Carlow County Council

Summary of In- Depth Checks

The Quality Assurance process provides for in-depth checks to be carried out by Internal Audit.

In respect of the 2025 return, a review of two projects was completed to assess the level of compliance with the Code through a more detailed analysis.

The projects chosen were as follows: -

PROJECT 1 – Outdoor Recreation Infrastructure Scheme (ORIS)

Summary of In-Depth Checks

The Outdoor Recreation Infrastructure Scheme (ORIS) is a national funding programme that supports the development, enhancement, maintenance, and promotion of outdoor recreational infrastructure in rural areas across Ireland. Within Carlow, ORIS funding has been utilised by Carlow County Council to facilitate the delivery of outdoor recreation projects aimed at improving access to and enjoyment of countryside amenities for residents and visitors, while contributing to broader economic, tourism, and community wellbeing objectives.

The scheme supports a range of outdoor recreational activities, including walking, cycling, trekking, kayaking, and hiking. In the context of County Carlow, projects funded under ORIS typically seek to maximise the use of the county's natural assets—such as rivers, trails, and rural landscapes—by providing safe, accessible, and sustainable recreational infrastructure. Examples of eligible infrastructure include walkways, cycleways, blueways, greenways, mountain access routes, and associated amenities.

ORIS is delivered through three funding measures, each differing in terms of scale, grant thresholds, and project scope. These measures provide for small-scale repair, development, and promotional initiatives; medium-scale upgrades and new infrastructure; large-scale strategic projects; and a dedicated project development measure to support preparatory works for major proposals. Grant assistance of up to 90 percent of eligible project costs may be provided, with the remaining 10 percent required to be met through non-state match funding.

All ORIS-funded projects administered by Carlow County Council are required to align with *Embracing Ireland's Outdoors: The National Outdoor Recreation Strategy 2023–2027* and to demonstrate consistency with the objectives of the *Fourth National Biodiversity Action Plan 2023–2030*. The scheme prioritises projects located in rural settings and excludes developments within the boundaries of the main towns, with provision for limited exceptions as outlined in scheme guidelines.

Eligible expenditure under ORIS is restricted to costs directly attributable to project delivery, incurred within the approved project timeframe, and procured in compliance with public procurement requirements. All expenditure must be supported by appropriate documentation, including invoices, proof of payment and must be capable of verification.

This audit considers the governance, financial management, and administrative processes applied by Carlow County Council in the delivery of ORIS-supported projects. Particular emphasis is placed on compliance with scheme conditions, expenditure controls, match-funding arrangements, record-keeping, and overall accountability for the use of public funds.

Audit Opinion
Based on the audit work undertaken, reasonable assurance is provided that Carlow County Council has implemented the Outdoor Recreation Infrastructure Scheme (ORIS) in an effective and well-controlled manner. Governance, financial management, procurement, and compliance arrangements were found to be robust and aligned with scheme requirements and national policy objectives. Expenditure reviewed was appropriately supported, accurately recorded, and in compliance with funding conditions. Projects examined demonstrated clear strategic alignment, proper oversight, and a focus on value for money. No significant control weaknesses or material non-compliance issues were identified during the course of the audit.

Project 2- Operation of Burial Grounds

Summary of In-Depth Checks

The Burial Grounds Service represents a core local authority function that combines operational delivery, regulatory oversight, heritage stewardship and community engagement. The service supports essential end-of-life needs across the county while ensuring that burial grounds are managed in a safe, dignified and sustainable manner.

Operationally, the service is responsible for the day-to-day management of active burial grounds, including burial scheduling, plot allocation, interments, re-openings and ash burials. This work requires close coordination with funeral directors and families and demands high standards of professionalism and sensitivity. Effective administration and accurate record-keeping are critical, both for legal compliance and for responding to public and genealogical enquiries.

The maintenance of burial grounds presents ongoing resource demands. Grounds management, structural repairs, drainage, and the inspection of memorials are necessary to ensure public safety and preserve the overall condition of sites. Many burial grounds include historic or closed graveyards, adding a heritage conservation dimension that requires compliance with national

monuments and environmental legislation, as well as engagement with community and voluntary groups.

Health and safety risk management is a significant consideration, given the presence of aging memorials, visitor traffic and operational plant. In parallel, capital investment is required to extend capacity, improve accessibility, and develop new infrastructure such as columbaria and memorial gardens.

The service operates within a complex regulatory and governance framework, with increasing expectations around environmental sustainability, biodiversity protection and customer service standards. Effective strategic oversight is therefore essential to balance operational pressures, capital planning, heritage obligations and community expectations, while ensuring compliance, financial control and service continuity.

Historic Graveyards

At the time of Disestablishment of the Church of Ireland in 1869 there were a large number of old graveyards which were never taken into ownership of the Representative Church body. The Commission of Church Temporalities in Ireland, under the *'The Irish Church Act 1869'* vested these grounds in the guardians of the various poor law unions*. 'The Public Health (Ireland) Act 1878'* subsequently vested these grounds in the 'Burial Boards' of several Sanitary Districts. This covered the general management, regulation and control of these graveyards. In 1925 the poor law unions and rural districts were abolished and the powers of boards of guardians were transferred to the County Councils' Boards of Health. Thus, the graveyards vested in Poor Law Unions/Burial Boards were transferred to the relevant County Councils.

Carlow County Council only has a role in cemeteries which were vested under the above Acts. The majority of historical cemeteries in Co. Carlow were not vested to Carlow County Council, they are not in Local Authority ownership or control, are located on private lands and as such Carlow County Council does not have the authority or role to carry out maintenance works.

Carlow County Council has completed Phase I of a two phased Heritage Audit of the Historic Churches and Graveyards in County Carlow. The final number of historic graveyards is unknown at this stage of the Heritage Audit process as some graveyards occur without an associated church. It is estimated that there are between 90 and 100 historic graveyards in County Carlow.

Audit Opinion

The audit concluded that Carlow County Council's Burial Grounds Service is supported by a sound and effective system of internal control, providing reasonable assurance that key risks are being managed appropriately. The review found that governance, operational and administrative arrangements are well established, with clear procedures for burial administration, plot management and record-keeping. Burial registers and supporting documentation were maintained to an appropriate standard, promoting transparency and accountability. Grounds maintenance and inspection programmes were found to be satisfactory, ensuring burial grounds are safe, dignified and accessible. Financial controls over burial fees were operating effectively, with no material issues identified. Overall, while minor improvement opportunities were noted, these do not detract from the robustness of the control environment or the overall assurance rating.

Cavan County Council

Summary of in-Depth Checks

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

A09 Housing Grants 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 Expenditure 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 A09 - Housing Grants Revenue Expenditure Programme was undertaken. The value of this revenue programme with expenditure incurred was €7,769,508 which represents approximately 7% of the total value of the Council's Revenue Expenditure Projects of €113,463,572 in 2025. On this basis over the last 3 years an average of 3% of the Council's Revenue Expenditure Programmes were selected for In-depth Reviews.

This Revenue Expenditure Programme Housing Grants (A09) relates to all housing grant schemes operated and managed by Cavan County Council including:

- Croí Cónaithe Towns Fund
- Housing Adaption Grants for People with a Disability
- Mobility Aid Grants
- Housing Aid for Older People Grants

The various schemes are primarily funded by the Department of Housing, Local Government and Heritage (DHLGH) with grants applications processed and approved by the Local Authority. While the Croi Conaithe Town Fund is fully funded by the Exchequer Cavan County Council also provide additional financial supports or match funding (15%- 20%) as required under the terms of the Housing Grant Aid for people with disabilities and older people schemes.

The Croí Cónaithe Towns Fund - Vacant Property Refurbishment Grant, is a key initiative which underpins policy set out in Housing for All - Pathway 4 i.e. addressing vacancy and efficient use of existing stock. The objective of the Croí Cónaithe Towns Scheme is to revitalise towns and villages across the country by encouraging the refurbishment of vacant properties which if brought back into use, could add real vibrancy and provide new accommodation in those areas. The scheme provides people with a grant of up to €50K to support the refurbishment of vacant properties. Cost threshold levels are set out in the scheme outline which are subject to reasonable cost assessments by the LA. In addition to this a Derelict Property Top Up Grant of up to €20k is available if the refurbishment costs exceed the standard rate of €50k. Cavan County Council received 551 Croí Cónaithe Towns Fund applications and paid out a total €6,122,442.24 in grants since 2002. In 2025 the Council approved payments totalling €3,854,618.68 to 69 derelict properties grant applicants.

The Housing Adaptation Grants for Older People and Disabled People Scheme including the Mobility Aids Grants also falls under the remit of the Council. This Programme aims to support older people and people with disabilities to live in their own homes with dignity and independence for as long as possible, recognising the close connection between healthcare supports and housing options. These grants are designed to assist with necessary modifications, repairs or improvements to make accommodation more suitable for older and disabled persons. The grant details including maximum amounts available and income thresholds are clearly outlined under the terms and conditions of the scheme which form apart of the application process. As set out in the guidelines, applications are prioritised based on the medical needs of the applicant.

The initial Exchequer funding allocation for 2025 was €1,862,107. Given the demand for these grants additional funding was provided to the Local Authority in July, October, November & December which increased the allocation to €3,817,042 with the Council to provide matched funding amounting to €572,556 at 15% allocation. The scheme supported 455 beneficiaries in 2025 with grants payments totalling €3,600,796 inclusive of the Council’s (20/15%) contribution.

This In-depth Review of A09 - Housing Grants Revenue Expenditure Programme examined the overall governance procedures of the various elements the housing grant schemes operated by the Council to determine compliance with the Department’s regulatory requirements including an assessment of a sample of the related applications, supporting documentation, verifications processes, grant recoupment details and the financial management records.

On completing the review Internal Audit formed the opinion that the A09 - Housing Grants Revenue Expenditure Programme of Cavan County Council appears to be effectively managed. Based on the findings of the In-depth Review Internal Audit is of the opinion that this Revenue Expenditure was Broadly / Substantially compliant with the relevant requirements of the Public Spending Code.

Cavan Town Flood Relief Scheme Capital 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 2025 amounts to €866,826,434.89. In-depth Reviews were carried out on two capital projects with a combined value of 2.83% 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 11%.

An In-depth Review was undertaken on the Cavan Town Flood Relief Scheme Capital Project (Expenditure Incurred). The estimated lifetime cost of this project is €7,500,000 which represents approximately 0.87% of the overall value of the Council's Capital Projects. A second In-depth Review was undertaken on the Housing Development-Project 64 Units at Swellan Lower, Cavan (Expenditure Incurred) with an estimated lifetime value of €17,000,000 which represents approximately 1.96% of the total value of the Capital Projects in 2025.

This Flood Relief Project was identified as a priority in Catchment Flood Risk Assessment and Management (CFRAM) Programme, the largest ever flood risk study carried out in the State, culminated with the launch in May 2018 of 29 flood risk management plans. The OPW recommended the development of a Flood Relief Scheme for Cavan Town as a result of the work previously completed on the North Western-Neagh Bann Flood Risk Assessment and Management Study. The proposed scheme is well aligned with major national planning policy statements such as the National Planning Framework, obligations under the EU Floods Directive, OPW National Flood Risk Management Policy and the various National Climate Action Plans (2019 – 2025), as well as objectives set out in the Cavan County Development Plan (2022-2028), Cavan County Councils Climate Action Plan 2024-2029 and other policy statements.

