



Comhairle Contae **Lú**
Louth County Council

Public Spending Code Quality Assurance Report for 2024

To be submitted to the National Oversight and Audit
Commission in compliance with the Public Spending Code

Certification

This annual Quality Assurance Report sets out Louth County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on the best financial, organisational, and performance-related information available across the various areas of responsibility.

Signature of Accounting Officer



David Conway

Chief Executive Officer, Louth County Council

23rd May 2025



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Foreword

Recent Public Spending Code Updates

In March 2023, the Minister for Public Expenditure, National Development Plan Delivery and Reform introduced changes to the capital appraisal guidelines as part of a package of significant actions aimed at enhancing delivery of the National Development Plan (NDP). [Circular 06/2023](#) outlines key changes to the Public Spending Code including an increase to thresholds for major projects and the requirements for major projects at different stages in the project lifecycle (DPENDR, 2023). New “*Infrastructure Guidelines*” have replaced the Public Spending Code requirements for capital expenditure superseding the previous guidance “*Public Spending Code: A Guide to Evaluating, Planning and Managing Public Investment*” (December 2019).

Introduction

Louth County Council has completed this Quality Assurance (QA) report as part of the compliance with the Public Spending Code¹ (PSC). The purpose of this report is to present the results of each of the five steps in the QA process and to report on compliance with the requirements of the Public Spending Code.

The Public Spending Code (PSC) imposes obligations at all stages of the project/programme lifecycle on organisations that spend public money. These obligations apply to the Sponsoring Agencies (bodies with primary responsibility for evaluating, planning and managing public investment projects/programmes) and Approving Authorities (bodies funding projects/programmes, usually Government Departments).

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. A Guidance Note, prepared and updated by the County and City Management Association (CCMA) Finance Committee, discusses each stage of Quality Assurance requirements providing interpretations from a Local Government perspective².

2024 is the eleventh year that the Local Government Sector has been required to meet the QA requirements of the Public Spending Code.

This report fulfils the fifth step of the QA process for Louth County Council for 2024 and has been compiled following current National Oversight and Audit Commission (NOAC) guidelines and templates and the CCMA Guidance Note.

¹ Public Spending Code, DPER <https://www.gov.ie/en/publication/public-spending-code/>

² Public Spending Code (PSC) Quality Assurance Requirements. A Guidance for the Local Government Sector (v4, p. 1)

Section 1

The Quality Assurance Process

There are five steps in the Quality Assurance process of the Public Spending Code consisting of the following:

1. **Inventory Compilation** - drawing up inventories of all projects/programmes greater than €0.5m at different stages of the project life cycle. The inventories cover:
 - Expenditure being considered
 - Expenditure being incurred
 - Expenditure that has been completed or discontinued

The project life cycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and evaluation. These life cycle stages are outlined in detail in the *Infrastructure Guidelines*³ and the *Public Spending Code A Guide to Evaluating, Planning and Managing Current Expenditure*.⁴

2. **Procurements in Excess of €10million** – publication of summary information on the local authority website of all procurements in excess of €10m, whether new, in progress or completed for the year under review. A new project may become a “project-in-progress” if the procurement process is completed, and a contract signed.
3. **Compilation of Checklists** – seven self-assessment checklists require completion and only one of each checklist per department/agency/local authority is required. The QA process for verifying the accuracy of responses on the checklists is based on a sample of projects / programmes and is step four (in-depth analysis) of the process.
4. **In-depth Analysis** - carry out a more in-depth check on a small number of selected projects/programmes.
5. **Compilation of Report for NOAC** - complete a short report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with the previous four steps, should be submitted by the end of May in respect of the previous calendar year.

³ [Infrastructure Guidelines](#)

⁴ [Public Spending Code A Guide to Evaluating, Planning and Managing Current Expenditure](#)

Summary of the Quality Assurance Process Findings

This section outlines summary information and findings for each of the five steps of the Quality Assurance process, which is supplemented by detailed information in Section 2 of this report.

Inventory Compilation – Step 1

This step outlines expenditure analysis for Louth County Council in accordance with the current guidance on the Quality Assurance process for the reference year of 2024.

The inventory lists identify Louth County Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5 million. This inventory is divided between capital and current (revenue) projects across three stages as outlined in the table below.

Table 1 Expenditure Type and Category

No.	Expend Type	Category / Band
1.	Expenditure Being Considered	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure – new or increases over €0.5m
2.	Expenditure Being Incurred	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure greater than €0.5m
3.	Expenditure Recently Ended	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure greater than €0.5m

The project inventory lists are included in **Appendices A to C** for projects and programmes with a value over €0.5m for 2024.

For consistency and accuracy, the inventories were informed by the:

- Annual Budget 2024 (adopted 20th Nov 2023), which was prepared as part of the statutory requirements of the Local Government Act, 2001 (as amended)
- Annual Financial Statements 2024. These in turn were noted in the Chief Executive's Monthly Management Report, dated 07th April 2025 which was prepared under Section 136 (2) of the Local Government Act, 2001, as inserted by Section 51 of the Local Government (Reform) Act, 2014.

Data from the Inventory Lists is further broken down in the tables below into three different expenditure ranges:

- €0.5m to €5m
- >€0.5m to €20m
- >€20m

Table 2 Value of Projects and Range of Expenditure

Expend Type	Revenue Expenditure	Revenue Expenditure	Revenue Expenditure	Capital Expenditure	Capital Expenditure	Capital Expenditure	
Range of Expenditure	€0.5m - €5m	>€5m - €20m	> €20m	€0.5m - €5m	>€5m - €20m	> €20m	TOTAL
Expenditure Being Considered	€ 13.74	€ -	€ -	€ 3.86	€ 15.00	€ -	€ 32.60
Expenditure Being Incurred	€ 61.32	€ 78.50	€ 22.18	€ 40.63	€ 110.85	€ 20.48	€ 333.96
Expenditure Recently Ended	€ -	€ -	€ -	€ 20.72	€ -	€ -	€ 20.72
TOTAL	€ 75.06	€ 78.50	€ 22.18	€ 65.21	€ 125.85	€ 20.48	€ 387.28

Table 3 Number of Projects and Range of Expenditure

Expend Type	Revenue Expenditure	Revenue Expenditure	Revenue Expenditure	Capital Expenditure	Capital Expenditure	Capital Expenditure	
Range of Expenditure	€0.5m - €5m	>€5m - €20m	> €20m	€0.5m - €5m	>€5m - €20m	> €20m	TOTAL
Expenditure Being Considered	8	0	0	5	1	0	14
Expenditure Being Incurred	39	7	1	23	10	1	81
Expenditure Recently Ended	0	0	0	12	0	0	12
TOTAL	47	7	1	40	11	1	107

A total of 107 projects comprising a total value of €387m under the three expenditure ranges can be identified.

Procurements in Excess of €10million – Step 2

Step 2 of the Quality Assurance process requires the publication on the website of summary information of all procurements in excess of €10m, whether new, in progress or completed for the year under review.

There was one procurement in excess of €10m in 2024. This procurement involves the construction of the Narrow Water Bridge and associated site development. Full details have been published on the local authority website and are available [here](#).

The requirement to publish relates specifically to procurement and not the project, so where a project is reported at over €10m the interpretation here is that the project is examined and only the elements of that project that were the subject of a procurement process for a contract in excess of €10m needs to be reported. Therefore, if a project with

a total expenditure in excess of €10m is made up of procurements assigning more than one contractor and none of these contracts exceed the €10m threshold then there is no requirement to include them in the list for publication.

Compilation of Checklists – Step 3

Step 3 of the Quality Assurance process for the Public Spending Code involves the completion of a set of checklists capturing all expenditure. These checks are based on self-assessment by the Local Authority to provide an overview of compliance with the Public Spending Code. There are seven checklists in total covering different aspects as outlined below:

- **Checklist 1:** General Obligations Not Specific to Individual Projects/Programmes
- **Checklist 2:** Capital Expenditure Being Considered
- **Checklist 3:** Current Expenditure Being Considered
- **Checklist 4:** Incurring Capital Expenditure
- **Checklist 5:** Incurring Current Expenditure
- **Checklist 6:** Capital Expenditure recently completed / discontinued
- **Checklist 7:** Current Expenditure recently completed / discontinued

A 3-point scoring system is used to indicate compliance with each criterion in the QA checklists as outlined below.

Table 4 QA Checklists Scoring System

Score	Score meaning
1	Scope for significant improvements
2	Compliant but with some improvement necessary
3	Broadly compliant

The evaluation of the checklists highlights areas where improvement is required based on the scoring system above.

Directorates and relevant sections completed the individual checklists over a series of meetings and discussions at Louth County Council. For some questions, the scoring mechanism is not always strictly relevant – these are marked as N/A. Descriptive and contextual information has been provided as a means of explanation, where relevant.

All checklists have been completed and can be found in **Appendix D** of this report.

The completed checklists show the extent to which Louth County Council deems itself compliant with the Public Spending Code. Overall, the checklists show a satisfactory level of compliance. While there are indications that there is some room for improvement in certain aspects of the requirements, no specific serious non-compliances or concerns were evident during the completion of this element of the Quality Assurance process.

In-Depth Analysis – Step 4

Crowleys DFK were the appointed outsourced internal auditors to Louth County Council, tasked with step 4 of the Quality Assurance process of the Public Spending Code. Step 4 of the process involves carrying out a more in-depth check on a small number of selected projects. All aspects of the projects subjected to in-depth analysis have been viewed in full by the internal auditors, but commercially sensitive information has been redacted for the purposes of the report on this occasion.

The audit period is for the 12-month calendar year from 1st January 2024 to 31st December 2024. Full details of the in-depth analysis can be found in **Section 2** of this report. The table below summarise the samples selected for in-depth analysis.

Table 5 Samples Selected for Internal Audit

Project	Expenditure Type	Category
Narrow Water Bridge Construction Project	Capital	Expenditure being Incurred
Fire Service PPE and Maintenance	Revenue /Current	Expenditure being Considered

The value of projects selected for in-depth review each year should be at least 5% of the total value of all capital projects on the project inventory lists, and 1% of the total value of all revenue projects on the project inventory lists - with this minimum value being calculated as an average over a three-year period.

The table below summarise the average percentage selected for in-depth review based on the inventory lists furnished by Louth County Council over the period 2022-2024.

Table 6 Average Percentage Selection 2022 to 2024

Three Year Period	Expenditure Type	Percentage Average
2022-2024	Capital	6.5%
2022-2024	Revenue /Current	3.6%

During the in-depth review, the main findings for improvement are ranked as high, medium or low priority rating and are dealt with in order of priority. The rankings used are described in the table below.

Table 7 Internal Audit Classification

Classification	Description
High	Major Internal Control weakness or issue that has potential for: <ul style="list-style-type: none"> • Significant damage to the organisation's reputation; and/or • Significant financial loss or loss of value for money; and/or • Significant operational disruption; and/or • Non-compliances with legislative and regulatory requirements; and/or • Significant inefficiency costing senior management time Remedial action must be taken urgently.
Medium	Internal Control weakness or issue that has potential for: <ul style="list-style-type: none"> • Adverse impact to reputation; and/or • Financial loss or loss of value for money; and/or • Operational disruption; and/or • Inefficiency costing senior management time Weaknesses identified should be of concern to senior management and require prompt specific action.
Low	Minor control deficiency where Internal Control improvements or the strengthening of the areas risk management/ control culture is required. These mainly relate to matters such as systems enhancement, procedural.

A formal report on the in-depth review has been completed by Crowleys DFK and has been submitted to the Management Team at Louth Council and is included in **Section 2** of this report. The auditors review identified four non-compliances, classified as follows:

- High Priority Rating: 0
- Medium Priority Rating: 4
- Low Priority Rating: 0

A summary of the non-compliances and their classification identified by the auditors, and agreed with Louth County Council Management Team concern:

- Contract Sum Adjustments (*Medium*)
- Compliance with Public Spending Code Guidelines (*Medium*)
- Compliance with Procurement Procedures (*Medium*)
- Compliance with LCC's Project Governance Guidelines (*Medium*)

Overall, the findings indicate that reasonable assurance can be placed on the sufficiency and operation of the controls in place to ensure compliance with the Public Spending Code and internal procurement procedures, aimed at mitigating and/or managing key inherent risks.

Compilation of Report for NOAC – Step 5

Step 5 of the Quality Assurance process involves the completion of a short report for the National Oversight and Audit Commission (NOAC). The report should be submitted by the end of May in respect of the previous calendar year. The report will be published on the local authority website and can be found [here](#). The contents of this report meet the requirements of step 5 of the QA process.

Conclusion

This report sets out all the requirements of the Quality Assurance aspect of the Public Spending Code for Louth County Council.

