



Comhairle Contae **Lú**
Louth County Council

Public Spending Code Quality Assurance Report for 2025

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

28th May 2026

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Foreword

All Irish Public Bodies are obliged to treat public funds with care and to ensure that the best possible value-for-money is obtained whenever public money is being spent or invested. The Public Spending Code is the set of rules and procedures that ensure that these standards are upheld across the Irish public service.

Public expenditure may take the form of capital or current expenditure. Capital spending generally involves the creation of an asset where benefits accrue to the public over time e.g. a road. Current expenditure involves day to day expenditure.

The Public Spending Guidelines broadly fall under the following two categories:

- Public Spending Code A Guide to Evaluating, Planning and Managing Current Expenditure
- The Infrastructure Guidelines (previously “*Public Spending Code: A Guide to Evaluating, Planning and Managing Public Investment*”).

This report forms the 2026 Public Spending Code Return, capturing expenditure from 01st January 2025 to 31st December 2025.

Introduction

Louth County Council has completed this Quality Assurance (QA) report as part of the compliance with the Public Spending Code (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 the Quality Assurance requirements providing interpretations from a Local Government perspective¹.

2025 is the twelfth 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 reference year 2025 and has been compiled following current National Oversight and Audit Commission (NOAC) guidelines and templates and the CCMA Guidance Note.

¹ 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*² and the *Public Spending Code A Guide to Evaluating, Planning and Managing Current Expenditure*.³

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.

² [Infrastructure Guidelines](#)

³ [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 2025.

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 per project/programme. 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** identifying each project and programme with a value over €0.5m for 2025.

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

- Annual Budget 2025 (adopted 18th Nov 2024), which was prepared as part of the statutory requirements of the Local Government Act, 2001 (as amended)
- Annual Financial Statements 2025. These in turn were noted in the Chief Executive's Monthly Management Report, dated 20th April 2026 which was prepared under the Local Government Act, 2001 and 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 Expenditure Type, Range and Value

Expend Type	Revenue Expenditure			TOTAL (€m)	Capital Expenditure			TOTAL (€m)
Range of Expenditure	€0.5m - €5m	>€5m - €20m	> €20m		€0.5m - €5m	>€5m - €20m	> €20m	
Expenditure Being Considered	€ 3.71	€ 15.67	€ -	€ 19.39	€ 7.97	€ 12.66	€ -	€ 20.63
Expenditure Being Incurred	€ 61.72	€ 81.26	€ 34.93	€ 177.91	€ 56.22	€ 96.86	€ 77.58	€ 230.66
Expenditure Recently Ended	€ 1	€ -	€ -	€ 1.06	€ 3.74	€ -	€ -	€ 3.74
TOTAL	€ 66.50	€ 96.94	€ 34.93	€ 198.36	€ 67.93	€ 109.52	€ 77.58	€ 255.03

Table 3 Number of Programmes/Projects and Range of Expenditure

Expend Type	Revenue Expenditure			TOTAL	Capital Expenditure			TOTAL
Range of Expenditure	€0.5m - €5m	>€5m - €20m	> €20m		€0.5m - €5m	>€5m - €20m	> €20m	
Expenditure Being Considered	4	2	0	6	7	2	0	9
Expenditure Being Incurred	39	8	1	48	31	9	2	42
Expenditure Recently Ended	1	0	0	1	3	0	0	3
TOTAL	44	10	1	55	41	11	2	54

A total of 55 programmes/projects under revenue expenditure comprising a total value of €198.36m under the three expenditure ranges across the considered, incurred and recently ended categories can be identified.

A total of 54 programmes/projects under capital expenditure comprising a total value of €255.03m under the three expenditure ranges across the considered, incurred and recently ended categories 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 were four [4] procurements in excess of €10m in 2025. These procurements include:

- Design and build of 97no. dwellings, incl. ancillary works at Ballymakenny Road, Drogheda, Co. Louth
- Design and build of 46no. dwellings, incl. ancillary works at Greenhills, Newtown Link Road, Drogheda, Co. Louth
- Design and build of 58no. dwellings, incl. ancillary works at Mullavalley, Louth Village, Co. Louth
- Design and build of 70no. dwellings, incl. ancillary works at Ravel, Dunleer, Co. Louth

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.

The audit period is for the 12-month calendar year from 1st January 2025 to 31st December 2025. 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
Ballymakenny West Social Housing	Capital	Expenditure being Incurred
Street Cleaning Services for Dundalk	Revenue /Current	Expenditure being Incurred

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 2023-2025.

Table 6 Average Percentage Selection 2023 to 2025

Three Year Period	Expenditure Type	Percentage Average
2023 - 2025	Capital	7.2%
2023 - 2025	Revenue /Current	3.5%

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: - 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: - 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 one [1] non-compliance, classified as:

- High Priority Rating: 0
- Medium Priority Rating: 1
- Low Priority Rating: 0

The non-compliance and the classification were accepted by Louth County Council Management Team concerning:

- Compliance with Procurement Procedures

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 is 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 captures the requirements of the Quality Assurance aspect of the Public Spending Code for Louth County Council as follows.

- 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 2025 financial year
- Louth County Council identified four [4] projects with a value in excess of €10m, which have 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 one area 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 complete for reference year 2025.

While one non-compliance has 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 and recommendations 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 Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Riverside Crescent, Dundalk - 14 Units	Social Housing (LA build)	€ -	€ 200,000	€ -	2027	€ 3,700,000	Feasibility Stage
Tierney Street, Ardee - 7 Units	Social Housing (other)	€ -	€ 778,609	€ -	2026	€ 1,557,218	Costs are a matter for the AHB - Dept. funding element only. 115488
St Johns Home, Peter Hill - 4 Units	Social Housing (other)	€ -	€ 309,578	€ -	2027	€ 965,786	Costs are a matter for the AHB - Dept. funding element only. 115488
Riverwell Close, Dundalk - 1 unit	Social Housing (other)	€ -	€ 268,183	€ -	2026	€ 536,366	Costs are a matter for the AHB - Dept. funding element only. 115488
Barrack Street Dundalk - 30 Units	Social Housing Projects (other)	€ -	€ 2,749,841	€ -	2027	€ 8,460,760	Costs are a matter for the AHB - Dept. funding element only. 115488
Affordable Housing - Dundalk LIHAF Scheme (20 units) - subject to approval	Affordable Housing	€ -	€ 15,000	€ -	2026	€ 1,550,000	
Avourwen Meadows, Drogheda - 50 Units	Social Housing (other)	€ -	€ 5,059,421	€ -	2025	€ 5,059,421	Costs are a matter for the AHB - Dept. funding element only. 115508
O'Reillys Yard, Drogheda - 50 Units	Social Housing (LA build)	€ -	€ 500,000	€ -	2027	€ 15,000,000	Feasibility Stage
Willowbrook, Dromiskin - 6 Units	Social Housing (LA build)	€ -	€ 110,000	€ -	2027	€ 1,600,000	Feasibility Stage. 115540
N52 Ardee by Pass	National Road Improvements	€ -	€ 2,343,405	€ -	2028	€ 43,000,000	Judicial review ongoing. Scheme is depending on annual TII funding and approval timing to proceed through phases. (JC 22106)
Road works program (Rolling Program)	National Road Surface Renewal	€ -	€ 600,000	€ -	2027	€ 2,400,000	Annual Transfer to Road Works Programme
Louth Bus Shelters	Parking & Public Transport	€ -	€ 500,000	€ -	2027	€ 1,800,000	Subject to NTA Funding. 214413 / 27316 / 8 / 237367.
Port Access Northern Cross Route (PANCR) Phase 2	Strategic Road Schemes	€ -	€ 7,600,000	€ -	2026	€ 13,700,000	PANCR Road Phase 2: 22105; Phase 1: 22104

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 Anticipated Timeline	Projected Lifetime Expenditure	Explanatory Notes
Link Rd between R177 Armagh Rd to R215 Red Cow, Dlk (Consultancy Services only, to planning stage)	Strategic Road Schemes	€ -	€ 250,000	€ -	2027	€ 700,000	New Contract, Consultancy Services Only to Planning Stage. Fully dependent on Dev. Levies to fund through each of th 4 phases
Drogheda Westgate (Design Phase)	Town Projects	€ -	€ 29,329	€ -	2025	€ 829,329	Project 2040 Urban Regeneration Funding Cat. 2
Drogheda Westgate (construction phase 1)	Town Projects	€ -	€ 200,000	€ -	2027	€ 10,000,000	Subject to URDF Call 4 Funding
TCF - Dunleer Library Square works	Town Projects	€ -	€ -	€ -	2028	€ 750,000	Subject to DRCD funding.
Bridges	Operations	€ -	€ 250,000	€ -	2027	€ 1,350,000	DTTAS Funded
Gap the Target Climate Actions	Climate Action & Environment	€ -	€ 500,000	€ -	2027	€ 1,500,000	Part Funded by Pathfinder SEAI funding
Linear Park- Ballymakenny Rd [Land off PANCR]	Recreation & Amenity	€ -	€ -	€ -	2027	€ 1,500,000	
Drogheda Municipal Pitches	Recreation & Amenity	€ -	€ 100,000	€ -	2026	€ 500,000	Subject to DTTAS Funding
A01 Maintenance & Improvement of LA Housing Units	Housing & Building	€ 889,182	€ -	€ -		€ -	
A07 RAS & Leasing Programme	Housing & Building	€ 10,226,790	€ -	€ -		€ -	
A09 Housing Grants	Housing & Building	€ 5,446,219	€ -	€ -		€ -	
B04 Local Roads - Maintenance & Improvement	Rd Transport & Safety	€ 937,264	€ -	€ -		€ -	
D01 Forward Planning	Development Mgt	€ 861,933	€ -	€ -		€ -	
E11 Operation of Fire Service	Environmental Services	€ 1,026,115	€ -	€ -		€ -	
		€ -	€ -	€ -		€ -	
Totals		€ 19,387,503	€ 22,363,366	€ -		€ 116,458,880	