The town experiences recurring flood events affecting homes, businesses, transport routes, and critical public infrastructure. Without intervention, climate-driven increases in rainfall intensity will further exacerbate these risks, with substantial economic, social and environmental consequences. Ultimately the objective of this project is the identification, design and submission (for planning consent) a Flood Relief Scheme, that is technically, socially, environmentally and economically acceptable, to alleviate the risk of flooding to the Community of Cavan Town and to procure, manage and oversee the construction of that Scheme that will include Fluvial Flood Defences comprising of walls and embankments.

Cavan County Council are the Sponsoring Agency / Lead Authority for the scheme's delivery. A steering group, comprising of representatives from the Office of Public Works and Cavan County Council, was put in place to progress the Scheme.
The necessary project agreement / Memorandum of Understanding between the Council and the OPW was put in place and the Dept approval obtained documenting progression to undertake the appointment of the external engineering and environment consultants. In July 2021 Cavan County Council issued the tender documentation for the procurement of Engineering & Environmental Consultants with Ayesa Consulting Engineers identified as having submitted the most economically advantageous tender and were appointed to commence work on Stage I of the project - Identification and Development of a Preferred Scheme in June 2022. The Project is to be delivered over five stages.
To date in progressing Stage I of the scheme an opening Public Consultation has been held, all Topographical, Hydrometric, Drainage and Utility surveys have been completed, Baseline environmental surveys including an Invasive Species Management Plan and an invasive species treatment programme have been undertaken, Hydrological & Hydraulic modelling of the existing scenario and the production of Hydrological & Hydraulics Reports have also now been completed. A ground investigation works contractor has been procured and site works will commence Q2 2026. Ayesa, the schemes engineering and environmental consultants have begun the options development phase of the scheme.

As required by the Public Spending Code Regulations and the OPW Flood Relief Project Management Guidelines the initial Project Appraisals Stage 1 or Gate 1 of the PSC appear to have been strategically managed to date with the view of achieving the prime objectives of this Scheme and maximising the proposed outputs and outcomes.

Based on findings of the In-depth review on the Cavan Town Flood Relief Scheme Capital Project the audit opinion is that Cavan County Council appears to be ***broadly/substantially compliant*** with the relevant requirements of the Public Spending Code.

The Housing Development Capital Project - 64 Units, Swellan Lower, 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 2025 amounts to €866,823,434.89. In-depth Reviews were carried out on two capital projects with a combined value of 2.83% 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 11%.

An In-depth Review was undertaken on the Swellan Lower Housing Development in Cavan, Co. Cavan. (Expenditure Incurred). The estimated lifetime cost of this project is €17,000,000 which represents approximately 1.96% of the overall value of the Council's Capital Projects. A second in-depth review was undertaken on the proposed Cavan Flood Relief Scheme (Expenditure Incurred) with an estimated lifetime value of €7,500,000 which represents approximately 0.87% of the total value of the Capital Projects in 2025.

This capital project relates to the development of 64 Housing Units at Swellan Lower, Cavan, Co Cavan. The main objective of the project is to assist in meeting the social housing needs in the Cavan Town area which currently has a waiting list of 388. This development of 64 No. units at this location will result in the enhancement of the visual amenities of the area and revitalise and regenerate this area of Swellan Lower. The site is owned by Cavan County Council and was purchased in 2016.

The development of the site for residential use will offer an appropriate location for social housing and would contribute to the creation of sustainable mixed communities, in accordance with national and local statutory planning policy, and raises no major concerns as to sustainable community proofing. The project is therefore in accordance with national and local statutory planning policy. Therefore, it is concluded that a proposal for 64 no. social houses on this site would be acceptable from a sustainable community perspective.

The housing development has progressed from Capital Appraisal Stage (1) of the project with preliminary approval received from the Dept to proceed to Stage 2. All areas of the appraisal 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 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 1-2 of the Development together with a funding allocation of €16,978,000 to complete the project.

The procurement and appointment of Wynne Gormley Gilsenan as the Architects Consultants Lead Project Team and were undertaken in accordance with National / EU Regulations. It is envisaged that Part 8 Planning Approval will be sought by the Council by mid-2026. On receipt of the necessary Department approvals to progress through

stages 2 and 3 then the construction works will be subsequently put out to tender. Ultimately on receipt of Stage 4 approval the building contractor will be appointed to allow the building works to commence in 2027 with an estimated completion date of Q3 of 2029. 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.

This 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 Stages 1-2 of the Housing Development Capital Project at Swellan Lower, 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.

Clare County Council

Summary of in – Depth Checks

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

The Turnkey Social Housing Scheme at Parnell Street, Ennis.

Summary of In-Depth Check

The primary input to the project was the funding of €5,838,675 from the Department of Housing, Local Government and Heritage. The data and information for this project is available to enable the project to be subjected to a full evaluation at a later date if required. The project documentation for all stages of this project provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed include:

Advertisement seeking Expressions of Interest, proposal from D. Madigan Properties Ltd. tender evaluation and cost assessment of the proposal, application and approval from the DHLG&H for funding, Chief Executive Order No. 44591 dated 9th October 2025 and the Contract of Sale between Clare County Council and D Madigan Properties Ltd.

The Provision and Maintenance of Public Lighting.

Summary of In-Depth Check

Clare County Council is responsible for the provision and maintenance of public lighting throughout the county. Clare County Council currently provide 15,449 public lights throughout the county.

Public lighting is an annual ongoing cost to Clare County Council and revenue expenditure in 2025 amounted to €2,744,740. Over 70% of the annual expenditure is for the electricity supply and maintenance for the public lighting infrastructure.

Value for money is being achieved as both the electricity supplier and maintenance contractor are procured through national and local procurement frameworks. Data required to evaluate the public lighting programme is readily available and the systems in place allow for ongoing monitoring of the performance of the maintenance contractor, the cost of energy supply and assist with energy efficiency targets.

It is the opinion of Internal Audit that there is overall reasonable assurance that there is broad compliance with the requirements of the Public Spending Code. This programme is categorised as current expenditure being incurred in the 2025 public spending quality assurance inventory.

Note: This review did not include an in-depth check on the Public Lighting Energy Efficiency Project (PLEEP), which is scheduled to conclude in 2026.

Cork City Council

Summary of in- Depth checks

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

Capital Expenditure Morrison's Island Public Realm and Flood Defense Project.

Summary of In-Depth Check

The Morrison's Island Project has the objective of being a technically, socially, environmentally and economically acceptable alleviation of the risk of flooding to the Morrison's Island area within Cork City and environs. The project stems from the Lower Lee Flood Relief Scheme which identified Cork City as vulnerable to significant flooding. This scheme is led by Cork City Council with participation by the OPW and the steering group established for the project.

Appropriate appraisal of the scheme was conducted as evidenced by the Environmental Impact Statement. In addition, the Cost Benefit Analysis provides an economic assessment of the costs and benefits of the scheme and in so doing highlights the economic justification for the scheme. On-going monitoring and evaluation of the scheme's implementation is met through the comprehensive monthly management reports that are prepared. The appropriate documentation and data is available for any future evaluation of the Scheme.

Overall, the capital expenditure project being incurred, Morrison's Island project is well managed, and it is reasonable to conclude that Cork City Council is in compliance with the Public Spending Code. Internal Audit recommends that the total project cost be formally re-evaluated and documented to ensure that all additional costs incurred and potential delays causing overrun costs are identified and approved in accordance 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.

Capital Expenditure: Ballincrokig, Dublin Pike

Summary of In-Depth Check

The project involves the purchase of land situated at Ballincrokig, Ballyvolane and the development of seventy-two units in Ballincrokig, Ballyvolane with an approved overall budget of €27,608,876.16. The project is a result of Cork City Council launching a competitive dialogue procedure in August 2021 as part of a wider call to the market for bidders with housing solutions that could help deliver the Council's Social Housing Programme for Cork City. An application for capital funding for the project was made to the Department of Housing, Local Government and Heritage and progressed through stages 1, 2, 3 & 4 of the Capital Works Management Framework.

All relevant documentation was made available during this review and is accessible for future evaluation of the project. The main contract works commenced on site in October 2023 and the project completion date was the 4th April 2025.

Overall, the capital expenditure project being incurred, Ballincrokig, Ballyvolane Housing Development was well managed, and it is reasonable to conclude that Cork City Council is, subject to the agreed format of the Competitive Dialogue process, 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.

Capital Expenditure: Shandon Exchange – Butter Market & Weighmasters House Complex Project

Summary of In-Depth Check

This In-Depth Check examined the Shandon Exchange project, a significant capital investment programme being delivered by Cork City Council to restore and adaptively reuse the historic Butter Market and Weighmaster's House complex in the Shandon quarter of Cork City. The project is funded under THRIVE Strand 2 (€7,000,000 ERDF, 100% grant) with a CCC revenue contribution of €4,527,506, giving a total project cost of €11,527,506. The project demonstrates strong alignment with the National Planning Framework, RSES, Cork City Development Plan 2022-2028, the Town Centre First policy, and New European Bauhaus values, and is identified as the highest-priority regeneration proposal in the Shandon Integrated Urban Strategy.

Appropriate appraisal was conducted, with pre-THRIVE feasibility studies, the THRIVE Strand 1 IUS providing the formal evidence base, and both Part 8 planning processes completed with public consultation and environmental assessments. The PAF comprehensively documents justification, cost plans, risk analysis, and procurement approach. The integrated multi-disciplinary consultancy team, Conservation Architect, and Quantity Surveyor were appointed in March 2026 following competitive open tenders in accordance with the CWMF.

The project is currently in the detailed design phase, with the consultancy team appointed in March 2026, construction tender targeted for August 2026, and projected completion in December 2028. Overall, the Shandon Exchange project is well managed, and it is reasonable to conclude that Cork City Council is in compliance with the Public Spending Code. To ensure full compliance with the Public Spending Code, Internal Audit recommends that a Post-Project Review should be completed within a reasonable timeframe once the project is complete.

Revenue Expenditure: Local Roads Maintenance & Improvement

Summary of In-Depth Check

It is the view of Internal Audit that Cork City Council's local roads maintenance and improvement program complies with the broad principles of the Public Spending Code. In 2025 the cost of providing local roads maintenance and improvement was €25,767,400. This programme was categorised as current expenditure being incurred in the 2025 public spending code quality assurance inventory listing. The objective of the Local road maintenance and improvement programme is to enhance road safety for all road users including cyclists and pedestrians. There are several documents that define the objectives of the programme; Cork City Council's Annual Service Delivery Plan 2025, Annual Budget 2025, The Memorandum on Grants for Regional and Local Roads. There is also evidence of planning and monitoring of the local roads maintenance and improvement programme expenditure through Annual Budget 2025, financial reports and monitoring reports.

Internal Audit is satisfied that there is evidence that value for money is being achieved on the programme as a majority of the expenditure is procured through national and local procurement frameworks. Internal Audit is satisfied there are robust controls and monitoring in place in relation to the operation of local roads maintenance and improvement and that there is sufficient oversight of contractors engaged to carry out maintenance and improvement of local roads.

