referred to earlier in the review and based on the analysis undertaken, improvement of the Boyle to Tulsk section of the N61 (which includes the Tulsk to Gortnacranagh section) is listed in the Priority 1 List of schemes, which is the highest priority category.

As the various phases are sanctioned by the Approving Authority, TII, all necessary stages of the N61 Tulsk to Gortnacranagh Road Project will be undertaken in accordance with the Public Spending Code regulations and the Capital Management Framework Guidelines. To date all necessary project assessments/reports and sanctions by the approving authority on the proposed project appear to have been strategically managed with the view of achieving the prime objectives of the scheme and maximising the proposed outcomes and objectives.

As required by the Public Spending Code the initial project appraisal works appear to be well managed. The overall process and documentation prepared for the N61 Tulsk to Gortnacranagh Road Project is generally consistent with the prevailing guidelines set out in the Public Spending Code.

Based on the findings of the in-depth review on the N61 Tulsk to Gortnacranagh Road Project the audit opinion is that Roscommon County Council is **broadly compliant** with the relevant requirements of the Public Spending Code.

Rental Allowance Scheme (RAS) Operations.

Summary of In Depth Check

The objective of this in-depth check was to evaluate if the RAS programme was delivered in line with the standards set out in the Public Spending Code.

The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for persons with a long-term housing need and to contribute to the attainment of better value for money for the State in the provision of long-term accommodation options. Internal Audit reviewed the key documentation on hand to identify if accurate information was available to establish whether the objectives of the programme are being achieved. Internal Audit confirmed that both operational and financial information was being maintained and as a result it was possible to identify if the programmes objectives are being achieved.

As expenditure is recouped from the DHLGH, a monthly return which captures key programme data is required to be completed and submitted. Annual Activity and Financial reports must also be transmitted to the DHLGH. A review of the financial elements of the programme is included in RCC's annual budgeting process and is also included in the Annual Financial Statements. In addition, programme statistics are reviewed at the monthly meetings of senior staff in the Housing unit.

I am satisfied that the RAS 2024 programme in Roscommon was operated in accordance with available guidelines and therefore is **broadly compliant** with the principles of the Public Spending Code.

Sligo County Council

Summary of In Depth Checks

This section presents a summary of the findings of the In-Depth Check on the following areas of expenditure:

ICOB grant scheme

Summary of In- Depth Check

As part of Budget 2024, the government signed off on a package of €257 million for the Increased Cost of Business (ICOB) grant as a vital measure for small and medium businesses. Local authorities, funded through the Department of Enterprise, Trade and Employment, managed the rollout of the grant to qualifying businesses. Eligible businesses received a once-off grant payment as a contribution towards the rising costs faced by businesses. It was not a Commercial Rates waiver and businesses continued to pay their Commercial Rates bill as normal. The grant was based on the value of the Commercial Rates bill received by an eligible business in 2023. The business must have operated from a location that was commercially rateable by a local authority and be compliant with their rates arrangements with their local authority. In 2024 grants to the value of €3,081,670 were processed by Sligo County Council under the ICOB scheme.

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

Housing – Far Finisklin Phase 1

Summary of In- Depth Check

Far Finisklin Phase 1 will deliver a social housing development of high-quality residential accommodation in the form of houses and apartments and high quality open space across the site. The total of the Phase 1 site provided by SCC is 1.762 ha. The scheme will provide 47no. social housing units with a mix of types, site works and ancillary services which will provide suitable accommodation to meet a designated need of the local authority in this location as per the current Housing Delivery Action Plan. Stage 2 approval, received in Sept 2024 agreed a budget of €15,155,607 for the provision of 1 bed (16 no.) and 2 bed (16 no.) apartments, 3 bed house (13 no.), 4 bed house (1 no.) and 5 bed house (1 no.), open space, car parking, site services and provision of footpaths. Expenditure during 2024 was €441,785.

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

Expenditure during 2024 was €441,785.

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

Energy Efficiency/Retrofitting Programme (EERP)

Summary of In- Depth Check

The national Energy Efficiency/Retrofitting Programme (EERP) was launched in 2013 with the aim of funding the retrofit of social homes requiring insulation and energy upgrade works. The programme was revised in 2021 and set a target for the sector of 36,500 local authority owned dwellings to be retrofit to a BER rating of B2/Cost Optimal Equivalent (CoE). The revised programme provides for a significant upscaling in the level of funding available and focuses on ensuring that the fabric of the home is upgraded and an energy efficient heating system is provided, namely a heat pump.

