

**Public Spending Code  
Quality Assurance Report for 2025**



**To be submitted to  
National Oversight and Audit Commission (NOAC)**

**May 2026**

## **Certificate**

This Annual Quality Assurance Report sets out Wexford 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:**



---

Eddie Taaffe  
Chief Executive  
Wexford County Council

**Date:**

**22<sup>nd</sup> May, 2026**

## Introduction

Wexford County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code and the purpose of this report is to present the results of each of the 5 Steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. In order to inform the QA exercise for the Local Government Sector a Guidance Note was developed for the sector to assist in providing interpretations from a Local Government perspective.

This guidance note is updated as changes are made to the requirements for the QA exercise. The latest updated guidance note (version 4 – 2021 Revision) has informed the completion of the 2025 report.

### Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a **5 step** process as follows:

- **Step 1** - Drawing up inventories of projects/programmes at the different stages of the Project Life Cycle that have a total Project Life Cost of €500k or more.
- **Step 2** - Publishing summary information on the organisation's website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.
- **Step 3** - Completing the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme.
- **Step 4** - Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- **Step 5** - Completing a short summary report for the National Oversight and Audit Commission (NOAC). This report, which has been generated as a matter of course through compliance with steps 1-4 set out above, is provided to meet the requirement of Step 5.

## STEP 1 – Project Inventory

This section presents the project inventories of Wexford County Council for projects with a total life cost in excess of €500,000. The inventory is presented in three stages as set out in the following table which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

Project/Programme Stage		Category/Band
1	Expenditure being considered	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure programme - 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 that has recently ended	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure greater than €0.5m

The Project inventory, set out in the format described above, is included in [Appendix A](#). (Appendix A – Inventory of Projects and Programmes over €0.5m – 2025)

The Inventory contains **233** Projects under the three stages and comprises a total value of **€1,385m**. The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories in each of these stages. It also provides an overview of the Project Costs under each category. There were no items identified under Capital Grant Schemes for 2025.

	Current Expenditure	Capital Expenditure	
Project Numbers	> €0.5m	> €0.5m	Totals
Expenditure Being considered	0	69	69
Expenditure Being Incurred	52	69	121
Expenditure recently ended	0	43	43
<b>Totals</b>	<b>52</b>	<b>181</b>	<b>233</b>

	Current Expenditure	Capital Expenditure	
Project Total Values	> €0.5m	> €0.5m	Totals
Expenditure Being considered	0	€704m	€704m
Expenditure Being Incurred	€185m	€386m	€571m
Expenditure recently ended	0	€110m	€110m
<b>Totals</b>	<b>€185m</b>	<b>€1,201m</b>	<b>€1,385m</b>

## STEP 2 - Summary of Procurements in excess of €10m

In compliance with the requirement to publish information on all procurements undertaken by Wexford County Council that were in excess of €10m the following is the location of this publication on the Council's website:

<https://www.wexfordcoco.ie/council-and-democracy/procurement-finance-and-credit-control/council-spend>

The following presents a screen print from the web page:

**Comhairle Contae Loch Garman**  
**Wexford County Council**

I am searching for...

English Irish Accessibility Tools me M

Home > Council & Democracy > Procurement, Finance and Credit Control > Council Spend

## Council Spend

### Public Spending Code - Procurements over €10,000,000

Procurements over €10m for 2014 - None reported for Wexford County Council for 2014

Procurements over €10m for 2015 - None reported for Wexford County Council for 2015

Procurements over €10m for 2016 - None reported for Wexford County Council for 2016

Procurements over €10m for 2017 - None reported for Wexford County Council for 2017

Procurements over €10m for 2018 - None reported for Wexford County Council for 2018

Procurements over €10m for 2019 - None reported for Wexford County Council for 2019

Procurements over €10m for 2020 - None reported for Wexford County Council for 2020

Procurements over €10m for 2021 - None reported for Wexford County Council for 2021

Procurements over €10m for 2022 - None reported for Wexford County Council for 2022

[Procurements over €10m for 2023](#)

[Procurements over €10m for 2024](#)

[Procurements over €10m for 2025](#)

For 2025 Wexford County Council has reported four projects in this category. The requirement relates to Procurements over €10m rather than Project Costs. Therefore, while the project inventory reports on 19 projects over €10m, only four of these projects involved procurement in excess of €10m that meets the reporting requirement in Step 2 of the QA process.

### STEP 3 - Checklists

Step three of the Quality Assurance procedure for the Public Spending Code involves the compilation of a number of checklists. There are 7 checklists in all. Checklists 2, 4 and 6 are capital related checklists while checklists 1, 3, 5 and 7 are Revenue/Current Expenditure related.

The Checklists are informed by the Project Inventory and the following table outlines the approach taken for the completion of the Checklists.

<b>Checklist Completion aligned with Project Inventory</b>	
<b>Expenditure Type</b>	<b>Checklist to be completed</b>
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Programmes - Checklist 2 Current Expenditure – Checklist 3
B. Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

All checklists as outlined above have been completed and can be found in [Appendix B](#) of this document.

### Findings on Completion of Checklists

While the responses included in the Checklist indicate a satisfactory level of compliance there are indications that there continues to be room for improvements in some areas of business and in certain aspects of the requirements. However, no specific serious issues/concerns were evident during the completion of this element of the QA exercise.

### STEP 4 - In-Depth review of a sample number of projects

Step 4 of the Quality Assurance Process involved the examining of a sample selection of projects included on the Project Inventory to test the standard of practices in use and compliance with the Public Spending Code within the organisation.

### Internal Audit In-Depth Checks

The Internal Audit Unit of Wexford County Council was assigned the task of completing the In-depth checks. The approach taken was to initially randomly select a number of projects from the inventory having regard to the various stages of the life cycle and the values of project listed and the business area of the local authority in order to have, in as far as possible, a good range of project types and sizes for review.

The In-depth review has been completed and the overview report together with the completed templates setting out the relevant checks for each of the two projects is included in [Appendix C](#) of this report.

The selected projects, level of compliance and number of recommendations per project is summarised in the following table:

	<b>Project Reviewed</b>	<b>Compliance</b>	<b>Recommendations</b>
1.	N11 Oilgate to Rosslare Harbour Road Construction	Satisfactory	0
2.	Payment & Availability (P&A) and Capital Advance Leasing Facility (CALF)	Satisfactory	0

The formal report on the in-depth review has been submitted to the Management Team within Wexford County Council for consideration. The report including the completed templates is included in Appendix C to this report. The projects examined in the in-depth review have provided satisfactory assurance that there is compliance with the Public Spending Code.

### **Conclusion**

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code.

- A Project Inventory has been prepared outlining the various projects/programmes – capital and current that were being considered, being incurred, or recently completed by Wexford County Council in 2025.
- The relevant publications in relation to procurements over €10m have been placed on Wexford County Council’s website.
- The 7 checklists required to be completed under the terms of the Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code. The level of compliance reported would suggest there are elements of the expenditure life cycle that could be improved but nothing of a serious nature was highlighted during this compliance exercise.
- A more in-depth review of a sample of the projects contained in the Project inventory has been completed and further confirmed that there is satisfactory compliance with the requirements of the Public Spending Code. Two Projects were examined. The project documentation examined provided satisfactory assurance that both projects are in compliance with the Public Spending Code
- The final step of the QA exercise, as required under the Public Spending Code, is the compilation and publication of a summary report outlining the Quality Assurance Exercise undertaken by Wexford County Council. The contents of this report provide details of the QA exercise completed. The report has been considered by the Management Team of Wexford County Council and has been certified by the Accounting Officer, Eddie Taaffe, Chief Executive.
- The 2025 final report can be located on Wexford County Council’s website at

<https://www.wexfordcoco.ie/council-and-democracy/procurement-finance-and-credit-control/public-spending-code>

Overall, the QA exercise has provided reasonable assurance to the management of Wexford County Council that the requirements of the Public Spending Code are being met.

## **Appendix A - Inventory of Projects and Programmes Over €0.5m - 2025**

### **Wexford County Council 2025 Inventory of Projects and Programmes over €0.5m**

The following contains an inventory of Expenditure on Projects/Programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred, and Expenditure recently ended. Only projects with Total Project Expenditure matching these criteria are included in the Inventory table.

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
<b>Housing &amp; Building</b>						
Bride Street (3 Units)	House Construction Project		€4,159.70		2019 -2027	€1,313,168.00
7 Units Belvedere Road	House Construction Project		€0.00		2024-2027	€1,400,000.00
Wexford (5 TAP units)	House Construction Project		€0.00		2024-2027	€1,500,000.00
Creagh (Hockey Pitch)	House Construction Project		€0.00		2024-2027	€6,500,000.00
The Lyre, Enniscorthy	House Construction Project		€52,453.09		2024-2027	€25,000,000.00
Castlemoyle, New Ross	House Construction Project		€0.00		2024-2027	€10,500,000.00
Park Wexford (10 Units)	House Construction Project		€851.25		2024-2027	€3,000,000.00
Mulgannon Wexford	House Construction Project		€0.00		2024-2027	€25,000,000.00
Crossfarnogue, Kilmore Quay	House Construction Project		€8,069.85		2024-2027	€3,500,000.00
St. Josephs House, Monastery Building, Gorey	Turnkey Project		€29,331.72		2024-2027	€1,859,695.63
6 Units Riverchapel Road, Courtown	Turnkey Project		€0.00		2024-2026	€1,644,740.00
Coolballow Road, Wexford 20 Units	Turnkey Project		€0.00		2024-2027	€5,797,716.00
Acquisition 14 turnkey units Gorey - Grattan Court	Turnkey Project		€0.00		2024-2027	€4,720,000.00
Carrig on Bannon, Wexford 10 units	Turnkey Project		€0.00		2024-2027	€2,498,600.00
Hollyway Greenhill, Clonhasten, Enniscorthy 5 units	Turnkey Project		€0.00		2024-2027	€1,310,500.00
Deerpark, Ballowen, Ramsfort Park, Gorey Wexford 2 units	Part V		€0.00		2024-2027	€653,333.00
18 & 19 Grattan Street, Gorey Wexford 2 units	CAS Housing Units		€0.00		2024-2027	€869,146.00
3 PT V Units H/Close Clonhaston	Part V Social Houses		€0.00		2024-2027	€896,100.00
Cas KK VHA- 4 Castle Street	CALF/CAS/ CLSS		€0.00		2024-2027	€1,549,822.00
<b>Road Transportation &amp; Safety</b>						