On completion of the in-depth review of the Cork City Council's local roads maintenance and improvement programme B04, Internal Audit has formed the opinion that this Revenue expenditure programme appears to be compliant with the relevant requirements of the public spending code.

Cork County Council

Summary of in- Depth Checks

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

Recovery and Recycling Facility Operations

Summary of In- Depth Check

The review of Recovery and Recycling Facility Operations is operating in compliance with relevant legislations, the National Waste Management Plan 2024-2030.

The programme is well structured and appropriately resourced, with clearly defined roles and responsibilities across operational, financial and oversight functions. Financial management arrangements are in place supported by systems for income collection, reconciliation, expenditure monitoring and onsite financial controls. Onsite operational activities are delivered in accordance with licencing requirements and Health and Safety standards, with regular inspections and training.

Overall, the Waste Management section is delivering a high-quality service, accessible waste and recycling service that supports Cork County Councils strategic objectives.

The in-depth revenue review of Recovery and Recycling Facility Operations indicates broad compliance with the Public Spending Code.

The Midleton Flood Relief Scheme.

Summary of In- Depth Check

Midleton, in East Cork, has a long history of flooding. Flooding in the town has been caused by both fluvial and tidal events as well as groundwater flooding and pluvial flooding events.

Following discussions in early 2016, it was agreed that Cork County Council would act as OPW agent to advance a flood relief scheme for Midleton. A consultancy design team for the scheme was appointed in November 2016. Stage I of the scheme (Identification of the Preferred Option) is complete, and work is ongoing on Stage II (Planning Design and Environmental Impact Assessment). Following Storm Babet in 2023, some refinement of the scheme was required. The scheme will be submitted for planning consent and CPO to An Coimisiún Pleanála later in 2026.
The In-depth Review of the Midleton Flood Relief Scheme indicates broad compliance with the Public Spending Code.

TSS Ballydaheen & Bolster Terrace, Mallow.

Summary of In- Depth Check

The project is for the acquisition by Cork County Council of 46 social housing units on completion of construction by a private developer. The development consists of 16 x 3 bed, 13 x 2 bed and 17 x 1 bed units.

As Revenue changed approach to the treatment of RCT resulting in Local Authorities in effect becoming the 'Principle Contractor' by default, A revised procurement was required. A cross departmental team in Cork County Council was set up and the DHLGH were engaged throughout. A procurement compliant approach was developed to move away from expressions of interest for turnkey acquisitions with a call for tenders through open procedure on OJEU and National Media and execute development agreements. Construction is currently underway.

The In-depth Review of the TSS Ballydaheen & Bolster Terrace, Mallow indicates broad compliance with the Public Spending Code.

TSS Turnkey Social Housing at Caherdaniel Bantry.

Summary of In- Depth Check

The objective was to provide 34 social houses to accommodate applicants on the social housing list. There is a housing need in this area. To date 28 Units have been handed over with the remainder due during 2026. An energy BER rating of A2 was achieved.

The In-depth Review of the TSS Turnkey Social Housing at Caherdaniel Bantry indicates broad compliance with the Public Spending Code.

N73 Annakisha Road Realignment Project.

Summary of In- Depth Check

The project is managed and administered by the Roads Design Office (RDO), of Cork County Council. The project is fully funded by Transport Infrastructure Ireland (TII) who are the approving body for the progression of the project lifecycle. The records retained for the project demonstrate that approvals were requested and received from TII, the projects approving body, at each approval stage.

The project has successfully realigned 3.65 km of the N73 between Ballygown and Annakisha South, improving road alignment, upgraded rural road junctions, drainage systems, cycle paths, and service diversions to enhance safety for all users.

The In-depth review of the N73 Annakisha Road Realignment indicates broad compliance with the Public Spending Code.

Grants for Local Authority Houses (Disabled Person's Grant).

Summary of In- Depth Check

The Local Authority Houses (Disabled Person's Grant) (DPG's) is to adapt social housing for tenants with physical, sensory, mental health, or intellectual disabilities. The grant covers work to the tenants' home like ground floor bedroom and or bathroom facilities, stair lifts and adaptations to existing bathrooms to suit the needs of a disabled person to enable independent living. Extensions can be carried out where no alternative option is available.

Applicants applying for the grant are required to complete an application form which is to be certified by their doctor. All applications are accessed on a seven-scale priority of need basis which is adjudicated by an occupational therapist.

The Department of Housing Local Government and Heritage (DHLGH) provides 90% of the funding with the remaining 10% being provided by Cork County Councils own funds. Cork County Council recouped €1,249,314.93 of their 2025 allocated funding from the DHLGH for 125 properties. Cork County Councils own funding contribution was €138,812.51. Recoupment was sought for a further 34 grants where works were complete.

The In-depth review of the Grants for Local Authority Houses (Disabled Person's Grant) indicates broad compliance with the Public Spending Code.

Donegal County Council

Summary of in-Depth Checks

The following section presents a summary of the findings of the in-depth checks.

The Bundoran Waterworld Refurbishment Project.

Summary of In-Depth Check

The objectives of the Bundoran Waterworld Refurbishment Project were to upgrade existing facilities, maximise changing room capacity and improve the complex's energy efficiency.

The key activities of the Project were the procurement of consultancy services and works, applying for part 8 planning approval, funding and SEAI grant applications and project management.

The necessary data and information is available to enable the Bundoran Waterworld Refurbishment 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 Bundoran Waterworld Refurbishment Project provide adequate assurance that there is compliance with the Public Spending Code/ Infrastructure Guidelines to-date.

The Purchase to Pay Cycle Invoice Redirection Fraud Prevention process within Donegal County Council.

Summary of In-Depth Check

The objective of this programme is to minimise the risk of invoice redirection fraud in DCC and help protect the organisation's reputation.

The key activities undertaken include checking relevant applications and change of bank requests to ensure all documents were obtained and uploaded correctly; the correct setup and amendments of supplier's details on Agresso, and that sufficient training in fraud awareness had been made available to the AP team.

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 Purchase to Pay cycle to reduce risk from invoice redirection fraud in Accounts Payable, provide adequate assurance that there is compliance with the Public Spending Code to-date.

Dublin City Council

Summary of in- Depth Checks

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

Grow College Green project

Summary of In- Depth Check

The In-Depth Check conducted for the Grow College Green project involved a thorough review of key documents, a data audit, and evaluation against PSC/Infrastructure Guidelines 2023. Key documents analysed included the SAR, skeleton PBC, Risk Register, Finance spreadsheet and Progress reports. Recommendations for improvements were made focusing on the project timescales, SMART objectives, measurable outcomes as well as updates to the risk register.

Overall Conclusion

Our review of the project has identified a total of 6 recommendations, all categorised as medium in priority.

Based on the audit work performed within the agreed scope of the review, we consider that the structures and processes that DCC has put in place in respect of its management of the Grow College Green project provide Satisfactory assurance in relation to conformance with the PSC/ Infrastructure Guidelines 2023.

An assurance level of Satisfactory indicates that there is an adequate and effective system of governance, risk management, and control. While there is some residual risk identified, this should not significantly impact on the achievement of objectives. Some improvements are required to enhance the adequacy and/or effectiveness of governance, risk management, and control.

The Grow College Green project demonstrates alignment with the PSC/ Infrastructure Guidelines 2023 particularly in the aspect of the SAR and PBC. Areas for improvement include the SMART definition of the project's objectives, the establishment of measurable outcomes and improved quality of the risk register to allow for greater risk management.

Cromcastle Court and Old Coalyard

Summary of In- Depth Check

The In-Depth Check conducted for the Cromcastle Court and Old Coalyard Project involved a comprehensive review of key documents, a data audit, and evaluation against regulatory standards. Key documents analysed included the CEA and initial site business case, Preliminary Business Case, Architectural Reports, Risk Register, and Project Milestones.

A data audit revealed a good level of data accessible for project assessment, with marginal gaps identified in certain areas. Recommendations for improvement were made, focusing on Performance Management and Benefits Realisation, Sustainability Strategy Enhancement and Project Timeline.

Overall Conclusion

Our review of the project has identified two recommendations in total, of which two are medium priority.

Based on the audit work performed within the agreed scope of the review, we consider that the structures and processes that DCC have put in place in respect of its management of the Cromcastle Court and Old Coalyard Project provide Satisfactory assurance in relation to conformance with the requirements of the Public Spending Code and Infrastructure guidelines.

An assurance level of Satisfactory indicates that there is an adequate and effective system of governance, risk management, and control. While there is some residual risk identified, this should not significantly impact on the achievement of objectives. Some improvements are required to enhance the adequacy and/or effectiveness of governance, risk management, and control.

The Cromcastle Court and Old Coalyard Project demonstrates alignment with regulatory standards, particularly in aspects such as business case development, implementation strategies, and data availability. However, areas for improvement have been identified, including the need for Performance Management and Benefits Realisation, and Sustainability Strategy Enhancement. The project exhibits proactive measures in addressing deficiencies and a commitment to optimising outcomes. Continued vigilance in monitoring and addressing these areas of improvement will be crucial for ensuring project success and compliance with the Guidelines.

The Oscar Traynor Road Project.

Summary of In- Depth Check

The In-Depth Check conducted for the Oscar Traynor Road project involved a thorough review of the key documents, a data audit, and evaluation against regulatory standards. Key documents analysed included the Development Agreement of Oscar Traynor Road, Strategic Options and Viability Analysis 2017, Oscar Traynor Woods Project Plan, and the Risk Register.

A data audit revealed some amount of accessible data for project assessment, with identified gaps in certain areas. Recommendations for improvement were made, covering programme delivery and timeline management, the project risk register, Final Business Case including Economic and Financial Analysis, project objectives and data audit, and KPIs and Benefits Realisation Plan. These recommendations are set out in full in Appendix A.

Overall Conclusion

Our review of the project has identified a total of four recommendations ranked high (1), medium (3).

Based on the audit work performed within the agreed scope of the review, we consider that the structures and processes that DCC has put in place in respect of its management of the Oscar Traynor Road project provide Limited assurance in relation to the achievement of PSC objectives.

There is an inadequate and/or ineffective system of governance, risk management, and control in place. Therefore, there is significant risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and/or effectiveness of governance, risk management, and control.

The Oscar Traynor Road project demonstrates a clear alignment with national housing policy objectives and has established a governance and delivery framework through the HLI Project Board, HLI Project Team, and Consultative Team. The project is progressing through construction and is on course to deliver 850 homes planned across social, cost rental, and affordable purchase tenures.

However, the review identified significant weaknesses in compliance with PSC requirements. In particular, no current economic or financial appraisal, including a Cost Benefit Analysis (CBA) or Cost Effectiveness Analysis (CEA), was provided during the review, despite such analysis being a requirement under the PSC since 2013 and applicable at the time the Options Analysis was prepared in 2017. In addition, no updated project financial analysis was available following the signing of the Development Agreement in 2022.

The review also identified weaknesses in project risk management arrangements, including the absence of a formal Benefits Realisation Plan at this stage of project delivery. In addition, gaps were identified at Programme Delivery and timeline management.

