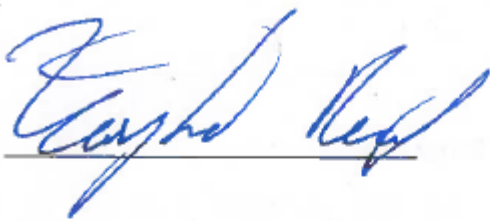


Public Spending Code
Quality Assurance Report for 2025
Kerry County Council

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

Certificate

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



Fearghal Reidy
Chief Executive Officer

Date:

29/5/2026

Contents

Introduction.....	4
Requirements of the Quality Assurance Aspect of the Public Spending Code	4
STEP 1 – Project Inventory	5
STEP 2 - Summary of Procurements in excess of €10m	6
STEP 3 - Checklists	6
Findings on Completion of Checklists.....	6
STEP 4 - In-Depth review of a sample number of projects.....	7
Internal Audit In-Depth Checks	7
Conclusion	9
Appendix A – Inventory of Projects and Programmes Over €0.5m -	11
Appendix B – Checklists of Compliance.....	12
Checklist 1 – General Obligations not specific to Individual Projects or Programmes	
Checklist 2 – Capital Expenditure Being Considered	
Checklist 3 – Current Expenditure Being Considered	
Checklist 4 – Incurring Capital Expenditure	
Checklist 5 – Incurring Current Expenditure	
Checklist 6 – Capital Expenditure Completed	
Checklist 7 – Current Expenditure at end of planned timeframe or discontinued	
Appendix C – Quality Assurance – In-Depth Check Reports	20

Introduction

Kerry County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code for the 2025 financial year. The purpose of this report is to present the results of each of the Five Steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code.

The Public Spending Code was written specifically using terminology familiar to Government Departments. In order to inform the QA exercise for the Local Government Sector a Guidance Note (Version 4) was developed for the sector to provide interpretation from a Local Government perspective.

Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a **5-step** process outlined below:

- **Step 1** – Compilation of an inventory 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 Kerry County Council’s website of all procurements in excess of €10m; related to projects in progress or completed in the year under review. (The PSC originally required projects in excess of €2m to be published under this requirement but is now revised to €10m) 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 1 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). The report, which will be generated as a matter of course through compliance with steps 1-4 set out above.

STEP 1 – Project Inventory

The project inventory presents a list of all projects/programmes with activity in 2025 and which have a total project life cost of €500,000 or more. The inventory is presented showing the 3 stages as set out in the table below which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

Project/Programme Stage		Category/Band
1	Expenditure being considered	Current Expenditure programme - Increases over €0.5m
		Capital Grant Schemes > €0.5m
		Capital Projects between €0.5m - €5m
		Capital Projects between €5m - €20m
2	Expenditure being incurred	Capital Projects over €20m
		Current Expenditure > €0.5m
		Capital Grant Schemes > €0.5m
3	Expenditure that has recently ended	Capital Projects > €0.5m
		Current Expenditure > €0.5m
		Capital Grant Schemes > €0.5m

The Project inventory, set out in the format described above, is included in Appendix A. The Inventory contains **302** Projects under the three stages and comprise of a total value of **€2,350.051m**. The following tables provide an overview of the number of projects under each Project/Programme stage and under each of the categories/bands in each of these stages. It also provides an overview of the Project Costs under each category.

	Current Expenditure	Capital Grant Schemes	Capital Projects	Capital Projects			Totals
				> €0.5m	> €0.5m	> €0.5m	
Project Values €m							
Expenditure Being Considered	21.804	-	421.125	140.273	164.966	115.886	442.929
Expenditure Being Incurred	228.622	-	1,610.388	124.806	313.924	1,171.658	1,839.010
Expenditure Recently Ended	-	-	68.112	45.229	22.883	-	68.112
Totals	250.426	-	2,099.625	310.308	501.773	1,287.544	2,350.051