Expenditure being Considered - Greater than €0.5m (Capital and Current)							
N25 Maldron Roundabout to Whitford (1.8 Kms)	Road Construction/Resurfacing		€0.00		2020-2027	€2,000,000.00	
New Ross Bridge to Kilkenny boundary (0.8 Kms)	Road Construction/Resurfacing		€0.00		2020-2027	€500,000.00	
N30 Forestwood to Cloneigh (2.6 Kms)	Road Construction/Resurfacing		€0.00		2020-2028	€3,000,000.00	
N25/R733 Duncannon Road Roundabout	Road Construction/Resurfacing		€0.00		2024-2027	€1,000,000.00	
N80 Ballycarney to Clohamon	Road Construction/Resurfacing		€0.00		2025-2028	€9,500,000.00	
Wexford Inner Relief Road (Clonard to Newtown Road)	Road Construction/Strengthening		€0.00		2022-2027	€2,670,518.00	
N25 Whitford Roundabout to Drinagh	Road Construction/Resurfacing		€0.00		2025-2028	€5,000,000.00	
Rosslare Harbour Access Road	Road Construction		€0.00		2025-2027	€15,000,000.00	
Oilgate to Rosslare Harbour	Road Construction		€0.00		2024-2030	€390,000,000.00	
<b>Water/Surface Water Projects</b>							
Enniscorthy Minor Flood Scheme (Lyre River/Bishopswell)	Flooding Prevention works		€359,209.66		2022-2027	€600,000.00	
Measure A8 Ramsgrange Unsewered Villages	Sewerage Upgrade		€0.00		2024-2027	€3,460,000.00	
<b>Environmental Services</b>							
Kilpatrick Access to Props	Coastal Protection Works		€85,522.37		2025-2027	€1,220,000.00	
Cahore Coastal Protection	Coastal Protection Works		€0.00		2025-2027	€700,329.00	
Lady's Island Lake - Water Level Management	Drainage Works/Development		€0.00		2023-2027	€3,600,000.00	
New Ross Quayside Pontoon	Upgrade of Quayside Pontoon		€0.00		2020-2027	€800,000.00	
<b>Special Projects</b>							
Greenway (Wexford to Rosslare)	Greenway project from Wexford town to Rosslare		€236,662.73		2019-2028	€36,000,000.00	
John's Street Business Hub	Business Hub Development in New Ross		€21,648.00		2021-2027	€9,000,000.00	
Wexfordia Hook Redevelopment Project	Enhanced Tourist Facility		€569,690.20		2021-2027	€6,800,000.00	
Wexfordia Heritage Park Development Project	Enhanced Tourist Facility		€118,026.23		2021-2027	€8,500,000.00	
Esmonde Street Development - Gorey	Public Realm in Esmonde Street, Gorey		€111,807.91		2019-2027	€2,841,986.00	
Enniscorthy Technology Park Phase 2	Expansion of Technology Park		€248,522.27		2022-2027	€1,750,000.00	
Templeshannon Urban Renewal	Regeneration Project		€0.00		2022-2027	€6,000,000.00	
Wexford Inner Relief Road (Ballinagee to R730 - SETU)	Road Construction/Resurfacing		€38,171.75		2022-2027	€4,000,000.00	
Enniscorthy Town Centre Enhancement	Upgrade of Enniscorthy Town Centre		€505,384.53		2021-2027	€9,630,000.00	

Expenditure being Considered - Greater than €0.5m (Capital and Current)						
Dunbrody Centre Extension	Single storey extension & roof terrace		€21,918.60		2023-2028	€1,833,676.00
CFRAM Wexford Town Flood Relief Scheme	Flooding Prevention works		€339,841.89		2021-2029	€9,000,000.00
CFRAM Wexford Town Flood Relief Scheme	Development of Activity Centre on site		€0.00		2021-2027	€5,000,000.00
Gorey Relief Road Ballytegan St Walerans	Access Road to Major development site		€341,167.16		2021-2029	€20,000,000.00
Bridgetown Flood Defence Scheme - Minor	Flood Defence Scheme		€0.00		2024-2027	€700,000.00
New Ross Flood Defence - Marshmeadows to Halting Site	Flood Defence Scheme		€0.00		2024-2027	€500,000.00
Courtown North Beach & Marina (Ph1)	Construction of Breakwater and Beach Nourishment		€141,664.03		2020-2027	€635,000.00
Riverchapel Community Centre	Community Centre Construction		€22,723.89		2023-2027	€2,000,000.00
<b>Planning/Economic &amp; Development</b>						
Kilmore Quay Business Hub	Business Park in Kilmore Quay		€0.00		2023-2030	€2,500,000.00
St Waleran's Centre of Sports Excellence	New Shared Sports Complex		€5,918.00		2023-2027	€10,000,000.00
Development of Spawell Road Complex	Development of Business Complex		€0.00		2023-2027	€600,000.00
Market House Regeneration (THRIVE)	Urban Regeneration		€337,120.16		2024-2030	€8,700,000.00
New Ross Courthouse	Refurbishment of Courthouse		€0.00		2024-2027	€850,000.00
<b>Recreation &amp; Amenity</b>						
Enniscorthy Library	New Library provision		€0.00		2024-2027	€4,500,000.00
Bunclody Library	New Library provision		€0.00		2024-2027	€3,145,222.00
Archive Storage	Storage Development		€0.00		2022-2027	€500,000.00
New Ross Skate Park	Development of Skate Park in Rosbercon		€0.00		2025-2027	€500,000.00
Our Ladys Island Trail Phase 3	Extension of Trail		€0.00		2025-2026	€556,000.00
Courtown Riverchapel Sports Complex Phase 2	Extension of Sports facilities		€0.00		2022-2027	€750,000.00
Wexford Sports Field Project	Joint Development of Amenity Area in Wexford town		€0.00		2022-2027	€1,000,000.00
New Ross Library Extension	Extension to existing library		€74,281.38		2023-2027	€3,410,000.00
<b>Agriculture, Education, Health &amp; Welfare</b>						
Ballyhack Ferry Piles - Preliminary Works	Pier Reinforcement Works		€0.00		2023-2027	€1,000,000.00
<b>Miscellaneous Services</b>						

<b>Expenditure being Considered - Greater than €0.5m (Capital and Current)</b>						
Roof on the Tholsol	Replacement of Roof on Civic Offices		€0.00		2025-2027	€600,000.00
Quay Street Pedestrianisation	Pedestrianisation of Quay Street, New Ross		€0.00		2025-2027	€1,081,105.00
Castlebridge Urban Renewal	Development of Playground, Car Park & Comm Facilities		€0.00		2022-2027	€800,000.00
Bunclody Public Realm Project	Public Realm in Main Street Bunclody		€113,982.54		2021-2027	€500,000.00
<b>Totals</b>		<b>€0.00</b>	<b>€3,788,128.91</b>	<b>€0.00</b>		<b>€703,746,656.63</b>

### 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)
<b>Housing &amp; Building</b>							
Rosbercon New Ross (60+ Units)	House Construction Project		€272,677.49		2024-2026	€1,111,638.45	€5,473,771.00
Clonard, Wexford	House Construction Project		€145,523.25		2024-2026	€938,483.73	€16,729,078.00
Wexford Street Gorey (30 Units)	House Construction Project		€2,249,638.75		2021-2026	€12,124,641.27	€12,445,445.00
Wexford Women's Refuge Proposal (12 units)	CAS Housing Units		€51,943.90		2025-2026	€6,928,805.11	€7,057,025.00
18 Units Tagoat	House Construction Project		€2,548,675.08		2021-2026	€5,039,780.24	€5,197,647.00
60 Units Killeens Wexford	House Construction Project		€371,287.89		2023-2026	€1,235,659.76	€23,738,446.00
Creagh (22 units)	House Construction Project		€2,471,258.35		2021-2026	€8,527,443.03	€8,814,210.00
Bullawn New Ross (3 Units) SN	House Construction Project		€44,629.34		2021-2026	€189,366.90	€844,560.00
Francis Street, Wexford (2 units)	House Construction Project		€308,647.77		2024-2026	€353,511.90	€543,597.00
Ballytegan Ave Ext Rd/Assoc Ser	Housing Construction Projects other		€2,338,692.48		2024-2026	€2,366,647.48	€2,429,471.00
Phase 1 173 Units - St Walerans, Gorey	House Construction Project		€89,621.33		2022-2026	€559,661.75	€15,789,190.58
Monamolin (5 units )	House Construction Project		€469,243.74		2023-2026	€503,129.04	€1,353,469.00
Ballygillane (5 units)	House Construction Project		€188,111.77		2023-2026	€271,274.27	€1,039,472.00
Adamstown (3 Units)	House Construction Project		€17,022.07		2024-2026	€77,782.62	€532,339.00
Grogan's Rd, Wexford (4 units)	House Construction Project		€19,470.00		2023-2026	€44,743.45	€589,091.00
Cluain Fada, New Ross	House Construction Project		€96,639.55		2024-2026	€109,579.15	€10,789,074.00
34 Units Cnoc Na Greine Enniscorthy	Part V Social Houses		€3,145,149.92		2025-2026	€3,145,149.92	€9,689,008.96
14 Units Cnoc Na Greine, Enniscorthy	House Purchases		€1,245,031.20		2025-2026	€1,245,031.20	€4,526,103.00
AFF HSG - Radharc na Beannoige	Affordable Housing		€554,117.47		2025-2026	€554,117.47	€1,000,000.00
12 Part V Forgelands, 123	Part V Acquisitions		€598,700.44		2023-2026	€2,989,243.67	€3,627,460.00
Gleann an Ghairdin , Gorey 20 units	Part V Acquisitions		€0.00		2023-2026	€5,127,744.08	€5,768,100.00

