



Comhairle Cathrach
& Contae **Luimnigh**

Limerick City
& County Council

**Public Spending Code
Quality Assurance Review 2025**

**For submission to the National Oversight and Audit Commission
(NOAC)**

Internal Audit

Limerick City & County Council

Certificate

This Annual Quality Assurance Report sets out Limerick City & County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code / Infrastructure Guidelines.

It is based on the best financial, organisational and performance-related information available across the various areas of responsibility.

Signature of Accounting Officer:



Dr. Pat Daly

Director General

Limerick City & County Council

Date:



Contents

Introduction	1
Step 1 - Project Inventory	3
Step 2 - Published Procurements in excess of €10 million	4
Step 3 - Checklists.....	9
Step 4 - In-Depth Checks.....	10
Conclusion.....	11
Appendix A.....	13
Appendix B.....	24
Appendix C.....	37

Introduction

Circular 13/13 The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service- Standard Rules & Procedures was issued in September 2013 implementing a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure. In July 2019 the Public Spending Code was amended to update the central technical references and economic appraisal parameters in the Spending Code. In December 2019 the Public Spending Code was further amended as it applies to capital expenditure, updated the Guidelines for the use of PPPs and consolidated the Public Spending Code guidance on the website of the Department of Expenditure and Reform.

The requirements in the Public Spending Code (PSC) are based on employing good practices at all stages of the expenditure life cycle. Every organisation needs to assure itself that the expenditure practices it employs are of an acceptable standard, that it consistently maintains these standards and if there are deficiencies that they are identified and addressed. Departments and other public service organisations also need to assure themselves that the expenditure practices employed by organisations reporting to them and to whom they may provide funding are of an appropriate standard.

All Government Departments, Local Authorities, the Health Service Executive, public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code. The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. The Guidance Note, prepared and updated by the CCMA Finance Committee, discusses each stage of Quality Assurance requirements providing interpretations from a Local Government perspective. This edition is the fourth version of the guidance and has been updated following agreement with DEPR on the contents and approach by Local Authorities.

In March 2023, Circular 06/2023 was issued by The Department of Public Expenditure NDP Delivery and Reform which related to an update on the Public Spending Code Capital Spending Requirements. In December 2023, Circular 24/2023 was issued which related to an "Update on the Infrastructure Guidelines Capital Spending Requirements". The purpose of this Circular was to:

"Notify Departments and Offices that the capital appraisal guidelines for Exchequer funded investment proposals, 'Public Spending Code: A guide to Evaluating, Planning and Managing Public Investment' have been replaced and superseded by the 'Infrastructure Guidelines'."

The effective date for this is set out in section 14, which states:

"All new public investment proposals from 01 January 2024 onwards should accordingly comply with the Infrastructure Guidelines. For public investment proposals which are already progressing through the project expenditure lifecycle, Sponsoring Agencies and Approving Authorities should ensure that these comply with the requirements in the updated guidance as they move forward and in particular as they reach the next relevant Approval Gate".

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code / Infrastructure Guidelines obligations. This involves a 5-step process which is set out as follows:

- ❖ Step 1: Draw up inventories of projects/programmes at the different stages of the Project Life Cycle.
- ❖ Step 2: Publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
- ❖ Step 3: Complete the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required.
- ❖ Step 4: Carry out a more in-depth check on a small number of selected projects / programmes.
- ❖ Step 5: Complete a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4.

Limerick City and County Council completed this Public Spending Code Quality Assurance report in accordance with the requirements set out. The in-depth checks were completed by Deloitte, who perform part of the Limerick City & County Councils internal audit function.

Step 1 - Project Inventory

This section details the Project Inventory drawn up by Limerick City and County Council's Finance Department in accordance with the guidance on the Quality Assurance process. This inventory is divided between current and capital projects/ programmes and between three stages:

- ❖ Expenditure being considered
- ❖ Expenditure being incurred
- ❖ Expenditure that has recently ended / discontinued

For the 2025 inventory, the required treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- ❖ Where a Capital Grant Scheme is 100% funded by Government Grant - Project Cost to be included under Capital Programme
- ❖ Where a Capital Grant Scheme is 100% funded by the Local Authority - Project Cost to be included under Capital Grant Scheme
- ❖ Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding - Project Cost to be included under Capital Programme with a note made for each element funded by own resources
- ❖ Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding - Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant

The inventory lists 177 projects across the three stages and cost categories with a total value of **€1,229,928,650**. Refer to the summary table below for the 2025 Inventory.

Summary Table of 2025 Inventory - Included in Appendix A.

Project Expenditure	Revenue Projects		Capital Grant Schemes & Capital Projects		Total Value of Inventory
	No.	Value	No.	Value	
Being Considered	14	€33,385,802	16	€1,750,250	€35,136,052
Being Incurred	57	€912,856,214	75	€258,287,549	€1,171,143,763
Recently Completed / Discontinued	-	-	15	€23,648,835	€23,648,835
Totals	71	€946,242,016	106	€283,686,634	€1,229,928,650

The detailed project inventory is included within Appendix A.

Step 2 - Published Procurements in excess of €10 million

Limerick City & County Council had five projects with a procurement value exceeding €10 million for the financial year 2025.

Project Details	
Year:	2025
Parent Department:	Mid-West National Road Design Office
Name of Contracting Body:	Limerick City and County Council
Name of Project/Description:	Foynes to Limerick Road (including Adare Bypass)
Procurement Details	
Advertisement Date:	16 th October 2023
Tender Advertised in:	eTenders (OJEU)
Awarded to:	AMS Cultural Heritage Consultancy Ltd T/A Archaeological Management Solutions
EU Contract Award Notice Date:	09 th April 2024
Contract Price:	€19,999,007.50 (ex. VAT)
Progress	
Start Date:	28 th February 2024
Expected Date of Completion per Contract:	31 st December 2028
Spend in Year under Review:	€6,506,495.00 (ex. VAT)
Cumulative Spend to End of Year:	€11,219,105.71 (ex. VAT)
Projected Final Cost:	€15,000,000.00 (ex. VAT)
Value of Contract Variations:	€2,721,813.50 (ex. VAT)
Date of Completion:	31 st December 2028
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	Stage (i) Test Excavation and Survey Services, Stage (ii) Pre-Excavation Services, Stage (iii) Excavation & Post-Excavation Assessment Services, Stage (iv) Post-excavation and Dissemination Services.
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Stage (i) Test Excavation and Survey Services, Stage (ii) Pre-Excavation Services, Stage (iii) – 70% Complete to Date, Excavation & Post-Excavation Assessment.