- Project Inventory Lists have been prepared outlining the various projects/programmes from both capital and revenue expenditure, which were being considered, incurred or recently completed by Louth County Council within the 2024 financial year
- Louth County Council has one ongoing project with a value in excess of €10m, which has been documented on the appropriate template and published on the website
- The required self-assessment checklists have been completed and provide assurance of compliance with the Public Spending Code, with some areas for improvement identified
- An in-depth review of the sample projects contained in the inventory lists has been completed by Crowleys DFK, with some areas for improvement identified
- The compilation of this report meets the requirements of the final step of the QA process. This report will be published on the website and issued to NOAC to bring to a close for reference year 2024.

While gaps have been identified during this review, it can be concluded that the overall findings indicate that reasonable assurance can be placed on the sufficiency and operation of the controls in place to ensure

compliance with the Public Spending Code. Continued management oversight, combined with timely remediation of the findings outlined in this report, will further enhance compliance.

The findings identified in this report will be highlighted across the organisation to bring further focus and awareness to the Public Spending Code and the areas for improvement.

Management will continue to drive compliance with the Public Spending Code so that the relevant Directorates fully comprehend the requirements therein. Areas for improvement identified in this report will be incorporated into the project governance within the organisation, and progress will be monitored and reported via routine procurement meetings and reports.

This report demonstrates Louth County Councils commitment to meeting its requirements with the Public Spending Code and where improvements can be made, they will be addressed accordingly.



Appendices



APPENDIX A

Appendix A: Inventory Lists - Expenditure being Considered

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipate d Timeline	Projected Lifetime Expenditure	Explanatory Notes
Riverside Crescent, Dundalk - 14 Units	LA SHCIP & PPP - 312	€ -	€ 200,000	€ -	2026	€ 3,700,000	Feasibility Stage.
O'Reillys Yard, Drogheda - 50 units	LA SHCIP & PPP - 312	€ -	€ 500,000	€ -	2027	€ 15,000,000	Feasibility stage.
Castlebellingham - 20 Units	CALF AHB		€ 856,500		2025	€ 1,427,500	Costs are a matter for the AHB -Dept. funding element
Port Access Northern Cross Route Phase B (PANCR)	Strategic Road Schemes	€ -	€ 15,000,000	€ -	2027	€ 25,000,000	
Traffic Lights Replacement Programme Phase 2	Contract	€ -	€ 350,000	€ -	2026	€ 1,400,000	216224
Vehicle Restraint Systems	Operations	€ -	€ 150,000	€ -	2025	€ 620,000	Subject to TII Funding
Dunleer Main Street Flood Defence Project	Surface Water, Flooding & Coastal Erosion	€ -	€ 60,000	€ -	2026	€ 770,000	Subject to OPW Funding
Greenore Coastal Protection	Surface Water, Flooding & Coastal Erosion	€ -	€ 300,000	€ -	2030	€ 2,500,000	Subject to OPW Funding
Linear Park - Ballymakenny Rd	Recreation & Amenity	€ -	€ 500,000	€ -	2025	€ 1,500,000	
Drogheda Municipal Pitches		€ -	€ 100,000	€ -	2025	€ 500,000	Subject to DTTAS Funding
Drogheda Library (former Dominican Church)		€ -	€ 500,000	€ -	2027	€ 7,141,669	Subject to Funding
Carlingford RRDF (Construction Phase)	Town Projects	€ -	€ 200,000	€ -	2026	€ 10,000,000	Subject to RRDF Capital Funding & phasing
Drogheda Westgate (Construction Phase 1)	Town Projects	€ -	€ 200,000	€ -	2026	€ 10,000,000	L1217751, Subject to URDF Call 4 Funding
Drogheda Westgate (Design Phase)	Town Projects	€ -	€ -	€ -	2025	€ 810,736	217751. PROJECT 2040 Urban Regeneration Funding Cat. 2
Dundalk Fire Service Training Centre upgrade	Corporate Buildings	€ -	€ 1,500,000	€ -	2025	€ 2,900,000	54307. Subject to Dept. Funding
A01 Maintenance and Improvement of LA Housing Units		€ 1,805,009	€ -	€ -		€ -	
A05 Administration of Homeless Service		€ 3,084,723	€ -	€ -		€ -	



ContinuedInventory Lists - Expenditure being Considered

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipate d Timeline	Projected Lifetime Expenditure	Explanatory Notes
A07 RAS and Leasing Programme		€ 3,544,943	€ -	€ -		€ -	
A09 Housing Grants		€ 1,228,260	€ -	€ -		€ -	
B03 Regional Road - Maintenance and Improvement		€ 693,625	€ -	€ -		€ -	
D09 Economic Development and Protection		€ 2,100,124	€ -	€ -		€ -	
E11 Operation of Fire Service (capturing Fire PPE Procurement)		€ 519,700	€ -	€ -		€ -	
E15 Climate Change & Flooding		€ 765,838	€ -	€ -		€ -	
Totals		€ 13,742,222	€ 20,416,500	€ -		€ 83,269,905	



APPENDIX B

Appendix B: Inventory Lists - Expenditure being Incurred

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
A01 - Maintenance & Improvement of LA Housing Units	Housing & Building	€ 14,493,740	€ -	€ -		€ -	€ -	
A02 - Housing Assessment, Allocation and Transfer	Housing & Building	€ 1,098,583	€ -	€ -		€ -	€ -	
A03 - Housing Rent and Tenant Purchase Administration	Housing & Building	€ 1,167,663	€ -	€ -		€ -	€ -	
A04 - Housing Community Development Support	Housing & Building	€ 879,220	€ -	€ -		€ -	€ -	
A05 - Administration of Homeless Service	Housing & Building	€ 7,395,692	€ -	€ -		€ -	€ -	
A06 - Support to Housing Capital Prog.	Housing & Building	€ 3,450,145	€ -	€ -		€ -	€ -	
A07 - RAS and Leasing Programme	Housing & Building	€ 22,182,174	€ -	€ -		€ -	€ -	
A08 - Housing Loans	Housing & Building	€ 2,086,685	€ -	€ -		€ -	€ -	
A09 - Housing Grants	Housing & Building	€ 4,262,212	€ -	€ -		€ -	€ -	
CAF Turnkey Acquisitions	Housing & Building		€ 7,033,065	€ -	2026	€ 25,189,329	€ 29,136,254	115479
CAF Listoke Ballymakenny Road Drogheda (Part V)	Housing & Building	€ -	€ 1,057,934	€ -	2025	€ 2,903,233	€ 2,903,233	115538
CWF Lower Point Road - Accelerated Delivery	Housing & Building	€ -	€ 7,384,547	€ -	2026	€ 7,388,401	€ 15,301,070	115549
CPF Accelerated Delivery Mullavalley Louth Village	Housing & Building	€ -	€ 970,953	€ -	2026	€ 4,838,993	€ 15,406,680	115570
RSV Capital Assistance Schemes	Housing & Building	€ -	€ 2,316,274	€ -	Various	€ 12,877,920	€ 16,010,077	115488
CWF Mount Avenue Residential Development	Housing & Building	€ -	€ 11,872,503	€ -	2025	€ 17,730,981	€ 33,653,511	115515
CPF Greenhills Housing Scheme Drogheda	Housing & Building	€ -	€ 509,725	€ -	2026	€ 538,807	€ 15,149,178	115544
CWF Ballymakenny West Housing Scheme	Housing & Building	€ -	€ 1,276,308	€ -	2026	€ 11,915,366	€ 31,881,975	115546
CPF New Housing Scheme Dunleer 2023	Housing & Building	€ -	€ 1,209,006	€ -	2026	€ 7,574,428	€ 16,789,273	115548
CPF Proposed Social Housing Unit / Units at Grange Close	Housing & Building	€ -	€ 854,430	€ -	2025	€ 854,430	€ 1,015,068	115555
CAF Part V Social (2018 Onwards)	Housing & Building	€ -	€ 15,480,493	€ -	Various	€ 23,355,907	€ 31,665,986	115176
CPF Muirhevnamor Infill Dundalk Phase 1	Housing & Building	€ -	€ 3,216,078	€ -	2025	€ 3,743,403	€ 4,574,000	115532



ContinuedInventory Lists - Expenditure being Incurred

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
CPF Boice Court Phase 2 Residential Development	Housing & Building	€ -	€ 9,866,708	€ -	2025	€ 17,664,416	€ 27,220,531	115528
CAF Purchase of Social Houses (Not Part 5 or Affordables)	Housing & Building	€ -	€ 7,484,436	€ -	2026	€ 40,694,158	€ 42,618,000	115005
CAF Purchase of Social Houses from 2024 onwards (Not Part V or Affordables) [Targeted Acquisitions/Tenant in situ]	Housing & Building	€ -	€ 15,319,636	€ -	2026	€ 15,319,636	€ 33,333,333	115006
RSV CALF Payment	Housing & Building	€ -	€ 11,485,344	€ -	Various	€105,275,379	€ 105,275,379	115508
Rathmullen Infill, Drogheda - 6 Units	LA SHCIP & PPP - 312 Units	€ -	€ 30,718	€ -	2027	€ 83,853	€ 1,633,795	115519
Willowbrook, Dromiskin - 6 Units	LA SHCIP & PPP - 312 Units	€ -	€ -	€ -	2026	€ 110,000	€ 1,600,000	115540
Ballymakenny - East , Drogheda - 110 units & 20 Affordable PPP SCHEME	LA SHCIP & PPP - 312 Units	€ -	€ 4,574	€ -	2051	€ 8,491,062	€ 33,550,000	115547
64/65 Anne Street, Dundalk - 13 units	LA SHCIP & PPP - 312 Units	€ -	€ 19,340	€ -	2026	€ 155,366	€ 4,500,000	115266
MTR 2022-2025	Other Social Housing Capital Projects	€ -	€ 77,246	€ -	2026	€ 1,743,608	€ 7,926,800	115507
ClontyGora Traveller Group Housing - 2	Other Capital Projects	€ -	€ 120,992	€ -	2026	€ 122,354	€ 826,000	115545
Derryveigh Traveller Group Housing - 2	Other Capital Projects	€ -	€ 3,579	€ -	2025	€ 207,823	€ 1,054,067	115246
CPO - Bundles 1 - 7	Approved Social Housing Projects	€ -	€ 192,087	€ -	2024	€ 9,478,517	€ 22,237,542	Full approval received from Dept. Funded.
B01 - NP Road - Maintenance and Improvement	Road Transport & Safety	€ 710,992	€ -	€ -		€ -	€ -	
B02 - NS Road - Maintenance and Improvement	Transport & Safety	€ 699,641	€ -	€ -		€ -	€ -	
B03 - Regional Road - Maintenance and Improvement	Transport & Safety	€ 7,893,554	€ -	€ -		€ -	€ -	
B04 - Local Road - Maintenance and Improvement	Transport & Safety	€ 14,335,586	€ -	€ -		€ -	€ -	
B05 - Public Lighting	Transport & Safety	€ 2,161,737	€ -	€ -		€ -	€ -	



ContinuedInventory Lists - Expenditure being Incurred

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
B06 - Traffic Management Improvement	Transport & Safety	€ 531,699	€ -	€ -		€ -	€ -	
B09 - Car Parking	Transport & Safety	€ 1,251,785	€ -	€ -		€ -	€ -	
B10 - Support to Roads Capital Prog	Transport & Safety	€ 966,732	€ -	€ -		€ -	€ -	
B11 - Agency & Recoupable Services	Transport & Safety	€ 521,332	€ -	€ -		€ -	€ -	
RSF Active Travel Projects 2021	Transport & Safety	€ -	€ 2,649,233	€ -	2030	€ 11,704,558	€ 80,000,000	214510. Subject to NTA approvals of individual schemes
RSF L2321 Obelisk Bridge Nr Drogheda (Capital)	Transport & Safety	€ -	€ 2,167,956	€ -	2024	€ 2,836,900	€ 3,083,494	22281 DTTAS Funding
RSF Public Lighting LED Upgrade (Capital)	Transport & Safety	€ -	€ 1,380,769	€ -	2025	€ 3,441,576	€ 6,500,000	216218. Loan Financing through HFA
CPF Narrow Water Bridge Project	Transport & Safety	€ -	€ 20,484,959	€ -	2027	€ 28,241,489	€ 128,543,715	22232
RSF Carlingford Lough Greenway Interreg	Transport & Safety	€ -	€ 2,002,448	€ -	2026	€ 7,579,488	€ 8,650,000	22252
RSF Mount Avenue Road Construction Local Infr Housing	Transport & Safety	€ -	€ 4,760,639	€ -	2024	€ 9,851,422	€ 10,902,636	2000287
RSF Omeath Placemaking Scheme	Transport & Safety	€ -	€ 2,275,091	€ -	2024	€ 3,092,481	€ 3,182,000	217754. RRDF Funded Category 1
RSF St Nicholas Quarter & Backlands Development	Transport & Safety	€ -	€ 2,116,795	€ -	2026	€ 2,468,137	€ 13,671,749	217755. Subject to PROJECT 2040 URDF Funding
N52 Ardee By Pass	National Road Improvements	€ -	€ 32,130	€ -	2028	€ 7,787,139	€ 42,983,000	22106
N53 HBX to Rassin	National Road Improvements	€ -	€ 369,663	€ -	2025	€ 1,175,330	€ 12,000,000	22254
Port Access Northern Cross Route Phase A (N1 to Ballymakenny Road) [CWF PANCR ROAD Phase 1]	Strategic Road Schemes	€ -	€ 4,482,291	€ -	2025	€ 14,190,138	€ 30,000,000	Construction in progress. 22102/4
CO1 - Water Supply	Water Services	€ 4,036,174	€ -	€ -		€ -	€ -	
CO2 - Waste Water Treatment	Water Services	€ 1,879,611	€ -	€ -		€ -	€ -	
DO1 - Forward Planning	Development Management	€ 754,492	€ -	€ -		€ -	€ -	