Target Number of Units

Local Authority	2024 EERP Preliminary Allocation	Funding	Project Management Funding	Programme Total
Sligo	37	€1,258,000	€75,480	€1,333,480

The objectives of the programme are:

To fund the retrofit of social homes requiring insulation and energy upgrade works

To improve the standard and overall quality of Local Authority social housing stock

To assist in meeting commitments in relation to carbon emissions and energy reduction targets.

The in-depth check has demonstrated that controls are in place to provide adequate assurance that there is substantial compliance with the Public Spending Code.

South Dublin County Council

Summary of in Depth Checks

The following section details the in-depth checks which were carried out by South Dublin County Council's Internal Audit Unit as part of the Public Spending Code Quality Assurance process.

Revenue Increase Review Housing & Adaptation Grants Scheme

Summary of in Depth Check

An in-depth check on the budget increase of €905,300 over the service area A0901- Housing & Adaptation Grant Scheme was carried out to assess compliance with the standards set out in the Public Spending Code.

This net increase comprised a number of different expenditure elements. The basis for the increase in the revenue budget was substantiated by: -The increase of €905,3000 to service area A0901 for the provision of private housing grants in line with the new 2024 regulations.

The objectives and expected outcomes for the increased budget across the service area were clearly documented.

An overall substantial rating has been assigned to this review.

Capital Review, Acquisition of Lucan House and Demesne

Summary of in Depth Check

The Acquisition of Lucan House and Demesne was reviewed for compliance with the Public Spending Code, up to the stage of Public Consultation survey for the Masterplan.

Internal Audit is satisfied that the delivery of the project to date complies with the standards set out in the code; sufficient controls are in place to ensure compliance.

Capital Review, Tallaght to Clondalkin Cycle Scheme

Summary of in Depth Check

Tallaght to Clondalkin Cycle Scheme was reviewed for compliance with the Public Spending Code up to the stage of 'Stage 3 – Implementation - (PSC Category: Expenditure being incurred)'.

Internal Audit is satisfied that the delivery of the project to date complies substantially with the standards set out in the code; substantial controls are in place to ensure compliance, and these standards should be maintained throughout the remaining stages of the project.

Capital Review, Social and Affordable Purchase Housing Development of 116 New Homes in Clonburris SDZ (Canal Extension Development Area)

Summary of in Depth Check

Social and Affordable Purchase Housing Development of 116 New Homes in Clonburris SDZ (Canal Extension Development Area) was reviewed for compliance with the Public Spending Code up to the stage of 'Stage 3- Implementation- (PSC Category: Expenditure being incurred).

Internal Audit is satisfied that the delivery of the project to date complies with the standards set out in the code.

Tipperary County Council

Summary of In Depth Checks

The in-depth checks were carried out by the Internal Audit unit of Tipperary County Council in May 2025. Full copies of these in-depth checks are included in **Appendix 3**. The following summarizes the projects selected for in-depth checks, including internal audit opinion, any recommendations made and managements response to these recommendations:

Capital Project 1: Liberty Square Enhancement Scheme Phase 2 €7,885,297

Summary of in Depth Check

Liberty Square is in the centre of Thurles town, a place representing the meeting point of all roads leading into Thurles. The Square is an Architectural Conservation Area and reflects an urban vernacular in terms of the facades and streetscape that provide prominence and character to the town centre of Thurles. Phase 1 (eastern end) of the project is completed. Phase 2 (western end) of the project is the second part of the enhancement of Liberty Square.

The overall objective of this project is to ensure smooth traffic flows

resulting in a people-focused environment allowing Liberty Square to be reclaimed by the local population and visitors with a renewed ability to enjoy the heart of a vibrant Thurles as the central gathering place for socialising, celebrating, playing and doing business.

Following in-depth review of available information to date on the project, Internal Audit has made some recommendations (Appendix 3) which will augment existing initiatives being undertaken by the Project Management Team.

Management are agreeable to these recommendations made for the project and future projects.

Capital Project 2: R498 Road Re-Alignment at Latteragh Bends - €32,743,114

Summary of in Depth Check

The R498 Regional Road is approximately 36km in length and is classified in the Tipperary County Development Plan as being strategically important. It offers the most direct route from Nenagh to many of the towns in the south of County Tipperary.

The scheme involves improvement of approximately 4.3km of the existing R498 route of which approximately 1.8km will be off-line realignment and the remaining 2.4km will

involve on-line improvements. The proposed scheme also incorporates walking/cycling facilities along the route.

The objective of the project is improvement of the existing road network on the R498 Nenagh to Thurles Road which is a regional road of strategic importance, making the route safer for all road users. Walking and cycling routes will also be provided.