Project Details	
Year:	2025
Parent Department:	CFRAMS
Name of Contracting Body:	Limerick City & County Council
Name of Project/Description:	Kings Island Flood Relief Scheme
Procurement Details	
Advertisement Date:	16 th February 2024
Tender Advertised in:	Etenders/OJEU-open procedure
Awarded to:	Ward and Burke Construction Limited
EU Contract Award Notice Date:	1 st October 2024
Contract Price:	€31,973,715.86
Progress	
Start Date:	30 th September 2024
Expected Date of Completion per Contract:	30 th September 2026
Spend in Year under Review:	€14,932,975.42
Cumulative Spend to End of Year:	€16,620,548.04
Projected Final Cost:	€41,000,000.00
Value of Contract Variations:	€3,545,612.76
Date of Completion:	27 th January 2027 (Programmed end date on 31 st December 2025)
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	Flood scheme protecting Kings Island in Limerick City from a 1:200 flood event consisting of <ul style="list-style-type: none"> • 2.1km of new earthen flood embankment • 950m of new flood wall • 2.1km of new combined cycle/footpath on embankment • 8850m² of new paving and public realm improvements
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Works under construction in 2025 <ul style="list-style-type: none"> • 1.5km of new earthen flood embankment • 700m of new flood wall • 0 km of new combined cycle/footpath on embankment • 0m² of new paving and public realm improvements

Project Details	
Year:	2025
Parent Department:	Mid-West National Road Design Office
Name of Contracting Body:	Limerick City and County Council
Name of Project/Description:	Adare Bypass
Procurement Details	
Advertisement Date:	13 th June 2024
Tender Advertised in:	eTenders (OJEU)
Awarded to:	John Sisk & Son (Holdings) Ltd & Sorensen Civil Engineering Ltd
EU Contract Award Notice Date:	15 th March 2025
Contract Price:	€154,522,661.58 (ex. VAT)
Progress	
Start Date:	06 th January 2025
Expected Date of Completion per Contract:	30 th June 2027
Spend in Year under Review:	€58,220,354.00 (ex. VAT)
Cumulative Spend to End of Year:	€58,220,354.00 (ex. VAT)
Projected Final Cost:	€163,122,667.00 (ex. VAT)
Value of Contract Variations:	€4,313,612.00 (ex. VAT)
Date of Completion:	30 th June 2027
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No. of units etc)	7km of new Motorway, 3 Overbridges, 4 Underbridges, 4 River Bridges, 7 Underpasses, 5 Flood Relief Culverts, and 2 Stream Culverts.
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Approx 50% completion at end of 2025.

Project Details	
Year:	2025
Parent Department:	Department of Transport
Name of Contracting Body:	Limerick City and County Council
Name of Project/Description:	Coonagh to Knockalisheen Distributor Road
Procurement Details	
Advertisement Date:	3/11/2023
Tender Advertised in:	Etenders
Awarded to:	Wills Bros Ltd
EU Contract Award Notice Date:	06/02/2025
Contract Price:	€31,327,717 ex VAT
Progress	
Start Date:	20 th January 2025
Expected Date of Completion per Contract:	17 th December 2026
Spend in Year under Review:	€15,042,205.28
Cumulative Spend to End of Year:	€15,042,205.28
Projected Final Cost:	€31,593,537.14
Value of Contract Variations:	€265,820.14
Date of Completion:	17 th December 2026
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	The Coonagh to Knockalisheen Distributor Road comprises the following: <ul style="list-style-type: none"> • 2.2km of new urban dual carriageway road with 2 x 7.0m carriageways, footways, cycleways, verges and embankment construction works. • 0.6km of new urban single carriageway road with footways, cycleways and verges. • 2.0km of major improvements to an existing urban single carriageway road with footways, cycleways and verges. • 1.0km of minor improvements to existing rural single carriageway roads. • 2 road over railway bridges. • 3 new roundabouts. • 2 Traffic Signal Controlled Junctions.
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Section B: 2.2 KM Dual Carriageway- 90% Complete including footways and cycleways. Ballygrennan Rail Bridge complete

Project Details	
Year:	2025
Parent Department:	Mid West National Road Design Office
Name of Contracting Body:	Limerick City and County Council
Name of Project/Description:	N/M20 Cork to Limerick Road Improvement Scheme - Technical Consultancy Services (Planning and Design Phases 1 to 4)
Procurement Details	
Advertisement Date:	23 rd April 2018
Tender Advertised in:	eTenders (OJEU)
Awarded to:	Barry Transportation Ltd
EU Contract Award Notice Date:	8 th May 2019
Contract Price:	€12,349,978.05 (ex. VAT)
Progress	
Start Date:	01 st May 2019
Expected Date of Completion per Contract:	01 st May 2024
Spend in Year under Review:	€3,186,339.15 (ex. VAT)
Cumulative Spend to End of Year:	€15,442,124.67 (ex. VAT)
Projected Final Cost:	€15,404,773.17 (ex. VAT)
Value of Contract Variations:	€3,054,795.12 (ex. VAT)
Date of Completion:	01 st May 2027
Outputs	
Expected Output on Completion (E.G. XX kms of Road, No of units etc)	Phases 1 to 4. Planning approval for N/M20 Cork to Limerick Road Improvement Scheme (80km of Motorway, 100km of Active Travel, and 7 No. Transport Hubs).
Output Achieved to date (E.G. X kms of Roads, No of Units etc)	Completed Phases 1 & 2, with Phase 3 substantially completed.

Listed below are the links to procurement information on Limerick City & County Council's website in both English and Irish.

[Procurements | Limerick.ie](#)

[Soláthar | Limerick.ie](#)

Step 3 - Checklists

There are seven Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Limerick City & County Council has been with the Public Spending Code.

Checklists:

- ❖ Checklist 1: General Obligations not specific to individual projects/programmes
- ❖ Checklist 2: Capital Expenditure Being Considered - Appraisal and Approval
- ❖ Checklist 3: Current Expenditure Being Considered - Appraisal and Approval
- ❖ Checklist 4: Incurring Capital Expenditure
- ❖ Checklist 5: Incurring Current Expenditure
- ❖ Checklist 6: Capital Expenditure Recently Completed
- ❖ Checklist 7: Current Expenditure that:
 - (i) reached the end of its planned timeframe or
 - (ii) was discontinued

A full set of checklists 1 - 7 completed by Limerick City & County Council can be found in Appendix B.

Step 4 - In-Depth Checks

Step 4 looks at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and / or Implementation stages to make a judgement on whether the work was of an acceptable standard and that they are in compliance with the Public Spending Code / Infrastructure Guidelines.

The value of the projects selected for in depth review each year must follow the criteria set out below:

- ❖ **Capital Projects:** Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
- ❖ **Revenue Projects:** Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

These minimums can be achieved over a three-year period which means that the value of the capital projects selected this year should bring the total over the period 2023 to 2025 to at least 15% of the total capital and to 3% of the total revenue project inventory value.

The same projects should not be selected more than once in a three-year period unless it is a follow up to a serious deficiency discovered previously.

Deloitte, who perform part of the Limerick City & County Councils internal audit function carried out an in-depth check of:

- Two capital projects from the Project Inventory with a combined project expenditure of €7,998,007 and can be found in **Appendix C**.
- One current project from the Project Inventory with a project expenditure of €29,623,118 and can be found in **Appendix C**.

QA Year under review	Total Project Inventory (a)	Total Capital Project Inventory (b)	Total Revenue Project Inventory (c) *	Value of Capital Projects selected for In-depth review (d)	Value of Revenue Projects selected for In-depth review (e)	% of Projects Selected of Total Capital Inventory (d/b)	% of Projects Selected of Total Revenue Inventory (e/c)
	€	€	€	€	€	%	%
2023	1,114,414,283	166,049,755	948,364,528	17,301,685	17,976,122	10.42%	1.90%
2024	1,158,983,516	223,446,894	935,536,621	18,793,448	6,249,167	8.41%	0.67%
2025	1,229,928,650	283,686,634	946,242,016*	7,998,007	29,623,118	2.82%	3.13%
3-year total	3,503,326,449	673,183,283	2,830,143,165	44,093,140	53,848,407	6.55%	1.90%

*Includes €654,118,635 in the Total Revenue Project Inventory Figure for 2025 related to HAP Shared Service payments for 31 Local Authorities in 2025.