	Current Expenditure	Capital Grant Schemes	Capital Projects	Capital Projects			Totals
				> €0.5m	> €0.5m	> €0.5m	
Project Numbers							
Expenditure Being Considered	14	-	96	78	15	3	110
Expenditure Being Incurred	56	-	108	66	29	13	164
Expenditure Recently Ended	-	-	28	25	3	-	28
Totals	70	-	232	169	47	16	302

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

In compliance with the requirement to publish all procurements in excess of €10m, both our Public Spending Code Quality Assurance report for 2025 and details of any procurement in excess of €10m are published on our website and can be found using the following link - <https://www.kerrycoco.ie/finance/financial-documents/>. Details of the following procurements and progress on resultant contracts are available on the council's website.

- Lohercannon Housing Construction Project Ph2
- Ballybeg Dingle Housing Construction Project
- N69 Listowel By-Pass

STEP 3 - Checklists

Step 3 of the Quality Assurance procedure for the Public Spending Code involves the compilation of checklists. There are 7 checklists in all. Checklist 1 captures general information while Checklists 2, 4 and 6 are related to Capital Projects and checklists 3, 5 and 7 are Revenue Expenditure related.

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

Checklist Completion aligned with Project Inventory	
Expenditure Type	Checklist to be completed
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 below, have been completed and can be found in **Appendix B** of this document.

1. General Obligations Not Specific to Individual Projects/Programmes.
2. Capital Projects or Capital Grant Schemes Being Considered.
3. Current Expenditure Being Considered
4. Capital Expenditure Being Incurred
5. Current Expenditure Being Incurred
6. Capital Expenditure Completed
7. Current Expenditure Completed

Findings on Completion of Checklists

While the responses included in the checklists indicate a satisfactory level of compliance, there are indications that there is room for improvement 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 PSC requires Kerry County Council to carry out an independent quality assurance procedure. Step 4 of the process entails the carrying out of in-depth checks on a small sub-set of projects to ensure compliance practices in place within the organisation are of a high standard.

Criteria have been outlined in the PSC that must be considered when selecting projects for in-depth review. These are: -

- Capital Projects: Selected projects must represent a minimum of 5% of the total value of all capital projects on the project inventory
- Revenue Projects: Selected projects must represent a minimum of 1% of the total value of all Revenue expenditure on the inventory.
- The minimum percentages are an average over a three-year period.

Kerry County Council has carried out in-depth checks on projects representing 9.81 % of the total value of 2025 Capital Project Inventory. A review of Housing Grants (Housing Adaptation Grant for Disabled People, The Housing Aid for Older People Grant, The Mobility Aids Grant) was also undertaken, this expenditure represents 3.51 % of 2025 Revenue Inventory. On a 3-year rolling average basis, the full costs of projects subject to checks since 2022 represent 6.86% approx. of Capital Inventory and 2.06% approx. of Revenue Inventory.

The following projects were the subject of in-depth checks for the 2025 PSC return: -

Project reviewed	Inventory	Status	Value
Cronin's Wood CALF	Capital	Expenditure Being Incurred	€92,828,782
Tralee – Listowel Greenway	Capital	Expenditure Being Incurred	€60,000,000
N86 Ballynasare Lr. To Annascaul	Capital	Expenditure Being Incurred	€53,100,000
Housing Grants (Housing Adaptation Grant for Disabled People, The Housing Aid for Older People Grant, The Mobility Aids Grant)	Revenue	Expenditure Being Incurred	€8,777,703

Reports on the checks, in the required template format, have been completed and submitted to Senior Management. Below are the summary and conclusion sections for each project: -

Cronin's Wood CALF

In 2024, funding under the Capital Assistance Leasing Fund (CALF) was approved for Cooperative Housing Ireland (AHB) to deliver 249 turnkey units at Cronin's Wood, Killarney over seven phases from 2025 to 2026.

The 249 social housing units comprises:

- 106 x Apartments (38 x 1bed, 68 x 2bed)
- 143 x Terraced Houses (18 x 2bed, 117 x 3bed, 6 x 4bed & 2 x 5bed)

The AHB was supported by Kerry County Council to progress the project given the significant need and demand for social housing in Killarney. This was the first large-scale development approved under the Housing for All initiative since 2021. The project is ongoing; five phases have been delivered to date with the remaining two phases due in July 2026 and September 2026.