Expenditure being Incurred - Greater than €0.5m (Capital and Current)							
10 Part V Units Ard Uisce Ph 4	Part V Acquisitions		€1,395,652.26		2022-2026	€2,012,590.18	€3,090,633.00
Ard na Naoimh, Gorey	Turnkey Project		€0.00		2024-2026	€260,000.00	€694,420.00
4 St. Michaels Place, Gorey	CAS Housing Units		€26,897.13		2024-2026	€26,897.13	€624,754.00
Ard Uisce Whiterock Hill, Wexford 10 units	Part V		€1,395,652.26		2024-2026	€2,012,590.18	€3,090,633.00
Cnoc na Greine, Greenville, Enniscorthy, 14 units	Turnkey Project		€1,245,031.20		2024-2026	€1,245,031.20	€4,526,103.00
CAS SVP - St. Josephs House	CALF/CAS/ CLSS		€29,331.72		2025-2026	€29,331.72	€1,859,696.00
St. Michaels Place, Gorey	CALF/CAS/ CLSS		€26,897.13		2025-2026	€26,897.13	€624,754.00
40 No Social Hses The Lyre E/C	House Construction Project		€52,453.09		2025-2026	€52,453.09	€11,824,096.00
CAS SVP - Gratten Street	CALF/CAS/ CLSS		€32,398.92		2025-2026	€32,398.92	€869,146.00
8 Social Hses at Belvedere RD	House Construction Project		€5,965.50		2025-2026	€5,965.50	€1,249,789.00
2 Part V Units, Carrig-on-Bannow	Part V Social Houses		€3,075.00		2025-2026	€3,075.00	€585,578.00
Grantstown , W/Bridge - 15 Units	CALF/CAS/ CLSS		€359,085.45		2025-2026	€359,085.45	€4,948,113.00
Forgelands, Enniscorthy, Wexford 12 units	Turnkey Project		€1,270,732.00		2024-2026	€2,870,797.00	€3,889,800.00
<i>Maintenance of LA Housing</i>	<i>Annual Operational Costs</i>	€9,898,851.00				€0.00	€0.00
<i>Housing Assessment, Allocation &amp; Transfer</i>	<i>Annual Operational Costs</i>	€1,226,933.00				€0.00	€0.00
<i>Housing Rent and TP Administration</i>	<i>Annual Operational Costs</i>	€979,293.00				€0.00	€0.00
<i>Housing Community Development Support</i>	<i>Annual Operational Costs</i>	€775,957.00				€0.00	€0.00
<i>Admin of Homeless Service</i>	<i>Annual Operational Costs</i>	€2,871,598.00				€0.00	€0.00
<i>Support to Housing Capital Programme</i>	<i>Annual Operational Costs</i>	€3,848,955.00				€0.00	€0.00
<i>RAS Programme</i>	<i>Annual Operational Costs</i>	€22,058,574.00				€0.00	€0.00
<i>Housing Loans</i>	<i>Annual Operational Costs</i>	€2,078,536.00				€0.00	€0.00
<i>Housing Grants</i>	<i>Annual Operational Costs</i>	€10,529,895.00				€0.00	€0.00
<i>Housing Assistance Programme</i>	<i>Annual Operational Costs</i>	€836,714.00				€0.00	€0.00
<b>Road Transportation &amp; Safety</b>							
Public Lighting LED Upgrade Programme	Public Lighting Upgrade		€21,145.05		2019-2026	€5,440,382.10	€5,500,000.00
Roxborough Cycle Scheme Wexford Town	Active Travel Route		€81,960.44		2022-2027	€316,428.11	€350,000.00
N25 Kilmore Junction to Ashfield Cross (4.6 Kms)	Road Construction/Resurfacing		€2,590,729.08		2020-2026	€2,590,729.08	€2,701,985.00

Expenditure being Incurred - Greater than €0.5m (Capital and Current)							
Clonard Link Road	Capital Schemes		€667,629.36		2024-2026	€667,629.36	€2,670,517.00
HD28 Pavement Renewals 2025 WX	Capital Schemes		€716,300.84		2024-2026	€716,300.84	€2,750,000.00
Rosslare Harbour Access Road (Preliminary Design)	Road Construction/Strengthening		€194,901.80		2020-2026	€1,319,661.62	€1,410,838.00
Oylegate - Rosslare Hbr (Design)	Road Construction/Strengthening		€2,911,268.35		2020-2026	€9,109,181.71	€10,000,000.00
Grange Beach Cliff Stabilisation	Cliff Stabilisation Works		€227,736.95		2024-2026	€622,950.87	€779,883.00
N25WX Larkin's Cross RSIS	Capital Schemes		€4,050.82		2024-2026	€4,050.82	€1,453,629.00
Greenlink Baginbun to Dunbrody	Road Construction/Strengthening		€575,805.77		2024-2026	€982,296.94	€1,107,960.00
28 New Crew Cabs	Vehicle Purchase		€1,729,848.92		2024-2026	€2,179,915.28	€2,190,158.00
NP Roads - Maintenance & Improvement	Annual Operational Costs	€1,259,695.00				€0.00	€0.00
Regional Rds - Maintenance & Improvement	Annual Operational Costs	€3,720,765.00				€0.00	€0.00
Local Roads - Maintenance & Improvement	Annual Operational Costs	€34,407,541.00				€0.00	€0.00
Public Lighting	Annual Operational Costs	€1,998,364.00				€0.00	€0.00
Road Safety Engineering Improvements	Annual Operational Costs	€818,439.00				€0.00	€0.00
Maintenance & Management of Car Parking	Annual Operational Costs	€1,722,698.00				€0.00	€0.00
Agency & Recoupable	Annual Operational Costs	€1,248,452.00				€0.00	€0.00
<b>Water/Surface Water Projects</b>							
DPI Resolution Multi annual Prog 2021 - 2024 (Not TIC)	Wastewater Infrast Impr/Devel		€8,198.90		2019-2026	€94,983.89	€1,399,776.00
Water Supply - Irish Water SLA	Annual Operational Costs	€4,418,800.00				€0.00	€0.00
Waste Water Treatment - Irish Water SLA	Annual Operational Costs	€2,902,094.00				€0.00	€0.00
Operations & Maintenance of Public Conveniences	Annual Operational Costs	€804,297.00				€0.00	€0.00
Admin of Group & Private Installations	Annual Operational Costs	€2,091,360.00				€0.00	€0.00
Support to Irish Water Capital Programme	Annual Operational Costs	€774,467.00				€0.00	€0.00
Local Authority Water & Sanitary Services	Annual Operational Costs	€1,944,806.00				€0.00	€0.00
<b>Special Projects</b>							
Trinity Wharf	Mixed Use Employment Development		€2,609,020.75		2021-2027	€11,530,787.53	€28,156,238.00
Wexfordia - New Ross Tourism Project	Enhanced Tourist Facility (Norman Centre)		€946,881.74		2020-2026	€3,644,364.94	€7,800,000.00

Expenditure being Incurred - Greater than €0.5m (Capital and Current)							
E/C Murphy Flood Regeneration Project	Town Centre Regeneration		€35,404.90		2023-2026	€973,072.40	€1,274,000.00
Adoration Convent St/ Accommodation	Student Accommodation Works		€1,216,980.89		2025-2027	€1,216,980.89	€6,231,108.00
Enniscorthy Flood Defence Scheme	Flood Defence Works		€359,209.66		2015-2030	€6,884,748.97	€49,043,114.00
Ballast Office Restoration	Upgrade of Ballast Office, Crescent Quay		€25,210.97		2023-2027	€63,047.41	€750,000.00
Enniscorthy Sports Hub (Phase 2 - Building)	Development of Building at Sports Hub		€203,531.71		2021-2027	€203,531.71	€1,479,041.00
Greenway (New Ross to Waterford)	Greenway project		€2,489,774.56		2022-2027	€19,006,219.04	€38,000,000.00
Curracloe Water Sports Activity Centre	Development of Water Activity Centre		€1,770,280.39		2025-2026	€1,926,961.67	€2,005,000.00
Ferndale Gym	Community Support Project		€975,252.16		2023-2026	€1,630,791.19	€1,760,831.00
<b>Development Management</b>							
Vacant/Derelict URDF	Improvement Works Derelict Properties		€247,322.19		2022-2026	€605,529.52	€6,500,000.00
Enniscorthy Technology Park - Green Hub	Development of a green hub		€449,120.47		2025-2027	€449,120.47	€1,037,524.43
<i>Forward Planning</i>	<i>Annual Operational Costs</i>	€880,116.00				€0.00	€0.00
<i>Development Management</i>	<i>Annual Operational Costs</i>	€2,760,366.00				€0.00	€0.00
<i>Planning Enforcement</i>	<i>Annual Operational Costs</i>	€1,297,141.00				€0.00	€0.00
<i>Community Function</i>	<i>Annual Operational Costs</i>	€4,297,986.00				€0.00	€0.00
<i>Building Control</i>	<i>Annual Operational Costs</i>	€921,497.00				€0.00	€0.00
<i>Economic Development &amp; Promotion</i>	<i>Annual Operational Costs</i>	€8,998,345.00				€0.00	€0.00
<i>Property Management</i>	<i>Annual Operational Costs</i>	€1,114,197.00				€0.00	€0.00
<i>Heritage and Conservation Services</i>	<i>Annual Operational Costs</i>	€857,347.00				€0.00	€0.00
<b>Environmental Services</b>							
Coastal Protection Works (Rosslare Strand)	Coastal Protection Works		€218,704.55		2020-2029	€715,667.91	€7,930,889.00
Fethard Harbour Slipway	Slipway Improvements		€12,041.70		2022-2026	€44,518.59	€616,000.00
Seaview Coast Prot & Beach Access	Coastal Protection Works		€567,414.79		2024-2028	€567,414.79	€2,535,431.00
WCC Retrofit P/Finder Prog 25-28	Energy Efficiency Works		€3,124.20		2025-2030	€3,124.20	€8,850,000.00
Holmestown Landfill	Temporary & Permanent Capping		€167,115.65		2021-2026	€174,513.08	€2,100,000.00

Expenditure being Incurred - Greater than €0.5m (Capital and Current)							
Courtown Pier Refurbishment Works	Pier Improvement Works		€0.00		2024-2026	€737,750.00	€738,000.00
Landfill Operation & Aftercare	Annual Operational Costs	€1,867,764.00				€0.00	€0.00
Recovery & Recycling Facilities	Annual Operational Costs	€2,081,164.00				€0.00	€0.00
Litter Management	Annual Operational Costs	€1,148,243.00				€0.00	€0.00
Street Cleaning	Annual Operational Costs	€2,832,371.00				€0.00	€0.00
Waste Regulations, Monitoring & Enforcement	Annual Operational Costs	€754,746.00				€0.00	€0.00
Maintenance & Upkeep of Burial Grounds	Annual Operational Costs	€654,053.00				€0.00	€0.00
Safety of Structures & Places	Annual Operational Costs	€1,733,076.00				€0.00	€0.00
Operation of Fire Services	Annual Operational Costs	€8,936,927.00				€0.00	€0.00
Water Quality, Air/Noise Pollution	Annual Operational Costs	€2,109,881.00				€0.00	€0.00
Climate Change and Flooding	Annual Operational Costs	€1,180,602.00				€0.00	€0.00
<b>Recreation and Amenity</b>							
SICAP Programme 2024-2028	SICAP Programme		€2,601,098.55		2024-2028	€5,040,754.84	€7,586,518.00
Operation of Library & Archive Services	Annual Operational Costs	€6,214,754.00				€0.00	€0.00
Outdoor Leisure Areas Operations	Annual Operational Costs	€3,106,097.00				€0.00	€0.00
Community, Sport & Recreation Development	Annual Operational Costs	€1,732,411.00				€0.00	€0.00
Operation of Arts Programme	Annual Operational Costs	€2,206,659.00				€0.00	€0.00
<b>Agriculture, Education, Health and Welfare</b>							
Operation & Maintenance of Piers & Harbours	Annual Operational Costs	€1,891,825.00				€0.00	€0.00
Veterinary Services	Annual Operational Costs	€1,088,508.00				€0.00	€0.00
<b>Miscellaneous Services</b>							
Duncannon Fort	Enhanced Tourist Facility		€470,534.79		2024-2026	€739,065.30	€740,000.00
EGTI-Rosslare Sustainable Tourism Experience	Tourism Enhancement Design		€600,000.00		2025-2027	€600,000.00	€1,451,000.00
Upgrade of CCTV Systems	Upgrade of CCTV Systems in all Co Towns		€396,250.48		2020-2026	€633,104.48	€1,020,919.00
Astro Turf Enniscorthy	Development of an astro turf facility		€377,562.71		2023-2026	€769,912.57	€825,299.26
Profit/Loss of Stores Account	Annual Operational Costs	€823,571.00				€0.00	€0.00