Conclusion

This report sets out all the requirements of the Quality Assurance process of the Public Spending Code. In summary:

- ❖ A Project Inventory has been completed by Limerick City & County Council for 2025, refer to Appendix A.
- ❖ Limerick City & County Council had five projects with a procurement value exceeding €10 million for the financial year 2025.
- ❖ The 7 compliance checklists were compiled under the terms of the Public Spending Code, refer to appendix B. These checklists indicate that there is a satisfactory level of compliance with the Public Spending Code / Infrastructure Guidelines.
- ❖ An in-depth review of a sample of projects has been completed and can be found in Appendix C.
- ❖ This report has been prepared which sets out the Quality Assurance requirements of the Public Spending code and will be published on www.Limerick.ie on / before 29th May 2026. The report can be found using the following link Public Spending Code Limerick.ie.

Limerick City & County Council engaged with Deloitte to complete the in-depth review part of the Public Spending Code (PSC) Quality Assurance Review. Deloitte's in-depth review identified the following area for improvement:

1. Consideration of Option of Doing Nothing not Documented

1. Consideration of Option of Doing Nothing not Documented

Background:

During the course of Deloitte’s review of the CASA 61/62 Clare Street Project, it was noted that while project stakeholders have indicated the "do-nothing" option was considered during decision-making processes, this critical analysis has not been formally documented in any of the project appraisal reports, appendices, or supporting documentation. The Capital Appraisal Report and supporting business case documents do not include explicit evaluation of the counterfactual scenario or the consequences of not proceeding with the acquisition. This represents a gap in compliance with Infrastructure Guidelines 2024 requirements for comprehensive options appraisal.

Impact:

- (i) Non-compliance with the Infrastructure Guidelines 2024 requirements for Strategic Assessment and Preliminary Business Case development creates several material risks to project governance and accountability. The absence of formally documented "do-nothing" analysis undermines the evidential basis for the investment decision and limits the ability to demonstrate that the preferred option (CASA 61/62 acquisition) represents the optimal use of public capital resources.
- (ii) Without explicit counterfactual analysis, the project cannot fully satisfy the Infrastructure Guidelines requirement to examine "all realistic ways of achieving stated objectives" with "a completely open mind." This gap weakens the project's compliance posture during DPER assessment and may trigger additional scrutiny from the Major Projects Advisory Group (MPAG) during their independent review.

Risk Rating: Low

Recommendation:

Deloitte recommend LCCC should ensure that a comprehensive assessment of other viable options, including the option of doing nothing, is conducted for each project appraisal. This consideration should be documented and maintained on file.

Management Response		
Action Plan	Owner / Title	Target Date of Implementation
LCCC should ensure that a comprehensive assessment of other viable options, including the option of doing nothing, is conducted for each project appraisal. Senior Manager in the Housing Strategy and Mixed-Tenure Partnership Unit will advise all staff of the need to address this compliance gap.	Senior Manager Housing Strategy and Mixed-Tenure Partnership Unit	Immediate

Appendix - A

2025 Project Inventory

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 (Capital Only)	Explanatory Notes
Housing and Building							
SHIPC - Mary Street King's Island - 30 Units				€ 402,952.30		€ 12,084,924.00	
SHIPC - Kennedy Park Infill Site - 31 Units				€ 15,446.80		€ 11,153,467.00	
REGEN - Cosgrave Park (Phase 2)				€ 232,605.14		€ 9,831,626.00	
SHIPC - Feasibility Oakley Lawn Caherconlish - 13 units				€ 13,053.91		€ 4,734,309.00	
Affordable Housing Purchase Scheme - Castle Place				€ -		€ 4,000,000.00	
CASC - 1-7 Sli na Ghruada, Caherconlish, Co. Limerick				€ 1,709.70		€ 2,653,350.00	
SHIPC - Feasibility Oola - 12 Units				€ 6,150.00		€ 2,217,594.00	
SHIPC - Ros Mor Crossagalla Kilmallock Road Phase 1 - 8 Units				€ 81,657.64		€ 4,977,412.00	
CapitalM - Energy Efficiency Retrofitting Programme 2026				€ 207,353.00		€ 1,700,000.00	
CapitalM - Voids 2026				€ 91,852.52		€ 803,000.00	
SHIPC - St Patricks Road Dublin Road - 4 Units				€ 10,641.54		€ 1,676,191.00	
CapitalM - Housing Inspections Unit stock surveys				€ 269,406.90		€ 710,500.00	
SHIPC - 52 New Road Thomondgate - 6 Units				€ 40,260.34		€ 2,773,318.00	
CALF - 19 Units at Junction of Childers Road/Greenfields Road				€ -		€ 2,207,862.02	
CASC - Sarsfield Barracks (ONE) - 7 units				€ -		€ 1,129,319.00	
AHB CALF Turnkey at Nesson Way, Baunacloka, Mungret, Limerick				€ -		€ 807,337.73	
A01 Maintenance/Improvement of LA Housing Units		€ 1,376,349.09					
A03 Housing Rent and Tenant Purchase Administration		€ 554,091.08					
A05 Administration of Homeless Service		€ 6,792,066.02					
A06 Support to Housing Capital Prog.		€ 1,779,881.10					
A07 RAS and Leasing Programme		€ 6,892,970.92					
A09 Housing Grants		€ 4,583,323.43					

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 (Capital Only)	Explanatory Notes
Road, Transport & Safety							
B01 NP Road - Maintenance and Improvement		€ 592,411.59					
B04 Local Road - Maintenance and Improvement		€ 1,726,174.69					
Water Services							
MARWP 2024-2026 Measure A2				€ 6,030.00		€ 771,073.00	
Development Management							
URDF Call 1 Call 2 Approved Resources				€ -		€ 3,074,224.00	
City Centre Streets and Laneways				€ 28,105.50		€ 800,000.00	
Capital Adare Heritage - Tourist Centre			€ 242,628.94			€ 3,343,947.00	
D05 Tourism Development and Promotion		€ 879,690.69					
D09 Economic Development and Promotion		€ 3,379,003.84					
Capital - Athea CFRAMS				€ 100,396.26		€ 1,104,210.84	
E11 Operation of Fire Service		€ 2,414,203.80					
F04 Community Sport and Recreational Development		€ 500,421.45					
F05 Operation of Arts Programme		€ 931,656.66					
H11 Agency & Recoupable Services		€ 983,557.80					
Totals		€ 33,385,802.16	€ 242,628.94	€ 1,507,621.55	€ -	€ 72,553,664.59	