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	€ 16,578,616	€ -	€ -		€ -	€ -	
A02 - Housing Assessment, Allocation and Transfer	Housing & Building	€ 1,157,761	€ -	€ -		€ -	€ -	
A03 - Housing Rent and Tenant Purchase Administration	Housing & Building	€ 1,477,073	€ -	€ -		€ -	€ -	
A04 - Housing Community Development Support	Housing & Building	€ 919,127	€ -	€ -		€ -	€ -	
A05 - Administration of Homeless Service	Housing & Building	€ 9,168,701	€ -	€ -		€ -	€ -	
A06 - Support to Housing Capital Prog.	Housing & Building	€ 3,642,402	€ -	€ -		€ -	€ -	
A07 - RAS and Leasing Programme	Housing & Building	€ 34,925,573	€ -	€ -		€ -	€ -	
A08 - Housing Loans	Housing & Building	€ 2,127,664	€ -	€ -		€ -	€ -	
A09 - Housing Grants	Housing & Building	€ 7,388,036	€ -	€ -		€ -	€ -	
A11 - Agency & Recoupable Services	Housing & Building	€ 567,943	€ -	€ -		€ -	€ -	
A12 - HAP Programme	Housing & Building	€ 552,323	€ -	€ -		€ -	€ -	
Turnkey Acquisitions	LA Housing	€ -	€ 4,909,113	€ -	2025	€ 30,098,441	€ 30,098,441	115479

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
Listoke Ballymakenny Road Drogheda (Part V)	LA Housing	€ -	€ 1,608,917	€ -	2026	€ 4,512,150	€ 4,512,150	115538
Quarry Court John Street Ardee Co Louth	LA Housing	€ -	€ 2,634,103	€ -	2025	€ 2,635,148	€ 5,783,139	115551
Part V Acquisitions of 36 units at Seven Winds North	LA Housing	€ -	€ 3,389,561	€ -	2026	€ 3,389,561	€ 11,332,488	115558
Dowdalls Court Dowdallshill Dundalk Co Louth	LA Housing	€ -	€ 692,486	€ -	2026	€ 692,486	€ 5,360,780	115566
Turnkey Acquisitions 2025 Onwards	LA Housing	€ -	€ 870,158	€ -	2026	€ 870,158	€ 879,438	115572
Mullagh Close Formerly San Giovanni C'head 12 Units	Turnkey Acquisitions 105 Units	€ -	€ 1,661	€ -	2025	€ 1,661	€ 4,259,040	115556
Accelerated Delivery Mullavalley Louth Village incl. purchase of land	LA Housing	€ -	€ 17,011,256	€ -	2027	€ 21,850,249	€ 29,577,097	115570
RSV Capital Assistance Schemes (Coulter Park, Womens' Aid)	Other Housing Estate Management	€ -	€ 1,415,972	€ -	2025	€ 14,293,892	€ 14,293,892	115488
Mount Avenue Residential Development	Agency Services	€ -	€ 8,575,643	€ -	2026	€ 26,306,624	€ 33,653,511	115515
New Housing Scheme Dunleer 2023 (Ravel)	Agency Services	€ -	€ 13,353,080	€ -	2027	€ 20,927,508	€ 35,460,544	115548
Greenhills Housing Scheme Drogheda (46 units)	Agency Services	€ -	€ 13,590,376	€ -	2027	€ 14,129,183	€ 17,489,507	115544
ClontyGora - Traveller Group Housing - 2 Units	Housing & Building	€ -	€ 801,002	€ -	2026	€ 923,356	€ 967,085	115545

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
Ballymakenny West Housing Scheme - 97 units [Accelerated Delivery Programme Projects - 310 Units]	Accelerated Delivery	€ -	€ 13,469,100	€ -	2027	€ 25,384,466	€ 50,036,698	115546
Part V Social (2018 Onwards) [total number Part V Units subject to developer]	Housing & Building	€ -	€ 2,326,687	€ -	2027	€ 25,682,594	€ 81,000,000	115176
Derryveigh Hoeys Lane Dundalk Co Louth	Housing & Building	€ -	€ 823,562	€ -	2026	€ 1,031,385	€ 1,032,247	115246
Part V Acquisitions Ballymakenny Park Drogheda	Housing & Building	€ -	€ 8,903,065	€ -	2027/8	€ 8,903,065	€ 14,814,695	115560
Ellwood Park Ballymakenny Road Drogheda Part V	Housing & Building	€ -	€ 1,156,470	€ -	2026	€ 1,156,470	€ 1,111,701	115561
Part V Acquisitions of 24 Units at Gort Mell Old Slane	Housing & Building	€ -	€ 7,215,948	€ -	2026	€ 7,215,948	€ 8,400,002	115562
Part V Acquisitions at Ushers Mill Twenties Lane	Housing & Building	€ -	€ 760,619	€ -	2026	€ 760,619	€ 1,095,833	115563
Boice Court Phase 2 Residential Development	Housing & Building	€ -	€ 8,323,792	€ -	2026	€ 25,988,208	€ 27,220,531	115528
Affordable Housing Scheme Quarry Court Houses John St. Ardee	Housing & Building	€ -	€ 3,698,731	€ -	2027	€ 3,698,731	€ 4,720,710	115573
CALF Payment (MTR)	Social Housing (other)	€ -	€ 915,043	€ -	2027	€ 2,658,651	€ 7,926,800	115507



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
CALF Payment (Connollys Field, Castlebellingham 20 units, Gullion Park, Racecourse Meadows, MacNeill View, Ecco Rd, Bayview Gardens, Crushrod Ave)	Itinerent Rehabilitation	€ -	€ 33,161,390	€ -	2025	€ 138,436,768	€ 138,436,768	115508
Rathmullen Infill, Drogheda - 6 Units	Social Housing (LA build) 274 Units	€ -	€ 21,525	€ -	2027	€ 105,378	€ 2,053,574	115519
Pottersfield, Ardee - 12 Units (3 delivered Pre 2024)	Part V Acquisitions (Approved) 81 Units	€ -	€ -	€ -	2027	€ 956,908	€ 3,955,560	115557
Point Road, Dundalk - 49 Units [Accelerated Delivery Programme Projects - 310 Units]	Accelerated Delivery	€ -	€ 155,483	€ -	2027	€ 7,543,884	€ 24,711,525	115549
Ballymakenny East Drogheda - 130 units [Accelerated Delivery Programme Projects - 310 Units]	Accelerated Delivery	€ -	€ 15,114	€ -	2028	€ 8,506,177	€ 65,096,114	115547
CPO - Bundles 1 - 7	Other Projects	€ -	€ 26,678	€ -	2025	€ 16,631,282	€ 22,237,542	
B02 - NS Road - Maintenance and Improvement	Road Transport & Safety	€ 543,216	€ -	€ -		€ -	€ -	
B03 - Regional Road - Maintenance and Improvement	Road Transport & Safety	€ 7,949,762	€ -	€ -		€ -	€ -	
B04 - Local Road - Maintenance and Improvement	Road Transport & Safety	€ 14,610,473	€ -	€ -		€ -	€ -	
B05 - Public Lighting	Road Transport & Safety	€ 2,798,175	€ -	€ -		€ -	€ -	