Expenditure being Incurred - Greater than €0.5m (Capital and Current)							
<i>Administration of Rates</i>	<i>Annual Operational Costs</i>	€3,458,238.00				€0.00	€0.00
<i>Local Representation/Civic Leadership</i>	<i>Annual Operational Costs</i>	€2,891,915.00				€0.00	€0.00
<i>Motor Taxation</i>	<i>Annual Operational Costs</i>	€1,184,422.00				€0.00	€0.00
<i>Agency &amp; Recoupable Services</i>	<i>Annual Operational Costs</i>	€2,594,534.00				€0.00	€0.00
<b>Totals</b>		<b>€184,835,840.00</b>	<b>€49,540,667.54</b>	<b>€0.00</b>		<b>€144,586,039.11</b>	<b>€386,599,731.23</b>

### 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
<b>Housing &amp; Building</b>						
Ballyhine (7 units)	House Construction Project		€1,420.65		2025	€2,441,459.31
Whiterock (22 Units) Phase 1	House Construction Project		€62,841.07		2025	€6,887,698.24
Whiterock (22 Units) Phase 2	House Construction Project		€77,452.81		2025	€6,863,445.00
Phase 2 - Rosetown 12 Units	House Construction Project		€66,826.39		2025	€3,312,916.33
50 Turnkey Units Clonhaston	Turnkey Project		€0.00		2025	€13,530.00
11 Part V Springview, Gorey	Part V Acquisitions		€0.00		2025	€0.00
Spring View Gorey Hill, Gorey, 12 units	Turnkey Project		€0.00		2025	€0.00
Presentation Convent, Francis St, Wexford	CAS Housing Units		€0.00		2025	€0.00
2 PT V's Pearsons Brook 83 & 84	Part V Social Houses		€664,668.24		2025	€664,668.24
8 Offset PT V for Glenville Rd	Part V Social Houses		€2,196,038.55		2025	€2,196,038.55
4 PT V'S Orchard Crescent	Part V Social Houses		€1,130,133.00		2025	€1,130,133.00
2 Turnkey Units, Old Forge Road	Turnkey Project		€0.00		2025	€524,944.50
39 Turnkey Part V Tobar Muire Creagh	Turnkey Project		€9,366,740.63		2025	€11,712,813.63
4 Part V Tobar Muire Creagh	Part V Acquisitions		€542,939.03		2025	€966,532.03
2 Part V Units Ballyowen/Rams	Part V Acquisitions		€0.00		2025	€647,641.58
40 T/keys Gleann An Ghairdin	Turnkey Project		€6,157,324.47		2025	€10,262,277.97
8 Part V Units Ard An Bile Phase 2	Part V Acquisitions		€1,717,284.01		2025	€1,720,974.01
8 Part V Units Phase 3 An Glasan E/c	Part V Acquisitions		€0.00		2025	€1,256,635.09
8 Turnkey Units An Glasan E/c	Part V Acquisitions		€0.00		2025	€1,333,409.59
4 Units at Forgelands, Enniscorthy	Turnkey Project		€0.00		2025	€1,108,311.16
14 Turnkey Units Phase 2 Churchview	Turnkey Project		€0.00		2025	€3,629,995.99
Ard an Bile, New Ross, 32 Units	Turnkey Project		€8,541,178.67		2025	€8,541,609.17

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)						
Ballyowen Ramsfort Pk Elm Way	Part V Social Houses		€706,101.84		2025	€706,101.84
Rosetown (23 Units) - Phase 1	House Construction Project		€2,386.94		2025	€6,007,943.52
<b>Road Transportation &amp; Safety</b>						
Enniscorthy North Business Park - Road Network	Road Construction/Resurfacing		€0.00		2025	€0.00
Clonard Emerg Pavement RPR Scheme	Road Construction/Resurfacing		€620,095.80		2025	€620,095.80
N80 Scarawalsh to Ballycarney (3.7 Kms)	Road Construction/Strengthening		€60,496.59		2025	€1,209,931.88
N25 Ballygillane Roundabout	Road Construction/Strengthening		€139,167.42		2025	€2,752,637.64
N80 Scarawalsh to Ballycarney Phase 1	Road Construction/Strengthening		€177,811.05		2025	€1,533,265.93
Newtown Road Pedestrian/Cycle - Active Travel	Active Travel Route		-€109,334.92		2025	€4,070,522.39
The Deeps Remediation	Road Construction/Strengthening		€81,152.50		2025	€3,377,869.90
<b>Water Projects</b>						
Wexford Minor Flood Works (Racecourse)	Flood Relief Works		€0.00		2025	€419,345.77
<b>Special Projects</b>						
Adoration Convent Purchase	Development of GSU Student Accommodation		€0.00		2025	€687,784.26
Fleadh Cheoil 2024-2025	Delivery of Fleadh Cheoil na hEireann		€3,271,972.01		2025	€7,061,293.88
Enniscorthy Technology Park Phase 1	Development of Technology Park		€449,120.47		2025	€3,385,086.51
Oyster Lane Town Block	Public Realm Project		€43,913.02		2025	€2,048,320.03
Monck Street, Public Realm	Paving, Surfacing & Streetscape Works		€22,700.00		2025	€1,255,621.24
Kilmore Quay Relief Road	Link Road in Kilmore Quay Village		€26,925.40		2025	€1,459,733.07
Wexford Arts Centre	Refurb Works & increased accessibility		€102,150.00		2025	€3,236,053.85
Carrigfoyle Activity Park	Development of Trails		€27,888.29		2025	€1,704,251.38
<b>Environment</b>						
Gorey Fire Station	Refurbishment of Fire Station Facilities		€50,215.45		2025	€1,028,067.21
<b>Miscellaneous Services</b>						
Development of Rosslare Harbour Community Facilities	Development of Community & Family Resource Centre		€311,043.76		2025	€618,640.17

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)						
Brennan's Lane/Shambles Project	Public Realm Project		€782,062.69		2025	€1,860,660.72
<b>Totals</b>			<b>€37,290,715.83</b>	<b>0</b>		<b>€110,258,260.38</b>

## **Appendix B – Checklists of Compliance**

### **PUBLIC SPENDING CODE (PSC)**

#### **CHECKLISTS 1 - 7**

Checklists in respect of Capital investment are updated to reflect Public Spending Code: *A Guide to Evaluating, Planning and Managing Public Investment, December 2019*

## QA Checklists – Step 3

When completing the checklists, organisations should consider the following points.

- ❖ The scoring mechanism for the checklists is as follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements the annual number of formal evaluations, economic appraisals, project completion reports<sup>1</sup> and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

### Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory. The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:
  - a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
  - b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
  - c. 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 e.g. Includes 20% local funding;
  - d. 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, e.g. Includes 40% government grant funding.
2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

---

<sup>1</sup> Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

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

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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	All relevant staff & agencies have been notified of their obligations under the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	As training is rolled out within the sector it is expected that WCC staff will engage with this training
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. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach.
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?	N/A	No project relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
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	Yes
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	If and where appropriate, Post Project reviews for funding authority
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3 5 (No)	5 tenders / evaluations completed in 2025 published in a timely manner
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	If and where appropriate
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	If and where appropriate

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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	VFM /Appraisal  Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
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 3 3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 3	
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 in 2025	No projects of this value
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
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 Project of this value

**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.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
Q 3.2	Are objectives measurable in quantitative terms?	2	To an extent
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No new expenditure
Q 3.4	Was an appropriate appraisal method used?	N/A	No new expenditure
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 new Projects/Programmes of this level
Q 3.6	Did the business case include a section on piloting?	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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
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	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
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 coordinating team in most 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 coordinating team in most cases
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports were prepared in most cases
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
Q 4.7	Did budgets have to be adjusted?	Yes	Yes, up and down
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes, in most cases
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.)?	No	All feasibility exercises completed at the consideration stage of projects
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	This would be a 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?	0 (No)	No projects were terminated in 2025

***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.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, as part of the 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	Yes, budget performance monitoring is in place
Q 5.5	Are outcomes well defined?	3	Annual Services Plans and SMDWs
Q 5.6	Are outcomes quantified on a regular basis?	3	Annual Services Plans and SMDWs
Q 5.7	Are unit costings compiled for performance monitoring?	3	National KPIs are in place for local government
Q 5.8	Are other data compiled to monitor performance?	3	Yes, budget performance monitoring is in place
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, budget performance monitoring is in place
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	If and when appropriate

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3 2 (No)	2 Project Completion Reports
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, Post project reviews
Q 6.3	How many Project Completion Reports were published in the year under review?	3	2 No.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	2 No.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/a	
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?	3	Yes
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	Yes	Yes, WCC auditing
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A in 2025	No projects of this value in 2025.