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
Housing & Building								
CALF - 86 units at Greenpark, Dock Road, Limerick				€ 7,149,133.81		€ 7,149,133.81	€ 11,912,628.27	
Regen - Limerick Infills (24 units)				€ 6,612,681.24		€ 7,815,880.80	€ 7,446,570.00	
Mayoral Programme 2025 Measure 16 The purchase of land to facilitate housing MTR06				€ 3,924,013.60		€ 3,924,013.60	€ 3,924,014.00	
CapitalHSS - MET MAGS HOPS HAGS (80% DoE Funded)				€ 3,182,002.20		€ 23,134,725.98	€ 23,102,243.97	
CASC - 1 Towerfield Crescent Croom - 16 Units				€ 2,671,689.64		€ 4,315,130.02	€ 4,661,410.00	
SHIP PV - Newtown Meadows Phase 3				€ 2,623,406.94		€ 2,623,406.94	€ 3,013,315.25	
SHIP Part V - The Orchard, Pallaskenry (9 units)				€ 2,613,281.50		€ 2,613,281.50	€ 2,668,246.00	
CapitalM - ENergy Efficiency Retrofitting Programme 2025				€ 2,393,651.40		€ 2,406,945.60	€ 2,739,040.00	
SHIPC - Radharc Cillin Kilfinnane - 10 Units				€ 2,290,260.50		€ 3,705,058.43	€ 3,977,211.00	
Affordable Housing Newtown Meadows, Castletroy -				€ 2,248,271.25		€ 2,248,271.25	€ 7,106,000.00	
CapitalM - Voids 2025 Metropolitan District				€ 1,829,284.33		€ 2,006,096.40	€ 2,000,000.00	
CASC - Cappamore Village - 10 Units				€ 1,748,570.03		€ 2,593,336.85	€ 3,462,139.00	
SHIPC - Broadford - 11 Units				€ 1,682,883.46		€ 2,125,581.00	€ 4,178,343.00	
Regen - ESIF 2024				€ 1,562,506.92		€ 2,357,743.26	€ 4,000,000.00	
CALF - Turragh Crescent Cappamore				€ 1,501,858.63		€ 1,641,844.00	€ 1,963,496.73	
REGEN STAFF SALARIES				€ 1,409,107.92		€ 16,680,526.51	€ 12,500,000.53	
Lot 4B Major Refurbs - Tender 2 (5 units)				€ 1,405,536.83		€ 1,467,912.68	€ 2,273,754.00	
CapitalM - ICR Gas Boiler Replacement/Servicing Programme				€ 1,298,697.33		€ 3,828,498.94	€ 3,729,804.61	
TAP - Demo & Provision of 11 Day Units, Hillview HS, Rathkeale				€ 1,276,085.26		€ 1,316,428.56	€ 1,480,412.00	
CapitalHSS - NCW MAGS HOPS HAGS (80% DoE Funded)				€ 1,265,838.73		€ 8,898,943.54	€ 9,105,193.70	
SHIPC - Church Glen Ballylanders - 9 Units				€ 1,235,678.59		€ 1,284,091.57	€ 3,280,705.00	

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
SHIP PV - Radharc Fhlannain, Cois Na Coille, Mungret				€ 1,209,937.30		€ 1,209,937.30	€ 1,232,287.37	
REGEN Thermal Upgrade Contract 125 St Marys Park				€ 969,873.86		€ 1,369,152.91	€ 1,724,192.00	
REGEN N30/1/29 Cliona Park Phase 3				€ 831,421.30		€ 6,968,055.90	€ 6,068,783.00	
CapitalHSS - CK MAGS HOPS HAGS (80% DoE Funded)				€ 825,877.72		€ 6,250,738.52	€ 6,352,411.27	
CapitalHSS - AR MAGS HOPS HAGS (80% DoE Funded)				€ 821,215.53		€ 5,363,892.01	€ 5,843,009.00	
CASA - 9 Maypole Crescent, Knocklong				€ 796,405.00		€ 796,405.00	€ 824,279.00	
CapitalM -Voids 2025 Cappamore Kilmallock District				€ 789,678.44		€ 790,337.91	€ 425,000.00	
CASC - 47 & 48 Main Street Croom - 5 Units				€ 786,134.47		€ 1,392,110.80	€ 1,693,171.00	
Regen - Lot 4a Major Refurbs (9 Houses)				€ 781,802.74		€ 2,153,280.98	€ 2,428,713.00	
Affordable Housing Purchase Scheme - Bru Na Gruadan - 25 Units				€ 762,138.00		€ 1,671,971.44	€ 1,875,000.00	
REGEN CCTV				€ 750,098.41		€ 8,835,265.99	€ 8,245,337.00	
Regen Southill Area Centre (Churchfield Phase 2)				€ 740,375.51		€ 14,832,409.08	€ 12,837,163.00	
AHB CALF - Bishops Quarter, Baunacloka, Mungret, Limerick, No. 17-26				€ 718,845.88		€ 718,845.88	€ 852,655.14	
Regen TU Contract 128/129 Combined				€ 717,387.53		€ 1,040,899.23	€ 1,760,574.00	
SHIPC - O Connor Park Ardagh - 10 Units				€ 698,477.64		€ 785,526.41	€ 4,008,642.00	
SHIP PV - Ballynrahan East, Patrickswell, 11 units				€ 648,894.94		€ 648,894.94	€ 657,721.07	
CALF Turnkey - 12/13 Upper William Street, Limerick				€ 622,183.09		€ 622,183.09	€ 732,523.91	
Regen - Cosgrave Park and Dalgaish Park N30A/2/11 and N30/1/51				€ 598,600.98		€ 25,506,862.91	€ 22,526,090.00	
Regen ESIF 2023				€ 581,153.87		€ 3,827,330.39	€ 3,999,764.00	
SHIPC - Public Land Activation Adare site services by Irish Water				€ 579,628.61		€ 579,628.61	€ 550,000.00	
CASC - 2/3 Mallow Street - 12 Units				€ 551,808.54		€ 3,846,406.20	€ 4,038,524.00	

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
RDO - Tech. Sals & Expenses				€ 1,708,980.46		€ 18,858,438.73	€ 18,720,395.88	
Limerick City and County Council Active Travel Staff _Payrol				€ 1,681,361.62		€ 6,541,738.71	€ 6,412,370.75	
NTA Milford Road Plassey Park Rd Junction Improvements LCC/19/0002				€ 1,443,832.11		€ 9,129,211.31	€ 9,526,533.97	
Bus Stop Shelters NTA				€ 820,966.21		€ 3,004,107.10	€ 2,884,927.82	
Ros Mor to Childers Road Active Travel Scheme				€ 659,175.54		€ 3,227,819.90	€ 3,221,554.65	
Capital - LIHAF Mungret Link Streets				€ 578,127.30		€ 25,527,199.45	€ 26,402,479.02	
B01 NP Road - Maintenance and Improvement		€ 2,676,596.04						
B02 NS Road - Maintenance and Improvement		€ 544,271.64						
B03 Regional Road - Maintenance and Improvement		€ 12,424,662.95						
B04 Local Road - Maintenance and Improvement		€ 27,896,943.63						
B05 Public Lighting		€ 4,006,960.96						
B06 Traffic Management Improvement		€ 1,563,456.38						
B07 Road Safety Engineering Improvement		€ 808,625.01	€ -					
B08 Road Safety Promotion/Education		€ 997,091.91	€ -					
B09 Car Parking		€ 1,522,143.46	€ -					
B10 Support to Roads Capital Prog.		€ 650,378.91	€ -					
B11 Agency & Recoupable Services		€ 641,358.81	€ -					
Water Services								
RWP 2019 - 2021 - Measure 5 - Transition of Existing Group Water Schemes				€ 633,295.26		€ 744,607.93	€ 784,592.00	
C01 Water Supply		€ 6,689,256.75						
C02 Waste Water Treatment		€ 2,738,197.00						
C05 Admin of Group and Private Installations		€ 2,324,829.80						
Development Management								