Addressing these gaps will support more effective project management, reduce uncertainty around delivery, and improve DCC’s ability to demonstrate value for money.

Dún Laoghaire-Rathdown County Council

Summary of in- Depth Checks

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

The Blackglen Road Project.

Summary of In- Depth Check

The In-Depth Check conducted for the Blackglen Road Housing Project involved a through and comprehensive review of key documents, a data audit, and evaluation against regulatory standards. Key documents analysed included the stage 1 capital project appraisal report, stage 2 cost report, Architectural Report, Stage 3 cost reports, chief executive report, and Risk Register. A data audit revealed a good level of data accessible for project assessment, with marginal gaps identified in certain areas. Recommendations for improvement were made, focusing on construction timeline breakdown and defining procurement strategy.

This review identified areas for improvement, including the absence of key elements supporting stage 1 and 2 documentation such as the Preliminary Business Case, Strategic Assessment Report and a Cost benefit / Cost Effective Analysis. There were also gaps such as lack of defined metrics to measure, monitor and track broader social, regeneration and long-term operational benefits, and limited evidence that optimum bias was formally considered and documented as part of the project's affordability, cost appraisals and value-for-money assessments.

Parks, Pitches & Open Spaces

Summary of In- Depth Check

The In-Depth Check conducted for the Parks, Pitches & Open Spaces (F0301) involved a comprehensive review of key documents, a data audit of financial transactions and procurement records, and evaluation against public procurement regulations, delegated authority requirements, and the Council's financial standing orders. Key documents analysed included Chief Executive Orders (CEOs), purchase orders, contracts, budget reports, the risk register, and process manuals.

The review identified areas for improvement, including: unauthorised contract approvals, deficiencies in CEO documentation, non-compliance with procurement rules (splitting of recurring requirements), unlawful modifications to the Landscape Maintenance Contract, recurring financial control breaches (late POs, approval sequence violations, short-term extensions), weaknesses in budget coding and commitment tracking, and an outdated risk register with inadequate document controls.

Management Comments and Action Plan

Management welcomes the Public Spending Code In-Depth Check and accepts that it has identified areas where governance, procurement, budget management and administrative controls within Parks require improvement.

A number of the issues highlighted in this review had already been identified within the Parks Section, and work was already underway to address them. The creation and permanent filling of the Senior Executive Officer role in Parks was an important first step in strengthening oversight, structures and working practices.

Following on from this, an early priority has been the review and amendment of the roles and responsibilities of the administrative team, with revised structures being implemented to provide clearer responsibility for budget oversight and related controls. This has supported a renewed focus on monthly budget meetings, reporting arrangements and day-to-day financial oversight within the Section. It has also involved reinforcing with budget holders the requirement to manage expenditure within approved budget provision, with expenditure that does not have a corresponding budget allocation now being challenged and not progressed.

Building on this, analysis of the 2024 and 2025 Parks budget data is being used to compare performance year on year, identify patterns of over- and underspend, and determine where budgets may need to be tightened, reallocated or potentially centralised to improve control. Alongside this, existing service arrangements and work practices are being reviewed to improve accountability, transparency and alignment between service delivery and available resources.

A broader review of staffing structures and working practices is also being progressed through the strategic review of the Workforce Plan and the depot rationalisation process currently being finalised. This is intended to address longer-standing structural and operational issues within the Section, including the alignment of roles to service need, clearer lines of responsibility, and the review of embedded work practices that do not support effective oversight, consistency or control.

Management recognises that the findings of this report make for uncomfortable reading in parts. However, they are also welcomed in that they reaffirm the need for change and help to further inform and prioritise the improvement work already underway within the Section. Management is committed to continuing this programme of improvement, in liaison with the relevant corporate support functions, so that governance, procurement compliance, budget management and operational oversight within Parks are strengthened on a sustainable basis.

Fingal County Council

Summary of in-Depth Checks

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

Baile na Mona, Mooretown

Summary of In-Depth Check

Project Value €55.1m

PSC Status: Under Consideration

Project Description: Development of 123 no. social units and associated site development works at Mooretown, Swords, Co. Dublin.

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, Baile na Mona, Mooretown, 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.

Swords Cultural Quarter – Public Realm

Summary of In-Depth Check

Project Value €10.9m

PSC Status: Expenditure Being Incurred

Project Description: The project is for a new high quality Public Realm scheme which is a key feature of the overall Swords Cultural Quarter Project as envisaged in the Sustainable Swords Strategy.

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, Swords Cultural Quarter – Public Realm, 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.

Royal Canal Urban Greenway

Summary of In-Depth Check

Project Value €36m

PSC Status: Expenditure Being Incurred

Project Description: The proposed Royal Canal Urban Greenway is a shared pedestrian and cycle route of approximately 8.1km in length that runs along and adjacent to the Royal Canal towpath before tying in with the completed section of the Ashtown Greenway at Talbot Bridge (Old Navan Road) in the east and the Kildare County Council greenway section at the county boundary in the west.

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 Royal Canal Urban Greenway, 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.

Racecourse Park Baldoyle (Cycle facilities included)

Summary of In-Depth Check

Project Value €12m

PSC Status: Expenditure Being Incurred

Project Description: 160 space green car park, 4.5km of walking and cycling routes, 3 boules pitches, 1 dog run, 2 soccer and 1 GAA pitches, SUDS features, revamp of existing playground, MUGA, teenage play area, public lighting, new bridge over the Mayne River and new landscaping.

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 Racecourse Park Baldoyle (Cycle facilities included), 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.

Baldoyle Community Centre (New Centre)

Summary of In-Depth Check

Project Value €7.5m PSC

Status: Completed

Project Description: A new community centre located on the site of the former single story marketing suite at the Red Arches Road and within a corner of Racecourse 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, to provide the Baldoyle Community Centre, 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.

Church Fields Link Road and Cycle Infrastructure.

Summary of In-Depth Check

Project Value €13.7m

PSC Status: Completed

Project Description: The Church Fields Link Road and Cycle Infrastructure project involved the construction of 800m of road, a new Dutch-style cycle-friendly roundabout and included upgrade works to Wellview Avenue.

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 Churchfields Link Road and Cycle Infrastructure, 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 the In-Depth Checks

The Fana an tSrutháin project

Summary of In-Depth Check

The range of documentary evidence reviewed in this in-depth review 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 **Fana an tSrutháin Project.** It is envisaged that Internal Audit will revisit the Fana an tSrutháin project on its completion to ensure that all stages have been implemented and abide by the Infrastructure Guidelines pertaining to the ex-post evaluation.

The RAS Programme

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 in 2025. The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for long term dependents under the Supplementary Welfare Allowance Scheme 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 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.

As expenditure is recouped from the DHLGH, a monthly return which captures the key programme data is required to be completed and submitted. Annual Activity and Financial Reports must also be supplied to the DHLGH. 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 Social Development Directorate.

Audit Opinion: It is the opinion of Internal Audit that the RAS programme is in Substantial compliance with the standards set out in the Public Spending Code.

Galway County Council

Summary of in-Depth Checks

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

Capital Project 1: N17 Milltown to Gortnagunned Realignment

Summary of In- Depth Check

The N17 is a National Primary Route linking Galway to Sligo via the towns of Milltown, Ballindine and Claremorris. The section of N17 between Milltown and Ballindine is approximately 7km in length and it is along this stretch that the proposed scheme is located. Galway County Council are seeking to improve and upgrade a 3km (approx.) section of the N17 located immediately northwest of Milltown, Co. Galway. The proposed scheme will tie in with improvements that have been already completed on the N17 in recent years, on the Northern end at Gortnagunned and on the Southern end it will tie in with the village of Milltown. This proposal has progressed through the Transport Infrastructure Ireland (TII) project lifecycle in accordance with established requirements for national road schemes. The project has completed the concept and feasibility stage, route options selection, detailed design, environmental evaluation, and statutory approval processes. Project documentation confirms that planning approval and necessary land acquisition measures have been progressed, and that approval has been obtained to advance beyond the statutory phase. A Stage 2 Road Safety Audit has been completed and formally signed off. In addition, procurement of professional services has been undertaken to support delivery of the scheme. As at Q1, 2026 the project is currently in the pre-construction stage (TII Phase 5). Two advance works contracts are currently underway, with procurement for technical consultancy services near completion.

Capital Project 2: Cosmona N7-2-339 – 56 Social Housing units

Summary of In- Depth Check

The Capital Appraisal report sets out a clearly defined proposal for the delivery of fifty-six social housing units on a council-owned site of approximately 2.5 hectares at Cosmona, Loughrea, with an approved total all-in capital cost of approximately €19.5 million. The Appraisal confirms that the site was acquired in early 2020 at a total cost of €1.5 million, equating to a land cost of approximately €19,031 per unit, and that the project is to be delivered under the Capital Works Management

Framework using an architect-led, multi-disciplinary design team procured from an established framework. Documentation reviewed indicates that the project entered the PSC lifecycle appropriately with completion of a Stage 1 appraisal and cost plan prior to advancement, and that formal approvals were sought and obtained at the relevant stage-gates before progression to subsequent stages. The approval process and overall progression of the Cosmona project is assessed as being consistent with the requirements of the Public Spending Code. The project is currently at the early stages of construction (Stage 4) with estimated completion being in 2027.

Capital Project 3: Turnkey N7-2-375 - Truskey West Bearna

Summary of In- Depth Check

The project involves the advance purchase of 40 new social housing units at Truskey West, Bearna, Co. Galway, located within the Connemara South Area of Choice, less than 3km from Galway City. The development comprises 18 apartment units and 22 house units, together with associated roads, services, and ancillary works. The layout also facilitates future residential development to the north, enhancing long-term housing delivery potential. Based on the review of the Capital Appraisal and associated supporting documentation, Internal Audit is satisfied that the proposed advance purchase of 40 social housing units at Truskey West, Bearna complies with the relevant Public Spending Code requirements. The documentation reviewed demonstrates that the need for the project is 8 clearly evidenced, the objectives are appropriately defined and aligned with housing policy. The advance purchase mechanism has been identified as the preferred option having regard to local infrastructure constraints, delivery risks and market conditions. Evidence of value for money is supported by a detailed All-in-costs assessment, independent land valuation and independent Quantity Surveyor review. At year end, 22 units were delivered to the local authority, with the remaining 18 units expected to be completed by end of 2026

Audit Opinion - Capital Programme Three 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 three 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 section presents a summary of the findings of the In-Depth Checks

Cronin's Wood Residential Development, Killarney.

Summary of In-Depth Check

This project was progressed through planning, design and is now in Phase 4 of construction. Permission was sought in September 2023, granted in March 2024 and funding was approved in September 2024. Construction began in 2024 with expected completion in September 2026.

To date the project presents a clear audit trail of the project from inception to its current status. It is Internal Audit's opinion that the documentation provides satisfactory assurance that there is broad compliance with the Public Spending Code.

Tralee to Listowel Greenway

Summary of In-Depth Check

While this project is at an early stage the review demonstrated a satisfactory level of compliance with the principles of the public spending code. Internal Audit carried out an examination of documentation including digital files, Strategic Assessment Report, Feasibility Report, Options Report, Project Execution Plan, minutes of meetings and email correspondence regarding the project. There was evidence to show that decisions for this project were aligned with national and local policy objectives and had been informed by early consideration of options available.

