

12 February 2026

Public Spending Code- Quality Assurance Report 2025

Dear Chief Executive

Thank you for submitting the 2024 Quality Assurance report required under the Public Spending Code to NOAC in accordance with the requirements set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPEIPSRD)

The Report was published in September 2025 and is available on the NOAC website at

https://cdn.noac.ie/wp-content/uploads/2025/09/NOAC-Public-Spending-Code-Report-2024_V3.pdf

For this year, the requirements are similar. Accompanying this letter is the:

1. CCMA Guidance Note for the Local Government Sector on the Public Spending Code (PSC) Quality Assurance Requirement Version 4.
2. DPEIPSRD: Public Spending Code Checklists 1-7.
3. DPEIPSRD: Inventory Spreadsheets for-
Expenditure being considered – Greater than €0.5m (Capital and Current).
Expenditure being incurred – Greater than €0.5m (Capital and Current)
Projects/Programs completed or discontinued in the reference year – Greater than €0.5m (Capital and Current).

The CCMA Finance Committee through the Local Government Internal Audit Network (LGIAN) have advised that no changes have been made since last year's report and therefore, no update is required for the documentation or guidelines. If you have any queries on the methodology of the Public Spending Code, please contact finance&business@lgma.ie.

The deadline for submission of the 2025 QA report is **Friday 29 May 2026**.

Please note the following:

- The inventory spreadsheets are to be completed and returned as Excel spreadsheets.
- The Public Spending Code checklists 1 – 7 are to be completed and returned in a Word document.
- Cells and headings should not be amended or moved. Additional cells or headings should not be inserted into the documents. Any additional information should be provided by way of a detailed note.
- If there is no information to provide for a particular question, this should be left blank or marked as N/A, where indicated.

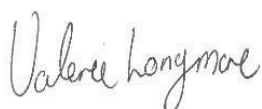
- Ensure that procurements in excess €10 million are published on the local authority website and a link provided by 31st May 2026 .
- Ensure the report is published on the local authority website and a link provided by 31st May 2026.

Submissions that do not follow the above criteria will be returned.

Please ensure that the required documents are submitted by email to info@noac.ie by the deadline of **Friday 29 May 2026**.

Thank you again for your co-operation in this matter.

Yours faithfully



Valerie Longmore
NOAC Secretariat