ContinuedInventory Lists - Expenditure being Incurred

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
D02 - Development Management	Development Management	€ 2,851,018	€ -	€ -		€ -	€ -	
D03 - Enforcement	Development Management	€ 1,074,764	€ -	€ -		€ -	€ -	
D04 - Op & Maint of Industrial Sites & Commercial Facilities	Development Management	€ 819,826	€ -	€ -		€ -	€ -	
D05 - Tourism Development and Promotion	Development Management	€ 1,252,196	€ -	€ -		€ -	€ -	
D06 - Community and Enterprise Function	Development Management	€ 9,456,112	€ -	€ -		€ -	€ -	
D07 - Unfinished Housing Estates	Development Management	€ 500,448	€ -	€ -		€ -	€ -	
D09 - Economic Development and Promotion	Development Management	€ 13,846,301	€ -	€ -		€ -	€ -	
D11 - Heritage and Conservation Services	Development Management	€ 756,626	€ -	€ -		€ -	€ -	
E01 - Landfill Operation and Aftercare	Environmental	€ 1,557,403	€ -	€ -		€ -	€ -	
E03 - Waste to Energy Facilities	Environmental	€ 559,267	€ -	€ -		€ -	€ -	
E05 - Litter Management	Environmental	€ 1,295,954	€ -	€ -		€ -	€ -	
E06 - Street Cleaning	Environmental	€ 3,261,650	€ -	€ -		€ -	€ -	
E07 - Waste Regulations, Monitoring and Enforcement	Environmental Services	€ 811,105	€ -	€ -		€ -	€ -	
E09 - Maintenance & Upkeep of Burial Grounds	Environmental Services	€ 608,004	€ -	€ -		€ -	€ -	
E11 - Operation of Fire Service	Environmental	€ 11,079,456	€ -	€ -		€ -	€ -	
E13 - Water Quality, Air & Noise Pollution	Environmental	€ 502,592	€ -	€ -		€ -	€ -	
E15 - Climate Change and Flooding	Environmental	€ 292,448	€ -	€ -		€ -	€ -	
Whiteriver Landfill	Landfill	€ -	€ -	€ -	2044	€ 7,912,201	€ 11,190,328	512012, CRAMP 2015 to 2044
Dundalk Landfill Works	Landfill	€ -	€ -	€ -	2032	€ 3,981,311	€ 3,981,311	5000513, CRAMP 2003 to 2032



ContinuedInventory Lists - Expenditure being Incurred

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Drogheda Landfill Works	Landfill	€ -	€ 400,000	€ -	2026	€ 661,645	€ 1,903,000	512017
Gap the Target Climate Actions	Climate	€ -	€ 260,453	€ -	2026	€ 390,685	€ 3,200,000	55308/315/316/317/318 //322/323. Subject to Pathfinder SEAI funding
Decarbonising Fleet / Operational Machine Renewals	Climate / Operations	€ -	€ 184,698	€ -	2025	€ 1,853,382	€ 2,250,000	82199, RSS Purchase of Machinery Reserve; Subject to Funding
RSF Louth Flood Defence Project	Surface Water Flooding & Coastal	€ -	€ 1,622,467	€ -	2030	€ 5,875,650	€ 83,000,000	71585
RSF BALAMI - Port Oriel (Clogherhead) & Annagassan	Land Drainage	€ -	€ 593,370	€ -	2026	€ 2,145,452	€ 2,145,452	71701
F02 - Operation of Library and Archival Service	Recreation & Amenity	€ 3,904,257	€ -	€ -		€ -	€ -	
F03 - Outdoor Leisure Areas Operations	Recreation & Amenity	€ 2,030,059	€ -	€ -		€ -	€ -	
F04 - Community Sport and Recreational Development	Recreation & Amenity	€ 2,330,744	€ -	€ -		€ -	€ -	
F05 - Operation of Arts Programme	Recreation & Amenity	€ 1,884,391	€ -	€ -		€ -	€ -	
RSF Dundalk Leisure Centre Upgrade of Changing Facilities	Recreation & Amenity	€ -	€ 598,430	€ -	2025	€ 638,955	€ 638,955	6000607
CPF Bank of Ireland Dunleer Acquisition (Capital)	Recreation & Amenity	€ -	€ 565,730	€ -	2024	€ 926,615	€ 926,615	62161
RSF Greenway Renewal Scheme Carlingford to Omeath [Omeath to Newry]	Recreation & Amenity	€ -	€ 674,283	€ -	2026	€ 674,283	€ 5,846,069	60164
Swimming Pools Upgrade - Dundalk	Recreation & Amenity	€ -	€ 127,347	€ -	2024	€ 372,790	€ 550,000	6006607. Changing Village Replacement in
Sports Facilities Development & Major Repairs	Recreation & Amenity	€ -	€ -	€ -	2026	€ 31,769	€ 500,000	60161
Local Authority Play Facilities	Recreation & Amenity	€ -	€ 500,315	€ -	2024	€ 500,315	€ 880,000	60210,64875, 64879
Local Authority Parks Improvements & Development	Recreation & Amenity	€ -	€ 163,746	€ -	2026	€ 163,746	€ 700,000	64874, 64876, 64877, 64878,



ContinuedInventory Lists - Expenditure being Incurred

Expenditure being Incurred - Greater than €0.5m (Capital and Current)								
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Dundalk Bay Greenway (including Carlingford to Templetown) - Design Stage	Recreation & Amenity	€ -	€ -	€ -	2026	€ 97,607	€ 2,092,961	2274. Subject to TII Funding
G02 - Operation and Maintenance of Piers and Harbours	Agriculture, Education, Health &	€ 563,468	€ -	€ -		€ -	€ -	
G04 - Veterinary Service	Agriculture, Education, Health &	€ 802,250	€ -	€ -		€ -	€ -	
RSW Primary School Ardee New Build	Education, Health & Welfare	€ -	€ 2,825,476	€ -	2025	€ 4,161,982	€ 9,486,218	115493
H03 - Administration of Rates	Miscellaneous	€ 4,338,768	€ -	€ -		€ -	€ -	
H04 - Franchise Costs	Miscellaneous	€ 513,987	€ -	€ -		€ -	€ -	
H09 - Local Representation & Civic Leadership	Miscellaneous Services	€ 1,455,996	€ -	€ -		€ -	€ -	
H10 - Motor Taxation	Miscellaneous	€ 1,182,146	€ -	€ -		€ -	€ -	
CWF Redevelopment of Drogheda Municipal Building	Miscellaneous	€ -	€ 5,823,300	€ -	2026	€ 15,626,439	€ 15,626,439	85513. Funded by loan
RSD Development Contribution Waiver	Planning & Development	€ -	€ 19,096,166	€ -	2024	€ 22,599,936	€ 22,599,936	4094
Long Walk (Design Phase)	Town Projects	€ -	€ -	€ -	2025	€ 7,303	€ 710,000	217750. PROJECT 2040 Urban Regeneration Funding Cat. 2
Project Ardee 2040 (RRDF) Construction Phase 1	Town Projects	€ -	€ 271,955	€ -	2026	€ 271,955	€ 10,000,000	60212. Subject to RRDF Capital Funding
Drogheda Destination Towns Project	Town Projects	€ -	€ 55,563	€ -	2024	€ 880,874	€ 883,875	45493. Faillte Ireland Part Funding
St. Laurence's Gate Plaza	Town Projects	€ -	€ 4,357	€ -	2025	€ 4,377	€ 600,000	217756. Subject to
Town Centre First Plans - RRDF Design Phase - Dunleer & Clogherhead	Town Projects	€ -	€ -	€ -	2025	€ 83,341	€ 550,000	45346. Subject to RRDF Funding
URDF Call 3 - Vacant/Derelict Units	Town Projects	€ -	€ 10,763	€ -	2030	€ 10,763	€ 7,000,000	45352, Subject to Funding
County - Vacant/Derelict Units	Town Projects	€ -	€ -	€ -	2026	€ 202,467	€ 1,000,000	15494
Carlingford RRDF (Design Phase)	Town Projects	€ -	€ 12,357	€ -	2024	€ 508,206	€ 943,173	45344. PROJECT 2040 Rural Regeneration



ContinuedInventory Lists - Expenditure being Incurred

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Facility Capital Works	Corporate Buildings	€ -	€ 343,467	€ -	2030	€ 1,427,566	€ 1,500,000	910427, County Hall Cyclical
Ardee Castle	Corporate Buildings	€ -	€ 32,207	€ -	2025	€ 406,078	€ 4,294,000	910426. 910424 originally. Pj 2040 Rural Regeneration Funding
Dunleer Fire Station (new)	Corporate Buildings	€ -	€ 45,350	€ -	2024	€ 47,072	€ 2,480,000	54207. Subject to Dept. Funding Approval
Footpath Replacement Programme	Operations	€ -	€ 186,875	€ -	2026	€ 1,436,273	€ 2,221,000	22266 & 22267.
Harbours	Operations	€ -	€ 1,155	€ -	2024	€ 61,029	€ 1,507,115	715001. Dependant on Dept. Funding
Totals		€ 162,290,685	€ 174,907,780	€ -		€484,588,095	€ 1,035,984,793	



APPENDIX C

Appendix C: Inventory Lists - Expenditure being Completed / Discontinued

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project / Programme Completion Date	Final Outturn Expenditure	Explanatory Notes
Clos Emer, Saltown, Dundalk - Tky 5 Units	Turnkey Units Acquisitions - 105 units	€ -	€ 1,311,391	€ -	2024	€ 1,321,581	Completed. 115554
Medabawn, Avenue Rd, Dundalk - Tky 4 units	Turnkey Units Acquisitions - 105 units	€ -	€ 11,266	€ -	2024	€ 1,150,000	Completed. 115553
Magdalene Street, Drogheda	Other Social Housing Capital	€ -	€ 13,072	€ -	2023	€ 1,131,965	Withdrawn
Donore Road 66 Units	Other Social Housing Capital	€ -	€ 1,504,206	€ -	2024	€ 4,045,483	Completed 17333
Stamanaran Dundalk	Other Social Housing Capital	€ -	€ -	€ -	2024	€ 400,000	Withdrawn
Dry Bridge Slane Road Drogheda	Other Social Housing Capital	€ -	€ 181,799	€ -	2024	€ 1,512,000	Completed
Tierney Street, Ardee 11 units	Other Social Housing Capital	€ -	€ 97,560	€ -	2024	€ 975,600	Completed
Newtown Wood, Termonfeckin Road, Drogheda - Part V 18 units	Part V Units Acquisitions - 135 Units	€ -	€ 26,927	€ -	2024	€ 3,367,068	Completed. 115176 & 106545
Ellwood, Ballymakenny Road, Drogheda - Part V – 46 Units	Part V Units Acquisitions - 135 Units	€ -	€ 269,665	€ -	2024	€ 10,159,218	Completed. 111550
Doire Beag, Collon - 6 Units	LA SHCIP & PPP - 312 Units	€ -	€ 95,796	€ -	2024	€ 1,552,470	Completed. 115527
Coulter Park Dundalk - 7 Units	Other Social Housing Capital	€ -	€ 2,249,593	€ -	2024	€ 2,648,167	Completed. 115488
10-16 The Alleyways Stage 1-14 units - PMcV	Other Social Housing Capital Projects	€ -	€ -	€ -	2024	€ 997,477	Discontinued. 115488
3 Paradise Place Drogheda	Other Social Housing Capital	€ -	€ 797	€ -	2024	€ 115,005	Discontinued.
Kincora House	Other Social Housing Capital	€ -	€ -	€ -	2024	€ 110,775	Discontinued 115488
AHB-The Demesne Road, Dundalk- 133 units (Duiche Roden)	Other Social Housing Capital Projects	€ -	€ 557,743	€ -	2024	€ 11,154,858	Completed. 115508. Payments still to drawdown by AHB
Tullybrook, Slane Road, Drogheda- 85 units	Other Social Housing Capital Projects	€ -	€ 1,745,029	€ -	2024	€ 6,764,510	Completed. 115508. Payments still to drawdown by AHB
Friary Place, Mill Lane, Drogheda - 49 units	Other Social Housing Capital Projects	€ -	€ 4,772,250	€ -	2024	€ 5,302,500	Completed. 115508. Payments still to drawdown by AHB