***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.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programme relevant to PSC in 2025
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programme relevant to PSC in 2025
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programme relevant to PSC in 2025
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programme relevant to PSC in 2025
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programme relevant to PSC in 2025
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programme relevant to PSC in 2025
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programme relevant to PSC in 2025

# WEXFORD COUNTY COUNCIL

## Public Spending Code Quality Assurance Step 4 Review 2025

Internal Audit Department  
May 2026



## SECTION 1: INTRODUCTION AND BACKGROUND

### 1.1 INTRODUCTION AND BACKGROUND

- 1.1.1 In accordance with Circular 13/13 “The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service – Standard Rules & Procedures” this review was completed on behalf of the Accounting Officer (Chief Executive) as part of the Quality Assurance element of the Public Spending Code (PSC).
- 1.1.2 In line with the Quality Assurance requirements a Project Inventory was drawn up by Wexford County Council’s PSC coordinator. The purpose of this inventory was to identify all projects/programmes of Wexford County Council which were at different stages of the Project Life Cycle during the 2025 financial year and where the total project value exceeded €0.5m. This review will focus on the projects included in this inventory.
- 1.1.3 Step 3 of the Quality Assurance exercise involved the completion of high-level checklists that capture various areas of compliance.
- 1.1.4 Step 4, which is the basis of this review report, involves the selection of projects for an in-depth review of compliance with the planning, appraisal, and evaluation requirements of the PSC. The value of capital projects selected for in depth review should be at least 5% of the total value of all capital projects on the project inventory and, the value of revenue projects selected for in depth review should be 1% of the total value of revenue projects on the project inventory. This minimum is an average calculated over a three-year period.
- 1.1.5 Two projects at various stages of the project life cycle were selected for in-depth review, to assess the level of compliance with the Public Spending Code through a more detailed analysis. The project inventory, including details of the selected projects, is attached in Appendix A of this report.
- 1.1.6 Details of the projects chosen are shown in Table 1.1 below

<b>No.</b>	<b>Section</b>	<b>Project</b>	<b>Cap/Rev</b>	<b>Stage</b>	<b>Value €M</b>
<b>1.</b>	Roads	N11/N25 Oilgate to Rosslare Harbour Road Construction	Capital	Being Considered	<b>€390M</b>
<b>2.</b>	Housing	RAS Programme (Payment & Availability and Capital Advance Leasing Facility Funding)	Revenue	Being Incurred	<b>€22.06M</b>
<b>Total</b>					<b>€412.06M</b>

## 1.2 PURPOSE, OBJECTIVES & SCOPE

1.2.1 The objectives of this review were as follows:

- To provide an independent professional opinion on compliance with the Public Spending Code and more specifically, the quality of the appraisal, planning and implementation of work done within each programme. The projects were examined to assess if the practices implemented are of a high standard.
- The scope of the audit included a review of compliance with the Public Spending Code within each of the selected projects.
- Projects selected for in depth review comprise a representative sample from Projects at different stages of the life cycle. Priority was given to projects which were potentially higher risk. The value of capital projects selected for in depth review should be at least 5% of the total value of all capital projects on the project inventory and the value of revenue projects selected for in depth review should be 1% of the total value of revenue projects on the project inventory. This minimum is an average calculated over a three-year period. The total value of all projects selected in respect of 2014 to 2025 and the average percentages over a three-year period are shown in table 1.2 below.

YEAR	INVENTORY VALUE	INVENTORY VALUE	INVENTORY VALUE	SELECTED PROJECTS	SELECTED PROJECTS	% SELECTED	% SELECTED	AVG. % 3 YRS	AVG. % 3 YRS
	CAPITAL	REVENUE	TOTAL	CAPITAL	REVENUE	CAPITAL	REVENUE	CAPITAL	REVENUE
2014	€100.10	€100.60	€200.70	€11.70	€0.00	11.69%	0%		
2015	€127.31	€97.27	€224.58	€50.67	€0.00	39.80%	0%		
2016	€208.75	€95.96	€304.71	€13.00	€6.03	6.23%	6.28%	19.24%	2.09%
2017	€339.90	€101.97	€441.87	€2.00	€1.40	0.59%	1.37%	15.54%	2.55%
2018	€406.04	€110.60	€516.64	€12.30	€0.00	3.03%	0.00%	3.28%	2.55%
2019	€528.26	€113.10	€641.36	€34.39	€0.00	6.51%	0.00%	3.38%	0.46%
2020	€550.45	€170.34	€720.79	€32.43	€9.28	5.89%	5.45%	5.14%	1.82%
2021	€566.75	€146.95	€713.70	€29.95	€2.99	5.28%	2.03%	5.89%	2.49%
2022	€629.36	€151.20	€780.55	€32.11	€4.93	5.10%	3.26%	5.42%	3.58%
2023	€859.85	€152.14	€1,011.99	€64.16	€1.73	7.46%	1.14%	5.95%	2.14%
2024	€1,227.98	€187.35	€1,415.33	€65.80	€0.00	5.36%	0.00%	5.97%	1.47%
2025	€1,200.60	€184.84	€1,385.44	€390.00	€22.06	32.48%	11.93%	15.10%	4.36%

### 1.3 ASSURANCE

- 1.3.1 Given the outcome of the various reviews set out in table 1.3 below, it is our opinion that in general there is satisfactory compliance with the Public Spending Code within Wexford County Council.
- 1.3.2 The following table summarises the results of our work. The quality assurance in-depth checks for each selected project are included in Appendices C1 to C2 of this report.

	<b>Project Reviewed</b>	<b>Compliance</b>	<b>Total Recommendations</b>	<b>Appendix No.</b>
1.	N11/N25 Oilgate to Rosslare Harbour Road Construction	Satisfactory	0	<a href="#">Appendix C1</a>
2.	RAS Programme (Payment & Availability and Capital Advance Leasing Facility Funding)	Satisfactory	0	<a href="#">Appendix C2</a>

**Quality Assurance – In Depth Check**

---

**Section A: Introduction**

---

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

<b>Programme or Project Information</b>	
<b>Name</b>	N11/N25 Oilgate to Rosslare Harbour Road Construction
<b>Detail</b>	The development of 33km of high-quality transport corridor linking Rosslare Europort/Wexford with Dublin (via the M11) and Cork/Waterford (via the N25)
<b>Responsible Body</b>	Wexford County Council (WCC)
<b>Current Status</b>	Expenditure Being Considered
<b>Start Date</b>	2018
<b>End Date</b>	Ongoing
<b>Overall Cost</b>	€390M

**Project Description**

The N11 and N25 are vital strategic transport corridors providing national and regional connectivity with Rosslare Europort, Ireland's second largest port, and a critical gateway with continental Europe and Britain, providing the shortest sea crossing between Ireland and mainland Europe. The 33km section of N11 and N25 from north of Oilgate to Rosslare Europort is the only section of the 375km Euroroute E01 from Larne to Rosslare Harbour not completed to dual carriageway/motorway standard. This project will complete the design of this strategically important route, securing a critical international land-sea corridor, delivering a safe, sustainable, high-quality, and cost-effective transport connection with Rosslare Europort.

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

This project was examined for the 2021 Public Spending Code (PSC) report covering the period from inception to approval to proceed to Phase 3 (Design and Environmental Evaluation). Since then, considerable additional work was required to comply with the following updated / new policy. WCC instructed its Technical Advisors to review the design to include:

- Review of the Technical Note in relation to **Online Service Areas** (OSA) and provision of one or more OSA) on the proposed alignment with provision for Electric Vehicle (EV) charging infrastructure in response to the updated Transport Infrastructure Ireland (TII) Service Area Policy 2023, Climate Action Plan 2023 (CAP23) and the National En-Route EV Charging Network Plan 2023-2030.
- Provision of a **Park and Ride** facility in the vicinity of Wexford Town to promote more sustainable modes of transport such as use of public transport and cycling in response to National Investment Framework for Transport in Ireland (NIFTI) and CAP23.
- Review of proposed **Active Travel** facilities along the scheme and provision of additional Active Travel facilities and its connectivity with existing and proposed Active Travel facilities provided by WCC in response to NIFTI and CAP23.

The above necessitated a review of design work already completed on the proposed alignment, junction layouts, and assessment of the environmental impact from these design changes. As a result, this project is still in Phase 3.

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

### Section B: Evaluation - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit Unit, Wexford County Council has completed a Programme Logic Model (PLM) for the **N11/N25 Oilgate to Rosslare Harbour Road Construction**. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

#### Description of Programme Logic Model

Objectives	Inputs	Activities	Outputs	Outcomes
<p>To develop 33km of high-quality transport corridor linking Rosslare Europort/Wexford with Dublin (via the M11) and Cork/Waterford (via the N25), completing the final stretch of these national routes and the Belfast-Dublin-Rosslare Europort strategic international land-sea corridor to:</p> <ul style="list-style-type: none"> <li>• Enhance local, regional, national &amp; international transport &amp; connectivity</li> <li>• Support balanced regional development</li> <li>• Improve road safety &amp; journey times</li> <li>• Manage traffic through villages along the existing N11 &amp; N25</li> </ul>	<p>Funding of €12.1M from TII for 2018-2025</p> <p>€1.47M received to date from total agreed funding of €2.78M from European Climate Infrastructure &amp; Environment Executive Agency (CINEA), Connecting Europe Facility (CEF)</p>	<p>Project Appraisal Plan Gate Review Statements Project Brief Project Execution Plans Feasibility Working Cost Options Comparison Estimates Tender Invitations, Assessments &amp; Recommendation Reports Appointment of Consultants &amp; other Service Providers Public Consultations Option Selection Report &amp; Peer Review Report Option Appraisal Reports: Phase 2 Option Selection, OSA EU CEF Grant Agreement, reporting and drawdown</p>	<p>Approvals from TII confirming that this project has progressed correctly through the Planning &amp; Design Phases 0, 1 &amp; 2 of the total 7 Phases in the TII Project Management Guidelines. Phase 3 is still in progress.</p>	<p>When finished this project will contribute to improved safety and road standards, delivering a safe, sustainable, high-quality, and cost-effective transport connection with Rosslare Europort completing Euroroute E01 from Larne to Rosslare Harbour.</p>

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

- Objectives:** To develop 33km of high-quality transport corridor linking Rosslare Europort/Wexford with Dublin (via the M11) and Cork/Waterford (via the N25), completing the final stretch of these national routes and the Belfast-Dublin-Rosslare Europort strategic international land-sea corridor, to:
- Enhance local, regional, national & international transport & connectivity
  - Support balanced regional development
  - Improve road safety & journey times
  - Manage traffic through villages along the existing N11 & N25
- Inputs:** Funding of €12.1M from TII for 2018-2025  
€1.47M received to date from total agreed funding of €2.78M from CINEA, CEF
- Activities:** Project Appraisal Plan  
Gate Review Statements  
Project Brief  
Project Execution Plans  
Feasibility Working Cost, Options Comparison Estimates  
Tender Invitations, Assessments & Recommendation Reports  
Appointment of Consultants & other Service Providers  
Public Consultations  
Option Selection Report (OSR) & OSR Peer Review Report  
Option Appraisal Report: Phase 2 Option Selection  
Option Appraisal Report: OSA  
EU CEF Grant Agreement, reporting & drawdown
- Outputs:** Approvals from TII confirming that this project has progressed correctly through the Planning & Design Phases 0, 1 & 2 of the total 7 Phases in the TII Project Management Guidelines. Phase 3 is still in progress.
- Outcomes:** When finished this project will contribute to improved safety and road standards, delivering a safe, sustainable, high-quality, and cost-effective transport connection with Rosslare Europort completing Euroroute E01 from Larne to Rosslare Harbour.