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	Road Transport & Safety	€ 520,135	€ -	€ -		€ -	€ -	
B07 - Road Safety Engineering Improvement	Road Transport & Safety	€ 708,957	€ -	€ -		€ -	€ -	
B09 - Car Parking	Road Transport & Safety	€ 1,467,542	€ -	€ -		€ -	€ -	
B10 - Support to Roads Capital Prog	Road Transport & Safety	€ 1,119,069	€ -	€ -		€ -	€ -	
B11 - Agency & Recoupable Services	Road Transport & Safety	€ 745,180	€ -	€ -		€ -	€ -	
Obelisk Bridge	Specific Improvement Grant Bridges	€ -	€ 166,178	€ -	2025	€ 3,003,079	€ 3,168,967	213731 /22281
PANCR ROAD Phase 1	National Primary Roads	€ -	€ 3,661,952	€ -		€ 8,261,985	€ 30,000,000	22104
Active Travel Projects 2021	Non National Roads	€ -	€ 1,061,026	€ -	2030	€ 12,765,584	€ 100,000,000	214510
Public Lighting LED Upgrade (Capital)	County Roads	€ -	€ 898,715	€ -	2026	€ 4,340,290	€ 6,500,000	216218
Narrow Water Bridge Project	Road Improvement	€ -	€ 44,417,086	€ -	2027	€ 72,658,575	€ 128,543,715	22232
Mount Avenue Road Construction Local Infr Housing	National Primary Roads	€ -	€ 2,097,661	€ -	2025	€ 11,949,083	€ 11,949,083	2000287
St Nicholas Quarter & Backlands Development	Urban Roads	€ -	€ 4,419,390	€ -	2027	€ 6,887,527	€ 6,887,527	217755
St Nicholas Quarter (Phase I)	Town Projects	€ -	€ -	€ -	2025	7,990,141	7,990,141	217717

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
N53 Hackballscross to Rassan	National Road Improvements	€ -	€ 947,044	€ -	2027	€ 2,122,374	€ 24,797,000	22254
Operational Machine Renewals	Operations	€ -	€ -	€ -	2025	€ 1,853,382	€ 1,853,382	82199
Vehicle Restraint Systems	Operations	€ -	€ -	€ -	2027	€ 131,346	€ 581,346	22283
Traffic Lights Replacement Programme Phase 2	Operations	€ -	€ 367,239	€ -	2027	€ 1,029,784	€ 1,400,000	216224
Footpath Replacement Programme	Operations	€ -	€ 346,606	€ -	2027	€ 1,782,879	€ 2,412,413	22266 & 22267
Harbours	Operations	€ -	€ -	€ -	2026	€ 61,029	€ 3,023,609	715001
Carlingford Lough Greenway Interreg VA	Road Improvement	€ -	€ 909,512	€ -	2025	€ 8,489,000	€ 8,489,000	22252
Newtown Access Road (Newtown Drogheda Road Construction Local Infra Hsg Activation)	Regional & Local Road Improvements	€ -	€ -	€ -	2027	€ 520,569	€ 3,651,367	2000288
R178 Dundalk to Carrickmacross Rd (Cavan - Dundalk Scheme RibGeom)	Regional & Local Road Improvements	€ -	€ 489,142	€ -	2028	€ 489,142	€ 1,600,000	22279
C01 - Water Supply	Water Services	€ 3,188,717	€ -	€ -		€ -	€ -	
C02 - Waste Water Treatment	Water Services	€ 1,660,363	€ -	€ -		€ -	€ -	
San Svs - Non IW Reserves	Public Sewerage Schemes	€ -	€ 1,128,520	€ -	2025	€ 1,128,520	€ 1,128,520	324156
Development Contribution Waiver	Statutory Development Plans	€ -	€ 6,418,043	€ -	2025	€ 29,017,979	€ 29,017,979	4094
D01 - Forward Planning	Development Management	€ 1,122,842	€ -	€ -		€ -	€ -	

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	€ 2,957,661	€ -	€ -		€ -	€ -	
D03 - Enforcement	Development Management	€ 1,202,831	€ -	€ -		€ -	€ -	
D04 - Industrial & Commercial Facilities	Development Management	€ 859,666	€ -	€ -		€ -	€ -	
D05 - Tourism Development and Promotion	Development Management	€ 844,928	€ -	€ -		€ -	€ -	
D06 - Community and Enterprise Function	Development Management	€ 7,810,953	€ -	€ -		€ -	€ -	
D09 - Economic Development and Promotion	Development Management	€ 5,314,924	€ -	€ -		€ -	€ -	
D11 - Heritage and Conservation Services	Development Management	€ 843,235	€ -	€ -		€ -	€ -	
Ardee Castle	Buildings	€ -	€ 73,492	€ -	2027	€ 479,570	€ 4,294,000	910424 closed; 910426
Drogheda Digital Innovation Hub	Buildings	€ -	€ 501,555	€ -	2025	€ 501,555	€ 550,000	45343
Dundalk Athletics Track	Parks Open Spaces Rec Centres	€ -	€ 513,723	€ -	2026	€ 695,151	€ 695,151	6006655
Purchase of Plant and Machinery/Decarbonising Fleet	Plant & Materials/Climate Action & Environment	€ -	€ 867,214	€ -	2027	€ 867,214	€ 1,500,000	82173

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
Redevelopment of Drogheda Municipal Building / Drogheda Civic Offices	Operation & Maintenance Plan	€ -	€ 3,328,287	€ -	2025	€ 18,954,726	€ 18,954,726	85513
Fair Street Offices (Original Building Revamp Works)	Operation & Maintenance Plan	€ -	€ 1,759,104	€ -	2025	€ 2,105,543	€ 2,105,543	85515
County Hall Cyclical Mtce (Capital)	Information Technology	€ -	€ 996,865	€ -	2025	€ 2,424,431	€ 2,424,431	910427 (previously 910425)
Dunleer Fire Station (new)	Buildings	€ -	€ -	€ -	2026	€ 47,072	€ 4,300,000	54207
Bush Yard Upgrade	Buildings	€ -	€ 22,331	€ -	2026	€ 22,331	€ 500,000	28148
Long Walk (Design Phase)	Town Projects	€ -	€ 169,632	€ -	2026	€ 176,935	€ 710,000	217750
Project Ardee 2040 (RRDF) Construction Phase 1	Town Projects	€ -	€ 271,955	€ -	2027	€ 271,955	€ 10,000,000	60212
Carlingford RRDF (Detail Phase & Car Park/Tennis Courts)	Town Projects	€ -	€ 144,976	€ -	2027	€ 653,182	€ 3,500,000	45344
Omeath RRDF	Town Projects	€ -	€ 91,179	€ -	2025	€ 3,183,660	€ 3,183,660	217754
St. Laurences Gate Plaza	Town Projects	€ -	€ 1,784	€ -	2026	€ 6,160	€ 600,000	217756
TCF Dunleer - RRDF Design Phase	Town Projects	€ -	€ 108	€ -	2027	€ 83,341	€ 550,000	45346
TCF Clogherhead - RRDF Design Phase	Town Projects	€ -	€ 66,826	€ -	2028	€ 66,826	€ 550,000	45347
URDF Call 3 - Vacant/Derelict units	Town Projects	€ -	€ 782	€ -	2030	€ 11,544	€ 7,000,000	45352
County - Vacant/Derelict Units	Town Projects	€ -	€ 24,214	€ -	2027	€ 202,467	€ 1,000,000	115494, 115495, 115496

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
E01 - Landfill Operation and Aftercare	Environmental Services	€ 1,565,299	€ -	€ -		€ -	€ -	
E05 - Litter Management	Environmental Services	€ 1,358,306	€ -	€ -		€ -	€ -	
E06 - Street Cleaning	Environmental Services	€ 3,487,762	€ -	€ -		€ -	€ -	5000521; 5000521
E07 - Waste Regulations, Monitoring and Enforcement	Environmental Services	€ 944,651	€ -	€ -		€ -	€ -	
E09 - Maintenance of Burial Grounds	Environmental Services	€ 638,534	€ -	€ -		€ -	€ -	
E10 - Safety of Structures & Places	Environmental Services	€ 756,813	€ -	€ -		€ -	€ -	
E11 - Operation of Fire Service	Environmental Services	€ 12,441,767	€ -	€ -		€ -	€ -	
E15 - Climate Change and Flooding	Environmental Services	€ 1,390,572	€ -	€ -		€ -	€ -	
CFRAM, Louth Flood Relief Schemes [Catchment Flood Risk Assessment and Management]/RSF Louth Flood Defence Project	Surface Water Flooding&Coastal Erosion	€ -	€ 1,548,023	€ -	2033	€ 7,423,673	€ 83,000,000	OPW Funded Scheme 71585
Whiteriver Landfill	Landfill	€ -	€ -	€ -	2044	€ 7,912,201	€ 11,190,328	CRAMP 2015 to 2044. 512012
Drogheda Landfill Works	Landfill	€ -	€ -	€ -	2025	€ 661,645	€ 661,645	512017

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 Landfill Works	Landfill	€ -	€ -	€ -	2032	3,981,311	3,981,311	CRAMP 2003 to 2032. 5000513
Fire Appliance Purchase (Capital)	Fire Protection	€ -	€ 681,454	€ -	2026	€ 1,389,532	€ 1,389,532	54206
Solar Panel Install [Solar PV Arrays Countrywide]	Climate Action & Environment	€ -	€ 113,108	€ -	2027	€ 113,108	€ 500,000	Part Funded by SEAI. 55326
Dundalk Fire Service Training Centre upgrade	Buildings	€ -	€ 83,826	€ -	2026	€ 611,672	€ 2,900,000	54307 (cap); 54142 (rev)
F02 - Operation of Library and Archival Service	Recreation & Amenity	€ 4,234,265	€ -	€ -		€ -	€ -	
F03 - Outdoor Leisure Areas Operations	Recreation & Amenity	€ 2,246,467	€ -	€ -		€ -	€ -	
F04 - Community Sport and Recreational Development	Recreation & Amenity	€ 2,683,613	€ -	€ -		€ -	€ -	
F05 - Operation of Arts Programme	Recreation & Amenity	€ 2,326,152	€ -	€ -		€ -	€ -	
Swimming Pools Capital Replacement including decarbonisation	Recreation & Amenity	€ -	€ 67,490	€ -	2026	€ 3,037,010	€ 3,037,010	6000607, 6006607, 6006631, 6006652, 60707, 60730, 61100
Local Authority Play Facilities	Recreation & Amenity	€ -	€ 6,418	€ -	2026	€ 594,952	€ 594,952	60210, 64875, 64879, 64834