ContinuedInventory Lists - Expenditure being Completed / Discontinued

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)							
South Louth Resurfacing	Resurfacing of Roads in South Louth Engineering Area	€ -	€ 3,797,123	€ -	2024	€ 3,797,123	Completed
Safe Routes to School Round 1	Safety Measures at Schools	€ -	€ 584,258	€ -	2024	€ 584,258	Completed
North Louth Resurfacing	Resurfacing of Roads in North Louth Engineering Area	€ -	€ 1,737,004	€ -	2024	€ 1,737,004	Completed
LIS 2024	Local Improvement Scheme 2024	€ -	€ 514,722	€ -	2024	€ 514,722	Completed
Omeath to Carlingford Greenway	Resurfacing of Existing Greenway	€ -	€ 512,452	€ -	2024	€ 512,452	Completed
Cooley Flood Resurfacing	Resurfacing of Flood Damaged Roads in Cooley Peninsula Area	€ -	€ 1,438,517	€ -	2024	€ 1,438,517	Completed
Project Ardee Design Phase	Town projects	€ -	€ 15,467	€ -	2024	€ 881,641	Completed. 217753
Townparks Flood Alleviation Works (Balmer's Bog)	Surface Water Flooding & Coastal Erosion	€ -	€ -	€ -	2024	€ 666,842	Completed. 21252
FASTER Project	Operations	€ -	€ 39,482	€ -	2024	€ 2,019,274	Completed. 51586
Urban Animation Project	Town Projects	€ 338,788			2024		Completed. Funding Expired. 45325.
Totals		€ 338,788	€ 21,476,117	€ -		€ 64,860,509	



APPENDIX D

Appendix D: Self-Assessment Checklists

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Relevant staff and seniors are made aware of the requirements of Public Spending Code through (i) training where relevant (ii) information sessions (iii) procurement steering committee meetings (iv) policy and procedures (v) dedicated time points i.e. before, during and after the PSC audit (vi) guidance documents published by DPENDR. All documents, guidelines, steering meeting presentations etc. are available on the procurement portal for all staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Internal training has been provided to relevant staff (Presentation 30 th Jan 2024). An Information Session was also hosted by Crowleys for LCC staff on 04 th December 2024. Public Spending Code Guides are available to all staff on the procurement portal. The PSC and its' requirements are captured in the Policy and Procedures, Procurement Steering Meetings and through findings from audits. Guidance is provided for the preparation of PSC inventory the PSC.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes – adapted sectoral guidelines have been developed.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes – when in the position of the Approving Authority.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations have been relayed to relevant staff with action plans put in place to address.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2.5	Recommendations have been relayed to relevant staff with action plans put in place to address. Regular reviews take place to monitor progress.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	The 2024 Report is available on Louth County Council Website and certified by the Chief Executive Officer located here . The Report has been submitted to NOAC. The 2025 Report will be certified by the Chief Executive Officer, submitted to NOAC and published on the website when it is completed.



	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Required sample audited. 8% of the total value of all capital projects on the inventory audited over a three-year period and 6% of the total value of all revenue projects on the inventory audited over a three-year period (based on 2024 report)
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	Process in place and discussed in Steering Meetings. Information and templates compiled and approved by Steering Committee and available to all staff on the procurement portal.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Representative sample viewed – projects at different stages in lifecycle, and several projects are not completed, therefore post evaluations are not relevant as of yet.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2.5	All projects are reviewed in line with original submission to the relevant Department / Agency to ensure they meet the targets.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2.5	Projects and resource requirements-are decided by the funding department based on submissions form the Local Authority.



Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, where applicable and in line with the requirements of the relevant government body/agency. Performance indicators captured as early as the tender stage, where appropriate.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2.5	Yes, where applicable. Preliminary and Final Business Cases take the form of many guises depending on the Department and Approving Authority requirements, but the fundamental requirements are met.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2.5	Yes, where applicable and in line with the requirements of the relevant government body/agency e.g. TII/NTA templates.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Yes, where applicable.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where applicable and confirmed with relevant funding government department.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where applicable.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where applicable.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, where applicable.



	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2 3	Yes, where applicable. Yes, as applicable.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	No projects >€200m.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Completed in line with the requirements of the relevant funding body/agency.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, in line with Approving Authority requirements e.g. four stage approval process required for part fives, turnkeys, LA build etc.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, where applicable.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No projects >€200m.

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government



Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2024.
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2024.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No programmes relevant to PSC in 2024.
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2024.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2024.
Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2024.
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No programmes relevant to PSC in 2024.
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2024.
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No programmes relevant to PSC in 2024.
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2024.
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2024.
Q 3.12	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2024.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No programmes relevant to PSC in 2024.
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No programmes relevant to PSC in 2024.
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2024.



Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Internal co-ordinating team in place in the majority of cases.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Internal co-ordinating team in place in the majority of cases.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports for the government department and quarterly for Chief Executive.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2.5	Inflationary costs incurred but all additional expenditure approved with relevant funding department as works progressed.
Q 4.7	Did budgets have to be adjusted?	2	In some cases adjustments were made with approval. In large capital projects, budget changes are normal during the course of construction.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes – the viability of all projects is assessed and questioned routinely throughout the life and decisions and changes are made as necessary to ensure VFM and/or government policy. Projects have been withdrawn due to lack of funding and changes in the environment affecting the VFM justification. One example involves the future sale of a property rather than continuing with works at the expense of the Local Authority.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, all avenues explored
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	Yes.



	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	Yes. Budget/funding changes and continuing inflation have resulted in additional costs for projects and the re-evaluation of project viability. Projects have been withdrawn and/or postponed based on analysis.

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government



Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending program defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government.
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Budget performance and monitoring in place; monthly team meetings. Comparisons are made with Service Delivery Plans.
Q 5.5	Are outcomes well defined?	3	The Annual Service Delivery Plan enhances this measurement.
Q 5.6	Are outcomes quantified on a regular basis?	3	Project/function-specific and generally quantified through internal meetings. Quarterly meetings take place for Department returns.
Q 5.7	Are unit costings compiled for performance monitoring?	N/A	N/A
Q 5.8	Are other data compiled to monitor performance?	3	Finance Reports; Excelerator Reports; Internal Trackers; Department Trackers – all project/function-specific
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2.5	Finance Reports; Excelerator Reports; team meetings. The Annual Service Delivery Plan enhances this measurement.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2.5	Audits, including external audits from approving government department.



Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	A representative sample of Project Completion Reports are undertaken, where relevant.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Sections complete Project Completion Reports at the relevant time point and submit to the Approving Authority, where relevant. Project Completion Reports often take an informal format.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Sections complete Project Completion Reports at the relevant time point and submit to the Approving Authority, where relevant. Project Completion Reports often take an informal format.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	Submitted to the Approving Authority, where relevant.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	In general, lessons are learned from Project Completion Reports and Ex-Post Evaluations undertaken.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Completed by internal design team.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects >€50m completed in this period.

See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government



Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	Yes, and decisions made based on these reviews
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	Yes, one such review demonstrated that the project was successful, but funding had expired
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	Yes, one such review demonstrated that the project was successful, but funding had expired
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	Yes
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	3	Yes
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	2	In general, reviews are conducted by internal personnel as they are the experts regarding the programmes.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	Yes



Comhairle Contae **Lú**
Louth County Council

Section 2

Section 2

This section of the report contains the details and findings from the in-depth analysis as required by step 4 of the quality assurance process. Section 2 of this report has been conducted by independent third-party auditors.



Louth County Council

Review of Compliance - Public Spending Code 2024

FINAL REPORT May 2025

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1. Overview

Louth County Council (“LCC” / “Council”) is a local authority comprising 29 elected members. It is divided into three Municipal District Areas and five electoral areas.

Louth County Council is obliged to adhere to DPER Circular 13/13 – *The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules and Procedures* and DPER Circular 24/2023 – *Update of the Infrastructure Guidelines Capital Spending Requirements*. An obligation of the Public Spending Code is that all bodies in receipt of public funding are to put in place an internal, independent quality assurance process. This involves annual reporting on how organisations are meeting their Public Spending Code obligations. The Public Spending Code's quality assurance procedure is the most effective way to achieve this.

Step four of the quality assurance process requires organisations (through their internal audit function) to “carry out a more in-depth check on a small number of selected projects and programmes.” This step examines, in detail, the quality of the appraisal, planning, or implementation work carried out by the Local Authority.

Crowleys DFK are appointed outsourced Internal Auditors to Louth County Council. In accordance with the 2025 Internal Audit Plan, Crowleys DFK performed an external review of LCC’s compliance with the Public Spending Code for the period from 1st January 2024 to 31st December 2024. The audit commenced in February 2025, and this report presents the results of our review. The scope of our work, and the approach adopted, are detailed in Sections 2 and 3 of our report.

Summary of Findings

Our review identified 4 **Medium** priority-rated findings that require action from management. These findings relate to the following areas:

High	Medium	Low
None	<ol style="list-style-type: none"> 1. Contract Sum Adjustments 2. Compliance with Public Spending Code Guidelines 3. Compliance with Procurement Procedures 4. Compliance with LCC’s Project Governance Guidelines 	None

We have set out these matters in detail in **Section 6** of our report, together with our recommendations for addressing the same.

In-Depth Check – Quality Assurance

We provide details regarding our in-depth quality assurance tests for all projects sampled. The results reported from our tests can be found in **Appendix 1** of this report.

2. Objectives and Scope

DPER Circular 13/13, *The Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Service – Standard Rules and Procedures*, was issued by the Department of Public Expenditure and Reform (DPER) in September 2013.

The Public Spending Code (PSC) consolidates the obligations governing the expenditure of public funds into a single resource. It also provides guidance on how to meet these obligations effectively. The PSC, which applies to both current and capital expenditure, outlines what is required of public service managers at various stages in the expenditure lifecycle and offers advice on how to fulfil these requirements.

From 1 January 2024, the new Infrastructure Guidelines replaced the Public Spending Code requirements for capital expenditure, as previously outlined in the *Public Spending Code: A Guide to Evaluating, Planning and Managing Public Investment*, (December 2019). These changes, which pertain to infrastructural and large-scale capital projects, were set out in the Department of Expenditure, National Development Plan Delivery and Reform (DPENDR) Circular 24/2023. The new Infrastructure Guidelines introduce a revised project lifecycle, comprising a series of stages that must be completed before a project can proceed to implementation.

For public investment proposals already in progress, Sponsoring Agencies and Approving Authorities must ensure compliance with the updated guidance as they reach the next relevant Approval Gate (AG), or earlier if agreed with the Approving Authority under special circumstances.

All Government Departments, public bodies, and any entities in receipt of public funding are required to comply, as appropriate, with the relevant provisions of the Public Spending Code and the Infrastructure Guidelines. A key obligation under the PSC is that all such bodies must implement an internal, independent quality assurance process. This includes annual reporting on how the organisation is fulfilling its Public Spending Code obligations, which is most effectively achieved through the quality assurance procedures outlined in the Code.

Step Four of the quality assurance process requires organisations—via their internal audit function—to “carry out a more in-depth check on a small number of selected projects and programmes.” This step examines, in detail, the quality of the appraisal, planning, or implementation work carried out by the Local Authority.

Crowleys DFK, in our role as internal auditors to LCC, performed an external review of LCC’s compliance with the Public Spending Code. The objectives of this internal audit were to provide assurance on:

- a) the adequacy and effectiveness of LCC’s policies and procedures with regard to the quality assurance reporting process; and
- b) the extent to which the adopted policies and working practices are in line with the Public Spending Code (in terms of current and capital expenditure) and the new Infrastructure Guidelines (in terms of the project lifecycle stages).

The review focused on the following areas:

Audit Objective	Overview of Review Programme
<p>Assess the adequacy and effectiveness of LCC's policies and procedures with regard to the quality assurance reporting process.</p>	<ul style="list-style-type: none"> • Review relevant policies and procedures concerning quality assurance reporting. • Identify and evaluate the existing procedures, verifying if the key controls are documented and functioning as intended. • As part of the in-depth check of the quality assurance reporting process, review a selection of projects/programmes undertaken by the Council, assessing their compliance with internal controls policies and procedures.
<p>Assess the extent to which the adopted policies and working practices are in line with the Public Spending Code in terms of the current and capital expenditure and the new Infrastructure Guidelines in terms of the project lifecycle stages.</p>	<ul style="list-style-type: none"> • Benchmark controls adopted against the Public Spending Code. • Review projects initiated after 1st January 2024, as well as ongoing projects, to verify compliance with the new Infrastructure Guidelines at the relevant Approval Gates of the project lifecycle. • Assess value for money considerations in selected projects/programmes, with a particular focus on enhanced expenditure thresholds, the requirement for detailed cost-benefit analyses, and alignment with the strategic goals of the National Development Plan (NDP). • Review the tender evaluation and award process to determine whether the methodology reflects a balanced and transparent approach, including adherence to specific guidance on procurement strategy and assessment of construction productivity requirements. • Assess the procedures in place for the evaluation of expenditures incurred. • Evaluate post-completion reviews to assess whether the investment proposal was delivered in accordance with the intended scope, budget, and objectives, and to ensure full compliance with the requirements of the Public Spending Code and the new Infrastructure Guidelines. • Verify that sector-specific procedures for evaluating, planning, and managing public investment are properly documented, established, and aligned with the new Infrastructure Guidelines.