Following in-depth review of available information to date on the project, Internal Audit has made some recommendations which will augment existing initiatives being undertaken by the Project Management Team. (As per Appendix 3) and these recommendations are agreeable with management.

Revenue Programme: Economic Development and Promotion - €22,932,079

Summary of in Depth Check

The operation of the Economic Development and Promotion Section is within Tipperary County Council's Economic, Community and Rural Development Directorate which plays a vital role in fostering inclusive growth across the county. The Council is committed to ensuring balanced economic and social development by focusing on various sectors like local enterprise, rural regeneration, tourism, community services and sports infrastructure. The total expenditure for the service in 2024 was €22,932,079. In 2024, €14,508,195 relating to the Increased Cost of Business

Scheme and Business Power Up Scheme was included in D09-Economic Development and Promotion Service. This was a once off grant to support business and was excluded from the public spending code in-depth reviews.

The primary function of this annual programme is to promote economic development in Tipperary. The Annual Service Delivery Plan included the key deliverables for this section in 2024. The objective of this revenue programme is:

- To support and promote the expansion and development of the economy.

- To promote entrepreneurship, foster business start-ups and develop existing micro & small businesses.

- To drive job creation and to provide accessible high quality supports for new business ideas.

It is the opinion of Internal Audit that Tipperary County Council is following the standards of the Public Spending Code in respect of its responsibilities for Economic Development and Promotion in 2024.

Waterford City and County Council

Summary of In Depth Checks

The following section presents a summary of the findings of the In-Depth Checks.

Power Up Grants

Summary of In Depth Check

The intent of the power up grant was to provide funding to 2 cohorts of businesses in the hospitality, retail and beauty sectors.

1. Businesses who were eligible, approved and received the Increase Cost of Business (ICOB) second payment.
2. Businesses who were trading in a property in 2023 which was not valuated by Tailte Éireann, so the business could not apply for the ICOB grant, through no fault of their own, as they would not have received a rates bill in 2023. These businesses were still trading in 2024 from the same property, this property has since been valued and the business has received a rates bill in 2024. Eligible businesses that received a second payment under ICOB must continue to meet the ICOB eligibility requirements below in order to qualify for Power Up: Your business must have received a Commercial Rates Bill equal to or less than €30,000 in 2023. Your business must currently operate from a property that is commercially rateable. Businesses must be rates compliant for 2023 as per the ICOB criteria. Businesses with approved and performing payment plans from 2023 may be deemed compliant. Compliance will be verified by the relevant Local Authority. Your business must be tax compliant and possess a valid Tax Registration Number (TRN).

When registering, businesses needed to confirm on the Power Up registration portal that they are currently trading and intend to continue trading for at least three months from the date they verify their information (including those seasonally closing businesses who intend to reopen in Spring 2025).

Ballynaneashagh Cost Rental Development.

Summary of In Depth Check

On 24th May 2018 Waterford City and County Council recommended a Social Housing Development at Ballynaneashagh by submitting a Stage 1 Capital Appraisal and Recommendation for a Rapid Build to the Department of Housing, Planning and Local Government. On 25th June 2018, the Department approved the development in principle with a revised recommended budget.

The Part 8 process started on 21st October 2019 with notification of commencement at the Waterford Metropolitan District Meeting.

On 13th May 2020, WCCC submitted a Stage 2 application for the Social Housing Development with a Cost Plan from an external provider. On 26th June 2020, the Department approved the application. WCCC were advised to engage with Irish Water and other Utility Providers, Technical Staff to ensure that capacity was available for the proposed development. The Council were also requested to further review their design with a view to achieving greater value for money by rationalising mechanical and electrical services, reducing floor finishes and external and site development works.

On 7th July 2022 WCCC submitted a Stage 4 Approval application with Tender Report from an external provider. On 10th August 2022, the Department confirmed their approval with a recommended budget subject to providing current appropriate drawings including a site layout to demonstrate that the detached units provide sufficient, safe and secure, private open space to the rear of the units (not facing the main road).

On 3rd July 2023 a Director of Services Letter was submitted to the Department of Housing, Planning and Local Government containing detail around social versus affordable delivery, the benefits of a Cost Rental model and the €150,000 funding required per unit. On 8th August 2023 the Department gave Approval in Principle under the Affordable Housing Fund for Cost Rental funding with 25-33% market rent discount determination necessary to decide subsidy approval amount.