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

### Section B: Evaluation - Step 2: Summary Timeline of Project / Programme Life Cycle

The following section tracks the **N11/N25 Oilgate to Rosslare Harbour Road Construction** from inception to conclusion in terms of major project/programme milestones

27 June 2018	Phase 0 Project Appraisal Plan submitted to TII & Dept. of Transport Tourism & Sport (DTT&S).
8 August 2018	DTT&S, Strategic Research & Analysis Division (SRAD) letter to TII confirming the Project Appraisal Plan complies with the PSC and the Common Appraisal Framework for Transport Policies & Programmes.
6 September 2018	WCC seek approval from TII to appoint consultants for Phases 1-4 of TII Project Management Guidelines encl. Project Dossier, Project Information Sheet Note, Cost Estimate, Project Appraisal Plan & DTT&S letter 8/8/18.
18 October 2018	TII approve WCC to appoint consultants for Phases 1-4 and confirm TII will fund this element of the project. The project did not go through a Phase 0 Gate Review as it was before the current version of the TII Project Management Guidelines. In 2018 it was a Project Appraisal Plan which was approved by the DTT&S.
6 November 2018	WCC ask Tramore House Regional Design Office (THRDO) to prepare a brief and tender documentation to procure consultants for Phases 1-4 inclusive.
February 2019	Project Execution Plan (PEP) issued by THRDO for Phase 0: (Scope & Pre-Appraisal) & Phase 1: (Concept & Feasibility) for tendering purposes.
14 February 2019	THRDO issued Invitations to Tender on behalf of WCC to five consultants on the TII Framework Agreement TII145 for Technical Consultancy Services to participate in a mini competition encl. Instructions to Tenderers, Brief of Services, Tender & Schedule, Resource Plan for Phases 1-4, issued via eTenders (RFT147195).
21 March 2019	Tender closing date.
9 April 2019	THRDO issued Tender Assessment & Recommendation Report to WCC, recommending appointment of Mott MacDonald Ireland (MMI) as consultants.

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

16 May 2019	Executive Order (EO) 412/2019 appointing MMI as consultants for Phases 1-4 signed by Chief Executive (CE) WCC. MMI entered an agreement with WCC accepting the appointment.
1 July 2019	EO 553/2019 appointing MMI as PSDP (Project Supervisor for the Design Process).
15 July 2019	THRDO issued Project Brief for Phase 0 and Phase 1. (Issued draft 31 October 2018 for tender process, final 15 July 2019)
20 August 2019	Project Execution Plan (PEP) issued by MMI for Phase 1.
26 September 2019	MMI issued Project Brief. (Phase 1, issue 01)
24 October 2019	MMI issued Phase 1 Feasibility Working Cost.
6 November 2019	Phase 1 Gate Review Statement from WCC to TII confirming all requirements completed for Phase 1 and seeking approval to progress from Phase 1 to Phase 2 (Option Selection).
2 December 2019	EO 1071/2019 appointing IDASO Ltd. to undertake traffic/transport surveys.
2019-2021	Public Consultation Phase 1: 1-7 November 2019, 10 January 2020 - 5 March 2020. Phase 2: 3-7 November 2020 & 21-27 February 2021. Public consultation events held in July & August 2020.
27 March 2020	TII approval for WCC to proceed from Phase 1 to Phase 2. (Gate Review Statement approval)
25 August 2020	MMI issued Option Appraisal Stage Appropriate Assessment Screening.
10 December 2020	EO 892/2020 appointing BlueSky International Ltd. to carry out LiDAR Survey (Light Detection & Ranging: 3D mapping survey).

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

July 2021	MMI issued Project Appraisal Deliverables Vol. 2 Project Brief Phase 2 Options Selection Report recommending proceeding to Phase 3 and Phase 4 (Statutory Processes) and Vol. 5 Project Appraisal Balance Sheet Phase 2 Options Selection. The Option Selection Report (OSR) was issued to Peer Reviewers on 30 April 2021. The Peer Review Meeting was held on 25 May 2021. On 29 July 2021 the Peer Review panel closed out the peer review process and issued the signed close out form. The OSR was updated in response to the peer review, and the revised report was issued on 30 July 2021.
August 2021	MMI issued Project Execution Plan (PEP) report updated for Phase 2. Also Stage 2 Option Comparison Estimates (OCE) Report.
7 October 2021	MMI issued Project Appraisal Deliverables: Vol. 1 Option Appraisal Report Phase 2 Options Selection and Vol. 4 Cost Benefit Analysis Phase 2 Options Selection.
October 2021	MMI issued Transport Modelling Report. ( <i>Vol. 3 of Project Appraisal Deliverables</i> ).
9 November 2021	EO 851/2021 appointing IDASO Ltd. to undertake traffic/transport surveys, following a by invitation procurement procedure, as recorded in MMI Tender Assessment Report dated 1 November 2021.
25 November 2021	Phase 2 Gate Review Statement from WCC to TII seeking approval to progress from Phase 2 to Phase 3.
2 December 2021	TII approved WCC to proceed from Phase 2 to Phase 3.
17 October 2022	CEF Grant Agreement signed between CINEA & WCC. Pre-financing payment received 21 October 2022.
14 November 2022	EO 976/2022 appointing Ground Investigations Ireland Ltd to undertake ground investigations, following an open tender procurement procedure advertised on eTenders, as recorded in MMI Tender Assessment Report dated 27 September 2022 and Tender Recommendation Report approved by TII 20 October 2022.
26 July 2023	First pre-application meeting held with An Bord Pleanála.

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

17 November 2023	EO 978/2023 appointing Archaeological Management Solutions to undertake Archaeological Geophysical Survey following an open tender procurement procedure advertised on eTenders, as recorded in MMI Tender Assessment Report dated 21 June 2023 and Tender Recommendation Report approved by TII 4 July 2023.
23 November 2023	EO 1034/2023 appointing Murphy Geospatial Ltd to undertake Topographical Surveys following a restricted (Direct Invitation) procurement procedure as recorded in MMI Tender Assessment Report dated 3 August 2023 and Tender Recommendation Report approved by TII 22 August 2023.
27 February 2024	EU CEF Technical Report (Part B) covering period 1 January 2022 to 31 August 2023 submitted.
24 April 2024	Letter of Approval from CEF for interim payment on approval of Reporting Period 1 report.
6 August 2024	A second pre-application meeting with An Bord Pleanála took place to discuss the project's progress.
October 2024	EU CEF Progress Report / Periodic Report covering period 31 August 2023 to 31 August 2024 submitted.
27 March 2025	Revised Grant Agreement between WCC and CINEA signed, extending the grant period to April 2026 and reducing the project scope.
14 August 2025	EO 659/2025 supplementary EO for Ground Investigations Ireland Ltd.
25 November 2025	As per Progress Report MGM71, MMI issued a proposal for Conceptual Design (OSA Layout) and Preliminary Design (OSA Junction) of the OSA on 4 September 2025. TII approved to proceed on 3 October 2025.
25 November 2025	As per Progress Report MGM71, MMI are preparing a change order fee proposal for including Active Travel within the preliminary design of the scheme and environmental evaluation to be completed during Phase 3.
25 November 2025	As per Progress Report MGM71, the final version of the Options Appraisal Paper (OSA) was issued by MMI to THRDO for approval on 3 October 2025. On 29 October 2025, THRDO confirmed they had no further comments on the Option Appraisal Paper and accepted the conclusions presented.

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

### Section B: Evaluation - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **N11/N25 Oilgate to Rosslare Harbour Road Construction**.

Project/Programme Key Documents	
Title	Details
Phase 0 Project Appraisal Plan (PAP)	<p>PAP submitted to TII &amp; DTT&amp;S on 27 June 2018.</p> <p>DTT&amp;S, Strategic Research &amp; Analysis Division (SRAD) letter dated 8 August 2018 to TII confirming the PAP complies with the PSC and the Common Appraisal Framework for Transport Policies &amp; Programmes.</p> <p>On 18 October 2018 TII approve WCC to appoint consultants for Phases 1-4 and confirm TII will fund this element of the project.</p> <p>The project did not go through a Phase 0 Gate Review as it was before the current version of the TII Project Management Guidelines. In 2018 it was a PAP which was approved by the DTT&amp;S.</p>
Feasibility Working Cost	MMI issued Phase 1 Feasibility Working Cost, covering Phase 1 options, key assumptions, identified risks, opportunities, and cost calculations, 24 October 2019.
Project Execution Plans (PEP)	<ul style="list-style-type: none"> <li>• PEP for Phase 0 and Phase 1 issued by THRDO in February 2019 for tendering purposes.</li> <li>• PEP for Phase 1 dated 20 August 2019 issued by MMI after their appointment.</li> <li>• Updated PEP for Phase 2 issued by MMI on 3 August 2021.</li> </ul>
Project Brief	<p>THRDO issued Project Brief for Phase 0 and Phase 1, 15 July 2019.</p> <p>MMI issued Project Brief for Phase 1, 26 September 2019.</p> <p>MMI issued Project Appraisal Deliverables Vol. 2 Project Brief Phase 2 recommending proceeding to Phase 3 and Phase 4 (Statutory Processes), 28 July 2021.</p>
Option Selection Report & Option Selection Peer Review Report	MMI issued Options Selection Report, confirming the preferred scheme option following public consultation and a detailed appraisal of scheme options and alternatives, July 2021. The Option Selection Report (OSR) was issued to the Peer Reviewers on the 30 April 2021. The Peer Review Meeting was held on the 25 May 2021. On the 29 July 2021 the Peer Review panel closed out the peer review process and issued the signed