3. Approach and Methodology

The quality assurance process requires that each year, the value of the projects selected for in-depth review should represent at least 5% of the total value of all capital expenditures in the Project Inventory, and 1% of the total value of all current expenditures in the Project Inventory. This minimum value is determined as an average over a three-year period.

Below is a summary of the samples selected for in-depth review based on LCC's supplied project inventory over the three-year average period from 2022-2024.

Capital Expenditures:

Year	Sample Size	Population	% of selected for detailed testing
2022			2.1%
2023			6.5%
2024			11.4%
Total average over 3 years			6.7%

Current Expenditures:

Year	Sample Size	Population	% of selected for detailed testing
2022			0.4%
2023			9.8%
2024			0.3%
Total average over 3 years			3.5%

Sampling

Our review covered the period from 1st January 2024 to 31st December 2024.

The Public Spending Code provides that sample projects should not be selected more than once in a three-year period, unless they are a follow-up to serious deficiencies discovered previously.

The samples selected for review consisted of one (1) capital expenditure amounting to [REDACTED] and one (1) current expenditure amounting to [REDACTED]. These samples are equivalent to an average of 7% and 3% of the total value of capital expenditures and current expenditures over a three-year period, respectively:

Projects selected for review (based on the Project Inventory)		
Project	Category	Total Value of the Project
Narrow Water Bridge	Expenditure being Incurred	[REDACTED]
Total value of selected Capital Expenditures		[REDACTED]
Louth Fire Service Gear and Maintenance	Expenditure being Considered	[REDACTED]
Total value of selected Current Expenditures		[REDACTED]

Approach

In performing this review, Internal Audit used the following information-gathering and analytical techniques:

- Performed desktop research and critical evaluation of documented and adopted policies;
- Benchmarked the documented and adopted policies against sector best practice;
- Held focused fact-finding meetings and verification discussions with key employees;
- Performed a walkthrough of selected procurement policies and procedures.

The following table provides the personnel with whom we met, spoke to or received information from, during the course of our review:

Personnel
Procurement Officer
Chief Fire Officer
Senior Executive Engineer, Organisation & Placemaking & Physical Development
Administrative Officer, Procurement Section – Placemaking and Physical Development
Administrative Officer, Fire & Building Control

4. Ratings Classifications

The **overall opinion level**, based upon our assessment of controls and our findings has been derived using the assurance levels as described below:

Assurance Level	Description
Substantial	There is a sound framework of control in place and the controls are being consistently applied to ensure risks are managed effectively, which should ensure that objectives can be fully achieved.
Reasonable	There is a good framework of control in place and the majority of controls are being consistently applied to ensure risks are effectively managed. Some control weaknesses or gaps were identified however this should not significantly impact on the achievement of objectives.
Limited	There is an inadequate and/or ineffective system of control in place which could impair the achievement of the objectives of the system, function, or process. Prompt management action is required to improve controls, to ensure controls are being consistently applied and to ensure risks are managed effectively.
Minimal	The system of control has failed or there are material weaknesses in the design and operation of controls which could have a significant impact on the achievement of organisation objectives; or may result in a financial loss.

The **main findings, control weaknesses noted or suggested areas for improvement** are ranked as high, medium or low and are dealt with in order of priority. The rankings used are described below:

Classification	Description
High	Major Internal Control weakness or issue that has potential for: <ul style="list-style-type: none"> • Significant damage to the organisation's reputation; and/or • Significant financial loss or loss of value for money; and/or • Significant operational disruption; and/or • Non-compliances with legislative and regulatory requirements; and/or • Significant inefficiency costing senior management time. Remedial action must be taken urgently.
Medium	Internal Control weakness or issue that has potential for: <ul style="list-style-type: none"> • Adverse impact to reputation; and/or • Financial loss or loss of value for money; and/or • Operational disruption; and/or • Inefficiency costing senior management time. Weakness identified should be of concern to senior management and requires prompt specific action.
Low	Minor control deficiency where Internal Control improvements or the strengthening of the area's risk management/ control culture is required. These mainly relate to matters such as system enhancements, procedural changes or minor control deficiencies that do not expose the organisation to significant risk but can result in improved efficiency.

5. Assessment

The results of our testing indicate that **reasonable assurance** can be placed on the sufficiency and operation of the controls implemented by Louth County Council to ensure compliance with the Public Spending Code and internal procurement procedures, aimed at mitigating and/or managing key inherent risks.

Based on the work performed in 2025, our review identified 4 **Medium** priority rated findings.

While the Internal Audit has identified gaps in the implementation of certain procurement control measures, it is our assessment that the overall control environment remains within a manageable range of risk. Continued management oversight, combined with timely remediation of the findings outlined in this report, will further support the integrity and effectiveness of the control framework.

We set our detailed findings on these matters together with our recommendations for addressing same in Section 6 of this report.

6. Detailed Findings

1 | Contract Sum Adjustments

Findings

As part of our review of the Narrow Water Bridge project, Internal Audit examined ten (10) contract sum adjustments amounting to [REDACTED] to assess compliance with the approval requirements set out in the Public Works Contract for Civil Engineering Works Designed by the Employer.

Specifically, Part 1, Section A of the Tender and Schedule—attached to the Letter of Acceptance dated 22 April 2022—requires that:

- The Employer’s Representative must consult with Louth County Council prior to determining any adjustment to the Contract Sum; and
- Louth County Council’s formal approval must be obtained for any individual adjustment exceeding €10,000 or where cumulative adjustments within any three-month period total €30,000 or more.

For our examination of samples selected, Internal Audit identified the following control gaps and areas for improvement:-

- a. In five (5) instances, there was no documented evidence to confirm that the Employer’s Representative had consulted with LCC prior to determining the respective contract sum adjustments. These adjustments are summarised in the table below:

Reference	Description	Final Cost Determined
Claim #1	Change Order No. 1 - Existing Tree Removal	
Claim #3	Clause 10.3 – Contractor’s Claim (Issue No. 2) - Property Condition Surveys	
Claim #4	Clause 10.3 – Contractor’s Claim (Issue No. 3) - Unacceptable Material Class U2	
Claim #6	Clause 10.3 – Contractor’s Claim No. 6 – Excavation of Unacceptable Material Class U1 (Swamps, Marshes and Bogs)	
Claim #8	Clause 10.3 – Contractor’s Claim Notice 08 (Issue No.8) - Imported Acceptable Material Fill (Class 6A) – (Embankments and Other Areas of Fill)	

Management advised that all contract sum adjustments are discussed with the Employer’s Representative during the Project Steering Group meetings.

- b. Two (2) contract sum adjustments, totalling [REDACTED], were processed without formal evidence of LCC’s approval. These adjustments were classified by the Employer’s Representative as ‘Compensation and Delay Event No.1,’ implying that the works were determined and instructed by the Employer’s

Representative and therefore constituted change orders subject to LCC approval.

Management explained that this work had already been executed at the time of the review, and a formal change order was not issued to avoid further delays and associated costs. Management also confirmed that the scope and cost of the work were discussed during Project Steering Group meetings.

- c. Three (3) contract sum adjustments were initially approved by LCC based on estimated costs provided by the Employer’s Representative. However, Internal Audit noted that the final costs for these adjustments exceeded the original estimates, and no evidence was available to confirm that LCC formally approved the revised amounts.

Reference	Description	Estimated Cost Approved by LCC	Final Cost Determined
Claim #11	Accommodation Works for Plot Ref. No. 102 (McArdles)		
Claim #12	Additional Ducting & Chambers Required by ESB, NBI, and EIR		
Claim #13	Changes to the WWTP Outfall Pipework Invert Levels		

Management stated that although formal approvals for the revised amounts were not documented, the changes and associated costs were discussed during Project Steering Group meetings.

- d. As per LCC’s *Procurement Policies, Rules, and Procedures*, contract sum adjustments between €100,000 and €1 million must be approved by the Director of Services.

Internal Audit observed that one (1) contract sum adjustment, claim #13, amounting to [redacted], was approved solely by the Senior Engineer, with no documented approval from the Director of Services.

Management explained that verbal approval was obtained from the Director of Services, however, no formal documentation was maintained to support this.

Risk

- Risk of non-compliance with contractual and procurement requirements, potentially leading to disputes, challenges, and cost overruns.
- Risk of unauthorised or inadequately approved expenditure, where contract sum adjustments are processed without formal LCC consultation or documented approval.
- Risk of insufficient accountability and transparency, due to lack of supporting documentation, informal approval processes, and deviations from required approval thresholds.

Recommendation	<p>Internal Audit recommends that Management:</p> <ol style="list-style-type: none"> 1. Ensure that all contract sum adjustments are supported by documented evidence of prior consultation with LCC. 2. Enforce the formal change order approval process to ensure all additional work is documented and approved prior to execution. While adherence to this process may cause significant delays or additional costs, LCC must clearly document and justify any deviations, including evidence that the matters were discussed during Project Steering Group meetings. 3. Ensure that any variations from initially approved cost estimates are formally approved by LCC. 4. Ensure that all contract sum adjustments are approved strictly in accordance with the Contract Approval Limits outlined in LCC's <i>Procurement Policies, Rules and Procedures</i>.
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Classification	Medium
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Management Comments	These recommendations are accepted. This project will continue to be closely monitored going forward and reviews to be undertaken to ensure all adjustments and approvals are documented.
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Lead Responsible Person	Timeframe for Action
Project Owner	Immediate

2 | Compliance with Public Spending Code Guidelines

Findings

Louth County Council (LCC) is obliged to comply with the requirements of the Public Spending Code (PSC) and the Infrastructure Guidelines (IG) for managing current and capital expenditures. Following a review performed by Internal Audit on one (1) capital expenditure (the Narrow Water Bridge project) and one (1) current expenditure (Louth Fire Service Gear and Maintenance project), the following gaps and areas for improvement were noted:

1. Project Inventory

According to the Public Spending Code’s Quality Assurance (QA) Process, the Finance Unit within the organisation is best positioned to compile the inventory of projects and programmes at the various stages of the project lifecycle. The individual responsible for overseeing the QA process should ensure that the inventory is complete and accurate, and that they have a thorough understanding of all projects, including those that have not yet incurred expenditure.

Following a review of LCC’s 2024 project inventory, Internal Audit noted that the total project cost for the Narrow Water Bridge project was recorded as [REDACTED]. However, the final business case, approved in November 2023, reflected a revised total project cost of [REDACTED].

We have previously reported findings related to a similar control issue, and its recurrence in this instance suggests a persistent control gap. This may indicate that the issue is systemic in nature — that is, the underlying weaknesses could be embedded in the Louth County Council’s procurement processes, policies, or culture, potentially affecting multiple areas or divisions beyond those reviewed to date.

2. Contractor’s Progress Report

According to *Guidance Note 3.1 – Implementation Process* of the Capital Works Management Framework (CWMF), the Contractor is required to submit monthly progress reports to the Employer’s Representative from the start date and throughout the duration of the works.

Internal Audit noted that the Narrow Water Bridge project commenced on 29 April 2024. However, no progress reports were submitted for May and June 2024. The first progress report received from the Contractor covered the month of July 2024.

Management explained that this was due to the absence of significant activity during the early stages of the project. Site clearance and preparatory works began in July 2024, which marked the commencement of substantial construction activity.

Risk

- Risk of non-compliance with the Public Spending Code, which may compromise transparency regarding the total project cost, including cumulative expenditures and future expenditures.
- Risk of non-compliance with the Capital Works Management Framework, potentially resulting in undetected issues or delays due to inadequate oversight and monitoring.