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
Local Authority Parks Improvements & Development	Recreation & Amenity	€ -	€ -	€ -	2027	€ 163,746	€ 700,000	64874, 64876, 64877,
Omeath to Newry Greenway - [Greenway Renewal Scheme Carlingford to Omeath]	Recreation & Amenity	€ -	€ 208,328	€ -	2025	€ 882,611	€ 8,650,000	60164
Dundalk Bay Greenway (including Carlingford to Templetown) - Design Stage Only	Recreation & Amenity	€ -	€ 330,300	€ -	2026	€ 803,561	€ 2,200,107	Subject to TII Funding. 22280
Drogheda Library (former Dominican Church)	Recreation & Amenity	€ -	€ 511	€ -	2027	€ 683,045	€ 7,141,669	DRCD funding confirmed in 2024. 85514
G02 - Operation and Maintenance of Piers and Harbours	Agriculture, Education, Health & Welfare	€ 568,727	€ -	€ -		€ -	€ -	
G04 - Veterinary Service	Agriculture, Education, Health & Welfare	€ 667,869	€ -	€ -		€ -	€ -	
Ardee Educate Together School/Primary School Ardee New Build	Schools	€ -	€ 4,900,077	€ -	2026	€ 9,062,059	€ 9,747,693	Dept of Education Funded 115493
H03 - Administration of Rates	Miscellaneous Services	€ 4,390,540	€ -	€ -		€ -	€ -	
H09 - Local Representation & Civic Leadership	Miscellaneous Services	€ 1,556,686	€ -	€ -		€ -	€ -	

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
H10 - Motor Taxation	Miscellaneous Services	€ 1,145,859	€ -	€ -		€ -	€ -	
H11 - Agency & Recoupable Services	Miscellaneous Services	€ 733,924	€ -	€ -		€ -	€ -	
		€ -	€ -	€ -		€ -	€ -	
Totals		€ 177,911,654	€ 233,928,207	€ -		€ 657,847,009	€1,218,623,219	

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
Purchase of Land, Mullavalley, Louth Village	Accelerated Delivery Programme Projects - 310 Units	€ -	€ 1,335,020	€ -	2025	€ 1,335,020	Complete. 115129
3D Concrete Printing Pilot Project - Grange Close, Dundalk	Other projects	€ -	€ 179,410	€ -	2025	€ 1,080,000	Complete. 115555
Muirhevnamore Infill Housing Scheme, Dundalk	'Housing For All' Plan utilising Social Housing Capital Investment Programme (SHCIP) funding.	€ -	€ 797,226	€ -	2025	€ 4,924,000	Complete. 115532
Purchase of Social Houses from 2024 onwards (Not Part V or affordables))	Housing & Building	€ -	€ 1,603,991	€ -	2025	€ 16,923,628	115006 (split for 2026 (115025 Disability; 115026 TIS (tenant in situ); 115027 Homeless))
Abbatoirs & Standalone Meat Plants	Veterinary	€ 17,491	€ -	€ -	2025	€ -	Now Dept of Ag function. 71600
Ukrainian Emergency Response	Emergency Response	€ 1,059,210	€ -	€ -	2025	€ -	Complete. 18870, 18871, 18874
		€ -	€ -	€ -		€ -	
Totals		€ 1,076,701	€ 3,915,647	€ -		€ 24,262,648	



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 DPEIPSRD (previously) 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 and Crowleys have hosted Information Sessions on the PSC and IGs. Presentations from these as well as PSC/IG Guidelines are available on the procurement portal. The PSC and its' requirements are captured in the Policy and Procedures, Procurement Steering Meetings and through findings from audits. Specific PSC training courses are difficult to come by and when training is rolled out within the sector, it is expected that LCC staff will avail of.
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 2025 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 2026 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. 6.7% of the total value of all capital projects on the inventory audited over a three-year period and 3.5% of the total value of all revenue projects on the inventory audited over a three-year period (based on 2025 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 from 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?	3	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?	2.5	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.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2.5 3	Yes, where applicable. This process commences at the very early stage of a proposed project to ascertain viability based on risk. 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.



	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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 2025.
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2025.
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 2025.
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2025.
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 2025.
Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2025.
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 2025.
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 2025.
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 2025.
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 2025.
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2025.
Q 3.12	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2025.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No programmes relevant to PSC in 2025.



	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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 2025.
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2025.



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. Large projects have price variation clauses built into the tender documents.
Q 4.7	Did budgets have to be adjusted?	2.5	In some cases adjustments were made with approval. In large capital projects, budget changes are normal during the course of progression and price variation clauses are built in.
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.
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



	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – this is in line with requirement for grant approval.
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	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 as necessary 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. NOAC/LGMA Annual Reports also.
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. NOAC/LGMA Annual Reports.
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. Public working groups engaged for certain projects, where applicable. eConsult Portal in place for various projects.



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, in the case of completed projects as opposed to discontinued projects.
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?	2	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. This process takes place for completed projects only as opposed to discontinued projects.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	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. This process takes place for completed projects only as opposed to discontinued projects.
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, where relevant. Decisions made in line with government policy.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	Government policy dictated decisions.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	Government policy dictated decisions.
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?	3	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

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.

Review of Compliance - Public Spending Code 2025

FINAL REPORT May 2026

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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 required to comply with 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*. A core requirement of the Public Spending Code is that all bodies in receipt of public funding put in place an internal, independent quality assurance process. This includes annual reporting on how organisations are meeting their Public Spending Code obligations. The quality assurance procedure outlined in the Public Spending Code is the primary mechanism for fulfilling this requirement.

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 involves a detailed examination of the quality of appraisal, planning, and/or implementation work carried out by the Local Authority.

Crowleys DFK are the appointed outsourced Internal Auditors to Louth County Council. In accordance with the 2026 Internal Audit Plan, Crowleys DFK performed an external review of LCC’s compliance with the Public Spending Code for the period from 1st January 2025 to 31st December 2025. The audit commenced in March 2026, 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 1 **Medium** priority-rated finding that require action from management. This finding relates to the following area:

High	Medium	Low
None	1. Compliance with Procurement Procedures	None

We have set out this matter in detail in **Section 6** of our report, together with our recommendation for addressing the same.

In-Depth Check – Quality Assurance

Details of the in-depth quality assurance tests performed on all projects sampled are provided in **Appendix 1** of this report, which sets out the results of our testing.

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 framework and provides guidance on how these obligations can be met effectively. The PSC applies to both current and capital expenditure and outlines the requirements placed on public service managers at each stage of the expenditure lifecycle, together with guidance on how to discharge these responsibilities.

From 1 January 2024, the Infrastructure Guidelines replaced the Public Spending Code requirements for capital expenditure previously outlined in the *Public Spending Code: A Guide to Evaluating, Planning and Managing Public Investment*, (December 2019). These changes, which apply to infrastructural and large-scale capital projects, were introduced under 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.

In February 2026, further amendments to the Infrastructure Guidelines were introduced through Circular 08/2026, following the recommendations of the *Accelerating Infrastructure Report and Action Plan*. These changes relate to the requirements applicable to major projects at different stages of the project lifecycle, as well as increases to the thresholds for major projects in the transport, water, and energy sectors.

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

All Government Departments, public bodies, and entities in receipt of public funding are required, as appropriate, to comply with the relevant provisions of the Public Spending Code and the Infrastructure Guidelines. A key obligation under the Public Spending Code is the implementation of an internal, independent quality assurance process. This includes annual reporting on how the organisation is meeting its Public Spending Code obligations, which is most effectively achieved through the quality assurance procedures set out 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 involves a detailed examination of the quality of appraisal, planning, and/or implementation work carried out by the Local Authority.

Crowleys DFK, in our role as Internal Auditors to Louth County Council (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 in respect of the quality assurance reporting process; and
- b) the extent to which the adopted policies and working practices are aligned with the Public Spending Code (in respect of current and capital expenditure) and the Infrastructure Guidelines (in relation to the revised project lifecycle stages).