In early June 2024, WCCC sought cost rental designation from the Department of Housing with the dwellings reaching completion in late June 2024. Tenants moved into the units on 28th June 2024. The Cost Rental designation was formally approved and signed by the Minister for Housing on 1st July 2024. Following several exchanges, WCCC subsequently registered the dwellings with the Residential Tenancies Board (RTB). The final account was completed in late 2024, confirming a total project expenditure of €7,959,516.60.

Internal Audit is satisfied that Waterford City & County Council is in compliance with the principles of the Public Spending Code.

Ballygunner Rapid Build Scheme.

Summary of In Depth Check

On 24th May 2018 Waterford City and County Council recommended a Social Housing Development at Ballygunner by submitting a Stage 1 Capital Appraisal and Recommendation for a Rapid Build to the Department of Housing, Planning and Local Government. On 25th June 2018, the Department approved the development in principle with a revised recommended budget and recommendations including the Scheme Unit Design be restricted to 3 Housing Unit Types only and a detailed QS Cost Plan to be provided as part of the Stage 2 application.

On 1st July 2019, WCCC submitted a Stage 2 application for the Social Housing Development with a Cost Plan from an external provider. A revised Stage 2 submission issued in May 2021 and was approved. On 15th June 2021, the Department approved the application.

In October 2021 WCCC submitted a Stage 4 Approval application with Tender Report from external provider. On 10th June 2022, the Department confirmed their approval with a recommended budget subject that the Design and Build Contractor deals with the overall approach to storage as part of the brief. They were requested to review and rationalise the storage allocation to ensure compliance with the requirements of the Departments Quality Housing for Sustainable Communities and Design Standards for New Apartments Storage provisions.

The final account will be completed in 2025 and the project total project expenditure is estimated at €13,798,123.30.

Internal Audit is satisfied that Waterford City & County Council is in compliance with the principles of the Public Spending Code.

The Elder Walk Affordable Housing Scheme.

Summary of In Depth Check

In early 2022, the Land Development Agency (LDA) issued a call for expressions of interest under Project Tósaigh, aimed at acquiring and selling affordable homes and providing a fairer deal for renters.

As part of this call, Whitebox, a private developer, submitted an expression of interest for 92 dwellings at Elder Walk, Summerfields, Kilbarry. The LDA signed Heads of Agreement for the scheme. However, following engagement with the Department, they were informed that the project would not qualify for AHF subsidy, making it unviable for the LDA to proceed with the sale of the units.

Subsequently, both the Department of Housing and the LDA requested that Waterford City & County Council undertake the sale of the dwellings. Under Expression of Interest WCCC 21/603, the LDA formally requested WCCC to complete the sales. WCCC reviewed the submission and held multiple discussions with the Department and the LDA to ensure compliance with relevant procedures. In September 2022, WCCC formally sought approval from the Department, which was granted on 7th October 2022.

The units were marketed from 20th September 2022, with applications opening on 4th October 2022. Over the course of the following two years, WCCC successfully completed the sale of all 92 dwellings under the affordable purchase scheme.

Westmeath County Council

Summary of In Depth Checks

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

The Increased Cost of Business (ICOB) and Power Up Grants programmes.

Summary of In Depth Check

The focus of the in-depth review was on Westmeath County Council's administration of the Increased Cost of Business (ICOB) and Power Up Grant Schemes. Budgetary control and monitoring were particularly strong and there was significant liaison between WCC and the Local Government Management Agency (LGMA), who were the liaison between the Department of Enterprise Trade & Employment (DETE) and Westmeath County Council (WCC). Data gathering and retention was facilitated by a bespoke software application along with the financial management system Agresso-MS4. Documentation consisting of SLAs, ICOB User Guide, ICOB LA Guide and the Questions and Guidance to Local Authorities Document contain ample information on the contents and criteria applicable to the scheme.

The grant programmes were overseen by a Steering Group comprising representatives from DETE, LGMA, and local authorities, ensuring strong public sector governance and financial management.

Westmeath County Council (WCC) submitted lessons learned to DETE via the LGMA, which are retained for reference to inform future DETE-led programmes. Key insights included the effectiveness of the MyCoCo platform, noted for its user-friendly interface and streamlined application process. However, mid-programme changes to grant requirements posed administrative challenges and may have discouraged participation from smaller businesses, particularly in the case of the initial ICOB grant.

Based on the detailed review, I am satisfied that Westmeath County Council is substantially compliant with the Public Spending Code.

Rapid Delivery and Construction of 62 homes at four different sites in Mullingar and Castlepollard.