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
Opera Parcel 5 OPW Building				€ 4,608,268.00		€ 25,102,899.29	€ -	
URDFLim008 World Class Waterfront Strand 1 Cleaves Riverside Quarter				€ 2,658,647.58		€ 5,172,929.90	€ 7,275,145.00	
URDF LIM006 Opera - Shared Basement				€ 1,980,739.37		€ 10,353,687.93	€ 14,234,301.00	
Opera Parcel 3A Library				€ 1,200,841.19		€ 9,320,036.73	€ -	
URDFLIM007 Strand 1 LGC 33/34 Thomas Street				€ 1,120,083.07		€ 1,277,009.86	€ 4,399,488.00	
URDF3 - Grant Dereliction & Vacancy				€ 675,287.14		€ 770,026.89	€ 1,800,000.00	
Capital Derelict Sites Levies - Income				€ 630,883.53		€ 3,826,768.43	€ 1,298,077.69	
Opera - Public Realm				€ 568,573.83		€ 4,877,773.85	€ -	
D01 Forward Planning		€ 3,243,039.80						
D02 Development Management		€ 4,939,919.23						
D03 Enforcement		€ 1,048,431.57						
D05 Tourism Development and Promotion		€ 4,601,220.54						
D06 Community and Enterprise Function		€ 2,828,265.63						
D09 Economic Development and Promotion		€ 10,893,267.87						
D10 Property Management		€ 1,849,722.17	€ -					
D11 Heritage and Conservation Services		€ 769,281.68	€ -					
D12 Agency & Recoupable Services		€ 3,186,800.56	€ -					
Environmental Services								
Capital MRCC STATION END				€ 1,852,797.09		€ 23,152,749.03	€ 20,379,153.54	
CFRAM Limerick City & Environs				€ 1,769,081.34		€ 5,970,620.93	€ 8,207,200.00	
Adare CFRAMs				€ 502,263.57		€ 1,507,102.26	€ 28,600,000.00	
E02 Recovery & Recycling Facilities Operations		€ 644,697.92						
E05 Litter Management		€ 1,211,226.23						
E06 Street Cleaning		€ 6,293,925.72						
E07 Waste Regulations, Monitoring and Enforcement		€ 1,284,369.98						
E08 Waste Management Planning		€ 3,030,042.85						

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
E09 Maintenance of Burial Grounds		€ 1,841,885.97						
E10 Safety of Structures and Places		€ 833,721.04						
E11 Operation of Fire Service		€ 21,480,294.88						
E12 Fire Prevention		€ 818,802.94						
E13 Water Quality, Air and Noise Pollution		€ 1,539,047.50						
E14 Agency & Recoupable Services		€ 4,455,885.44						
Recreation & Amenity								
Askeaton Pool & Leisure Upgrade Works			446,600.00	1,202,462.00		3,134,590.10	1,281,731.00	
Grove Island Leisure Centre Capital Works				1,522,574.62		1,583,633.75	1,786,370.46	
Limerick Greenway Hub at NCW Car Park - RRDF Cat 1				553,068.80		553,068.80	2,918,966.00	
F01 Leisure Facilities Operations		€ 639,733.88						
F02 Operation of Library and Archival Service		€ 7,553,611.08	€ -					
F03 Outdoor Leisure Areas Operations		€ 5,132,894.37	€ -					
F04 Community Sport and Recreational Development		€ 1,492,606.03	€ -					
F05 Operation of Arts Programme		€ 5,304,875.56	€ -					
Agriculture, Education, Health & Welfare								
G02 Operation and Maintenance of Piers and Harbours		€ 832,780.42	€ -					
Miscellaneous Services								
H01 Profit/Loss Machinery Account		€ 4,049,509.69						
H03 Administration of Rates		€ 4,559,491.94						
H05 Operation of Morgue and Coroner Expenses		€ 571,783.03						
H09 Local Representation/Civic Leadership		€ 3,457,369.14						
H10 Motor Taxation		€ 1,017,192.75						

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
H11 Agency & Recoupable Services		€ 1,856,572.56						
Totals		€ 912,856,213.70	€ 446,600.00	€ 257,840,948.51	€ -	€ 668,650,629.99	€ 711,387,527.14	

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
Housing & Building							
SHIPC - Clare Street - 7 Units		€ -	€ 1,116,020.64	€ -		€ 3,141,860.26	Keys have been handed over. Final account to be completed with DHLGH. Retention will be paid.
SHIP Turnkey - Ballylanders - 5 units		€ -	€ 1,351,587.70	€ -		€ 1,386,374.00	Finished
SHIP Turnkey - Baker Place Bridge Street Knocklong - 4 units		€ -	€ 1,253,689.17	€ -		€ 1,274,938.30	Finished
SHIP Turnkey - Radharc Fhlannin		€ -	€ 1,220,345.00	€ -		€ 1,244,240.00	Finished-claim sent to Department
SHIP PV - Camoge Park, Skagh, Croom		€ -	€ 667,603.14	€ -		€ 1,709,980.00	Finished
SHIP PV - 11 and 14 Oak Avenue, Rathkeale Road		€ -	€ 654,908.52	€ -		€ 667,170.99	Finished
Repair and Lease - Apartments 1-7 Ivy House		€ -	€ 560,000	€ -		€ 560,000	Finished
CASA - Parkview Bourke Avenue		€ -	€ 3,222,542	€ -		€ 3,222,542	Finished
CASA - 7 Lower, Mallow Street, Limerick		€ -	€ 1,515,000.00	€ -		€ 1,515,000.00	Finished
CALF Turnkey - Ballysimon Road/Woodlawn Park, Limerick		€ -	€ 1,581,265.02	€ -		€ 1,861,070.33	Finished
CASA - 5 Cecil Street, Limerick		€ -	€ 1,450,000.00	€ -		€ 1,450,000.00	Amount was later refunded to LCCC
CALF - Bru Na Gruadan, Castletroy		€ -	€ 1,136,760.24	€ -		€ 3,520,367.52	
CASA - 5 Turnkey units at Bruach na Sionna, Castleconnell		€ -	€ 1,410,000.00	€ -		€ 1,410,000.00	Finished
CASA – Bruach na Sionna, Castleconnell (12 units)		€ -	€ 3,320,000.00	€ -		€ 3,320,000.00	Finished
CASA - 61/62 Clare Street Limerick		€ -	€ 3,189,113.50	€ -		€ 3,189,113.50	Finished
Totals		€ -	€ 23,648,835	€ -		€ 29,472,657	

Appendix - B

Quality Assurance 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	LCCC Procurement Policy and the overview by the Requisition Unit ensures adequate awareness of the requirements from a procurement perspective on every order raised.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Yes
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?	N/A	PSC has not been adapted
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, on relevant projects
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 disseminated to appropriate sections, and implemented
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Internal Audit following up
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	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Independent Review by Internal Auditor
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.	2	Process currently under way for implementation of post project review (PPR) on all projects

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Process currently under way for implementation of PPR on all projects
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Process currently under way for implementation of PPR on all projects
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Process currently under way for implementation of PPR on all projects

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?	3	Project appraisal, Feasibility and Options reports are produced on all major schemes and approval sought from Sponsoring authority before proceeding to tender.
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?	2	Performance indicators are defined at project level
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	Business cases for new projects are prepared for and assessed by central government
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Projects are scrutinised through the Capital Works Management

			Framework review processes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Projects are scrutinised through the Capital Works Management Framework review processes
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?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Experience on previous projects informs the approach on new projects
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	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Business cases for new projects are prepared for and assessed by central government
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Procurement Unit assist with queries, and training is ongoing - Refresher and new users
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, in line with guidelines
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	On-going discussions with Approving Authority
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	On-going discussions with Approving Authority

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	N/A
--------	--	-----	-----

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?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2.5	Where applicable
Q 3.4	Was an appropriate appraisal method used?	2.5	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	Yes
Q 3.6	Did the business case include a section on piloting?	N/A	N/A
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 Pilot scheme undertaken 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 Pilot scheme undertaken 2025
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No Pilot scheme undertaken 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 Pilot scheme undertaken 2025
Q 3.11	Was the required approval granted?	3	Included in budget process
Q 3.12	Has a sunset clause been set?	1	Process currently underway for implementation of analysis system
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
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?	2	Process currently underway for implementation of analysis system