The review focused on the following areas:

Audit Objective	Overview of Review Programme
Assess the adequacy and the effectiveness of LCC's policies and procedures with regard to the quality assurance reporting process.	• Review relevant policies and procedures relating to quality assurance reporting. • Identification and evaluation of existing procedures to verify whether key controls are documented, implemented, and functioning as intended. • As part of the in-depth check of the quality assurance review, examination of a selection of projects/programmes undertaken by the Council to assess compliance with internal control policies and procedures.
Assess the extent to which the adopted policies and working practices are in line with the Public Spending Code in respect of the current and capital expenditure, and with the new Infrastructure Guidelines in relation to the project lifecycle stages.	• Benchmark controls adopted against the requirements of the Public Spending Code. • Review projects initiated after 1st January 2025, as well as ongoing projects, to assess compliance with the Infrastructure Guidelines at the relevant Approval Gates within the project lifecycle. • Assess value-for-money considerations in selected projects/programmes, with a particular focus on enhanced expenditure thresholds, requirements for detailed cost-benefit analyses, and alignment with the strategic objectives 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, in each year, the value of the projects selected for in-depth review represents 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 included in the Project Inventory. These minimum thresholds are assessed on an average basis over a three-year period.

Set out below is a summary of the samples selected for in-depth review based on Louth County Council's project inventory for the three-year average period from 2023 to 2025.

Capital Expenditure:

Year	Sample Size	Population	% Selected for Detailed Testing
2023	€52.84m	€816.14m	6.5%
2024	€135.38m	€1,190.95m	11.4%
2025	€50.04m	€1,359.34m	3.7%
Three-Year Average			7.2%

Current Expenditure:

Year	Sample Size	Population	% Selected for Detailed Testing
2023	€15.07m	€153.83m	9.8%
2024	€0.52m	€176.37m	0.3%
2025	€0.88m	€198.38m	0.4%
Three-Year Average			3.5%

Sampling

Our review covered the period from 1st January 2025 to 31st December 2025.

The Public Spending Code provides that sample projects should not be selected more than once within a three-year period, unless the review is undertaken as a follow-up to serious deficiencies identified previously.

The samples selected for review consisted of one (1) capital expenditure project with a value of €50.04 million and one (1) current expenditure project with a value of €0.88 million. These samples represent an average of 7.2% of the total value of capital expenditure and 3.5% of the total value of current expenditure, respectively, assessed over the three-year period.

Projects selected for review (based on the Project Inventory)		
Project	Category	Total Value of the Project
Ballymakenny West Social Housing	Expenditure being Incurred	€50.04m
Total value of selected Capital Expenditures		€50.04m
Street Cleaning Services for Dundalk	Expenditure being Incurred	€0.88m
Total value of selected Current Expenditures		€0.88m

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
Parks Superintendent, Operations & Environment Delivery – Operations & Local Services
Senior Executive Engineer, Operations & Environment Delivery – Operations & Local Services
Senior Engineer, Operations & Environment Delivery
Senior Executive Architect, Housing & Culture Delivery
Executive Engineer, Housing & Culture Delivery
Administrative Officer, Procurement Unit

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: • 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: • 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, which are designed to mitigate and manage key inherent risks.

Based on the work performed in 2026, our review identified 1 **Medium** priority rated finding.

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

We have set our detailed finding on this matter, together with our recommendation for addressing same, in Section 6 of this report.

6. Detailed Findings

1 Compliance with Procurement Procedures

Findings	Louth County Council (LCC), as a statutory body, is governed by Public Procurement Guidelines, Regulations, and Directives. According to the <i>Office of Government Procurement (OGP) Public Procurement Guidelines</i> and <i>Circular 05/23</i>, contracting authorities are required to publish contract award information for all procurements over €25,000 (exclusive of VAT), including any contract awarded under a Framework Agreement, on the eTenders website on completion of the award whether the procurement was advertised on eTenders or not. For contracts above the EU threshold, contracting authorities are obliged to send contract award notices to the OJEU via eTenders within 30 days of the award of the contract. Internal Audit observed that, as of the audit date, the Contract Award Notice for the contract awarded to the successful tenderer in respect of the sampled current expenditure, Street Cleaning Services for Dundalk, had not yet been published, notwithstanding that the contract was awarded in June 2023. <i>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 <u>systemic in nature</u> — 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.</i>
Risk	• Risk of non-compliance with the Office of Government Procurement (OGP) Public Procurement Guidelines, resulting in reduced transparency and accountability over the procurement process.
Recommendation	Internal Audit recommends that Management ensure that Contract Award Notices are published on eTenders within the required timeframes in accordance with the Office of Government Procurement (OGP) Public Procurement Guidelines and Circular 05/23.
Classification	Medium
Management Comments	This recommendation is accepted. While this has been identified for this project and reported previously, it is not deemed to be systemic in nature. Each occurrence has been an isolated incident attributed to a unique event. This event can be attributed in part to the introduction of the new eTenders platform in May 2023. The tender in question was advertised on the old platform and then awarded after the introduction of the new platform. It was widely recognised at that time that the facility for publishing CANs on the new platform was not effective.

	This non-compliance has been highlighted to the relevant section at Louth County Council so that procedures/processes within the section can be updated and implemented to reduce the likelihood of recurrence. The requirement around CANs is captured in the Procurement Procedures Manual and information is available on the Procurement Portal regarding same. CAN publication is routinely discussed in Procurement Steering Committee Meetings, and a monthly reminder is issued to all staff highlighting the requirements. A new Procurement Unit has been formed in Louth County Council, and this unit has taken ownership of publishing CANs, once notified by the relevant section.
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Lead Responsible Person	Timeframe for Action
Project Owner	Q2, 2026
Procurement Unit	Ongoing

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. Street Cleaning Services for Dundalk

Section A: Introduction

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

Programme or Project Information	
Name	Street Cleaning Services for Dundalk
Detail	Supply of street cleaning services in Dundalk
Responsible Body	Louth County Council
Current Status	Expenditure being incurred
Start Date	29/06/2023
End Date	28/05/2026
Overall Cost	€884,960 (which is part of the E06 – Street Cleaning amounting to €3,487,762 in the Project Inventory Listing)

Project Description

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

Street cleaning services in Dundalk have been delivered through an external contractor for a number of years. Following an internal assessment by Louth County Council, including a review of previous cost comparison exercises between outsourced provision and direct labour, the project sought approval to continue the

outsourcing arrangement. The assessment concluded that the continued use of external service provision remained the preferred option for the delivery of these services.

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 Street Cleaning Services for Dundalk. A PLM is a standard evaluation tool. Additional information on the tool is available in the Public Spending Code.

Objective	Input	Activities	Outputs	Outcomes
The objective of the project was to ensure the continued provision of street cleaning and street bin-emptying services in order to maintain and enhance the overall presentation of Dundalk town and its surrounding areas.	The primary input to the project was a budget allocation of €884,960.	The key activities undertaken as part of the project included: • Development of a business case and approval by LCC's Acting Director of Services. • Issuance of a tender request via eTenders / OJEU under an open procurement procedure. • Evaluation of tenders received and formal approval to proceed. • Award of the service contract to DPM Ventures Limited.	The outputs of the project included: • The provision of street cleaning and street bin-emptying services delivered in a safe, tidy and professional manner. • The collection and delivery of waste arising from the service to designated waste disposal facilities.	The outsourced service arrangement has supported the continued achievement of required cleanliness standards within Dundalk town, thereby contributing to improved overall presentation of the town and its surrounding areas. The arrangement has also enabled service delivery at a lower cost compared to delivery through internal direct labour.