Recommendation	<p>Internal Audit recommends that Management:</p> <ol style="list-style-type: none"> 1. Conduct a thorough review and reconciliation of the project inventory to ensure all project costs are accurately recorded and reflect the final approved business cases. 2. Ensure that monthly progress reports are submitted by the Contractor, regardless of the perceived significance of project updates, to support continuous monitoring and documentation of the project's progress.
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Classification	Medium
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Management Comments	<p>1. Project Inventory</p> <p>Figures were accurate at the time of issuing. Review and reconciliation of the Project Inventory is undertaken prior to issuing. Project Inventory figures are recorded and issued at a point in time following the criteria outlined in the <i>Public Spending Code Quality Assurance Requirements Guidance Note</i>. The project in question is an ongoing project and additional costs are a realistic possibility, especially in large scale projects such as this. The Project Inventory is updated annually when the Three-Year Capital Programme is presented to council.</p> <p>2. Contractor's Progress Report</p> <p>Auditor's comments are noted in relation to the early stage of the project. Since July monthly reports have been submitted, and this will continue to the end of the project.</p>
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Lead Responsible Person	Timeframe for Action
Finance Unit (<i>Project Inventory</i>)	Annual
Project Owner (<i>Contractor's Progress Report</i>)	Immediate

3 | Compliance with Procurement Procedures

Findings

Louth County Council (LCC), as a statutory body, is governed by Public Procurement Guidelines, Regulations, and Directives. Internal Audit reviewed three (3) procurement transactions related to the following sampled capital and current expenditures:

- Narrow Water Bridge project
 - Civil engineering consultancy services awarded to Roughan & O'Donovan
 - Public works contract for civil engineering works awarded to Bam Civil Limited
- Louth Fire Service Gear and Maintenance project
 - Supply of structural firefighting suits for LCC's Fire Service awarded to Hunter Apparel Solutions Limited

Our review reported the following gaps and areas for improvement:

- **Conflicts of Interest Declaration**

Louth County Council's *Procurement Policies, Rules and Procedures* require all members of a tender evaluation committee to complete a *Conflict of Interest and Confidentiality Agreement* prior to the commencement of the evaluation process. This measure is intended to prevent any distortion of competition, ensure transparency, and allow for the replacement of evaluators where conflicts are identified.

Internal Audit noted that the Conflict of Interest and Confidentiality Agreements for two (2) out of the three (3) evaluation team members involved in the civil engineering consultancy services tender for the Narrow Water Bridge project were signed one day after the evaluation process had already been conducted.

We have previously reported findings related to a similar control issue, and its recurrence in this instance suggests a persistent control gap. This may indicate that the issue is systemic in nature — that is, the underlying weaknesses could be embedded in the Louth County Council's procurement processes, policies, or culture, potentially affecting multiple areas or divisions beyond those reviewed to date.

- **Contract Award Notice Delays**

According to the *Office of Government Procurement (OGP) Public Procurement Guidelines*, a *Contract Award Notice* must be published via eTenders within 30 days of awarding a contract.

Internal Audit observed that the Contract Award Notice for the supply of structural firefighting suits for LCC's Fire Service Gear and Maintenance project was published 43 days after the award of the contract.

We have previously reported findings related to a similar control issue, and its recurrence in this instance suggests a persistent control gap. This may indicate that the issue is systemic in nature — that is, the underlying weaknesses could be embedded in the Louth County Council's procurement processes, policies, or culture, potentially affecting multiple areas or divisions beyond those reviewed to date.

Risk	<ul style="list-style-type: none"> • Risk of potential conflicts of interest going unreported, thereby undermining the integrity and transparency of the evaluation process. • Risk of non-compliance with the Office of Government Procurement (OGP) Public Procurement Guidelines.
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Recommendation	<p>Internal Audit recommends that Management:</p> <ol style="list-style-type: none"> 1. Ensure that all members of the tender evaluation committee complete and sign the Conflict of Interest and Confidentiality Agreement <i>prior to the commencement</i> of the tender evaluation process. 2. Ensure that a Contract Award Notice is published on eTenders within 30 days of awarding any procurement contract valued above €25,000.
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Classification	Medium
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Management Comments	<p style="text-align: center;">1. Conflicts of Interest (COI)</p> <p>The timely completion of <i>Conflict of Interest and Confidentiality Agreements</i> will be brought to the attention of the Senior Management Team for roll out to the team members involved in evaluations, and procurement in general. <i>Conflict of Interest and Confidentiality Agreement</i> completion will remain on the Procurement Steering Committee Meeting Agenda.</p> <p>While two COIs were signed one day after the evaluation on this occasion, LCC is satisfied that there was no conflict of interest in the evaluation process. The completed COIs clearly identified the tender being evaluated and the evaluators were clear that there was no conflict in evaluating the specific tender.</p> <p style="text-align: center;">2. Contract Award Notices (CANs)</p> <p>The requirement around CANs is captured in the <i>Policies & Procedures Manual</i> and information is available on the Procurement Portal regarding same.</p> <p>Sections are responsible for the publication of CANs and this matter will be highlighted again to the Senior Management Team following this report. The new eTenders website must also be taken into account here as a contributing factor, as the process for the publication of CANs is widely recognised as being counterintuitive.</p>
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Lead Responsible Person	Timeframe for Action
Project Owners	Q2, 2025

4 | Compliance with LCC's Project Governance Guidelines

<p>Findings</p>	<p>Louth County Council (LCC) established a <i>Project Governance</i> document for the Narrow Water Bridge project, outlining the critical implementation tasks, the roles and responsibilities of all parties involved, intervention points, and finance and grant draw down arrangements.</p> <p>Internal Audit reviewed various documents relating to the monitoring of project implementation and noted the following gaps and areas for improvement:</p> <p>1. Project Steering Group</p> <p>A Project Steering Group was established to guide the Narrow Water Bridge project during the construction phase. As stated in Section 3.1 of LCC's <i>Project Governance</i> document, the group is responsible for monitoring the project and is expected to convene every two months.</p> <p>However, Internal Audit noted that the Steering Group met only twice in 2024, on 4 October and 19 November, despite the project commencing on 29 April 2024.</p> <p>Management explained that delays in appointing representatives from the Department of Housing, Local Government and Heritage (DHLGH), who traditionally do not manage road projects, contributed to the infrequent meetings. Furthermore, limited project activity in the early stages, (primarily site clearance) was cited as a reason for the reduced meeting frequency.</p> <p>2. Cross Border Steering Group</p> <p>According to the LCC <i>Project Governance</i> document, a Cross Border Steering Group was established to monitor high-level project progress and advise or manage procedural issues for the Narrow Water Bridge project.</p> <p>Internal Audit noted that, since its establishment in 2024, a formal <i>Terms of Reference (ToR)</i> for the Cross-Border Steering Group has not yet been finalised. The ToR is intended to formally define the group's mandate, roles, responsibilities, scope of oversight, and operational procedures.</p> <p>Minutes from the meeting held on 28 January 2025 indicated that the Department of Housing, Local Government and Heritage (DHLGH) committed to circulating a draft ToR for agreement. However, as of April 2025, the draft ToR has not been issued.</p>
<p>Risk</p>	<ul style="list-style-type: none"> • Risk of non-compliance with the <i>Project Governance</i> document, potentially resulting in undetected issues, project delays, and a lack of timely interventions due to insufficient oversight. • Risk of unclear roles and responsibilities within the Cross Border Steering Group, which may hinder effective monitoring of the project's high-level progress.
<p>Recommendation</p>	<p>Internal Audit recommends that Management:</p> <ol style="list-style-type: none"> 1. Ensure strict adherence to the bi-monthly meeting schedule for the Project Steering Group, regardless of the perceived significance of updates, to facilitate continuous oversight and documentation of the project's progress.

	2. Prioritise the finalisation and circulation of the Terms of Reference (ToR) for the Cross Border Steering group to enable timely review and agreement by all members.
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Classification	Medium
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Management Comments	These recommendations are accepted.
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Lead Responsible Person	Timeframe for Action
Project Owner	Q2, 2025

7. Acknowledgements and Limitations

We would like to thank all personnel at Louth County Council who assisted us during our audit.

We take responsibility for this report, which is prepared on the basis of the limitations set out below.

Our review has been completed in accordance with the work plan presented and approved by the Audit and Risk Committee. The scope and objectives of the review are set out in Section 2 of this report. The issues raised in this report are those that came to our attention during our review and are not necessarily a comprehensive statement of all weaknesses that exist, or all improvements that might be made. Recommendations for improvement should be assessed by management for their full commercial implications before they are implemented.

This report is intended solely for the information and use of Louth County Council only and is not intended to be and should not be used by anyone other than Louth County Council. We accept no duty of care and deny all liability to any third party that places reliance on this report.

As this audit is based on an independent limited testing of controls, it should not be relied upon to identify all improvements in controls which a more exhaustive review might develop.

Appendix

Appendix 1: In-Depth Check – Quality Assurance

A. Louth Fire Service Gear and Maintenance

Section A: Introduction

The introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Louth Fire Service Gear and Maintenance
Detail	Supply of structural firefighting suits
Responsible Body	Louth County Council
Current Status	Expenditure being considered
Start Date	27/08/2024
End Date	29/08/2028
Overall Cost	██████████ (which is part of the E11 - Operation of Fire Service amounting to ██████████ in the Expenditure being Considered of the Inventory listing)

Project Description

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

Section B: Evaluation

Step 1: Logical Model Mapping

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

Objective	Input	Activities	Outputs	Outcomes
To ensure the availability of high-quality fire gear for Louth Fire Service personnel, in order to mitigate health and safety risks.	Capital budget allocation of [REDACTED].	<ul style="list-style-type: none"> • Development of a business case and approval from LCC’s Director of Services. • Issuance of a tender request via eTenders / OJEU (open procedure). • Evaluation of tenders and formal approval to proceed. • Contract award to Hunter Apparel Solutions Ltd. 	<ul style="list-style-type: none"> • Supply and phased delivery of firefighting suits and kits for Louth Fire Service personnel. • Provision of care, maintenance, and cleaning services over a four (4) year contract period. 	Availability of compliant, high-quality firefighting gear that supports the health and safety of Louth Fire Service personnel.

Description of Programme Logic Model

- *Objective:* The primary objective of the scheme is to ensure the availability of high-quality fire gear for Louth Fire Service personnel, in order to mitigate health and safety risks.
- *Input:* Capital budget allocation of [REDACTED].
- *Activities:* The following key activities were carried out:
 - Developing a business case,
 - Obtaining approval from LCC’s Director of Services,
 - Issuing a tender request via eTenders / OJEU (open procedure),

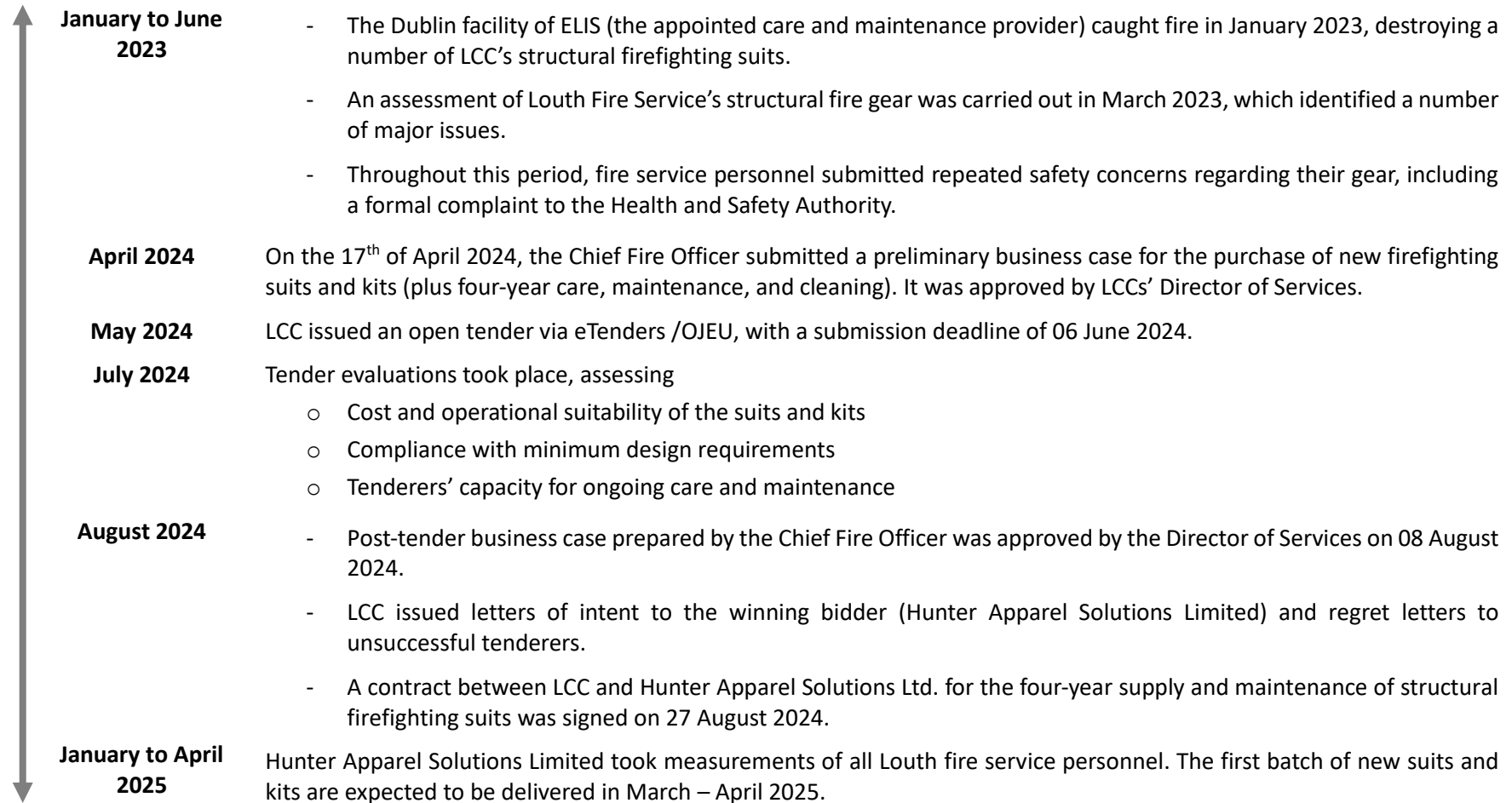
Section B: Evaluation

- Evaluating tenders and obtaining formal approval to proceed,
- Awarding the contract to Hunter Apparel Solutions Ltd.
- *Outputs:* The output of this project is the supply and phased delivery of firefighting suits and kits for Louth Fire Service personnel, and the provision of care, maintenance, and cleaning services over a four (4) year contract period.
- *Outcomes:* The project's outcome is the availability of compliant, high-quality firefighting gear that supports the health and safety of Louth Fire Service personnel.