Q 3.15	Have steps been put in place to gather performance indicator data?	2	Process currently underway for implementation of analysis system
--------	--	---	--

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
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
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	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Extensions to budgets or timelines sought from approving body where appropriate
Q 4.7	Did budgets have to be adjusted?	2	As required - occasionally
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	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
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
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
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?	Y	Yes

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	Yes
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Process underway for implementation of analysis system
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	2	Process currently underway for implementation of analysis system
Q 5.7	Are unit costings compiled for performance monitoring?	2	Process currently underway for implementation of analysis system
Q 5.8	Are other data compiled to monitor performance?	2	Process currently underway for implementation of analysis system
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Process currently underway for implementation of analysis system
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Process currently underway for implementation of analysis system

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?	3	Process currently underway for implementation of analysis system
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Experience gained on other projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	
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?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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, ongoing process involving senior management and approving authority
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	Y	Reviews can highlight improved efficiencies in a number of areas i.e. air, noise, modal shift patterns
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	Y	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	Y	Yes, where recommendations are made as part of a review these are subsequently implemented in future similar schemes.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N	N/A for year under review
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N	N/A
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	Y	Yes, where recommendations are made as part of a review these are subsequently implemented in future similar schemes.

			<p>Overspends on projects could be linked with inadequate scoping of projects - new internal controls were introduced. E.g. engaging Electrical Consultants during TU scoping.</p>
--	--	--	--

Appendix - C

In-Depth Checks

Appendix 3.1: Indepth Checks – CASA 61/62 Clare Street Limerick

Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
Name	CASA - 61/62 Clare Street Limerick
Detail	This is delivery of 10 apartments (providing 19 units of housing) by an Approved Housing Body (AHB) – Mid West Simon Community (MWS) – at 61/62 Clare Street, Limerick.
Responsible Body	Limerick City & County Council
Current Status	Capital expenditure being incurred
Start Year	2024
Overall Cost	€ 3,189,113.50

Project Description

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

Section B – Step 1: Logic Model Mapping


As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) . A PLM is a standard evaluation tool.

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Deliver 19 units of compliant social housing through turnkey acquisition and refurbishment of 10 apartments at 61-62 Clare Street under the Clann Nua co-living model. Address acute housing shortages for CAS-eligible single and two-person households in Limerick City. Ensure regulatory compliance, value for money, and sustainable mixed communities.</p>	<p>Financial: €3,296,340 grant (100% capital, non-repayable loan).</p> <p>Human Resources: LCCC oversight, Mid West Simon Community operations, solicitors (Leahy Reidy, MG Ryan Kieran Murphy, BMSolicitors), QS firms (Byrne & Co., Tom McNamara & Partners), developer (Artemis Properties / Intelligent Property).</p> <p>Physical Assets: 10 apartments at 61-62 Clare Street requiring refurbishment.</p> <p>Regulatory Framework: CAS guidelines, Circular Housing 31/2019, Building Regulations,</p>	<p>Phase 1 - Acquisition & Legal Completion: Execute Conditions of Sale, complete legal due diligence, register 30-year mortgage charge with LCCC, transfer property ownership to Mid West Simon Community.</p> <p>Phase 2 - Refurbishment & Compliance: Deliver fully refurbished walk-in units; achieve BER A3 standard; obtain Planning, Building Regulations, Fire Safety certificates; complete snagging and quality assurance.</p> <p>Phase 3 - Tenant Nomination & Allocation: LCCC nominates CAS-eligible individuals; allocate 19</p>	<p>Housing Units: 19 fully compliant, refurbished units (1 x 1-bed at 43.23m²; 9 x 2-bed at 56.34m² average) achieving BER A3 standard, delivered in walk-in condition.</p> <p>Compliance Documentation: Planning, Building Regulations, Fire Safety, BER certificates; Insurance policy with LCCC interest; Legal completion and registered mortgage charge.</p> <p>Operational Outputs: Tenant allocation records, executed tenancy agreements, occupancy certificates for 19 CAS-eligible individuals.</p>	<p>Social Impact: 19 CAS-eligible individuals access secure, affordable housing in Limerick City. Clann Nua model maximizes efficiency, allowing two individuals per 2-bed unit, increasing supply without proportional cost increases. Reduces homelessness risk for single and two-person households.</p> <p>Community Impact: Creates mixed, sustainable communities in city centre; prevents over-concentration of social housing; improves</p>

	<p>Planning, Fire Safety, BER certification, PSC / Infrastructure guidelines.</p> <p>Documentation: Capital Appraisal, QS reports, peer reviews, Department approval, Conditions of Sale, Facilities Offer Letter, project timeline.</p>	<p>units under Clann Nua model (two per 2-bed, one per 1-bed); execute tenancy agreements.</p> <p>Phase 4 - Handover & Occupancy: Complete legal formalities, deliver occupancy certificates, facilitate tenant move-in.</p>	<p>Financial Closure: €3,184,870.47 acquisition cost paid; recoupment claim submitted; project within €3,296,340 budget (€173,491.57 per unit).</p>	<p>neighbourhood stability through long-term tenancies.</p>
--	---	---	--	---

Section B – Step 2: Summary Timeline of Project / Programme

The following section tracks the project from inception to current status in terms of major project /programme milestones.

- 
- Apr 2024** Discussions between Limerick City & County Council (LCCC) and Mid-West Simon Community (MWS) in relation to the potential acquisition of 10 apartments at 61/62 Clare St, Limerick by MWS, funded by LCCC / Department of Housing, Local Government & Heritage's Capital Assistance Scheme (CAS).
 - Sep-24** Funding application made by MWS to LCCC for the Turnkey acquisition of 10 apartments at 61/62 Clare St, Limerick.
 - Sep-24** CAS funding application made by LCCC to the Department of Housing, Local Government & Heritage for the Turnkey acquisition of 10 apartments at 61/62 Clare St, Limerick.
 - Oct-24** Project funding approval received from the Department of Housing, Local Government & Heritage.
 - Mar-25** Following a peer review by LCCC of the costings submitted by MWS, LCCC issue a loan offer letter to MWS to complete the acquisition.
 - Aug-25** LCCC issue Purchase Order to Leahy Reidy Solicitors in relation to the acquisition costs for the project.
 - Sep-25** Snagging ongoing by MWS' Engineer.
 - Nov-25** Acquisition price recoupment claim submitted by LCCC to the Department of Housing, Local Government & Heritage.

Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation.

Project / Programme Key Documents	
Title	Details
1. LCCC Capital Appraisal Report	Comprehensive business case justifying €3,296,340 investment for 19 social housing units via Clann Nua co-living model addressing Limerick housing shortage.
2. Department of Housing Approval Letter	Official Department approval of CAS funding conditional on compliance with procurement, building regulations, planning requirements, and walk-in condition delivery. The said requirements were complied with by LCCC.
3. QS Value for Money Report & Peer Review	Independent QS and peer review confirming acquisition cost represents value for money, below market benchmarks, with reasonable developer margin.
4. Signed Conditions of Sale	Legally binding purchase agreement specifying purchase price, completion within two weeks, subject to compliance certificates and CAS funding.
5. Facilities Offer Letter (31 March 2025)	LCCC loan offer for 30-year term with variable interest, first fixed charge security, insurance requirements, and compliance-based drawdown conditions.

Key Documents 1: Comprehensive business case with clear scope, strategic alignment, detailed cost justification, risk identification, stakeholder clarity, and compliance framework.

Key Documents 2: Explicit compliance conditions set and budget certainty.