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

	close out form. The OSR was updated in response to the peer review, and the revised report was issued on 30 July 2021.
Option Comparison Estimates (OCE) Report	Stage 2 OCE Report issued by MMI on 12 August 2021.
Option Appraisal Report	MMI issued Project Appraisal Deliverables, Vol. 1 Option Appraisal Report, Phase 2 on 7 October 2021.
Transport Modelling Report	MMI issued Transport Modelling Report, October 2021 (aka Vol. 3 Traffic Modelling Report).
Cost Benefit Analysis Report	MMI issued Project Appraisal Deliverables: Vol. 4 Cost Benefit Analysis Phase 2 Options Selection, October 2021.
Project Appraisal Balance Sheet	MMI issued Project Appraisal Deliverables: Vol. 5 Project Appraisal Balance Sheet Phase 2 Options Selection in July 2021.
Tender Assessment & Recommendation Reports	<p>THRDO issued Tender Assessment &amp; Recommendation Report to WCC on 9 April 2019 re. appointment of Technical Advisors. Tenders were submitted by three participants. All three tenders were deemed compliant. A Tender Evaluation Panel was formed which assessed all three tenders and deemed MMI to have submitted the most economically advantageous tender (MEAT) and recommended they be appointed as consultants.</p> <p>Tender Assessment Reports and Tender Recommendation Reports approved by TII for other service providers, i.e., IDASO Ltd, Ground Investigations Ireland Ltd and Archaeological Management Solutions.</p>
Gate Review Statements, Phases 1 & 2	Gate Review Statements for Phases 1 and 2 dated 6 November 2019 and 25 November 2021 respectively, confirm that all requirements for that Phase are completed and record approval from TII to progress to the next Phase.
EU CINEA CEF Funding	<ul style="list-style-type: none"> <li>• EU CEF Grant Agreement between CINEA &amp; WCC signed 17 October 2022.</li> <li>• Pre-financing payment received 21 October 2022.</li> <li>• EU CEF Technical Report (Part B) covering period 1 January 2022 to 31 August 2023 submitted on 27 February 2024.</li> <li>• Interim payment Letter of Approval from CEF dated 24 April 2024.</li> </ul>

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

	<ul style="list-style-type: none"> <li>• EU CEF Progress Report / Periodic Report covering period from 31 August 2023 to 31 August 2024 submitted October 2024.</li> <li>• Revised Grant Agreement between WCC and CINEA signed 27 March 2025, extending the grant period to April 2026 and reducing the project scope.</li> </ul>
Executive Orders (EO)	<ul style="list-style-type: none"> <li>• EO No. 412/2019: Approval for appointing MMI as consultants for Phases 1-4. MMI entered an agreement with WCC accepting the appointment, 16 May 2019.</li> <li>• EO No. 553/2019: Approval for appointing MMI as PSDP, 1 July 2019.</li> <li>• EO No. 1071/2019: Approval for appointing IDASO Ltd. to undertake traffic/transport surveys, 2 December 2019.</li> <li>• EO No. 892/2020: Approval for appointing BlueSky International Ltd. to carry out LiDAR Survey, 10 December 2020.</li> <li>• EO No. 976/2022: Approval for appointing Ground Investigations Ireland Ltd to undertake the ground investigation, 14 November 2022.</li> <li>• EO No. 978/2023: Approval for appointing Archaeological Management Solutions (AMS) to undertake Archaeological Geophysical Surveys, 17 November 2023.</li> <li>• EO No. 1034/2023: Approval for appointing Murphy Geospatial Ltd to undertake Topographical Surveys, 23 November 2023.</li> <li>• EO No. 659/2025: Supplementary EO for Ground Investigations Ireland Ltd, 14 August 2025.</li> </ul>
Progress Reports & Meetings	<p>Quarterly Steering Group and Monthly Project Management Group meetings were held. Quarterly Steering Group Progress Reports and meeting minutes (No. 8 -26) are on file from 11 February 2021 to 13 November 2025.</p> <p>Monthly Progress Reports from MMI (MGM01 to MGM71) are on file from 27 June 2019 to 25 November 2025.</p>

### Key Document 1: Phase 0 Project Appraisal Plan (PAP)

PAP submitted to TII & DTT&S on 27 June 2018. DTT&S, Strategic Research & Analysis Division (SRAD) letter dated 8 August 2018 to TII confirming the PAP complies with the PSC and the Common Appraisal Framework for Transport Policies & Programmes. On 18 October 2018 TII approve WCC to appoint consultants for Phases 1-4 and confirm TII will fund this element of the project. The project did not go through a Phase 0 Gate Review as it was before the current version of the TII Project Management Guidelines. In 2018 it was a PAP which was approved by the DTT&S.

## **Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction**

### **Key Document 2: Feasibility Working Cost**

MMI issued Phase 1 Feasibility Working Cost, covering Phase 1 options, key assumptions, identified risks, opportunities, and cost calculations, 24 October 2019.

### **Key Document 3: Project Execution Plans (PEP)**

- PEP for Phase 0 and Phase 1 issued by THRDO in February 2019 for tendering purposes.
- PEP for Phase 1 dated 20 August 2019 issued by MMI after their appointment.
- Updated PEP for Phase 2 issued by MMI on 3 August 2021.

### **Key Document 4: Project Brief**

THRDO issued Project Brief for Phase 0 and Phase 1, 15 July 2019.

MMI issued Project Brief for Phase 1, 26 September 2019.

MMI issued Project Appraisal Deliverables Vol. 2 Project Brief Phase 2 recommending proceeding to Phase 3 and Phase 4 (Statutory Processes), 28 July 2021.

### **Key Documents 5: Option Selection Report & Option Selection Peer Review**

MMI issued Options Selection Report, confirming the preferred scheme option for the project following public consultation and a detailed appraisal of scheme options and alternatives, July 2021.

The Option Selection Report (OSR) was issued to the Peer Reviewers on the 30 April 2021. The Peer Review Meeting was held on the 25 May 2021. On the 29 July 2021 the Peer Review panel closed out the peer review process and issued the signed close out form. The OSR has been updated in response to the peer review, and the revised report was issued on 30 July 2021.

### **Key Document 6: Option Comparison Estimates (OCE) Report**

Stage 2 OCE Report issued by MMI on 12 August 2021.

### **Key Document 7: Option Appraisal Report**

MMI issued Project Appraisal Deliverables, Vol. 1 Option Appraisal Report, Phase 2 on 7 October 2021.

### **Key Document 8: Transport Modelling Report**

MMI issued Transport Modelling Report, October 2021 (aka Vol. 3 Traffic Modelling Report).

### **Key Document 9: Cost Benefit Analysis Report**

MMI issued Project Appraisal Deliverables: Vol. 4 Cost Benefit Analysis Phase 2 Options Selection, October 2021.

### **Key Document 10: Project Appraisal Balance Sheet**

MMI issued Project Appraisal Deliverables: Vol. 5 Project Appraisal Balance Sheet Phase 2 Options Selection in July 2021.

### **Key Document 11: Tender Assessment & Recommendation Reports**

THRDO issued Tender Assessment & Recommendation Report to WCC on 9 April 2019 re. appointment of Technical Advisors. Tenders were submitted by three participants. All three tenders were deemed compliant. A Tender Evaluation Panel was formed which assessed all three tenders and deemed MMI to have submitted the most economically advantageous tender (MEAT) and recommending they be

## **Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction**

appointed as consultants. Tender Assessment Reports and Tender Recommendation Reports approved by TII for other service providers, i.e., IDASO Ltd, Ground Investigations Ireland Ltd and Archaeological Management Solutions.

### **Key Documents 12: Gate Review Statements, Phases 1 & 2.**

Gate Review Statements for Phases 1 and 2 dated 6 November 2019 and 25 November 2021 respectively, confirm that all requirements for that Phase are completed and record approval from TII to progress to the next Phase.

### **Key Documents 13: EU CINEA CEF Funding**

- EU CEF Grant Agreement No 101079128-21-IE-TG-O2RH signed between CINEA & WCC, 17 October 2022.
- Pre-financing payment received 21 October 2022.
- EU CEF Technical Report (Part B) covering period 1 January 2022 to 31 August 2023 submitted, 27 February 2024.
- Interim payment Letter of Approval from CEF, 24 April 2024.
- EU CEF Progress Report / Periodic Report covering period from 31 August 2023 to 31 August 2024 submitted, October 2024.
- Revised Grant Agreement between WCC and CINEA signed 27 March 2025, extending the grant period to April 2026 and reducing the project scope.

### **Key Documents 14: Executive Orders (EO)**

- EO No. 412/2019: Approval for appointing MMI as consultants for Phases 1-4. MMI entered an agreement with WCC accepting the appointment, 16 May 2019.
- EO No. 553/2019: Approval for appointing MMI as PSDP, 1 July 2019.
- EO No. 1071/2019: Approval for appointing IDASO Ltd. to undertake traffic/transport surveys, 2 December 2019.
- EO No. 892/2020: Approval for appointing BlueSky International Ltd. to carry out LiDAR Survey, 10 December 2020.
- EO No. 976/2022: Approval for appointing Ground Investigations Ireland Ltd to undertake the ground investigation, 14 Nov 2022.
- EO No. 978/2023: Approval for appointing Archaeological Management Solutions (AMS) to undertake Archaeological Geophysical Surveys, 17 November 2023.
- EO No. 1034/2023: Approval for appointing Murphy Geospatial Ltd to undertake Topographical Surveys, 23 November 2023.
- EO No. 659/2025: Supplementary EO for Ground Investigations Ireland Ltd, 14 August 2025.

### **Key Documents 15: Progress Reports & Meetings**

Quarterly Steering Group and Monthly Project Management Group meetings were held.

Quarterly Steering Group Progress Reports and meeting minutes (No. 8 -26) are on file from 11 February 2021 to 13 November 2025.

Monthly Progress Reports from MMI (MGM01 to MGM71) are on file from 27 June 2019 to 25 November 2025.

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

### Section B: Evaluation - Step 4: Data Audit

The following section details the data audit that was carried out for the **N11/N25 Oilgate to Rosslare Harbour Road Construction**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Project Appraisal Plan	To evaluate compliance with PSC requirements for projects under consideration.	Available on File
Project Execution Plans	To confirm project milestones, funding, roles and responsibilities, progress and approvals.	Available on File
Project Brief	To evaluate compliance with PSC requirements for projects under consideration.	Available on File
Phase 1-2 Gate Review Statement	Confirming WCC have completed all requirements for Phase 1-2 and to progress to Phase 3 of the TII Project Management Guidelines.	Available on File
Tender Documents	To confirm compliance with public procurement procedures.	Available on File
Executive Orders	To confirm approval for appointment of a consultant or service provider.	Available on File
Feasibility Working Cost / Option Comparison Estimates	To evaluate compliance with PSC requirements for projects under consideration.	Available on File
Option Selection Report	Examination of alternatives to determine and recommend preferred option.	Available on File
Option Appraisal Report	Confirms a detailed, multi-criteria appraisal of feasible scheme options, solutions, and consideration of public consultation, has been undertaken.	Available on File

**Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction**

EU CEF Grant Agreement	Confirms CEF approval to fund development of the project.	Available on File
Progress Reports & Meetings	Provides evidence of progress reports and project management meetings.	Available on File

**Data Availability and Proposed Next Steps**

All data appropriate to the current stage of this project is available on file.