N86 Ballynasare Lr. to Annascaul

Summary of In-Depth Check

The N86 Ballynasare Lr. to Annascaul scheme forms part of the N86 Dingle to Annascaul and Gortbregoge to Camp Road Improvement Scheme which received Statutory Approval in November 2014. The scheme is being progressed through

Phases 5-7 of the TII Project Management Guidelines in a number of contracts/phases and as separate projects. The next steps for Kery County Council are to complete the closeout report and final account report for Contract 2A and to finalise the Roadworks contract for Contract 2B with construction commencement in Q3 2026.

It is the opinion of Internal Audit that the documentation provides satisfactory assurance that there is broad compliance with the Public Spending Code.

Housing Grants

Summary of In-Depth Check

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Kerry County Council is required to carry out an in-dept review of a minimum of 1% of the total value of all Revenue Projects on the PSC Inventory list, averaged over a three-year period

Internal Audit is satisfied that the programme objective was clearly defined in the administration of the scheme for 2025. The programme is in line with the standards and there is satisfactory compliance with the requirements of the Public Spending Code.

Kildare County Council

Summary of in-Depth Checks

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

Maynooth Eastern Ring Road

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Maynooth Eastern Ring Road project has been delivered in line with the standards set out in the Public Spending Code to date.

The main objective of the scheme is to provide necessary road infrastructure which will allow for the future development of zoned lands to the east of Maynooth town. 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 quarterly Construction Stage Monitoring Committee meetings and Project Board meetings are maintained.

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

Riverbank Arts Centre

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Riverbank Arts Centre project has been delivered to date in line with the standards set out in the Public Spending Code.

The main objective of the project is to progress the proposed redevelopment of the Riverbank Arts Centre as a strategic capital project for County Kildare. The redevelopment aims to address the physical, functional, accessibility and energy performance limitations of the existing facility, and to support the delivery of an inclusive, modern and sustainable flagship arts centre. At this stage, the approved objective is to progress the project through the Part 8 planning process only. 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 a Business Case has been completed, and good and services have been procured and approved by relevant stakeholders.

It is the opinion of Internal Audit that the Riverbank Arts Centre project to date is in substantial compliance with the standards set out in the Public Spending Code.

Street Cleaning

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Street Cleaning programme was delivered in line with the standards set out in the Public Spending Code in 2025.

The core objective of the Street Cleaning programme is to maintain litter free towns and villages throughout the county. 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 financial information was being maintained in relation to the programme. A review of the financial elements of the programme is included in the Local Authority's annual budgeting process and is also carried out as part of the production of the Annual Financial Statements. In addition, regular reviews of the programme spend versus budget are carried out through the year.

It was noted that performance indicators have yet to be developed to aid monitoring and management of the programme, which is not in line with the standards set out in the Public Spending Code. A recommendation has been made in relation to the development of performance indicators.

In relation to the procurement element of the programme, one aspect was noted which is not in line with the standards set out in the Public Spending Code. The hire of the street sweeping machines by the Machinery Yard for use under the programme, has not been tendered for in a number of years. A recommendation has been made in relation to the procurement observation.

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Kilkenny County Council

Summary of in-Depth Checks

Construction of a new Fire Station Headquarters for Kilkenny County Council's Fire & Rescue Service

Summary of In-Depth Check

Overall, I find that Kilkenny County Council's Fire & Rescue Services new HQ complies with the broad principles of the Public Spending Code and adheres to the Infrastructure Guidelines. The Department of Housing, Planning and Local Government through the NDFEM have granted approval in principle and funding in the amount of €10.5 million to progress the project. This funding forms part of the €328.5m Fire Services Capital Programme (2026-2030), the largest ever investment in fire and emergency services in the history of the State.

Kilkenny County Council is in the early stages of this project. The Design Brief for the project is progressing, and the Council will soon be in a position to apply for Planning Permission (Part 8). The solution to the challenge of the acquisition of a suitable site is of utmost importance at this stage and Kilkenny County Council Management are actively engaging to complete this acquisition as a matter of urgency.

Kilkenny Fire & Rescue Services identified the need for a new Fire HQ to serve the people and communities of Kilkenny. The option of building on the existing site or extending the building is not feasible. The benefits of the new Fire & Rescue Services HQ in Kilkenny will include improved emergency response, increased capacity and enhanced facilities. The investment is part of a larger programme that aims to support fire services across the region, ensuring infrastructure is in place for the future. Overall, the new HQ will reinforce public safety in Kilkenny and protect critical infrastructure and essential services.

Operation of Kilkenny County Council Fire Service

Summary of In-Depth Check

Overall, I find the operation of the Fire Service in Kilkenny County Council complies with the broad principles of the Public Spending Code. Kilkenny County Council engages with the communities to inform and educate citizens in how to reduce the risk of fires and other emergencies. The Fire Service influence and regulate the built environment to protect people, property and the Environment from harm. They plan and prepare for emergencies that may happen.

Recent years have seen improvements in the Fire Stations in the County with a new modern Fire Station opened in Urlingford in 2024 and Graiguenamanagh in 2018. Kilkenny County Council Fire Service are currently progressing plans for a new Fire Service Headquarters in Kilkenny City. This new modern facility will reinforce public safety in Kilkenny and protect critical infrastructure and essential services for the next 40 years.

Laois County Council

Summary of in-Depth Checks

The following sections present a summary of the findings of the in-Depth Checks

Social Inclusion and Community Activation Programme (SICAP) 2024 – 2028

Summary of In-Depth Check

This In-Depth Check examined the governance, management, delivery, performance monitoring, financial controls and data arrangements supporting the implementation of SICAP in Laois under the SICAP 2024–2028 Programme, with particular reference to programme delivery during 2025.

Based on the review work undertaken, the arrangements in place provide reasonable assurance that SICAP in Laois is being implemented in accordance with national programme requirements and in a manner that is consistent with the principles of the Public Spending Code. The programme operates within a nationally approved framework, with local assurance achieved through annual planning processes, structured performance and financial monitoring, and formal oversight by the LCDC and its SICAP Sub-Committee.

Delivery during 2025 was supported by established governance arrangements, clear accountability structures and appropriate controls. Programme performance was strong, with agreed Key Performance Indicators achieved and exceeded. Financial management and reporting arrangements were found to be appropriate, with clear audit trails, regular review and compliance with programme funding rules.

Having regard to the scale, nature and multi-annual, programme-based structure of SICAP, the controls, monitoring and assurance mechanisms in place are considered proportionate and effective.

26 Housing Units, Deanswood, Borris-In-Ossory, Co Laois

Summary of In-Depth Check

The delivery of the turnkey housing project was aligned with national housing policy and funded under the Social Housing Investment Programme (SHIP), delivered in the context of the Housing for All Plan. The primary objective of the project was to acquire social housing units in a cost-effective manner, contribute to the housing delivery targets set by the Department of Housing, Local Government and Heritage (DHLGH), and reduce the number of approved applicants on the Council's housing waiting list.

Alternative options to address the identified housing need in the Borris-In-Ossory area were considered; however, limited availability of suitable properties was identified. A capital appraisal was completed and supported by an independent quantity surveyor review, Part V assessment, independent valuations, and departmental funding approval prior to project commencement. At implementation stage, the project was delivered in line with the approved sanction and Circular Housing 31/2019. In respect of the post-implementation stage, the project has been completed and the units allocated, with sufficient financial and project data retained.

It is recommended, in line with Circular Housing 31/2019, that a standard Expression of Interest (EOI) briefing document be developed and retained for use in all turnkey social housing developments in County Laois. The document should set out pre-determined assessment criteria for evaluating proposals, in order to support transparency, consistency, and robustness in decision-making. Separately, to ensure full compliance with the Post-Implementation requirements of the Public Spending Code, it is recommended that a Project Completion / Post-Project Review be prepared to formally document and confirm that the project was delivered in line with the approved scope, budget, and sanction conditions.

Based on the audit work undertaken, and taking account of the recommendations made, the Turnkey Housing Project is being delivered in compliance with the requirements of the Public Spending Code. Governance, financial management, and control arrangements are considered appropriate and proportionate to the nature, scale, and risk profile of the project.

Vacant Property Refurbishment Grants (Croí Cónaithe Towns Fund)

Summary of In-Depth Check

The Vacant Property Refurbishment Grant is an ongoing, revenue-funded programme administered by Laois County Council on behalf of the Department of Housing, Local Government and Heritage under the Croí Cónaithe (Towns) Fund. The scheme supports the refurbishment and re-use of vacant and derelict residential properties and is aligned with national housing policy objectives set out under Housing for All.

Based on the audit work undertaken, the programme is being delivered in compliance with the requirements of the Public Spending Code across the Appraisal, Implementation and Post-Implementation stages. Eligibility criteria, grant limits, and scheme conditions are clearly defined in the Scheme Outline and Departmental guidance, and supporting documentation is retained on file to evidence application assessment and approval. Implementation arrangements are consistent with Housing Circular 03/2023, with documented technical inspections, formal grant approvals, vouched expenditure, and appropriate legal and financial controls in place prior to payment and recoupment. Post-implementation records reviewed demonstrate that grant payments and recoupment claims are supported by completed inspections, documentation, and a clear audit trail maintained.

Circular 03/2023 and the Scheme Outline require evidence of annual registration with the Residential Tenancies Board (RTB) for a period of ten years where properties are made available for rent. Internal Audit recommends that this requirement be embedded within the scheme administration process to further strengthen ongoing compliance and assurance.

Based on the audit work undertaken, the Vacant Property Refurbishment Grant programme is being delivered in compliance with the requirements of the Public Spending Code. Governance, financial management, and control arrangements are considered appropriate and proportionate to the nature and scale of the programme.

Leitrim County Council

Summary of in-Depth Checks

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

Drumshanbo Exchange Cat 1

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 Drumshanbo Exchange Cat 1, 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.

SLNCR (Sligo Leitrim Northern Counties Railway Greenway)

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 SLNCR (Sligo Leitrim Northern Counties Railway) Greenway, 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

National Primary Road Maintenance and Improvement Programme 2025

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 NP Road Maintenance and Improvement Programme 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.

Limerick City & County Council

Summary of in-Depth Checks

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

CASA - 61/62 Clare Street Limerick

Summary of In-Depth Check

Turnkey acquisition and refurbishment of 10 apartments delivering 19 units for CAS-eligible individuals, addressing acute social housing needs.

Matters that came to our attention which indicate non-compliance with the provisions of the Infrastructure Guidelines have been outlined on page 11 and 12 of this report.

N/M20 Cork to Limerick Project

Summary of In-Depth Check

This is delivery of a high-quality, transport corridor between Cork and Limerick, Ireland's second and third largest cities, addressing longstanding deficiencies in connectivity, safety, journey time reliability, and economic integration. The scheme is currently in Phase 3 (Design and Environmental Evaluation) and incorporates advanced digital / BIM standards, climate adaptation, active travel integration, and future-proofing for Connected and Autonomous Vehicles (CAVs).