Summary of In Depth Check

The documentation supporting all stages of this project provides satisfactory assurance of compliance with the Public Spending Code. Adequate controls are evidenced through the following key documents:

- Consultant Services Contract / Standard Conditions of Engagement for Consultancy Services (Technical)
- Public Works Contract for Building Works Designed by the Contractor (PW-CF2 v2.6)
- Funding applications and approvals from the Department of Housing, Local Government and Heritage (DHLGH)
- Chief Executive Orders authorising consultant and contractor appointments, as well as project payments
- Capital Grant Claim Forms (CWMF PR1, PR04, and PR07)
- Chief Executive Planning Reports and approvals for each of the four sites
- Agresso financial records, including supporting payment approvals and certifications

The project is currently at the construction stage, with the Castlepollard site completed and the remaining three sites scheduled for completion in 2025. Delays have been attributed primarily to service connections (ESB, Uisce Éireann, and EIR), along with site-specific issues.

Project costs have escalated significantly at each decision gate, culminating in final DHLGH approval on 12 July 2023. These increases are largely driven by prevailing market conditions and were subject to ongoing consultation with the DHLGH.

A comprehensive post-project review is required at project completion to:

- Analyse factors contributing to cost increases
- Assess the suitability of the rapid-build method for a multi-site project
- Evaluate the value for money delivered
- Identify root causes of construction delays related to utility service providers
- Recommend mitigation strategies for future large-scale housing developments

In line with Public Spending Code requirements, a Cost-Benefit Analysis would have been required if the initial appraisal stage estimated cost exceeded €20 million. The scale of post-appraisal cost increases further underscores the need for a robust post-project evaluation to inform future capital investment decisions.

Wicklow County Council

Summary of In Depth Checks

Lott Lane, Kilcoole

This project proposes the construction of 75 social housing units at Lott Lane, Kilcoole, Co. Wicklow. The 5.0-hectare site is located less than 500 metres northeast of Kilcoole Town Centre, within an established mixed-tenure, mixed-income residential area. The overall development is planned to include a balanced mix of social housing (75 units) and affordable housing (72 units - which will be in the next phase of the development), aiming to promote social integration and prevent overconcentration of any single tenure. Additionally, a portion of the site to the west has been designated for community use, in line with the local development plan.

Summary of In-Depth Check

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: The provision of 75 social housing units to meet the demand for social housing in the area.

Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: Internal Audit reviewed the project in conjunction with the Procurement Section. The scheme is closely monitored by the Housing Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly, this review concludes that the manner in which the scheme is being implemented provides substantial assurance that there is compliance with the Public Spending Code.

Three Trouts Greystones

This project involves the proposed construction of 41 housing units at Three Trouts, Greystones, Co. Wicklow. The site is located 2.5km to the south-west of Greystones Town Centre and measures 1.39 ha overall. Stage four approval has been received from the Department of Housing, Local Government and Heritage with overall project costs being approved at €17.7 million. The site is land locked and the project will require the construction of a vehicular access bridge via Burnaby Court.

Summary of In Depth Check

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: The provision of 41 social housing units to meet the demand for social housing in the area.

Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: Internal Audit reviewed the project in conjunction with the Procurement Section. The scheme is closely monitored by the Housing Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly, this review concludes that the manner in which the scheme is being implemented provides substantial assurance that there is compliance with the Public Spending Code.

Merrymeeting Rathnew – Phase II

This project involves the construction of 21 housing units at Merrymeeting, Rathnew, Co. Wicklow. The site is located to the south east of the village centre and comprises 0.65 ha. The project has recently commenced construction with an anticipated completion date of May 2023.

Summary of In Depth Check

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: The provision of 21 social housing units to meet the demand for social housing in the area.

Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: Internal Audit reviewed the project in conjunction with the Procurement Section. The scheme is closely monitored by the Housing Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly this review concludes that the manner in which the scheme is being implemented provides substantial assurance that there is compliance with the Public Spending Code.

Administration of Homeless Service

Summary of In Depth Check

Wicklow County Council provide a responsive and effective emergency homeless service to those in need of support. I recommend that they continue the operation of the Housing Team to provide an interagency approach to source appropriate supports for homeless families in emergency accommodation and to avoid long term dependency on B&B/hotel accommodation.

Wicklow County Council adopted a regional approach to the provision of homeless services through the Eastern Regional Homeless Forum. A greater emphasis is now placed on prevention and intervention of homelessness and the formation of a Homeless Team has been a key driver of this change.

I recommend that Wicklow County Council regularly review the staff structure of the homeless service to ensure that staff have sufficient training and skills to deal with the increasing number of complex cases presented as homeless.

I recommend that the SLA's for our properties be reviewed and updated.

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