To date the project presents a clear audit trail from inception to its current status. It is Internal Audit's opinion that the documentation provides satisfactory assurance that there is broad compliance with the Public Spending Code.

Tralee – Listowel Greenway

The Tralee to Listowel Greenway is a proposed project led by Kerry County Council (KCC) in partnership with Transport Infrastructure Ireland (TII). The route will begin in the townland of Ballynahoulort, Tralee, Co. Kerry, linking with the existing Tralee to Fenit Greenway. It will follow a disused rail corridor, providing connections to the villages of Abbeydorney and Lixnaw, before terminating in Listowel, where it will connect to the Listowel to Abbeyfeale Greenway. The scheme will extend approximately 28km and will form part of a broader greenway network linking Tralee, Co. Kerry, to Rathkeale, Co. Limerick with an overall route length of approximately 90km.

While this project is at an early stage the review demonstrated a satisfactory level of compliance with the principles of the public spending code. Internal Audit carried out an examination of documentation including Digital files, Strategic Assessment Report, Feasibility Report, Options Report, Project Execution Plan, minutes of meetings and email correspondence regarding the project. There was evidence to show that decisions for this project were aligned with national and local policy objectives and had been informed by early consideration of options available.

N86 Ballynasare Lr. To Annascaul

The N86 Ballynasare Lr. to Annascaul scheme forms part of the N86 Dingle to Annascaul and Gortbregoge to Camp Road Improvement Scheme which was progressed through planning and design between 2010 and 2014. The project was approved and the Compulsory Purchase Order was confirmed by An Bord Pleanála in April 2014. The scheme which comprises widening/realignment of the exiting N86 and the provision of active travel facilities is being advanced through construction in two phases:

- Contract 2A - Ballinclare to Annascaul (Including Annascaul Village) – 1.6km. This section of the project was completed in September 2023.
- Contract 2B - Ballynasare Lower to Ballinclare and Doonore North to Ballygarret – 5.2km. The tender for this Contract was published in May 2026 with works to be complete by Q3 2028.

Internal Audit is satisfied that the project objective was clearly defined and that the needs that were to be met were outlined. The evaluation and appraisal process undertaken by management with regard to this project appear to have aided good decision making. There is satisfactory evidence to date of planning, appraisal, operational management, decision making and oversight/ governance. It is Internal Audit's opinion that the documentation provides satisfactory assurance that there is broad compliance with the Public Spending Code.

Housing Grants

Kerry County Council is responsible for administering three key housing grants to assist private homeowners in carrying out works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability, older persons and persons with mobility problems . These grants primarily assist older people and individuals with disabilities, helping them remain in their homes with improved comfort and independence.

Internal Audit is satisfied that the programme objective was clearly defined in the administration of the scheme for 2025. The programme is in line with the standards and there is satisfactory compliance with the requirements of the Public Spending Code.

Conclusion

This report, which is published on the website of Kerry County Council and accessed through the following link <https://www.kerrycoco.ie/finance/financial-documents/>, 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 revenue that were being considered, being incurred or recently completed by Kerry County Council within the 2025 financial year.
- Kerry County Council undertook procurement for three projects – Lohercannon Housing Construction Project Phase 2, Ballybeg Dingle Housing Construction Project and N69 Listowel By-Pass Scheme, the details of the procurements and progress on the resultant contracts, which are being published on our website, are found at <https://www.kerrycoco.ie/finance/financial-documents/>
- The 7 checklists required to be completed under the terms the Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code.
- An in-depth review of a sample of the projects contained in the Project inventory has been completed and further confirmed that there is, in general, compliance with the requirements of 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 Kerry County

Council. The contents of this report provide an overview on the QA exercise completed which has been certified by the Accounting Officer, Chief Executive.