Section B: Evaluation

Step 2: Summary Timeline of Project/Programme

The following section tracks the Louth Fire Service Gear and Maintenance Project from its inception, highlighting major project/programme milestones:



Section B: Evaluation**Step 3: Analysis of Key Documents**

The following section evaluates the adequacy and compliance of key documents relating to the appraisal, procurement, evaluation and contract phases of the Louth Fire Service Gear and Maintenance Project.

Project/Programme Key Documents	
Title	Evidence of compliance
Preliminary Business Case	The Preliminary Business Case, dated 17 th of April 2024, provides justification for procurement of new firefighting suits, including: <ul style="list-style-type: none"> - Background on deteriorating gear - Health and safety concerns - Response to HSA complaint - Prepared by the Chief Fire Officer; approved by LCC's Director of Services.
Procurement Documents	Complete file covering procurement lifecycle: <ul style="list-style-type: none"> - Tender documents, eTender audit trails, evaluation materials, COI forms - Regulation 84 report, award letters, contract
Firefighting Suits Assessment Document	Documents the testing and evaluation of sample suits provided by LCC Fire Service personnel across defined criteria: mobility, comfort, ease of use, technical performance and exercise trials.
Post Tender Business Case	Summarises tender outcome and recommends award to Hunter Apparel Solutions Ltd. Prepared by the Chief Fire Officer; approved by the Director of Services on 08 August 2024.
Contract	Official agreement signed on 27 August 2024 with Hunter Apparel Solutions Limited. Includes the supply, care, maintenance, and cleaning of suits, and sets out the terms and agreements between the two parties involved in the project.

Section B: Evaluation

- **Key Document 1: Preliminary Business Case**

The business case provides a detailed background on the need to procure new fire gear for the Louth Fire Service personnel. It was approved by LCC's Director of Services in accordance with LCC's procurement policy.

- **Key Document 2: Procurement Documents**

The documents were reviewed by Internal Audit against the OGP's public procurement guidelines for goods and services, as well as other relevant circulars and regulations. Internal Audit noted that the Contract Award Notice was published 43 days after the award of the contract.

- **Key Document 3: Firefighting Suits Assessment Document**

This document outlines how the firefighting suits were evaluated by LCC's fire service personnel.

- **Key Document 4: Post Tender Business Case**

This document contains the results of the tender and recommends which bidder the contract should be awarded to. It was prepared by the Chief Fire Officer and approved by the Director of Services on 08 August 2024, in accordance with LCC's procurement policy.

- **Key Document 5: Contract**

This document set out the terms and agreements for the two parties involved in the project. It was signed on 27 August 2024 and will run until 29 August 2028.

Section B: Evaluation

Step 4: Data Audit

This section assesses whether relevant and sufficient data has been collected and is available to support future evaluation of the project’s effectiveness.

Data Required	Use	Availability
Wearer’s Mobility and Performance Evaluation Results	Measures the ability of firefighters to perform physical tasks (e.g., stretch, reach, bend, kneel, crawl) while wearing the suit.	Yes, available on file.
Comfort and Ease of Use Evaluation Results	Assesses comfort during short/long use, with additional PPE (breathing apparatus, helmet etc.), and ease of donning/doffing the firefighting suit.	Yes, available on file.
Results of the Following Exercises: <ul style="list-style-type: none"> • Road Traffic Collision • Ladder • Breathing Apparatus • Pump • Hydraulic Platform • Water Awareness • Driving 	Measures gear performance under realistic fire brigade scenarios and exercises.	Yes, available on file.

Data Availability and Proposed Next Steps

All relevant data appropriate to the current stage of the project is documented and available on file.

Section B: Evaluation

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for the Louth Fire Service Gear and Maintenance Project based on the findings from previous sections of this report.

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

Upon reviewing the information supplied, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the timely sending of the Contract Award Notice, which was published 43 days after the contract date.

- **Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**

All relevant data appropriate to the current stage of the project is documented and available on file.

- **What improvements are recommended such that future processes and management are enhanced?**

Based on the substantive testing performed for the Louth Fire Service Gear and Maintenance Project, Internal Audit recommends that management ensure that the Contract Award Notice is published within 30 days from the awarding of the contract.

The recommendation for the identified finding is discussed in detail in **Section 6** of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings from this In-Depth Check on the Louth Fire Service Gear and Maintenance Project.

Summary of In-Depth Check

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

B. Narrow Water Bridge

Section A: Introduction

The introductory section provides a summary of the programme or project in question.

Programme or Project Information	
Name	Narrow Water Bridge
Detail	The Narrow Water Bridge is a major North-South infrastructure project involving the construction of a new bridge between the Warrenpoint and Mourne area in County Down and the Cooley Peninsula in County Louth.
Responsible Body	Louth County Council
Current Status	Expenditure being incurred
Start Date	29 April 2024
End Date	On-going (estimated to be completed mid-2027)
Overall Cost	The project inventory lists the total project cost as [REDACTED]. However, the approved and updated Final Business Case indicates a total project budget cost of [REDACTED].

Project Description

The Narrow Water Bridge is a significant cross-border infrastructure initiative that aims to strengthen economic, social and tourism links between County Down and County Louth. This investment is supported by the Shared Island Fund, with a committed allocation of [REDACTED] (plus VAT). Key features of the bridge include:

- A movable span to facilitate boat passage along the Newry Canal.
- Dedicated vehicular, pedestrian and cycling facilities.
- Integration with wider tourism and leisure routes, enhancing regional connectivity.

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

Section B: Evaluation**Step 1: Logical Model Mapping**

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

Objective	Input	Activities	Outputs	Outcomes
The primary objective of the project is to enhance socio-economic development in the region by improving community interaction and tourist amenities. The project also aims to foster cross-border cooperation under the Shared Island initiative, facilitate vehicular traffic, and promote tourism and leisure activities through the introduction of new pedestrian and cycling facilities.	Capital budget allocation of ██████████ (plus VAT) from the Shared Island Fund.	<ul style="list-style-type: none"> • Securing planning permission from both Irish and Northern Irish authorities. • Conducting survey works (e.g., topographical, tree surveys) and land valuation. • Preparing the strategic assessment report and preliminary business case. • Undertaking the tendering process and finalising the tender evaluation report. • Preparing the final business case. • Awarding of the construction contract. • Ongoing monthly monitoring of construction progress. 	<ul style="list-style-type: none"> • Cable-Stayed Bridge with rolling bascule opening span connecting Co. Down with Co. Louth. • Navigation Beacon constructed downstream to replace the existing beacon impacted by the bridge. • Control Building (approx. 9.7m x 7.4m) to operate bridge opening mechanism. • Combined pedestrian and cycleway between Cornamucklagh roundabout (R173) and A2 roundabout. 	<ul style="list-style-type: none"> • The bridge becomes a key cross-border infrastructure asset welcomed by communities on both sides of the border. • The project yields economic benefits via increased tourism, enhanced local development, and impacts positively on employment levels.


Description of Programme Logic Model

- *Objective:* The primary objective of the project is the construction of a bridge linking the Republic of Ireland with Northern Ireland, which will promote the socio-economic development of the region by improving community interaction and tourist amenities.
- *Input:* A capital budget allocation of [REDACTED] (plus VAT) from the Shared Island Fund.
- *Activities:* Activities included applying for funding, publishing tenders, and awarding contracts.
- *Outputs:* The expected outcome of the project is the completion of a cable-stayed bridge linking The Republic of Ireland with Northern Ireland.
- *Outcomes:* The construction of the bridge envisage various outcomes, including symbolic, social, and economic benefits for communities on both sides of the border.

Section B: Evaluation

Step 2: Summary Timeline of Project/Programme

The following section tracks the Narrow Water Bridge Project from inception, highlighting major project/programme milestones:



1970s	The vision to construct a bridge crossing at Narrow Water, linking the Republic of Ireland and Northern Ireland, was first conceived. Numerous studies were commissioned to assess the feasibility of constructing the bridge.
1991	The newly formed Warrenpoint Cooley Bridge Action Group sought to develop justifications for the Narrow Water Bridge project based on the “Belfast Agreement / Good Friday Agreement. ”
2008	Roughan & O’Donovan (ROD) was commissioned by LCC to provide a feasibility study, environmental assessment, planning, detailed design, cost-benefit analysis and construction contract procurement services for the project. The preliminary design and route selection were also completed, with a cable-stayed bridge being chosen as the preferred option.
2009	An Economic Appraisal was carried out, but no further progress was made due to funding not being secured.
March 2012	A compulsory purchase order (CPO) was published by LCC to acquire the necessary land on the Republic’s side of the border.
October 2012	Planning permissions from both the Republic of Ireland and Northern Ireland was obtained for the bridge, along with approval of [REDACTED] in funding from the Special European Union Programmes Body under the INTERREG IVA Programme. This programme provides funding to areas facing social and economic challenges due to the presence of borders.
May 2013	A public consultation for a Bridge Order was published, as required in Northern Ireland. A Bridge Order is necessary when a bridge is to be constructed over a navigable waterway, ensuring the bridge design does not obstruct boat passage. Furthermore, the Northern Ireland Department of Finance approved Northern Ireland's share of the funding. Northern Ireland would contribute [REDACTED] and LCC would provide [REDACTED]. Approximately [REDACTED] would come from the Special European Union INTERREG IVA Programme, conditional on project completion by June 2015.
June 2013	Minor contracts in relation to the project were awarded, including site investigation and archaeology. LCC also received the initial tenders ranging from [REDACTED] to [REDACTED], submitted by four prequalified candidates.

Section B: Evaluation



July 2013	<p>The results of the Bridge Order consultation were announced, with 17 objections received, mostly from local fisherman who harvested mussels in the immediate vicinity of the bridge. Following a series of meetings between LCC and the fishermen, the NWB project was awarded the Bridge Order.</p> <p>A letter of offer from the Special EU INTERREG IVA Programme was received on 9th July 2013.</p> <p>However, after reviewing the initial construction tender, LCC announced that the project would face a significant funding shortfall, putting the project on hold.</p>
December 2013	<p>The letter of offer from the Special EU INTERREG IVA Programme was withdrawn as sufficient funding was not secured. As a result, the project was officially put on hold.</p>
October 2017	<p>Given the five-year lifespan of planning permission in Northern Ireland (with NWB’s permission granted in 2012), LCC hired contractors to commence development on the northern shore in accordance with the approved plans. This move ensured the planning permission remained valid.</p>
June 2021	<p>On June 29th, the Taoiseach announced [REDACTED] in funding from the Shared Island Fund to progress the Narrow Water Bridge (NWB) project, including advancing the tendering process.</p>
January 2022	<p>Work began on updating the Northern Ireland Bridge Orders, which were reviewed by the Northern Infrastructure Committee on the 16th of February and became operative on the 26th of March.</p>
September 2022	<p>A Strategic Assessment Report (SAR) and a Preliminary Business Case (PBC) were prepared by Indecon International Economic Consultants, commissioned by LCC. These documents provided more detailed demand analysis, alternative options, appraisal plans, and governance frameworks than previous reports.</p>
October 2022	<p>A letter requesting approval of the SAR and the PBC was sent by LCC to the Department of Housing, Local Government and Heritage (DHLGH), the Approving Authority.</p>
November 2022	<p>On the 18th of November, the Taoiseach visited the site to officially announce that the Government had approved the project to proceed to the tender stage. The Sustainability Assessment Documentation was also received on the 23rd of November.</p>
April 2023	<p>On the 21st of April, construction tender documents were issued by LCC to the eTenders / OJEU website. The original return date for tender submissions was the 17th of October, which was later extended to the 27th of October 2023. Five contractors submitted tenders. However, following a series of consultations from May to October 2023, three (3) contractors withdrew, leaving two (2) tenders for evaluation.</p>

Section B: Evaluation



October 2023	The tender documents from the remaining two contractors were opened on 27 th October 2023 and forwarded to Roughan & O’Donovan (ROD), the external evaluators hired by LCC to conduct the tender evaluation.
November 2023	The Final Business Case was completed by ROD and reviewed by LCC. A letter stating the updated target cost estimate of the project ([REDACTED] incl. VAT) was sent to the Approving Authority (DHLGH), along with a copy of the Final Business Case. The letter also noted that the tenderers’ proposals would still be subject to further review to ensure compliance with the project requirements.
March 2024	A detailed Tender Assessment Report was prepared by ROD and submitted to LCC. LCC then sent a letter to the Approving Authority containing the name of the winning bidder (BAM Civil Ltd.), the contract amount ([REDACTED] excl. VAT), and a request for confirmation of funding and contract award. This letter included a copy of the Tender Assessment Report and the Final Business Case. A Letter of Intent was also issued to BAM Civil Ltd. on the 20th of March.
April 2024	On 18 th April, an email was received by LCC from a representative of DHLGH confirming that funding for the NWB project had been approved and that the contract could now be awarded. The Letter of Acceptance was signed by BAM on the 22nd of April, and construction commenced on 29 th April 2024.
February 2025	To date, the project remains under construction, with 16.7% completed and a forecasted completion date of mid-2027.