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

---

### Section B: Evaluation - Step 5: Key Evaluation Questions

---

The following section looks at the key evaluation questions for **N11/N25 Oilgate to Rosslare Harbour Road Construction** based on the findings from the previous sections of this report.

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

This project is currently being considered and all project documentation reviewed indicates compliance with 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 appropriate to the current stage of the project is available on file.

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

There are no recommendations arising from the review of compliance in this case.

## Appendix C1 – N11/N25 Oilgate to Rosslare Harbour Road Construction

---

### Section C: Summary and Conclusions

---

The following section presents a summary of the findings of this In-Depth Check on the **N11/N25 Oilgate to Rosslare Harbour Road Construction**.

#### Summary of In-Depth Check

The project documentation for the stages completed to date provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed are included in the following documentation:

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

## Appendix C2 – Payment & Availability – Capital Advance Leasing Facility

### Quality Assurance – In Depth Check

#### Section A: Introduction

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

Programme or Project Information	
<b>Name</b>	Payment & Availability (P&A) and Capital Advance Leasing Facility (CALF) Funding
<b>Detail</b>	P&A agreements between Wexford County Council (WCC) and Approved Housing Bodies (AHBs) to provide social housing
<b>Responsible Body</b>	Wexford County Council
<b>Current Status</b>	Expenditure Being Incurred
<b>Start Date</b>	January 2025
<b>End Date</b>	December 2025
<b>Overall Cost</b>	€22.06M Rental Accommodation Scheme (RAS) Programme of which €14.3M relates to P&A

#### Project Description

Local Authorities (LA) may provide an AHB with a CALF loan of up to 30% of a Project's capital cost. Where approved, funding is provided through the LA by the Department of Housing, Local Government and Heritage (DHLGH). This loan facility assists the AHB in financing acquisitions, constructing or refurbishing projects that will deliver homes. The remaining balance is raised separately by the AHB. In return the AHB signs a long-term P&A agreement with the LA usually for 25-30 years making those properties available for individuals on the LA social housing list.

## Appendix C2 – Payment & Availability – Capital Advance Leasing Facility

### Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, WCC have completed a Programme Logic Model (PLM) for the **Payment & Availability-Capital Advance Leasing Facility Funding A** PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> <li>To meet the long-term housing needs of social housing tenants using AHBs.</li> <li>To provide AHBs with the necessary financial support to deliver social housing units.</li> </ul>	<ul style="list-style-type: none"> <li>Estimated Total Programme Costs 2025 €14.3M from DHLGH.</li> </ul>	<ul style="list-style-type: none"> <li>CALF applications and DHLGH approval decisions</li> <li>Executive Orders (EO)</li> <li>Capital Advance Agreements (CAA) and P&amp;A agreements</li> <li>Payments to AHBs</li> <li>Drawdown of CALF funding and quarterly claims to DHLGH</li> </ul>	<ul style="list-style-type: none"> <li>Provision of suitable P&amp;A social housing units available on a long-term basis.</li> <li>Ongoing administrative oversight of AHBs P&amp;A agreements in 2025 under the DHLGH Social Housing Current Expenditure Programme (SHCEP)</li> </ul>	<ul style="list-style-type: none"> <li>Increase social housing provision</li> <li>Facilitate a social mix by providing a wider geographical spread of social housing.</li> <li>Improved quality of social housing units.</li> <li>Secure, suitable and long-term accommodation.</li> <li>Minimising the risk of homelessness.</li> </ul>

## Appendix C2 – Payment & Availability – Capital Advance Leasing Facility

### Description of Programme Logic Model

*Objectives:* To meet the long-term housing needs of social housing tenants using AHBs.  
To provide AHBs with the necessary financial support to deliver social housing units.

*Inputs:* Funding of €14.3M from DHLGH in 2025

*Activities:* CALF application forms completed by AHBs and WCC and subsequent DHLGH approval decisions.  
EOs approving CALF funding in respect of social housing delivered by AHBs and payment under P&A agreement.  
CAA and P&A agreements between AHBs and WCC.  
Payments to AHBs as per P&A agreements.  
Drawdown of CALF funding and quarterly claims to DHLGH.

*Outputs:* Provision of suitable P&A social housing units available on a long-term basis.  
Ongoing administrative oversight of AHBs for P&A agreements in 2025 under the DHLGH Social Housing Current Expenditure Scheme.

*Outcomes:* Increase social housing provision  
Facilitate a social mix by providing a wider geographical spread of social housing.  
Improved quality of social housing units.  
Secure, suitable and long-term accommodation.  
Minimising the risk of homelessness.

## Appendix C2 – Payment & Availability – Capital Advance Leasing Facility

---

### Section B - Step 2: Summary Timeline of Project/Programme

---

The following section tracks the **Payment & Availability-Capital Advance Leasing Facility Funding** from inception to conclusion in terms of major project/programme milestones.



2011	Introduction of P&A-CALF Funding Programme
2015	Local Government Audit Service Report No. 29 – The oversight role of LA in the provision of social housing by AHBs
2019	Value for Money Unit Local Government Audit Service Progress Report No. 7 – Progress on the implementation of recommendations contained in VFM Report No. 29: The oversight role of the LA in the provision of social housing by AHBs
2023	Updated information on how P&A-CALF funding model will operate following a review by DHLGH
2025	WCC’s ongoing administration and oversight role of AHBs

## Appendix C2 – Payment & Availability – Capital Advance Leasing Facility

### Section B: Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the **Payment & Availability-Capital Advance Leasing Facility Funding**.

Project/Programme Key Documents	
Title	Details
Housing for All Delivery Action Plan 2022-2026	Sets out key details of social housing delivery for WCC over the period 2022-2026
Housing Circular 12/2023	Housing Circular 12/2023 dated 06/04/2023 sets out updated information on how P&A-CALF funding will operate following DHLGH review in March 2023
Guidance Note on P&A-CALF Funding	Social Housing Current Expenditure Programme (SHCEP) Guidance Note on the Payment and Availability (P&A) and Capital Advance Leasing Facility (CALF) Funding published by The Housing Agency April 2023
Housing Capital Programme Procedures Document	WCC's P&A-CALF SOP, Flowchart and Procedures
CAA and P&A Agreements	CAA and P&A agreements between AHBs and WCC
CALF Funding Drawdown and Quarterly Claim Requests	CALF drawdowns, new unit claims and quarterly funding drawdown requests to DHLGH
Sample P&A-CALF Files	A sample of paper/electronic files relating to new units provided in 2025 were examined containing details of CAA, P&A agreements including EO, payments to AHBs and claims to DHLGH

## **Appendix C2 – Payment & Availability – Capital Advance Leasing Facility**

### **Key Document 1: Housing for All Delivery Action Plan 2022-2026**

Sets out key details of social housing delivery for WCC over the period 2022-2026.

### **Key Document 2: Housing Circular 12/2023**

Sets out updated information on how P&A-CALF funding will operate following DHLGH review in March 2023

### **Key Document 3: Guidance Note on P&A-CALF Funding**

Social Housing Current Expenditure Programme (SHCEP) Guidance Note on the Payment and Availability (P&A) and Capital Advance Leasing Facility (CALF) Funding published by The Housing Agency 2023 provides background on the P&A-CALF funding programme and detailed instructions on the operation of the programme.

### **Key Documents 4: Housing Capital Programme Procedures Manual**

WCC's P&A-CALF Standard Operating Procedures, Flowchart and Procedures.

### **Key Document 5: CAA and P&A Agreements**

CAA and P&A agreements between AHBs and WCC.

### **Key Document 6: Funding Drawdown Requests**

CALF drawdowns, new unit claims and quarterly funding drawdown requests to DHLGH.

### **Key Document 7: A Sample of P&A-CALF Files**

A sample of paper/electronic files relating to new units provided in 2025 were examined containing details of CAA, P&A agreements including Executive Orders, payments to AHBs and claims to the DHLGH.

## Appendix C2 – Payment & Availability – Capital Advance Leasing Facility

### Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the **Payment & Availability-Capital Advance Leasing Facility Funding**. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
P&A-CALF Funding – General Overview of Scheme	To gain an understanding of the terms and conditions of the P&A-CALF funding programme.	Available from our Audit of the P&A-CALF Funding Programme.
Sample P&A-CALF Files	To review activity in accordance with the terms and conditions of the P&A-CALF Funding Programme. This included CALF application forms, DHLGH approval decisions, CAA, P&A agreements and EOs.	All files were made available on request from WCC Housing Capital Department.
Claims and payments	To assess income and expenditure for the year including payments to AHBs, CALF drawdowns, new units claims and quarterly funding drawdown requests to DHLGH.	Available on file and on WCC's financial management system Centros.

#### Data Availability and Proposed Next Steps

All files and data reviewed in relation to the operation of the P&A-CALF Funding Programme were made available at time of audit.

## Appendix C2 – Payment & Availability – Capital Advance Leasing Facility

---

### Section B - Step 5: Key Evaluation Questions

---

The following section looks at the key evaluation questions for the **Payment & Availability-Capital Advance Leasing Facility Funding** based on the findings from the previous sections of this report.

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

RAS forms part of WCC's annual current expenditure programme. In 2025 RAS Programme expenditure was €22.06M of which €14.3M related to P&A. A sample of CALF applications, DHLGH approvals, EOs, CAA and P&A agreements, payments to AHBs, claims submitted and monies received from the DHLGH were reviewed as part of this in-depth check. Periodic AHB payment reviews were evident on the financial management system. Overall, the quality of the data contained in the sample files reviewed was satisfactory.

#### **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 in respect of the sample P&A-CALF agreements is available on file.

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

There are no recommendations arising from the review of PSC compliance in this case.

(Internal Audit will include recommendations in its full audit report when finalised)

## Appendix C2 – Payment & Availability – Capital Advance Leasing Facility

---

### Section C: In-Depth Check Summary

---

The following section presents a summary of the findings of this In-Depth Check on the **Payment & Availability-Capital Advance Leasing Facility Funding**.

#### Summary of In-Depth Check

The project documentation provides satisfactory assurance that there is compliance with the Public Spending Code. Controls upon which reliance can be placed include:

- WCC Housing Capital Programme Procedures Manual
- CALF application forms completed by AHB and WCC
- DHLGH approval decisions
- EOs
- CAA and P&A agreements
- Payments to AHBs
- CALF drawdowns, new unit claims and quarterly funding drawdown requests to DHLGH
- WCC's financial management system Centros