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

B04 Local Road - Maintenance and Improvement

Summary of In-Depth Check

Delivery of local road improvements to achieve a proper road profile benefitting all road users including motor vehicular movements. Restoration Improvement works delivered were identified as having a Pavement Survey Condition Index (PSCI) of between 1 and 4, determining intervention is required. Works undertaken delivered a PSCI rating of 9 to 10 as required.

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

Longford County Council

Summary of in- Depth Checks

The following section presents a summary of the findings of the in-depth checks

The N55 Granard By-Pass.

Summary of In-Depth Check

The N55 Granard By-Pass is being delivered in accordance with TII's Project Management Guidelines. These guidelines provide a framework for development of National Road, Greenway and Active Travel Projects ensuring consistency and efficiency in project management. The guidelines support the Project Manager in delivering the project, guarantee compliance with regulations and promote sustainability, climate action, biodiversity and safe systems.

It is the opinion of Internal Audit that there is substantial compliance with the Public Spending Code in respect of the N55 Granard By-Pass scheme.

Overall Assurance Level

Substantial Assurance – There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved subject to approval and funding from TII.

The RAS Programme 2025.

Summary of In-Depth Check

This in-depth check involved examining the operation of the RAS Programme in 2025 in Longford County Council.
The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for long term dependents under the Supplementary Welfare Allowance Scheme 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 if the objectives of the programme are being achieved. Internal Audit confirmed that all financial and some operational information was being maintained. Whilst RAS file management needs to be improved to ensure compliance with the requirements of the RAS scheme and in preparation for further RAS Compliance checks by the DHLGH that commenced last year, Internal Audit did confirm that rent calculations for Landlords/Agents and tenants were evidenced on every sample file. The programmes objectives are being achieved along with the related cost.

Overall Assurance Level

It is the opinion of Internal Audit that the RAS programme is in Satisfactory compliance with the standards set out in the Public Spending Code.

Louth County Council

Summary of in-Depth Checks

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

Street Cleaning Services for Dundalk

Summary of In-Depth Check

The project relates to the provision of street cleaning services within the Dundalk municipal district, including routine litter and debris removal from public roads, footpaths, and hard-surfaced areas; waste collection and maintenance of litter bins; and ancillary services such as footpath washing, gum and gully cleaning, leaf collection, weed control, maintenance of on-street mini-recycling centres, removal of unauthorised posters, and cleaning support for special events.

Aside from the gap identified in Step 5: Key Evaluation Questions above, Internal Audit noted substantial compliance with the provisions of the Public Spending Code for the Street Cleaning Services for Dundalk.

Ballymakenny West Accelerated Delivery Social Housing Project

Summary of In-Depth Check

The Ballymakenny West Project involves the construction of 97 new social dwelling, ranging from 2- to 4- bed units, under the Accelerated Delivery Programme and Modern Methods of Construction initiatives of the Department of Housing, Local Government & Heritage (DHLGH).

Internal Audit noted substantial compliance with the provisions of the Public Spending Code in respect of the Ballymakenny West Accelerated Delivery Social Housing Project.

Mayo County Council

Summary of in-Depth Checks

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

Newport Regeneration - CAT 1 RRDF

Summary of In-Depth Check

This project comprises a town centre regeneration initiative aimed at enhancing the physical environment and economic vitality of Newport through public realm improvements, enterprise development, and sustainable infrastructure.

Aside from the gaps identified in Step 5: Key Evaluation Questions, Internal Audit noted substantial compliance with the provisions of the Public Spending Code in respect of the Newport Regeneration - CAT 1 RRDF Project.

Castlebar Historic Core URDF

Summary of In-Depth Check

This project comprises a multi-faceted urban regeneration programme aimed at revitalising the historic core of Castlebar through the reuse of vacant and derelict properties.

Aside from the gaps identified in Step 5: Key Evaluation Questions, Internal Audit noted substantial compliance with the provisions of the Public Spending Code in respect of the Castlebar Historic Core URDF Project.

RRDF Library and Community Buildings Westport

Summary of In-Depth Check

The project involves the regeneration of a former convent site in Westport to facilitate the delivery of a new public library, civic offices, community facilities, and associated public realm improvements.

Aside from the gaps identified in Step 5: Key Evaluation Questions, Internal Audit noted substantial compliance with the provisions of the Public Spending Code in respect of the RRDF Library and Community Buildings Westport Project.

Outdoor Training and Assessment Centre

Summary of In-Depth Check

The project involves the development of a purpose-built training centre to support the delivery of accredited construction training.

Aside from the gaps identified in Step 5: Key Evaluation Questions, Internal Audit noted substantial compliance with the provisions of the Public Spending Code in respect of the Outdoor Training and Assessment Centre Project.

Economic Development and Promotion

Summary of In-Depth Check

The programme relates to the provision of financial and non-financial supports to businesses, including grants, advisory services, and investment in local economic development initiatives.

Aside from the gap identified in Step 5: Key Evaluation Questions, Internal Audit noted substantial compliance with the provisions of the Public Spending Code in respect of the Economic Development and Promotion Programme.

Meath County Council

Summary of in-Depth Checks

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

Julianstown Traffic Relief Scheme

Summary of In-Depth Check

The In-Depth Check found that the Julianstown Traffic Relief Scheme is being progressed in line with the requirements of the Public Spending Code and Transport Infrastructure Ireland Project Management Guidelines. The scheme addresses a clearly defined and well-evidenced problem, namely unsustainably high traffic volumes on the R132 through Julianstown village, which have resulted in congestion, safety risks, noise and air quality impacts, and reduced quality of life. Strategic alignment was demonstrated with national transport policy and the Meath County Development Plan, and the need for intervention was supported by robust traffic data and analysis.

Overall, the review concluded that appropriate governance, management structures and controls are in place, and that expenditure incurred to date complies with Public Spending Code standards. All necessary data and information required to support future evaluation of the scheme are available and being maintained. No significant weaknesses or deficiencies were identified at this stage of the project. As the scheme progresses to later phases, it is recommended that key milestone dates be clearly defined and that relevant performance and outcome data be systematically captured during the design and construction stages to support the Project Completion Review and ex post evaluation processes.

AbbeyRoad,Navan

Summary of In-Depth Check

This in-depth check examines the Abbey Road social housing development in Navan, a project involving the acquisition of a 0.3-acre town centre site for residential development. The project, currently at an early stage with site acquisition complete and an estimated overall cost of circa €40 million, aims to deliver high-quality homes to meet identified social housing demand while supporting sustainable community development in line with national and local policy. The site is zoned B1

(Commercial/Town Centre), where residential use is permissible, and a number of design options are under consideration, supported by key documentation including feasibility, valuation, capital appraisal and preliminary cost estimates.

The review found that the project has been appropriately appraised and managed to date, with a clear logic model, defined objectives, and supporting data available for future evaluation. Key milestones have included feasibility analysis, valuation (November 2022), and land acquisition (April 2023), with option selection ongoing. Internal Audit concluded that the project is compliant with Public Spending Code requirements and provides satisfactory assurance, with no major issues identified at this stage. It is recommended that further key milestone dates be formalised as the project progresses to support continued governance and oversight.

Sanderling Park, Narroways, Bettystown

Summary of In-Depth Check

This Quality Assurance In-Depth Check reviewed the Sanderling Park project, which involved the completed delivery of 76 social housing units in Bettystown through a turnkey acquisition model under the Social Housing Investment Programme, at an overall cost of approximately €30.4 million, with acquisition finalised in July 2025. The document outlines how the project responded to identified housing need, progressed through key stages including expression of interest, valuation, capital appraisal, Department approval, and Chief Executive orders, and was implemented through structured activities such as due diligence, contract negotiation, construction monitoring, and final certification, resulting in the delivery of high-quality housing units and improved availability of social housing in the area.

The review finds that the project complied with Public Spending Code requirements across appraisal, implementation, and completion stages, with appropriate governance, value-for-money assessments, and Departmental approvals in place. It confirms that all key documentation and data required for future evaluation are available and properly recorded and concludes that the project was effectively planned and delivered with no significant issues identified, resulting in a successful outcome that supports sustainable communities and addresses local housing demand, with no further recommendations for procedural improvement.

Monaghan County Council

Summary of In-Depth Checks

The following section presents a summary of the findings of this In-Depth Checks on the proposed Cluain na Ceasach housing development project at Cornacassa, Clones Road Monaghan and The implementation of the Local Enterprise Office (Co Monaghan) Programme for 2025.

Cluain Na Ceasach housing development

Summary of In- Depth Check

The proposed Cluain Na Ceasach housing development project proposes the construction of 86 social housing units, including one Group Home at Cornacassa, Clones Road, Monaghan. The projected lifetime cost of the project is €32M. The project is at the preliminary business case stage of the project lifecycle and is being managed by Housing Section, Monaghan County Council. The Approving Authority for the project is the Department of Housing, Local Government and Heritage (DHLGH). If approved, the project is to be fully funded by the Department. A Business Case Proposal was submitted to the Senior Management Team of Monaghan County Council in May 2023. Housing Section subsequently forwarded a Project Appraisal Submission to DHLGH for Stages 1 & 2 of the Department's now superseded 4 Stage approval process. The Department introduced a new single approval process for housing development projects in January 2026. Housing Section have submitted a funding application to the Department under the new approval process.

The findings of the in-depth review for the project are: The project is in the preliminary business case stage of the project lifecycle. The project is compliant with the standards of the Infrastructure Guidelines in relation to the appraisal, assessment and planning of the project to date. Project amendments that have occurred since the approval of the Business Case Proposal in May 2023, should be formally reported to the Senior Management Team. The project business case should include a risk assessment and risk management strategy. The appointment of the architect-led design team for the project was arranged through a Change Order to an existing contract on the basis of Article 72 of EU Directive 2014/24. Confirmation from a procurement specialist that the modification of contract was 58 compliant with Article 72 was conveyed to DHLGH. Public Spending Code / Infrastructure Guidelines | Quality Assurance Process The insurance documents for the design team consultants are required to be updated on the project records. A number of recommendations were discussed and agreed with Housing Section in relation to administrative and governance arrangements for this and similar housing development projects. The recommendations are itemised in Appendix 2, page 19 of this report (In-Depth Check Report on Cluain Na Ceasach housing development project). Category of Assurance: Internal Audit can provide Satisfactory Assurance that the Cluain Na Ceasach Housing Development Project complies with the principles of the Infrastructure Guidelines. The assurance provided is based on the records sampled, as outlined in the data tables shown in this report. It does not extend to every aspect of the delivery of the project. A description of the categories of assurance is available on Appendix 1, page 18. The Table of Recommendation is available on Appendix 2, page 19.

The implementation of the Local Enterprise Office (Co Monaghan) Programme for 2025.