Description of Programme Logic Model

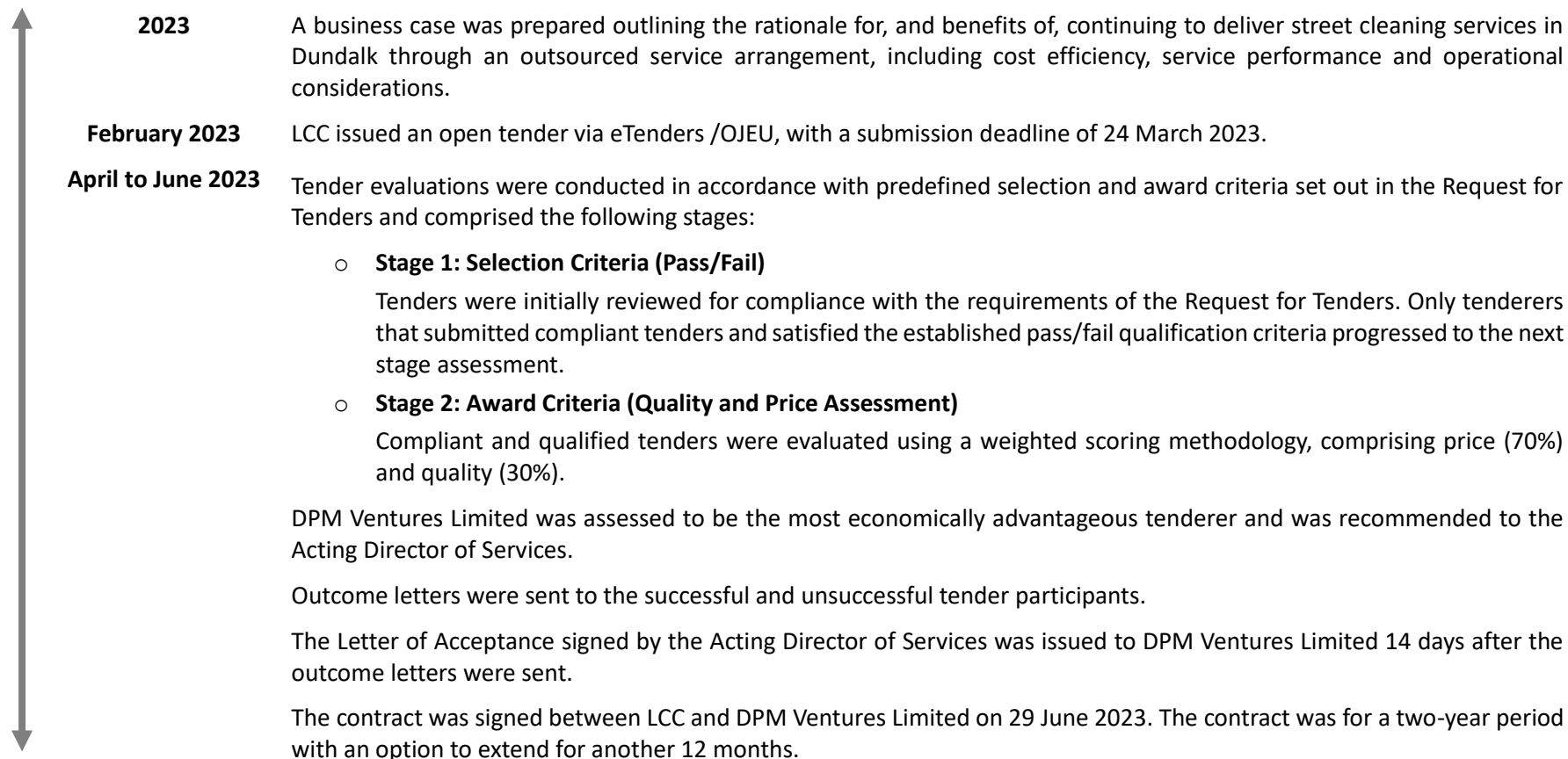
- *Objective:* The primary objective of the project was to ensure the continued provision of street cleaning and street bin-emptying services in order to maintain and enhance the overall presentation of Dundalk town and its surrounding areas.
- *Input:* The primary input to the project was a budget allocation of €884,960 for street cleaning and street bin-emptying services.
- *Activities:* Key activities undertaken as part of the project included:

Section B: Evaluation

- a. the development of a business case and approval by Louth County Council’s Acting Director of Services;
 - b. the issuance of a tender request via eTenders / OJEU under an open procurement procedure;
 - c. the evaluation of tenders received and the completion of the required approval processes; and
 - d. the award of the service contract to DPM Ventures Limited.
- *Outputs:* The outputs of the project included the delivery of street cleaning and street bin-emptying services in a safe, tidy and professional manner, together with the collection and delivery of waste arising from the service to designated waste disposal facilities.
 - *Outcomes:* The outcome of the project is the continued achievement of required cleanliness standards within Dundalk town, contributing to an improved overall presentation of the town and its surrounding areas. The outsourced service arrangement has also enabled service delivery at a lower cost compared to delivery through internal direct labour.

Section B: Evaluation**Step 2: Summary Timeline of Project/Programme**

The following section tracks the Street Cleaning Services for Dundalk from its inception, highlighting major project/programme milestones:



Section B: Evaluation**January 2025**

LCC formally notified DPM Ventures Limited of its intention to exercise the option to extend the street cleaning services contract for a further 12-month period, on the same terms, conditions and rates as those set out in the original contract and sought written confirmation from the contractor to proceed.

February 2025

The extension of the street cleaning services contract with DPM Ventures Limited was recommended to the Chief Executive by the relevant Senior Engineer and endorsed by the Director of Services of Louth County Council in accordance with Clause 5 of the original agreement.

The Chief Executive approved the extension of the contract for a period of 12 months at an estimated total value of €435,534 (exclusive of VAT).

The approved contract extension was formally communicated to DPM Ventures Limited, and written acceptance was received confirming continuation of the contract on the same terms, conditions and rates as the original agreement.

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 Street Cleaning Services for Dundalk.

Project/Programme Key Documents	
Title	Evidence of Compliance
Business Case	The Business Case was prepared to support the continuation of outsourced street cleaning services in Dundalk. It compares the outsourced service model with delivery through internal direct labour and concludes that outsourcing provides financial, operational, strategic and organisational benefits. The document outlines the service background and current cost position, presents comparative analysis and key findings, considered associated risks and mitigation measures, and sets out a financial summary and recommendations on the preferred service delivery approach.
Procurement Documents	Procurement files for the appointment of DPM Ventures Limited, including the RFT documentation, tender responses, tender evaluation report, conflict-of-interest (COI) declaration forms, letters to successful and unsuccessful tenderers, contract and award documentation, and Regulation 84 report.
Service Contract	Formal services contract signed on 29 June 2023 between Louth County Council and DPM Ventures Limited for the provision of street cleaning services in Dundalk for a two-year period with an option to extend the contract for a further 12 months.
2025 Monthly Reports	Monthly reports submitted by DPM Ventures Limited to Louth County Council in 2025, detailing the scope of works undertaken and related operational statistics for street cleaning services in Dundalk.
Approved Letter of Contract Extension	Recommendation by the Senior Engineer and Director of Services and the subsequent approval of the Chief Executive to extend the Dundalk street cleaning services contract with DPM Ventures Limited for a further 12-month period, at a total value of €435,534 (exclusive of VAT).

- **Key Document 1: Business Case**

The Business Case sets out the basis for continuing the outsourced delivery model for street cleaning services in Dundalk, including consideration of alternative delivery through direct labour, an assessment of costs, identification of benefits and risks, and a recommendation on the preferred service delivery approach.

Section B: Evaluation

- **Key Document 2: Procurement Documents**

The procurement documentation records the process undertaken to appoint DPM Ventures Limited, including tendering, evaluation and contract award. It was noted that the Contract Award Notice had not been published at the time of review.

- **Key Document 3: Service Contract**

The signed service contract confirms the formal arrangement between Louth County Council and DPM Ventures Limited for the provision of street cleaning services in Dundalk, including the contract duration and provisions for extension.

- **Key Document 4: 2025 Monthly Reports**

The monthly reports provide information on service delivery activity and operational outputs in respect of street cleaning services during 2025.

- **Key Document 5: Approved Letter of Contract Extension**

The approved letter documents the recommendation and approval process to extend the street cleaning services contract for a further 12-month period, including confirmation of the approved contract value.

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
Total annual cost of street cleaning services for Dundalk under an outsourced delivery model and the cost of delivery through internal direct labour in another town/area (e.g. Drogheda)	Supports assessment of value for money and efficiency by providing a comparative cost basis for the two service delivery options (outsourced vs. direct labour). This enables future evaluation of whether the chosen delivery model is more cost-effective for an equivalent scope of service.	Yes, available on file.
Monthly and Annual Report Statistics, including: • Total number and registration numbers of waste collection and street cleaning vehicles put in service • Total number of personnel deployed each day, by waste collection service type and area • List of streets, roads, housing estates and other areas swept each day, including total kilometres swept • Tons of street sweepings collected and disposed each day • Tons of waste collected and disposed from bins each day	Supports assessment of service delivery outputs, coverage and performance over time and enables LCC to evaluate whether the contract is being delivered in line with the required frequency and scope and to monitor trends in service activity and productivity.	Yes, available on file.

- | | | |
|--|--|--|
| <ul style="list-style-type: none"> • Tons of waste collected and disposed from dry recyclable bins • Customer complaints received on a daily basis | | |
|--|--|--|

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 Street Cleaning Services for Dundalk 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 has not been published to 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 Street Cleaning Services for Dundalk, Internal Audit recommends that Management ensure that Contract Award Notices are published on eTenders within the required timeframes in accordance with the Office of Government Procurement (OGP) Public Procurement Guidelines and Circular 05/23.

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 Street Cleaning Services for Dundalk.

Summary of In-Depth Check

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

B. Ballymakenny West Accelerated Delivery Social Housing Project**Section A: Introduction**

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

Programme or Project Information	
Name	Ballymakenny West Accelerated Delivery Social Housing Project
Detail	The Ballymakenny West Project involves the construction of 97 new social dwelling, ranging from 2- to 4- bed units, under the Accelerated Delivery Programme and Modern Methods of Construction initiatives of the Department of Housing, Local Government & Heritage (DHLGH).
Responsible Body	Louth County Council
Current Status	Expenditure being incurred
Start Date	7 February 2025
End Date	Estimated to be completed in March 2027
Overall Cost	Per the inventory file, the projected lifetime expenditure (capital only) as of 2025 is €50,036,698. At the time of the review, the actual total value of the project is €45,634,339.30 (which includes the land legacy cost of €12,878,598).