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

It is acknowledged that continuous improvements are achievable in both the compliance at project level and in the QA exercise. The development of specific guidance in relation to the QA requirements from a local government perspective and the experience gained by staff completing the exercise from 2014 to 2025, inclusive, will provide guidance and further clarification for continuing future compliance with Public Spending Code requirements.

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

Kerry 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

APPENDIX B – CHECKLISTS OF COMPLIANCE

Checklist 1 - General Obligations not specific to Individual Projects or Programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority 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	2025 is the 12th year of the PSC in the LG Sector. All relevant staff have been notified of their obligations under the code.
1.2 Has internal training on the Public Spending Code been provided to relevant staff?	3	Internal training provided to staff. Guidance circulated annually to all relevant staff.
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	A guidance document has been developed for the QA adapting the PSC to the Local Government structures and approaches.
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 PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations notified to Senior Management Team & Section Management for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
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 authority's website?	3	Yes – certified by CE, submitted to NOAC and published.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes – required sample reviewed
1.9 Is there a process in place to plan for ex post evaluations? <i>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.</i>	2	Yes – in relation to qualifying projects
1.10 How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	5 Project Completion/ Closeout reports were completed and published in 2025.
1.11 Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes – in relation to qualifying projects.
1.12 How have the recommendations of reviews and ex-post evaluations informed resource allocation decisions?	3	The recommendations of PPRs are input into a process improvement system and inform future resource allocation decisions.

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

Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
2.1 Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	Question no longer relevant
2.2 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, for projects at a stage where PIs could be developed
2.3 Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, in conjunction with relevant body/agency, where applicable
2.4 Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, where applicable
2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with relevant body/agency, where applicable
2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes. In relation to qualifying projects
2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes. In relation to qualifying projects
2.8 Were sufficient options analysed in the business case for each capital proposal?	3	Yes. In relation to qualifying projects
2.9 Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes. In relation to qualifying projects
2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes. In relation to qualifying projects
2.11 Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	No project in this segment of Inventory has exceeded €200m
2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes. In relation to qualifying projects
2.13 Were procurement rules (both National and EU) complied with?	3	Yes. Relevant procurement rules were followed.

2.14 Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes. In relation to qualifying projects
2.15 Were State Aid rules checked for all support?	N/A	Not applicable for Local Government.
2.16 Was approval sought from the Approving Authority at all decision gates?	3	
2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes. In relation to qualifying projects
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 in this segment of Inventory has exceeded €200m

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

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	Relates to planned programmes
3.2 Are objectives measurable in quantitative terms?	3	All objectives set out relate to planned programmes and have identifiable outcomes as per Performance Indicators
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Submitted and approved as part of corporate budget process.
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
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	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DEPR?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
3.11 Was the required approval granted?	N/A	
3.12 Has a sunset clause been set?	N/A	
3.13 If outsourcing was involved, were both EU and National procurement rules complied with?	N/A	
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?	3	Local Government Performance Indicators are set out by NOAC and the LGMA and Local Performance Indicators are in place.
3.15 Have steps been put in place to gather performance indicator data?	3	Kerry County Council complies with the methodology of gathering information for Performance Indicators as set out by NOAC

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

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, for all projects where a contract has been awarded
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes. All programmes are managed and developed by Senior Engineers and Senior Executive Officers
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress & financial reports were prepared where appropriate.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
4.7 Did budgets have to be adjusted?	3	Where necessary, budgets have been adjusted in response to unforeseen events emerging during project development and in consultation with Sanctioning Authority eg. geo-political and inflationary impacts.
4.8 Were decisions on changes to budgets / time schedules made promptly?	3	Yes
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	For projects on the inventory, circumstances have not warranted questioning of their viability.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
4.11 If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, this is a requirement.
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?	No	