Key Documents 3: Independent verification, market comparison, unit size justification, developer margin analysis, detailed specifications, and compliance validation confirmed.

Key Documents 4: Clear purchase terms, compliance conditions, VAT provisions, documentation schedule, special conditions, and legal representation clearly identified.

Key Documents 5: Security provisions, insurance requirements, drawdown conditions, loan covenants specified.

Section B – Step 4: Data Audit

The following section details the data audit that was carried out. It evaluates whether appropriate data is available for the future evaluation of the project / programme.

Data Required	Use	Availability
Department of Housing approval letter	Details the Project funding approval received from the Department of Housing, Local Government & Heritage.	Available on Project File.
LCCC Capital Appraisal report	Details the Project objectives, site constraints, strategic value of proposed acquisition, statement of needs and the degree to which the project would aim to meet them.	Available on Project File.
QS Value for Money report	Details of appointment of Quantity Surveyors by Limerick City and County Council to review and agree proposed acquisition costs.	Available on Project File.
LCCC recommendation memo and Mayoral Order	Sets out approval from LCCC and Mayor for the CASA - 61/62 Clare Street Limerick project.	Available on Project File.

Signed Conditions of Sale	Sets out the details of the Contract between the Developer (Trenia Ltd) and Mid West Simon Community.	Available on Project File.
---------------------------	---	----------------------------

Data Availability and Proposed Next Steps

All data appropriate to the appraisal and implementation stage of the project are available and on file.

Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions based on the findings from the previous sections of this report.

Does the delivery of the project / programme comply with the standards set out in the Infrastructure Guidelines?

Based on a review of the information supplied, with the exception of the improvements noted below and on page 11 and 12 of this report, no further matters came to our attention during this review that would suggest non-compliance with the standards set out in the Infrastructure Guidelines.

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 appropriate to the project are available and on file.

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

Deloitte recommends that;

LCCC should ensure that a comprehensive assessment of other viable options, including the option of doing nothing, is conducted for each project appraisal. This consideration should be documented and maintained on file.

Section B Step 6: In-Depth Check Summary

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

Summary of In-Depth Check

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

Appendix 3.2: Indepth Checks – N/M20 Cork to Limerick Project

Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
Name	N/M20 Cork to Limerick Project
Detail	This is delivery of a high-quality, transport corridor between Cork and Limerick, Ireland’s second and third largest cities, addressing longstanding deficiencies in connectivity, safety, journey time reliability, and economic integration. The scheme is currently in Phase 3 (Design and Environmental Evaluation) and incorporates advanced digital / BIM standards, climate adaptation, active travel integration, and future-proofing for Connected and Autonomous Vehicles (CAVs).
Responsible Body	Limerick City & County Council (LCCC) as Lead Sponsoring Agency, in partnership with Cork County Council, Cork City Council, and Transport Infrastructure Ireland (TII).
Current Status	Phase 3 - Design and Environmental Evaluation underway; Preliminary Business Case in development.
Start Date	2017 (Phase 0)
Overall Cost	€4,808,893 (2025)

Project Description

High-quality road corridor connecting Ireland's second and third largest cities, enhancing connectivity, safety, economic integration, and regional development.


Section B – Step 1: Logic Model Mapping

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Deliver a high-quality, motorway-standard transport corridor between Cork and Limerick, improving connectivity, reducing journey times, and enhancing economic integration between Ireland’s second and third largest cities. Address acute safety deficiencies, journey time unreliability, and regional economic disparities. Future-proof infrastructure for Connected and Autonomous Vehicles (CAVs) and Cooperative ITS (C-ITS).</p>	<p>Financial: €4.8 million cost for 2025</p> <p>Human Resources: LCCC (Lead Sponsoring Agency), Cork County Council, Cork City Council, TII (Approving Authority), Technical Advisors (Barry Transportation, Sweco, WSP), Project Liaison Officer, statutory and non-statutory consultees.</p> <p>Physical Assets: Existing N/M20 corridor between Cork and Limerick; land acquisition and</p>	<p>Phase 0 - Scope and Strategic Assessment (Completed): Consultants appointed following approval of Project Appraisal Plan.</p> <p>Phase 1 – Concept and Feasibility (Completed): Develop project objectives; Develop high level scenarios (Road and Rail); Conduct multi-criteria analysis; prepare Project Brief, Procurement Strategy, Project Execution Plan and Interim Appraisal.</p> <p>Phase 2 - Options Selection (Completed): Update project objectives; Conduct multi-criteria analysis and cost-benefit analysis; evaluate economic, safety, and accessibility objectives; Complete Options Selection Report; identify</p>	<p>Expected motorway corridor with integrated active travel facilities, service areas, and digital C-ITS/CAV-ready infrastructure.</p> <p>Environmental Impact Assessment, Preliminary Business Case, Planning approval, Building Regulations certification, Level 2 BIM documentation, and comprehensive change order records.</p>	<p>Expected outcomes:</p> <ol style="list-style-type: none"> 1) Journey speed ≥ 90 km/h achieved; 2) $\geq 30\%$ collision reduction; 3) $\geq 50\%$ through-traffic reduction in bypassed communities. 4) 10% increase in non-car mode share. 5) Enhanced Cork-Limerick economic integration. 6) Infrastructure future-proofed for CAVs and

Objectives	Inputs	Activities	Outputs	Outcomes
	<p>accommodation works along route; service areas and interchange facilities.</p>	<p>preferred option; TII Phase 2 Gate Review.</p> <p>Phase 3 - Design & Environmental Evaluation (Current): Develop preliminary design incorporating active travel, climate adaptation, and digital standards; conduct Environmental Impact Assessment; prepare Statutory Documents (EIAR, NIS, MO); develop Preliminary Business Case; TII Phase 3 Gate Review; Approval Gate 1.</p> <p>Phase 4 – Statutory Processes (Future): Submit application to An Coimisiún Pleanála; respond to submissions; prepare for and attend Oral Hearing.</p> <p>Phase 5 – Enabling and Procurement (Future): Conduct procurement process; award construction contracts; manage construction delivery; Approval Gates 2 and 3.</p>		<p>smart transport solutions.</p>

Section B – Step 2: Summary Timeline of Project / Programme

The following section tracks the project from inception to current status in terms of major project / programme milestones.

- 
- Phase 0 - 2017** Consultants appointed in April 2017 with completion of Phase 0 in May 2018 following SRAD approval of Project Appraisal Plan. Project Ireland 2040 lunched by Government and N/M20 project back in National Development Plan in February 2018. TII instructed LCCC to progress the N/M20 project as the Lead Authority in July 2018 with commencement of procurement of Technical Advisors.
 - Phase 1 - 2019** Consultants appointed in April 2019. Phase 1 completed in February 2020 with completion of MCA and Publication of Phase 1.
 - Phase 2 - 2020** Commenced in March 2020 and completed in March 2022 with announcement of Preferred Transport Solution and Option Selection Report subsequently.
 - Phase 3 - 2022** Commenced in April 2022 and currently ongoing. A number of public consultations have been held (Feb 2023, Nov 2023, June 2024, June 2025, March 2026) as the developing design has been developed during the phase.

Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation

Project / Programme Key Documents	
Title	Details
1. Project Appraisal Plan	Establishes initial appraisal methodology, problem definition, and policy context for Cork-Limerick corridor. Defines multi-criteria analysis and cost-benefit analysis framework in line with TII and DTTaS guidelines. Sets out economic, safety, environmental, and accessibility objectives.
2. Project Objectives	Defines high-level project objectives including economy, safety, environment, accessibility, integration, and physical activity. Establishes baseline for SMART objective development and alignment with national policy frameworks.
3. Option Selection Report & Peer Review Closeout	Documents comprehensive options appraisal process, route selection analysis, and peer review findings. Confirms preferred option following multi-criteria analysis. Peer review group sign-off on all issues resolved.
4. Project Execution Plan	Outlines project governance via SAMG, roles and responsibilities, programme milestones, risk and value management processes, communications strategy, and lessons learned. Establishes monthly SAMG meetings and documented decision register.

Key Documents 1: Plan provides clear problem definition, robust appraisal methodology aligned with national guidelines, and comprehensive policy context. Establishes strong foundation for options appraisal.

Key Documents 2: Establish clear strategic alignment with national policy frameworks and define comprehensive objective categories.

Key Documents 3: Demonstrate rigorous multi-criteria analysis, comprehensive route evaluation, and independent peer review validation. Confirms preferred option through documented, evidence-based process.

Section B – Step 4: Data Audit

The following section details the data audit that was carried out. It evaluates whether appropriate data is available for the future evaluation of the project / programme.

Data Required	Use	Availability
Traffic and Transport Surveys	Baseline traffic data, journey time surveys, and mode share analysis for transport modelling. Establishes KPI baselines and forecasts post-implementation outcomes for journey speed, reliability, and mode shift targets.	Available on project File
Digital Terrain Models, LiDAR, Topographical Surveys	Geospatial data for design development, environmental assessment. Used for alignment definition, earthworks design, and landscape impact assessment to support detailed design advancement.	Available on project File
Site Investigation Data	Geotechnical and environmental baseline data for design and environmental assessment. Includes factual and interpretative reports on soil conditions, contamination, and environmental constraints affecting design feasibility.	Available on project File

Data Availability and Proposed Next Steps

All data appropriate to the appraisal and implementation stage of the project are available and on file.

Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions based on the findings from the previous sections of this report.

Does the delivery of the project / programme comply with the standards set out in the Infrastructure Guidelines?

Based on a review of the information supplied required for sample items, no matters came to our attention during this review that would suggest non-compliance with the standards set out in the Infrastructure Guidelines.

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 appropriate to the project are available and on file.

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

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

Section B Step 6: In-Depth Check Summary

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

Summary of In-Depth Check

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

Appendix 3.3: Indepth Checks – B04 Local Road - Maintenance and Improvement

Section A: Introduction

This introductory section details the headline information on the programme or project in question.

Programme or Project Information	
Name	B04 Local Road - Maintenance and Improvement
Detail	Delivery of local road improvements to achieve a proper road profile benefitting all road users including motor vehicular movements. Restoration Improvement works delivered were identified as having a Pavement Survey Condition Index (PSCI) of between 1 and 4, determining intervention is required. Works undertaken delivered a PSCI rating of 9 to 10 as required.
Responsible Body	Department of Transport / Limerick City & County Council
Current Status	Works delivered in line with the Department of Transport memorandum for roadworks.
Start Date	Early 2025
End Date	December 2025
Overall Cost	Incurred: €27,896,943 / Considered: €1,726,175

Project Description

The B04 Local Road - Maintenance and Improvement programme represents a strategically significant infrastructure investment by Limerick City & County Council, funded through Department of Transport grant allocations. The programme encompasses multiple contracts and work packages delivered by various contractors, each contributing to the overarching objective of improving road condition, safety, and longevity across the local road network.

Section B – Step 1: Logic Model Mapping

As part of this In-Depth Check, Deloitte have completed a Programme Logic Model (PLM) . A PLM is a standard evaluation tool.

Objectives	Inputs	Activities	Outputs	Outcomes
Enhance road condition and longevity across Limerick City & County Council jurisdiction; deliver high-quality, sustainable, and compliant road maintenance and improvement works; maximize value for public investment.	Contract funding; polymer-modified asphalt material; traffic management resources; PSCS and contractor expertise; compliance documentation and certifications.	Cold applied thin overlay / micro asphalt surfacing on the specified road locations; supply and placement of polymer-modified asphaltic material; traffic management and site preparation; performance monitoring and defect rectification.	Approved road locations treated with cold applied thin overlay; minimum 1.0mm texture depth achieved; minimum PSV 60 aggregate compliance; traffic management completed; compliance documentation.	Improved road surface condition (PSCI rating 9-10); extended pavement life; enhanced public safety; reduced community disruption; five-year guarantee on works; sustainable infrastructure delivery.

Section B – Step 2: Summary Timeline of Project / Programme

The following section tracks the project from inception to current status in terms of major project / programme milestones.



Early 2025	Planning and Procurement Framework Establishment
March 2025 onwards	Contractor Selection & Award
April 2025 onwards	Tender Award
May-June 2025	Contract Mobilisation
June 2025 - December 2025	Construction & Delivery Phase
02 December 2025	Completion of Works
December 2025 - December 2030	Defects Liability Period

Section B – Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation.

Project / Programme Key Documents	
Title	Details
1. Department of Transport Memorandum for Roadworks	Establishes technical and procedural standards for all roadworks delivery; mandatory compliance framework for B04 programme.
2. Individual Contract Tender Documents (Multiple)	Request for Tender (RFT) documents for each work package (e.g., Micro Surfacing Briefing Document RFT 2025).
3. Transport Infrastructure Ireland (TII) Specification for Road Works	Mandatory technical standards for all materials, workmanship, and quality assurance across B04 programme.
5. Contractor Appointment Letters & Signed Contracts (Multiple)	Formal contracts with all B04 contractors; defines scope, pricing, timelines, and obligations.
6. Material Specifications & Testing Protocols	Technical specifications for materials (e.g., polymer-modified asphalt, aggregates); testing and acceptance criteria.

Key Documents 1: Establish the policy framework, funding authorisation, and strategic alignment for the B04 programme. The Department of Transport memorandum and council capital works strategy define the context within which all contracts operate.

Key Documents 2 & 3: Govern the selection and appointment of contractors. The DPS framework and individual RFT documents ensure competitive, transparent, and compliant procurement processes.

Key Documents 4: Define mandatory technical requirements for all works. TII specifications and Chapter 8 traffic management guidance ensure consistency, safety, and quality across all contracts.

Key Documents 5: Ensure contractor delivery protocols, financial and regulatory compliance. Insurance, tax clearance, pension scheme, and quality certifications provide assurance of contractor suitability.

Key Documents 6: Define scope, specifications, and acceptance criteria. BOQs, material specifications, and QA plans enable consistent quality delivery across multiple contracts.

Section B – Step 4: Data Audit

The following section details the data audit that was carried out. It evaluates whether appropriate data is available for the future evaluation of the project / programme.

Data Required	Use	Availability
Formal approval document from Department of Transport for B04 programme (2025)	Verify sanctioning authority approval and funding authorisation.	Available on project File
Tender evaluation reports and award justifications	Verify fair, transparent, and compliant procurement process.	Available on project File
Award criteria weighting and evaluation methodology	Verify consistent and appropriate evaluation approach.	Available on project File

Data Availability and Proposed Next Steps

All data appropriate to the appraisal, planning and implementation stages of the project are available and on file.

Section B – Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions based on the findings from the previous sections of this report.

Does the delivery of the project / programme comply with the standards set out in the Infrastructure Guidelines?

Based on a review of the information supplied required for sample items, no matters came to our attention during this review that would suggest non-compliance with the standards set out in the Infrastructure Guidelines.

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 appropriate to the project are available and on file.

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

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

Section B Step 6: In-Depth Check Summary

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

Summary of In-Depth Check

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