Project Description

The project involves the delivery of 97 new social housing units, comprising a mix of two- to four-bedroom dwellings, together with associated site and public realm works. The development includes a high-quality landscape design incorporating durable public realm materials, permeable paving, street trees, bulb and perennial planting, playgrounds, and seating.

The project is being delivered under the Department of Housing, Local Government and Heritage's Accelerated Delivery Programme utilising Modern Methods of Construction. It is intended to support the objectives of the Government's Housing for All strategy by contributing to the delivery of social housing and addressing housing demand within County Louth.

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 Ballymakenny West Accelerated Delivery Social Housing 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
The primary objective of the project is to deliver new social housing in alignment with the Government's <i>Housing for All</i> strategy, which aims to accelerate housing delivery to address national housing demand.	The primary input for this project is funding provided by the Department of Housing Local Government and Heritage (DHLGH) amounting to €45,634,339.30 (incl. VAT).	The following activities were undertaken for the project: • Submission of, and approval for, funding under the Social Housing Investment Programme (SHIP) to address Local Authority Land Legacy Debt. • Submission and approval of the Stage 1 application (Confirmation of approval for design expenditure). • Submission and approval of the Stage 2 application (Assessment of the project prior to statutory approval). • Appointment of EML Architects as design consultants for the project. • Submission and approval of the Stage 4 application (Review of tender returns in advance of contract award).	• The project will involve the delivery of 97 new social dwellings, ranging from 2- to 4-bed units, together with associated site works.	• The primary outcome of the project is the delivery of 97 social dwellings that will help address housing demand in County Louth.

		The appointment of OHMG (Ireland) Ltd. as the contractors for the project.		
Description of Programme Logic Model <i>Objective:</i> The primary objective of the Ballymakenny West Accelerated Delivery Social Housing Project is to deliver new social housing in alignment with the Government's <i>Housing for All</i> strategy. The project aims to accelerate the delivery of social housing units in order to address identified housing demand within County Louth. <i>Input:</i> Capital funding provided by the Department of Housing, Local Government and Heritage under the Social Housing Investment Programme, amounting to €45,634,339.30 (inclusive of VAT). <i>Activities:</i> The following key activities were carried out: a. Submission and approval of funding applications under the Social Housing Investment Programme to address Local Authority's land legacy debt associated with the Ballymakenny West lands; b. Completion and approval of Stage 1, Stage 2 and Stage 4 applications¹; c. Appointment of EML Architects as design consultants; and d. Procurement and appointment of OHMG (Ireland) Ltd. as the main contractor through restricted procedure tender process. <i>Outputs:</i> The output of the project is the delivery of 97 new social housing dwellings, comprising a mix of two- to four-bed units, together with associated site and ancillary works at Ballymakenny West. <i>Outcomes:</i> The outcome of the project is the provision of additional social housing units, contributing to the alleviation of housing demand within County Louth and supporting the objectives of the <i>Housing for All</i> strategy.				

¹ In accordance with the Capital Works Management Framework (GN 2.2 – *Planning and Control of Capital Costs*), the preparation of detailed cost plans and pre-tender cost checks (Stage 3) primarily applies to employer-designed projects where the Sponsoring Agency retains design responsibility. For Design and Build projects, such as Ballymakenny West, the detailed design solution and construction cost are developed through the tender process and evaluated prior to Stage 4 approval. Accordingly, following Stage 2 approval from the DHLGH, the project proceeded directly to the tender process, the results of which were submitted to the DHLGH for Stage 4 approval.

Section B: Evaluation**Step 2: Summary Timeline of Project/Programme**

The following section tracks the Ballymakenny West Accelerated Delivery Social Housing Project from inception to conclusion, highlighting major project/ programme milestones:



September 2021	The Government of Ireland published the <i>Housing for All</i> initiative on 2 September 2021, setting out its plan to address the housing crisis in Ireland. Under <i>Housing for All</i>, local authorities are required to prepare and publish a Housing Delivery Action Plan by December 2021, outlining their social housing delivery over a five-year period. The <i>Housing for All</i> initiative is supported by a multi-annual, fully funded housing strategy, underpinned by a Government commitment of €4 billion per annum. The strategy includes a commitment to fund the delivery of over 90,000 social homes and 54,000 affordable homes over the ten-year lifetime of the plan. On 20 September 2021, LCC received correspondence from the Minister for the Department of Housing, Local Government and Heritage (DHLGH) setting out the Council's social housing delivery targets and reiterating the requirement to complete the Housing Delivery Action Plan in accordance with <i>Housing for All</i>.
July 2022	LCC has received approval for its Housing Delivery Action Plan for the period 2022–2026, in response to the requirements of the Government's <i>Housing for All</i> initiative. The Plan sets out the level of social housing demand within County Louth and the Council's approach to addressing this demand, including the identification of existing land banks available to LCC, which includes lands at Ballymakenny West.
December 2022	An application dated 2 December 2022 was submitted for funding under the Social Housing Investment Programme (SHIP) to address LCC's land legacy debt in respect of lands at Ballymakenny Road, Drogheda West. The application sought funding of €12,878,598 and was submitted to DHLGH – Social Housing Capital Investment Unit. A letter dated 21 December 2022 was received by LCC from DHLGH – Social Housing Capital Investment Unit, advising that the application for capital funding of €12,878,598 to fully discharge the debt relating to the land at Ballymakenny Road, Drogheda West had been approved. The approval was subject to a number of conditions, including a requirement for the immediate development of a proposal for a social housing project on the site.

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February 2023	A letter dated 14 February 2023 was received by LCC from the DHLGH – Social Housing Capital Investment Unit, advising that a number of social housing projects had been approved for delivery under the Department’s Accelerated Delivery Programme using Modern Methods of Construction. The correspondence confirmed that Ballymakenny West was included among the approved projects. The Council was also requested to complete and submit a Social Housing Accelerated Delivery Site Programme Template and to undertake the required site investigation works in support of the approved project. A Stage 1 SHIP Funding Application, identified by LCC as the Preliminary Business Case, was subsequently prepared. The application set out the project rationale, objectives, proposed development, number and type of housing units, and the estimated capital costs. The total estimated project cost, inclusive of VAT and excluding land costs, was €29,123,445.
April 2023	A Capital Works Management Framework Stage 1 Template (CWMF P.R. 01) was prepared on 26 April 2023, setting out an initial estimated project cost of €31,854,460 for the Ballymakenny West housing project.
May 2023	A letter dated 3 May 2023 was received by LCC from DHLGH – Social Housing Capital Investment Unit, advising that Stage 1 approval had been granted to the Council in respect of five social housing projects under the Department’s Accelerated Delivery Programme, including the Ballymakenny West project.
July 2023	A Request for Tender (RFT) for the procurement of architect-led design consultancy services for the social housing development was published on 6 July 2023, with a closing date of 17 August 2023.
December 2023	The contract for the provision of architect-led design consultancy services for the social housing development was awarded to EML Architects on 12 December 2023.
February 2024	The Detailed Business Case included the architectural drawings, design memoranda, the Form of Tender and Schedule for the design consultancy services, the tender report relating to the design consultancy services procurement, and a completed Capital Works Management Framework Stage 2 Template (CWMF P.R. 04), which was signed on 8 February

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	2024. The CWMF Stage 2 Template set out a total all-in project cost for the Ballymakenny West housing project of €41,989,583.
March 2024	A letter dated 1 March 2024 was received by LCC from the DHLGH – Social Housing Capital Investment Unit, advising that Stage 2 approval had been granted for the development of 97 housing units at Ballymakenny Road, Drogheda West, with an approved budget of €37,158,100.88 (inclusive of VAT).
April 2024	A Chief Executive Order dated 10 April 2024 authorised LCC to give notice of its intention to undertake the development under Section 179A of the Planning and Development Act 2000 (as amended) and to proceed with the construction of 97 social housing units at Ballymakenny West, Drogheda.
August 2024	A Request for Tender (RFT) for the procurement of a design and build dwelling project (main contractor) was published by LCC on 13 August 2024, with a closing date of 11 October 2024.
November 2024	The Final Business Case set out the outcome of the main contractor procurement, updated project costings, and the Council's endorsement of the preferred contractor. It also included a completed Capital Works Management Framework Stage 4 Template (CWMF P.R. 07), signed on 20 November 2024, which recorded a total all-in project cost for the Ballymakenny West housing project of €32,647,788.33.
December 2024	A letter dated 11 December 2024 was received by LCC from the DHLGH – Social Housing Capital Investment Unit, confirming Stage 4 approval for the development of 97 housing units at Ballymakenny Road, Drogheda West, with an approved budget of €32,403,373.09 (inclusive of VAT).
February 2025	The Design and Build Agreement was signed on 7 February 2025 between LCC and OHMG (Ireland) Ltd, the appointed main contractor.
February 2026	Based on the Construction Progress Meeting held on 11 February 2026, the Ballymakenny West Accelerated Delivery Social Housing Project remains ongoing. Actual progress was reported at 44%, compared with planned progress of 53%. The most recent estimated completion date for the project is 31 March 2027.