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

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National Performance Indicators are in place for Local Government and reported to NOAC for 2025. Business outputs are in line with Corporate Priorities.
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific areas.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes – Budget Performance Monitoring and Business Unit Planning & Review in place.
5.5 Are outcomes well defined?	3	Continuity and delivery of Local services and programmes
5.6 Are outcomes quantified on a regular basis?	2	Yes – Annual Reports, regular reports to the elected members, national Performance Indicators, monthly CE reports to members, Directorate Updates to Municipal Districts, Operational Plan Reviews
5.7 Are unit costings compiled for performance monitoring?	2	Yes – where applicable
5.8 Are other data compiled to monitor performance?	3	Local Service Indicators developed, Business Unit Planning & Review Operational Planning & Review
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes – Spending programme defined as part of the Annual Budget Process, and regular monitoring of budgets by Finance Dept and Budget Holders. Performance Indicator review, Directorate reports, National Performance Indicators and Annual Service Delivery Plan. Operational Planning & Review
5.10 Has the organisation engaged in any other ‘evaluation proofing’ ¹ of programmes/projects?	2	Efficiency Unit being established in in Kerry County Council. Robust budgetary management process in place.

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

Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
6.1 How many Project Completion Reports were completed in the year under review?	2	5 Project Completion / Closeout Reports Completed
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, where applicable
6.3 How many Project Completion Reports were published in the year under review?	2	5 Project Completion/ Closeout Reports published
6.4 How many Ex-Post Evaluations were completed in the year under review?	n/a	Ex-Post Evaluation report was not applicable to any project on the 2025 inventory,
6.5 How many Ex-Post Evaluations were published in the year under review?	n/a	Ex-Post Evaluation report was not required for or applicable to any project on the 2025 inventory,
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, where applicable
6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Project Managers completed PCRs, these were reviewed with relevant Government Departments.
6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	n/a	Not relevant to current inventory

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

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

Notes:

- (a) The scoring mechanism for the above tables is set out below:
- I. Scope for significant improvements = a score of 1
 - II. Compliant but with some improvement necessary = a score of 2
 - III. Broadly compliant = a score of 3
- (b) For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- (c) 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 for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Appendix C- Quality Assurance – In Depth Check Templates – 2025 Projects

- Cronin's Wood CALF
- Tralee – Listowel Greenway
- N86 Ballynasare Lr. To Annascaul
- Housing Grants

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	
Name	CALF Cronin’s Wood, Upper Park Road, Killarney
Detail	The project comprises 249 turnkey units being delivered over seven phases from 2025 to 2026 at Cronin’s Wood, Killarney
Responsible Body	Kerry County Council/Cooperative Housing Ireland
Current Status	Expenditure Being Considered
Start Date	April 2024
End Date	Project ongoing
Overall Cost	€92,828,782

Project Description

In 2024 funding under the Capital Assistance Leasing Fund (CALF) was approved for Cooperative Housing Ireland (AHB) to deliver 249 turnkey units at Cronin's Wood, Killarney over seven phases from 2025 to 2026.

The 249 social housing units comprises:

- 106 x Apartments (38 x 1bed, 68 x 2bed)
- 143 x Terraced Houses (18 x 2bed, 117 x 3bed, 6 x 4bed & 2 x 5bed)

All houses and apartments are contained in two storey buildings in height and comprise a mix of terrace and semi-detached typologies. The development includes public open space including play facilities, new vehicular access from Upper Park Road and all internal roads and footpaths. Also included is a new two-way cycle path and a footpath along Upper Park Road, a two storey creche and car parking spaces for both residential development and creche. Architectural plans prioritised preserving the site's natural contours and topography, minimizing environmental impact and enhancing integration into the landscape.

The AHB were initially supported in principle by Kerry County Council to progress the project given the significant need and demand for social housing in Killarney. This was the first large-scale development approved under the Housing for All initiative since 2021.

The project is ongoing, five phases have been delivered to date with the remaining two phases due in July 2026 and September 2026:

<i>Phase</i>	<i>Details</i>	<i>Due for Delivery</i>
1	48 units	27/05/2025
2	26 units	28/07/2025
3	43 units	05/11/2025
4	38 units	19/03/2026
5A	38 units	15/05/2026
5B	30 units	01/07/2026 - proposed
6	26 units	11/09/2026 - proposed

Project History

On 5th September 2023 planning permission was sought by KPH Construction in respect of a large-scale residential development (LRD) at land at Cronin's Wood, Killarney, incorporating 106 Apartments and 143 Terraced Houses along with communal facilities and site services. An appeal was submitted by the Laune Salmon and Trout Anglers Association, and an agreement was reached to resolve the issue relating to effluent discharge from the development.