Summary of In-Depth Check

The Co. Monaghan Local Enterprise Office (LEO) is a first stop shop for the provision of supports and services to micro and small businesses in Co Monaghan. (1) . The Local Enterprise Office performs this role through the provision of a range of services to the small and micro enterprise sector, as well as direct financial supports to micro enterprises
(2). The assistance provided by LEO is typically categorised as either Measure 1 or Measure 2 supports. Measure 1 supports relate to direct financial grants to clients, subject to eligibility criteria. Measure 2 supports include training, mentoring, management development and programmes relating to the strategic priorities of entrepreneurship. Those strategic priorities include competitiveness, green/sustainability, innovation and exporting (3). The in-depth review of the implementation of the LEO Monaghan programme for 2025 involved an audit of the programme records and an examination of a small sample of Measure 1 grant payments and Measure 2 training and mentoring files. The findings of the in-depth review are that the planning and implementation of the LEO Programme for Co. Monaghan complies with the principles of the Public Spending Code. The programme records provide evidence that the programme is underpinned by an appropriate level of appraisal and strategic planning. The implementation of the programme in 2025 was subject to sufficient oversight to ensure that activities were aligned with programme objectives. There is evidence also of the evaluation and measurement of programme outputs against annual targets across a range of activities. Some data gaps were noted during the course of the audit exercise and recommendations in relation to those have been agreed with the Head of Enterprise, LEO Monaghan. Recommendations have also been agreed to enhance compliance with statutory obligations and for improvements that should be applied to some of the programme's administrative and governance procedures. recommendations are itemised in Appendix 2, page 18. (1) (2) (3) Local Enterprise Offices Procedures Manual Version 7: 2nd July 2025 www.localenterprise.ie Service Level Agreement Enterprise Ireland and Monaghan County Council. The 13 Public Spending Code / Quality Assurance Process Category of Assurance: Internal Audit can provide Satisfactory Assurance that the Local Enterprise Office Programme for 2025 complies with the principles of the Public Spending Code and that there are sufficient programme records to undertake an evaluation of the programme. The assurance provided is based on a review of the key documents itemised in the data tables in this report and a number of sampled files. It does not extend to every aspect of the delivery of the project. A description of the categories of assurance is available on Appendix 1, page 17. The Table of Recommendation is available on Appendix 2, page 18.

Offaly County Council

Summary of in-Depth Checks

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

New Community Swimming Pool in Edenderry, Co. Offaly.

Summary of In-Depth Check

This project was categorised as Capital Expenditure under consideration in the 2024 PSC Inventory listing. The review of this project was on the appraisal element.

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

i. Define the objective
ii. Explore options taking account of constraints
iii. Quantify the costs of viable options and specify sources of funding
iv. Analyse the main options
v. Identify the risks associated with each viable option
vi. Decide on a preferred option
vii. Make a recommendation to the Sanctioning Authority

Internal Audit reviewed the Preliminary Business Plan and supporting documentation for the project at the appraisal stage. Based on a review of the information provided, Internal Audit is satisfied that the prescribed appraisal steps of the Public Spending Code have been applied and adequately documented. The project objectives, options appraisal, costings, funding sources, and risk assessment, are sufficiently evidenced.

Based on this review, the project at the *appraisal stage* provides Satisfactory Assurance that there is compliance with the Public Spending Code. In addition, the documentation retained is considered sufficient to support ongoing financial governance and to facilitate a full evaluation of the project at a later date, if required.

Public Lighting Programme 2025

Summary of In-Depth Check

A Review at the 'Implementation Stage' of the 'Public Lighting' expenditure programme took place. This programme was categorised as 'Current Expenditure Being Incurred' in the 2025 Public Spending Code Quality Assurance Inventory listing.
Based on review of documentation/data this programme provides '***Satisfactory Assurance***' that there is compliance with the Public Spending Code.

At the 'Implementation Stage' of the current expenditure the following is required:

- Assigned responsibility for delivery
- An appropriate structure to monitor and manage the implementation phase
- Regular meetings
- A means of measuring if the project/programme is delivering on its expectations.

Offaly County Council's 'Public Lighting' Programme has a management structure in place for the programme delivery and co-ordination. The A/Senior Engineer and A/Senior Executive Engineer has responsibility for management and oversight of the programme. IT systems are utilised for monitoring fault, repairs and spend.

To enhance compliance and for future evaluation, some recommendations have been made in relation to regular meetings, improving the means for measuring programme delivery, performance indicators, reporting on the programme performance and outcomes and record keeping. The Roads Department Management have noted the recommendations and confirmed these will be implemented. Internal Audit will complete a follow-up on implementation of recommendations at a laterdate.

Roscommon County Council

Summary of in-Depth Checks

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

Housing Development – 51 units at Cluain na Coille, Monksland, Athlone

Summary of In-Depth Check

An in-depth review was undertaken on the Cluain na Coille housing development in Monksland, Athlone, Co. Roscommon. The estimated lifetime cost of this project is €17,569,781 and will deliver 51 houses when completed. The man objective of the project is to deliver high quality social housing in the Monksland area, an area that represents the second highest demand for social housing in County Roscommon. The site for the proposed development was acquired by RCC in 2019.

The housing development is currently at Stage 4 of its lifecycle with construction works on the development having commenced in March 2026. It is envisaged that the anticipated date for completion and handover of the project is April 2027.

All prior stages of the project appear to be undertaken in accordance with the Public Spending Code regulations, the Capital Works Management Framework Processes and support the "Delivering Homes, Building Communities 2025-2030", the Irish government's housing plan. The initial Project Appraisals, Project Briefs, Estimates of Cost and the particulars of Project Management and Delivery including the CWMF P.R. Forms were all submitted to the Department of Housing, Planning and Local Government and the relevant approvals were sought for Stages 1 – 4 of the project together with a funding allocation of €17,569,781 to complete the project.

The procurement and appointment of Sweeney Architects as the Design Architects & Consultants and Coolsivna Construction Group as Design and Build Contractor were undertaken in accordance with National/EU Regulations. Construction works commenced in March 2026 and it is envisaged that the anticipated date for completion and handover is April 2027.

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 Cluain na Coille Housing Development in Monksland, Athlone the audit opinion is that Roscommon County

Council appears to be broadly/substantially compliant with the relevant requirements of the Public Spending Code.

Local Enterprise Office.

Summary of In-Depth Check

The following section presents a summary of the findings of this In-Depth check on the administration of the Local Enterprise Office (LEO) in Roscommon County Council.

The objective of this in-depth check was to evaluate if the operations of LEO in Roscommon County Council are delivered in line with the standards set out in the Public Spending Code.

The primary objective of Roscommon LEO is the creation of high quality, sustainable jobs through supporting SME's and entrepreneurs. Measure 1 supports are direct financial payments to clients and Measure 2 supports are payments in respect of mentoring, training and development. LEO promote entrepreneurship across all sectors through the running of a series of programmes and events.

Roscommon County Council is party to a service level agreement with Enterprise Ireland which covers the operation and funding of the LEO. This Service Level Agreement provides the framework for the operation of the Local Enterprise Office as a business unit within the Local Authority and provides for the key objectives of the LEO.

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.

The review demonstrated a **substantial** level of compliance with the principles of the Public Spending Code – appraisal, defined outcomes, implementation and review.

Mid Shannon Greenway

Summary of In-Depth Check

This capital investment project with expenditure being incurred has an objective of creating a Greenway route with which can provide a fully accessible Greenway in the area of Ballyleague/Lanesborough, Strokestown, Roosky & Termonbarry with an estimated overall project cost of €30,000,000.

Mid Shannon Greenway is the adopted name for the proposed greenway project in the area of Ballyleague/Lanesborough, Strokestown, Roosky and Termonbarry. It will be a recreational trail with a 3m wide paved surface providing circa 45km greenway. It has the potential of linking with the Lough Ree greenway (Athlone, Ballyleague/Lanesborough, Roscommon Town) at Ballyleague.

The proposed Greenway will be Scenic, Sustainable, Substantially Segregated of Shared Use, Strategic, and can Offer lots to See and Do, in-line with the Strategy for the Future Development of National & Regional Greenways. It is intended to provide an excellent experience for all locals/visitors and will be developed to be a significant tourist attraction for international and local visitors.

The Mid Shannon Greenway is proposed to connect with the Athlone to Ballyleague/Lanesborough Greenway and with the proposed Longford Mid Shannon Wilderness Park at Kilnacarrow Bridge (Bord na Mona bridge) over the River Shannon and link the proposed greenways on the eastern and western sides of the Shannon. There is also the potential to connect to the Royal Canal Greenway in Clondara, Co. Longford through Termonbarry.

The Greenway would showcase County Roscommon and its numerous cultural and heritage sites that lie in this area including Strokestown House and the Irish Famine Museum.

The need for a Greenway in this area which once thrived on the peat industry is of high importance, and a Greenway would contribute to the economic, social, and environmental sustainability of a region which is affected by the transition away from peat harvesting and burning.

The project meets all of the criteria highlighted in the Strategy for Future Development of National & Regional Greenways.

In 2020 an application was submitted to the Department of Environment, Climate and Communications for funding under the EU Just Transition Fund 2020 in the "Wider Midlands" region to progress the proposed Greenway. The application was successful receiving an allocation of €60,000 from the Department of Environment, Climate and Communications. The initial appraisal phases 0 – 1 of the project lifecycle of the proposed project are complete including the Strategic Assessment Report and Feasibility Report. TII have approved progression to Phase 2 – Options Selection. During Phase 2 all reasonable / feasible options are examined and their costs, benefits and effects on the environment are interrogated to identify a preferred option, if any, that will progress to Phase 3 Design and Environmental Evaluation. An approximate date for completion of project is Q4 2030, this is subject to TII approval and funding. At present the proposed project has expenditure incurred of €46,423 with the consultants appointed in accordance with procurement regulations to progress the project from Phase 0 to Phase 1 (Concept and Feasibility). A Strategic Assessment Report & Feasibility Report were prepared and submitted to TII as required under the PSC and Project Management Guidelines. Procurement of Technical Consultancy Services for Phases 2 – 4 of TII's Project Management Guidelines is ongoing.

As the various phases are sanctioned by the Approving Authority, TII, all necessary stages of the proposed Mid Shannon Greenway 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 Mid Shannon Greenway 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 proposed Mid Shannon Greenway Capital Project the audit opinion is that Roscommon County Council is substantially compliant with the relevant requirements of the Public Spending Code.

Acknowledgement: Internal audit in Roscommon County Council would like to thank all relevant staff for their assistance during the course of this review.

Sligo County Council

Summary of in-Depth Checks

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

Housing Grant Schemes

Summary of In-Depth Check

The Department of Housing, Local Government and Heritage provides funding to Local Authorities for three Housing Grant Schemes.

- The Housing Adaptation Grant- assists people with disabilities to adapt and improve their accommodation to make it more suitable for their needs.

- The Mobility Aids Grant- provides financial assistance for small changes aimed at increasing mobility and accessibility within the home

- The Housing Aid for Older People Grant- provides financial assistance to older people to have necessary repairs or improvements carried out.

The Department of Housing, Local Government and Heritage provides 85% funding for the housing grant schemes with 15% funding being provided by Sligo County Council.

The total allocation received by Sligo County Council under the grant schemes in 2025 was €2,240,646 (85%) with 15% funding being provided by Sligo County Council.

The number of grant applications received and paid during 2025 is outlined in the tables below.