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March 2026

A Post-Contract Revised Budget Application (PR7A) was submitted by LCC to the DHLGH on 13 March 2026. The revised application reflected increases in initial design and advisory team fees and ESNB-related utilities costs, which were partially offset by a reduction in Uisce Éireann network upgrade costs.

Subsequently, LCC received correspondence from the DHLGH – Social Housing Capital Investment Unit confirming approval of a revised all-in project budget of €32,755,741.30 (inclusive of VAT).

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 Ballymakenny West Accelerated Delivery Social Housing Project.

Project/Programme Key Documents	
Title	Evidence of Compliance
LCC Housing Delivery Action Plan 2022 -2026	The Plan outlines the assessed social and affordable housing demand across County Louth, including breakdowns by municipal district and specific housing needs groups. It details how this demand is to be addressed through a range of delivery mechanisms and identifies the existing land banks available to support housing delivery over the plan period.
Land Legacy Debt – Fund Application Form	LCC's application for capital funding under the Social Housing Investment Programme (SHIP), administered by the Department of Housing, Local Government and Heritage (DHLGH), to address land legacy debt associated with the Ballymakenny West site in Drogheda, in order to facilitate the accelerated delivery of social housing development.
Land Legacy Debt – Fund Approval Letter	A formal approval letter issued by the DHLGH confirming the allocation of capital funding amounting to €12,878,598 to address land legacy debt associated with the Ballymakenny Road (West) site in Drogheda. It sets out the conditions attached to the funding, including requirements relating to accelerated social housing delivery, reporting obligations, construction timelines, and potential recoupment provisions.
Stage 1 SHIP Funding Application	LCC's Stage 1 SHIP funding application for a proposed 105 unit social housing development at Ballymakenny West, Drogheda which sets out the justification of housing need, the proposed development scale and unit mix, site characteristics and zoning, planning context, indicative costs, and programme timelines. The estimated total cost of the scheme, excluding land costs and inclusive of VAT, is €29,123,445.
CWMF P.R. 01 Form (Stage 1)	Sets out the initial cost estimate for the project, including details of the number and types of dwellings and a breakdown of the social housing elements. The total estimated project cost, inclusive of VAT and exclusive of land costs, is €31,854,460.

Project/Programme Key Documents	
Title	Evidence of compliance
Stage 2 Funding Application	LCC's Stage 2 funding application for the delivery of 97 social housing units which includes updated cost estimates, design and layout proposals, procurement arrangements, and confirmation of site surveys, services assessments, and risk mitigation measures. The total estimated project cost, inclusive of VAT, is €41,989,583.
Chief Executive Order	Records the Deputy Chief Executive's approval of the decision to issue a Section 179A notice under the Planning and Development Act 2000 (as amended) and to proceed with the construction of 97 social housing units at Ballymakenny West, Drogheda.
Stage 4 Funding Application	LCC's Stage 4 funding application following completion of the tender process, seeking approval of the final estimated project costs prior to contract award for construction works. The total estimated project cost, inclusive of VAT, is €32,647,788.33.
Post-Contract Revised Budget Application	LCC's post-contract revised budget application submitted during the construction stage, seeking Departmental approval for a revised all-in project costs of €32,754,375.70 (inclusive of VAT).
DHLGH Approval Letters (Stage 1, 2 & 4 and Post-Contract Revised Budget)	Department of Housing, Local Government and Heritage approval letters confirming staged capital (Stages 1, 2 and 4) and the Post-Contract Revised Budget approvals for the Ballymakenny West Accelerated Delivery Social Housing Project, including approved budgets, conditions attached to each stage, and authorisation to progress the development through the housing capital approval process.
Procurement Documents – Design Consultants and Main Contractor	Procurement files for the appointment of the design consultants and main contractor, including the RFT documentation, tender responses, evaluation scoresheets and reports, conflict of interest declarations, contract award documentation, Regulation 84 report, and related notifications.
Letters of Acceptance and Signed Contracts	Letter of Acceptance and Standard Conditions of Engagement for EML Architects as the architect-led design consultants, signed in December 2023, and the Letter of Acceptance and Design and Build Agreement for OHMG (Ireland) Ltd. as the main contractor, signed in February 2025. These documents confirm the formal contract awards, agreed contract sums, and the contractual arrangements governing project delivery.
Cost Reports	Regular updates on the project's financial position including the contract sum, interim payment recommendations, construction progress, cashflow forecasts, anticipated final account, and detailed reporting on compensation events, claims, employer instructions, and associated cost and programme risks.

Project/Programme Key Documents	
Title	Evidence of compliance
Meeting Minutes	Minutes of internal governance and management meetings, external oversight meetings with DHLGH, and project delivery meetings with the design consultants and the main contractor, documenting oversight arrangements, progress updates, decision-making, and coordination across the Ballymakenny West housing project.
Payment Certificates	Payment Certificates Nos. 1 to 12 were issued to the Contractor, OHMG (Ireland) Ltd, over the period 2025 to 2026.

- **Key Document 1: LCC Housing Delivery Action Plan 2022 – 2026**

The Housing Delivery Action Plan provides the strategic framework for the delivery of social and affordable housing within County Louth over the period 2022–2026 and includes the identification of housing need, delivery approaches and land banks.

- **Key Document 2: Land Legacy Debt – Fund Application Form**

The application documents LCC's request for capital funding under SHIP to address land legacy debt associated with the Ballymakenny West site to facilitate the accelerated delivery of social housing development.

- **Key Document 3: Land Legacy Debt – Fund Approval Letter**

The approval letter confirms the Department's sanction of funding to address land legacy debt at the Ballymakenny Road (West) site and sets out the conditions attached to that funding.

- **Key Document 4: Stage 1 SHIP Funding Application**

The Stage 1 SHIP application records the initial submission for funding approval for the Ballymakenny West housing project, including confirmation of housing need and high-level project scope and costs.

- **Key Document 5: CWMF P.R. 01 Form (Stage 1)**

The Stage 1 Project Review Form records the initial cost estimate prepared in accordance with the Capital Works Management Framework and provides the baseline cost information for the project.

- **Key Document 6: Stage 2 Funding Application**

The Stage 2 funding application records the submission of updated project information, including refined costs, design proposals and procurement arrangements, to support progression to the next approval stage.

- **Key Document 7: Chief Executive Order**

The Chief Executive Order records approval to issue a Section 179A notice under the Planning and Development Act 2000 (as amended) and to proceed with the construction of the Ballymakenny West housing project.

- **Key Document 8: Stage 4 Funding Application**

The Stage 4 funding application records the submission of final project costs following completion of the tender process and prior to contract award.

- **Key Document 9: Post-Contract Revised Budget Application**

The post-contract revised budget application records the submission of updated all-in project costs during the construction stage for Departmental consideration and approval.

- **Key Document 10: DHLGH Approval Letters (Stage 1, 2 & 4 and Post-Contract Revised Budget)**

The approval letters record Departmental decisions at each funding stage, including approved budgets, conditions and authority to progress the project through the housing capital approval process.

- **Key Document 11: Procurement Documents – Design Consultants and Main Contractor**

The procurement documentation records the processes undertaken for the appointment of the design consultant and main contractor, including tendering, evaluation and contract award.

- **Key Document 12: Letters of Acceptance and Signed Contracts**

The letters of acceptance and signed contracts record the formal appointment of the design consultant and main contractor and the contractual arrangements governing project delivery.

- **Key Document 13: Cost Reports**

The cost reports record ongoing financial information for the project during construction, including expenditure, progress and forecast outturn.

- **Key Document 14: Meeting Minutes**

The meeting minutes record governance, oversight and project management discussions held during the delivery of the Ballymakenny West housing project.

- **Key Document 15: Payment Certificates**

The payment certificates record certified payments issued to the main contractor during the construction period.

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
Construction Programme and Completion Milestones	Supports assessment of on-time delivery against the estimated construction period of 24 months.	• Yes, available on file.
Final Account / Cost Reports	Supports assessment of budget variance by comparing cumulative costs and final outturn costs against the total estimated project cost approved at the Final Business Case stage.	• Yes, available on file.
Sustainability Performance Information	Supports assessment of sustainability performance as set out in the Detailed Business Case.	• Not yet applicable; the project construction is still in progress.
Certificate of Completion	Supports confirmation of the delivery of 97 social housing units, which represent the primary output of the project.	• Not yet applicable; the project construction is still in progress.

Data Availability and Proposed Next Steps

All data relevant to the current stage of the project is available on file. The project remains in progress.

Step 5: Key Evaluation Questions

This section examines the key evaluation questions for the Ballymakenny West Accelerated Delivery Social Housing Project, based on the findings set out in the preceding 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 provided, Internal Audit found that the delivery of this project complies with the standards set out in the Public Spending Code.

- **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 relevant to the current stage of the project is available on file. The project remains in progress.

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

Based on the substantive testing and walkthroughs performed, Internal Audit did not find any further recommendations for this programme.

Section C: Summary and Conclusions

The following section presents a summary of the findings from this In-Depth Check on the Ballymakenny West Accelerated Delivery Social Housing Project.

Summary of In-Depth Check

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

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