Permission was granted by Kerry County Council on 21st March 2024. Following receipt of planning permission, an application for funding under the Capital Assistance Leasing Funding programme (CALF) was submitted to the Department of Housing. This outlined the need for social housing in the Municipal District area, along with detail of the site in question.

The application, made by Cooperative Housing Ireland, with support from Kerry County Council, advised of a total capital outlay of €92,828,782.00 and sought 28% CALF amount as percentage of overall costs, to the value of €25,992,058.96.

Department approval was provided on 19th September 2024 for CALF Funding of €25,992,058.96 with an annual Payment & Availability of €5,677,887.24.

Need for the Scheme

The National Planning Framework (NPF) sets out a national vision for Ireland for 2040 and provides the framework and principles to manage future population and economic growth over the next 20 years, including the need for an additional 550,000 homes to cater for an extra 1 million people.

National Policy Objective 37 of the National Planning Framework (NPF) provides for a Housing Need and Demand Assessment (HNDA) to be undertaken in each local authority area in order to ensure long-term strategic housing needs are met.

In the Housing Supply Target Methodology for Development Planning Guidelines (December 2020), planning authorities were detailed to provide for housing in their development plan that is consistent with national and regional planning objectives. County development plans were to include housing to the extent identified in the established NPF Roadmap population projections for their local authority and in accordance with the NPF 50:50 scenario as set out in the Housing Supply Target Methodology for Development Planning Guidelines for Planning Authorities (December 2020).

Housing for All provides four pathways to achieving four overarching objectives:

- Supporting Homeownership and Increasing Affordability
- Eradicating Homelessness, Increasing Social Housing Delivery and Supporting Social Inclusion
- Increasing New Housing Supply
- Addressing Vacancy and Efficient Use of Existing Stock

The Housing for All Programme sets out targets for each local authority in relation to these objectives, particularly in relation to increasing new housing supply. The Kerry County Development Plan 2022-2028 takes account of housing need when zoning land to ensure an adequate supply of housing in the county. The requirement for social housing in the area is outlined in Kerry County Council as part of their Housing Delivery Action Plan, which is informed by the policies as set out above.

Scheme Location



The site is located on the eastern side of Killarney town. The area is positioned in proximity to Daly’s Roundabout, a key junction on the town’s eastern approach, and extends along the route connecting Park Road (N22/N71 link corridor through Killarney) to Spa Road/Upper Park Road (R563). In the second image, the project location is outlined in red.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, Kerry County Council have completed a Programme Logic Model (PLM) for the Cronin’s Wood Residential Development in Killarney. 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
The scheme is an objective for Kerry County Council as part of their Housing Programme, which is informed by the Housing for All Programme, Social Housing Need in Kerry and the Kerry Housing Strategy.	<p>Financial Resources (total scheme budget estimated €93m)</p> <p>Staffing: Planners to determine the planning outcome</p> <p>Administrative oversight to submit the CALF Funding Application</p> <p>Financial and project oversight</p>	<p>Planning Permissions</p> <p>Project Management oversight</p> <p>Sourcing of tenants from the Kerry County Council social housing list.</p>	<p>Construction of 249 housing units by Cooperative Housing Ireland, through funding progressed via Kerry County Council</p>	<p>Provision of social housing units</p> <p>All tenants are taken from the Council’s housing list</p> <p>Reduction in the Kerry County Council Housing List</p>

Description of Programme Logic Model

Objectives: This scheme will provide an additional 249 properties to the social housing stock in Kerry. The project, although owned and constructed by Cooperative Housing Ireland, will be tenanted by individuals and families on the Kerry County Council social housing list.