Applications in 2025	**No.**
Housing Adaption Grant for People with a Disability	151
Housing Aid for Older People	12
Mobility Aids Grant	237
Total	**400**

Grants Paid in 2025	**No.**	**€**
Housing Adaption Grant for People with a Disability	92	€1,129,861
Housing Aid for Older People	224	€1,480,409
Mobility Aids Grant	6	€25,398
Total	**322**	**€2,635,668**

The grants paid in 2025 figures, includes grants approved in previous years which were paid and claimed from the Department in 2025.

Grant applications approved but not paid by the end of the year are paid when confirmation is received of works being carried out is received.

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.

N17 Knock to Collooney

Summary of In-Depth Check

The N17 Knock–Collooney Project addresses long standing deficiencies along a key strategic corridor linking Galway City with Sligo Regional Centre while also serving Ireland West Airport Knock and facilitating onward national and international connectivity.

The N17 forms a core element of the Atlantic Economic Corridor (AEC), a Government supported initiative identified in the National Planning Framework as a linear economic network along the western seaboard with the potential to support regional growth objectives and act as a counterbalance to development pressures on the east coast.

Ministerial Condition of funding was not included for TII 2025 Grant Allocation for the N17 Knock to Collooney project. A revised TII approval to progress Phase 3: Design & Environmental Evaluation for the full project was received on the 6th of June 2025. Environmental and technical surveys were advanced for the full project.

A procurement process is ongoing for the appointment of Technical Advisors to assist with the delivery of the Project through Phases 3 and 4 of the TII Project Management Guidelines.

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 sections presents a summary of the findings of the in-Depth Checks

Local Authority Sanitary Services

Summary of In-Depth Check

An in-depth check on the budget increase of €2,136,000.00 over the service area C0802 Local Authority Sanitary Services 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 €2,136,000.00 to service area C0802 for the provision of [A] increased wages & salaries and [B] increased operational costs for the new Natural Water Management Department- both of which emerge from the ending of the SLA (2014-2026) with UÉ.

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**.**

The Kishoge Site 3 (Phase 3 of the Clonburris SDZ Masterplan).

Summary of In-Depth Check

The social and affordable housing development of 580 units in Kishoge Site 3 (Phase 3 of the Clonburris SDZ Masterplan) 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 satisfactory controls are in place to ensure compliance and these standards should be maintained throughout the remaining stages of the project.

Local Roads General Maintenance.

Summary of In-Depth Check

An in-depth check on the budget increase of €1,756,900 over the service area **B0405- Local Roads General Maintenance** 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 €1,756,900 to service area B0405 for the provision of [A] increased wages & salaries and [B] enhanced accessibility works.

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**.**

Tipperary County Council

Summary of in- Depth Checks

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

Marlfield to Cahir Greenway

Summary of In-Depth Check

The purpose of this project is to provide the necessary infrastructure to facilitate and encourage travel by sustainable modes, over travel by car where possible, while also acting as an amenity for local residents and visitors. Thus, active travel routes are intended to be multi-functional by nature to maximise their potential utilisation. Where possible, they can facilitate commuting movements for commuters to encourage a positive modal shift in line with current objectives to reduce the reliance on car-based travel. However active travel routes are in themselves a destination which can promote tourism and increase the quality of life for residents by providing an attractive and accessible amenity and experience.

Internal Audit is satisfied that the project at this stage is broadly compliant with the principles of the Public Spending Code.

Cashel to Cahir Greenway

Summary of In-Depth Check

Tipperary County Council in partnership with Transport Infrastructure Ireland (TII) has commenced the development of the Cahir to Cashel Greenway project which will connect to the existing 4km Greenway that connects Cahir Castle to the Swiss Cottages. It will provide for a world class recreational experience for people of all ages and abilities that will serve the local community and attract tourism to the region. The greenway will be developed in accordance with the Code of Best Practice for National and Regional Greenways and will seek to integrate with and enhance the existing natural and built features of the region in cooperation with the communities which it passes through.

Internal Audit is satisfied that the project at this stage is broadly compliant with the principles of the Public Spending Code.

Fire Services

The operational service in Tipperary is delivered through twelve fire stations located in Nenagh, Clonmel, Thurles, Roscrea, Carrick-on-Suir, Templemore, Newport, Borrisokane, Tipperary, Cloughjordan, Cahir and Cashel. The dedicated crews, together with modern vehicles and equipment, ensure delivery of a prompt, efficient and effective service. This is supported by the Munster Regional Control Centre, which receives calls from the public through the 999/112 service and mobilises the appropriate fire service resources in Tipperary.

Services such as administration, fire safety activities, dangerous substances licensing, building control, major emergency management etc., are delivered from the Fire Service Headquarters at Limerick Road, Nenagh and from the Clonmel Fire Station at Heywood Road, Clonmel.

Summary of In-Depth Check

Following a review of documentation, it is Internal Audit's opinion that there is satisfactory compliance with the Public Spending Code in respect of the operation of Tipperary Fire Service. Internal Audit would like to acknowledge the significant contribution which Tipperary Fire Service makes to the residents and communities of County Tipperary.

Waterford City & County Council

Summary of in-Depth Checks

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

Operation of the Library Service

Summary of In-Depth Check

Within Waterford City and County Council, the Library Service is part of the Corporate, Planning, Culture, HR and IS Directorate and reports to the Director of Services. The City and County Librarian is on the Planning, Culture, Gaeltacht & Gaeilge Strategic Policy Committee and is the Senior Executive with responsibility for Libraries, Culture and the Arts.

Returns in respect of the NOAC Performance Indicators (L1 and L2) are made annually. Monitoring of expenditure versus budget is provided for by way of reports and extracts from MS7 (Financial Management System).

Audit Opinion

All relevant documentation in relation to the operation of the library service was available and filed as appropriate for audit trail purposes. There are clear objectives set out both annually and multi annually within the Annual Service Plans, Annual Budget and the Corporate Plan. The five-year strategy for the service is set out in the Library Service Development Plan 2025 – 2030. There is continuous monitoring and assessment of the programme – both financial, non-financial, internally and externally with regular reporting to Director of Services, monthly Plenary reports, quarterly District area meetings and to the Strategic Policy Committee on a bimonthly basis. The service is also subject to review by NOAC through the annual Performance Indicators process.

The programme complies with the principles of the Public Spending Code.

North Quays Public Infrastructure

Summary of In-Depth Check

The North Quays infrastructural development is a regeneration and development project that requires partnership and support from a number of stakeholders at national and local level, including public sector, semi-state bodies and the private sector. It will transform the North Quays into a brand-new sustainable urban quarter, combining state investment in public infrastructure with significant private development.

The Strategic Development Zone (SDZ) development will have a powerful impact on economic development across Waterford and the South-East. The mixed-use development will include significant residential accommodation, as well as office and hotel accommodation, retail offerings and high-quality public realm spaces. The SDZ development places a significant emphasis on connecting the north and south quays and improving the public realm through investment in new high quality civic spaces.

Audit Opinion

From a review of the project documentation and through communication with those involved in the project, Internal Audit is satisfied that the objectives were clearly defined and outlined. All relevant documentation in relation to this project was available and filed as appropriate for audit trail purposes. A post project review will be undertaken on completion.

Based on Internal Audit's review it appears that this project complies with the principles of the Public Spending Code.

Westmeath County Council

Summary of in-Depth Checks

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

Housing Development: 174 units at Brawny Road, Lissywollen, Athlone

Summary of In-Depth Check

This In-Depth Check examined the delivery of the Lissywollen housing development project, comprising 174 social housing units within a wider 576-unit mixed tenure scheme at Athlone, with a total approved budget of €50.34m.

The review found that the project has been developed and progressed in compliance with the requirements of the Public Spending Code. Appropriate appraisal processes were undertaken, including multiple Stage 1–4 submissions, Cost Effectiveness Analyses, and independent reviews by the NDFA and DPER prior to the granting of funding approvals.

A robust governance structure was in place, led by a multidisciplinary Project Board, ensuring effective oversight of procurement, decision-making, and project delivery. The use of a Competitive Dialogue procurement process was justified by the scale and complexity of the development, and supporting documentation demonstrates compliance with national and EU procurement guidelines and value-for-money principles.

The assessment also confirmed that comprehensive documentation is maintained across all stages of the project, including procurement records, legal agreements, fiscal management data, and progress reporting. This provides a clear audit trail and ensures that the project is positioned for future evaluation.

Overall, the project is considered to be well-governed and aligned with policy objectives, contributing to the delivery of social housing targets in Westmeath. It is recommended that, upon completion, a formal post-project review be undertaken to assess project performance, outcomes, and value achieved in line with Public Spending Code requirement.

Wexford County Council

Summary of in-Depth Checks

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

N11/N25 Oilgate to Rosslare Harbour Road Construction

Summary of In-Depth Check

The project documentation for the stages completed to date 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 Plan
- Feasibility Working Cost
- Project Execution Plans
- Project Brief
- Option Selection Report
- Option Comparison Estimates Report
- Option Appraisal Report
- Cost Benefit Analysis Report
- Project Appraisal Balance Sheet
- Tender Assessment & Recommendation Reports
- Gate Review Statements, Phases 1 & 2
- EU CINEA CEF Grant Agreement, Payments and Reports
- Executive Orders
- Steering Group and Project Management Group Progress Reports and Meeting Minutes

Payment & Availability (P&A) and Capital Advance Leasing Facility (CALF) Funding

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 include:

- WCC Housing Capital Programme Procedures Manual
- CALF application forms completed by AHB and WCC

- DHLGH approval decisions
- EOs
- CAA and P&A agreements
- Payments to AHBs
- CALF drawdowns, new unit claims and quarterly funding drawdown requests to DHLGH
- WCC’s financial management system Centros

Wicklow County Council

Summary of in-Depth Checks

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

Rockbrae House, Bray - Social Housing Scheme

Summary of In-Depth Check

Project Description: The provision of 53 social and affordable housing units to meet the demand for housing in the area.

Audit 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.

Recommendation: It is recommended that a post project review be conducted.

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.

Arklow - Shillelagh Greenway

Summary of In-Depth Check

Project Description: Development of a 35 Km Walking and Cycling Trail and associated infrastructure

Audit Objective: To provide an independent outlook 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 and concluded that the scheme is being effectively monitored and overseen by the Directorate. All relevant documentation was made available and remains accessible for any future evaluation of the scheme.

Recommendation: It is recommended that a post-project review be conducted.

Opinion: Internal Audit's opinion following the review is that the scheme is being managed and monitored satisfactorily. The processes and procedures in place meet the requirements for the management of public expenditure. Accordingly, the review concludes that the implementation of the scheme provides satisfactory assurance of compliance with the Public Spending Code.

Street Cleaning Costs

Summary of In-Depth Check

Street Cleaning continues to represent an essential and ongoing public service function. All expenditure sampled during the review was found to be in line with the organisation's policies and procedures and was appropriately supported and authorised. The service operates within a robust administrative and internal control framework. However, it was noted that the service exceeded its allocated budget in 2025.

Opinion

Internal Audit is satisfied that the Street Cleaning service is operating in accordance with relevant policies and procedures. Consequently, the overall conclusion of this review is that the management and oversight arrangements currently in place provide substantial assurance that the service is compliant with the requirements of the Public Spending Code. It is recommended that expenditure continue to be closely monitored to ensure that spending remains within the approved budget.