Section B: Evaluation**Step 3: Analysis of Key Documents**

The following section evaluates the adequacy and compliance of key documents relating to the appraisal, procurement, evaluation and contract phases of the Narrow Water Bridge Project.

Project/Programme Key Documents	
Title	Evidence of compliance
Planning Permissions	Planning permissions for the construction of the bridge were obtained from both the Republic of Ireland and Northern Ireland were obtained in October 2012.
Strategic Assessment Report	The Strategic Assessment Report, dated 30 th of September 2022, includes the project’s introduction and background, objectives and strategic rationale, alternative options, preliminary demand analysis, affordability assessment, risk identification, appraisal plan, and governance plan. It was submitted to the Approving Authority (DHLGH) on 4 th of October 2022.
Preliminary Business Case	The Preliminary Business Case, also dated 30 th of September 2022, provides a more detailed version of the Strategic Assessment Report. It includes a financial appraisal, affordability and economic analysis, the preferred option, procurement and implementation plan, risk assessment, monitoring and evaluation plan, and overall conclusions and recommendations. This was submitted to the Approving Authority (DHLGH) alongside the Strategic Assessment Report on 4 th of October 2022.
Procurement Documents	These include procurement files for the selection of the main contractor and Employer’s Representative. The documents consist of tender documents, conflict of interest declarations, evaluation scoresheets, contracts, the contract award notice, Regulation 84 report, etc.
Tender Assessment Report	The report details the process used to evaluate tenders submitted by contractors. It includes submitted tender amounts, an assessment of compliance, a list of clarification requests, and the recommended contractor based on the evaluation conducted by external evaluator, Roughan & O'Donovan (ROD), which was submitted to LCC for review.

Project/Programme Key Documents	
Title	Evidence of compliance
Final Business Case	The Final Business Case, dated 17 th November 2023, expands on the Preliminary Business Case and integrates the results of the procurement exercise. It was submitted to the Approving Authority (DHLGH) on 13 th of March 2024.
Email from the Approving Authority with the Approval to Award the Contract	An email from the Approving Authority (DHLGH), received by LCC on 18 th of April 2024, instructed LCC to proceed with issuing the letter of award to the winning tenderer, BAM Civil Ltd.
Letter of Acceptance and Contract between LCC, ROD and BAM	The Letter of Acceptance, dated 22 April 2024, confirmed LCC’s acceptance of the BAM Civil Ltd. tender and was signed by Joan Martin, CEO of LCC, and acknowledged by BAM’s Head of Tendering. The signed contract outlines the agreement terms between LCC and BAM.
Contractor’s Monthly Progress Reports	Monthly progress reports are prepared by the main contractor, BAM Civil Ltd, and provide construction updates. Each progress report contains a project summary, health and safety reports, construction constraints, programme and progress, subcontractors and suppliers, resources at site, project organisation chart, QA/QC status, traffic diversion/management, commercial / financial information, and progress photos.
Employer’s Representative’s Monthly Progress Reports	The Employer’s Representative, ROD, prepares independent monthly progress reports, which are used by LCC to determine the final progress billing. These reports contain information on the project summary, weather and safety updates, work programme, project progress, environmental reports (e.g., archaeology and property condition surveys), project quality and materials testing, subcontractor details, financial information and identified risks.
Project Steering Group Meetings Minutes	The minutes contain discussions on construction progress, programme updates, two-month look ahead schedules, risk and opportunity reviews, financial changes, stakeholder engagement, risk register reviews, and agreed actions plans.
Cross Border Steering Group Meeting Minutes	Internal Audit reviewed the minutes of the Cross Border Steering Group meetings held on 04/10/2024 and 28/01/2025.

Project/Programme Key Documents	
Title	Evidence of compliance
Project Board Meetings Minutes	Internal Audit also reviewed the minutes of the Project Board meetings held on 05/06/2024, 13/08/2024 and 31/10/2024.
Payment Certificates	Payments Certificate No.1 to No.9 were issued to the Contractor (BAM Civil Ltd) from 2024 to 2025.

- **Key Document 1: Planning Permissions**

Planning permissions from both the Republic of Ireland and Northern Ireland for the construction of the bridge were obtained in October 2012.

- **Key Document 2: Strategic Assessment Report**

The report provides an overview of the NWB project, outlining its objectives, preliminary demand analysis, and alternative options available for the design of the bridge.

- **Key Document 3: Preliminary Business Case**

The document contains a more detailed assessment of the project, including financial appraisal, affordability analysis, economic appraisal, preferred option, procurement and implementation plan, risk assessment, monitoring and evaluation plan, and overall conclusions and recommendation to the Approving Authority.

- **Key Document 4: Procurement Documents**

These documents were reviewed by Internal Audit against the Office of Government Procurement (OGP)’s public procurement guidelines for goods and services, as well as relevant circulars and regulations. Internal Audit noted that the Conflict of Interest and Confidentiality Agreements for two (2) out of the three (3) evaluation team members involved in the civil engineering consultancy services tender were signed one day after the evaluation process had already been conducted.

- **Key Document 5: Tender Assessment Report**

The report confirms the tenders were assessed based on the established selection and award criteria.

- **Key Document 6: Final Business Case**

The Final Business Case provides more detailed information than the preliminary business case. It incorporates the results of the procurement exercise into the final business case.

- **Key Document 7: Email from the Approving Authority with the Approval to Award the Contract**

The approval to proceed with awarding the contract was communicated to LCC on 18 April 2024 via an email from the Assistant Principal of the Department of Housing, Local Government and Heritage (DHLGH). A Principal Officer was also copied on this email.

- **Key Document 8: Letter of Acceptance and Contract between LCC, ROD and BAM**

The letter of acceptance was sent to the winning contractor after receiving approval from the Approving Authority. The contract between LCC and BAM was signed by both parties.

- **Key Document 9: Contractor's Monthly Progress Reports**

Monthly progress reports from July 2024 to February 2025, prepared by the contractor, were provided to and reviewed by Internal Audit. It was noted that no separate progress reports were prepared for May and June 2024. The first progress report submitted by the contractor covered the period from 1st- 31st July 2024.

- **Key Document 10: Employer's Representative's Monthly Progress Reports**

Monthly progress reports from July 2024 to February 2025, prepared by the Employer's Representative, were provided to and reviewed by Internal Audit.

- **Key Document 11: Project Steering Group Meetings Minutes**

Internal Audit reviewed the meeting minutes of the Project Steering Group held on 04/10/2024, 19/11/2024, 21/01/2025, and 21/02/2025. It was noted that the Project Steering Group met only twice in 2024 (on 04 October 2024 and 19 November) since the project's start date.

- **Key Document 12: Cross Border Steering Group Meetings Minutes**

Internal Audit reviewed the meeting minutes of the Cross-Border Steering Group Meetings held on 04/10/2024 and 28/01/2025. It was noted that a formal Terms of Reference (ToR) to formally define the group's mandate, roles, responsibilities, scope of oversight, and operational procedures has not yet been finalised.

- **Key Document 13: Project Board Meetings Minutes**

Internal Audit reviewed the meeting minutes of the Project Board held on 05/06/2024, 13/08/2024, and 31/10/2024.

• **Key Document 14: Payment Certificates**

The Payments Certificates (No. 1 to No. 9) issued to the Contractor (BAM Civil Ltd) from 2024 to 2025 were reviewed by Internal Audit. It was noted that five (5) contract sum adjustments lacked evidence of prior consultation with LCC before their costs were determined by the Employer’s Representative. Internal Audit also noted that two (2) contract sum adjustments, each exceeding €10,000, lacked evidence of LCC’s approval. Furthermore, no evidence was provided of additional approval for three (3) contract sum adjustments where the final costs determined by the Employer’s Representative exceeded the initial estimates approved by LCC. Internal Audit also noted one (1) contract sum adjustment that was not approved by the Director of Services, as required by the Contract Approval Limits outlined in LCC’s *Procurement Policies, Rules and Procedures*.

Step 4: Data Audit

This section assesses whether relevant and sufficient data has been collected and is available to support future evaluation of the project’s effectiveness.

Data Required	Use	Availability
Traffic Volume on the Narrow Water Bridge	The number of vehicles that would utilise the bridge will be used to assess the realisation of the benefit of constructing the bridge – that is, to provide an alternative or faster route for travellers between Northern Ireland and the Republic of Ireland.	<ul style="list-style-type: none"> • The forecasted volume was outlined in the final business case. • The actual volume will only be available upon completion of the bridge.
Average Number of Overnight Trips to Newry, Mourne and Down	The number of overnight trips to Newry, Mourne and Down, the number of domestic and overseas trips to Louth and Monaghan, and the overall number of overseas tourists to the region will be used to assess the realisation of the benefit of constructing the bridge – that is, to boost tourism in the area.	<ul style="list-style-type: none"> • The average number of overnight trips to Newry, Mourne and Down in 2013-2019 was outlined in the final business case.
Number of Domestic Trips to Louth and Monaghan		<ul style="list-style-type: none"> • The average number of domestic and overseas trips to Louth and Monaghan in 2019 – 2022 was outlined in the final business case.
Number of Overseas Trips to Louth and Monaghan		<ul style="list-style-type: none"> • The increase in the number of tourists after the completion of the bridge will only be available in 2028 or 2029.
Number of Overseas Tourists to the Region		

Data Availability and Proposed Next Steps

All data pertinent to the current stage of this project is available on file. This project is still ongoing.

Step 5: Key Evaluation Questions

The following section examines the key evaluation questions for Narrow Water Bridge Project based on the findings from the previous sections of this report.

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

Upon reviewing the information supplied, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code, with the exception of the improvements noted below:

1. No separate progress reports were prepared for May and June 2024. The first progress report submitted by the main contractor covered the period from 1-31 July 2024.
 2. The Conflict of Interest and Confidentiality Agreements for two (2) out of the three (3) evaluation team members involved in the civil engineering consultancy services tender were signed one day after the evaluation process had already been conducted.
 3. Five (5) contract sum adjustments lacked evidence of prior consultation with LCC before their costs were determined by the Employer's Representative. Two (2) contract sum adjustments, each exceeding €10,000, lacked evidence of LCC's approval. Furthermore, no evidence was provided of additional approval for three (3) contract sum adjustments where the final costs determined by the Employer's Representative exceeded the initial estimates approved by LCC. One (1) contract sum adjustment was not approved by the Director of Services, as required by the Contract Approval Limits outlined in LCC's *Procurement Policies, Rules and Procedures*.
 4. In 2024, the Project Steering Group met only twice (on 04 October 2024 and 19 November 2024) since the project start date.
 5. A formal Terms of Reference (ToR) to formally define the Cross Border Steering Group's mandate, roles, responsibilities, scope of oversight, and operational procedures has not yet been finalised.
- **Is the necessary data and information available such that the project/programme can be subjected to a full evaluation at a later date?**

All data pertinent to the current stage of this project is available on file. This project is still ongoing.

- **What improvements are recommended such that future processes and management are enhanced?**

Based on the substantive testing and walkthroughs performed for the Narrow Water Bridge Project, Internal Audit recommends that management address the gaps identified above to ensure compliance with the Public Spending Code and the procurement guidelines. Recommendations related to these findings are discussed in detail in **Section 6** of this report.

Section C: Summary and Conclusions

The following section presents a summary of the findings from this In-Depth Check on the Narrow Water Bridge Project.

Summary of In-Depth Check

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

Contacts

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