Having regard to the targets for the provision of additional housing in Kerry through Housing for All Programme, the project is also consistent with the need for social housing identified in Kerry County Council's Housing need and their Delivery Action Plan. The Geographical distribution of social housing demand and approved delivery for 2026 supports this.

Inputs:

Financial Inputs: The primary input to the programme is the capital funding from the Department of Housing administered through Kerry County Council's Housing Department.

Human Inputs: The project is managed by Cooperative Housing Ireland. However, Kerry County Council provide oversight on the project and process and manage the application for funding to the Department of Housing and manage the drawdowns. Following completion of the project, staffing resources will be utilised in identifying tenants for the properties from Kerry County Council's social housing list.

System Inputs: The systems used for the Scheme include Kerry County Council's Housing Strategy, and Housing Need reporting documents and the Agresso Financial Management System.

Activities:

Kerry County Council's AHB-Acquisitions Unit provides financial oversight during the funding drawdown process.

Outputs: Once completed, the 249 properties in Killarney area will house a number of people taken from Kerry County Council's social housing list.

Outcomes: The outcomes of the project will ensure the availability of 249 homes for low-income households, more people will have access to own-door permanent housing, homes that they can call their own

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

Key Deliverables/Milestones	Dates
Project Planning Application	September 2023
Planning Application Approval	March 2024
Application for CALF Funding	June 2024
Approval of CALF Funding	September 2024
Commencement of Project	April 2024
Completion of Construction & handover	Proposed September 2026

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Cronin’s Wood Residential Development, Killarney.

Project/Programme Key Documents		
Title	Details	Quality of Document
<ul style="list-style-type: none"> • Planning Application • Drawings • Maps 	Documents were compiled to apply for planning permission. They outline the project plan, detailed site and dwelling drawings, water and wastewater details, traffic management etc. Details of planning appeal also available.	Documents available on ePlanning. The planning process is clear, from application through to consultation with statutory bodies and the grant of planning permission with conditions.
<ul style="list-style-type: none"> • Correspondence • Agreement/Approval letters 	These documents indicate the communication between Cooperative Housing Ireland and Kerry County Council in relation to the proposed project and projected funding.	Documents show the nature of the discussion between all parties
<ul style="list-style-type: none"> • Requests for funding • Correspondence seeking further information • Approval of funding 	These documents relate to applications to the Department of Housing for funding for the project.	Documents are clear and show the rationale for seeking funding.
<ul style="list-style-type: none"> • Signed Delegation Orders / Chief Executive Orders 	Order of Chief Executive to record and certify decisions made.	Chief Executive Orders are brief and clear.
<ul style="list-style-type: none"> • Expenditure reports • Correspondence re ongoing progress of project. 	Expenditure Reports outline level of expenditure against budget and are used to manage financial performance and support drawdown and recoupment claims.	Reports are standard financial reports from the Agresso Financial System. They clearly outline expenditure and serve the purpose for which they were intended.

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

Data Required	Use	Availability
Housing Need in Kerry	Assess need for social housing project	Yes – Housing for All Programme, with outputs for Kerry available. Housing need in Kerry assessed on a town-by-town basis the housing need. Social Housing List.
Expenditure	Manage budgets & monitor expenditure. Financial information required for TII claims	Yes – from the Financial Management System.

Data Availability and Proposed Next Steps

The data available was taken from the various housing documents for Kerry, which outline both the level of housing need, the number of households seeking social housing and the targets for provision of housing as set out by the Housing for All Programme.

Once the scheme is finalised and the houses allocated to tenants, Kerry County Council’s social housing list will be amended to reflect this.

Section B - Step 5: Key Evaluation Question

The following section looks at the key evaluation questions for Cronin's Wood project based on the findings from the previous sections of this report.

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

Internal Audit is satisfied that the project objectives were clearly defined and the identified needs were appropriately outlined. Satisfactory evidence is available to demonstrate effective planning, appraisal, operational management, decision-making, and governance oversight.

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

The data required to assess the effectiveness of the project and its alignment with project objectives is available. Data can be obtained from the Housing for All Programme, Assessment of Need for social housing in Kerry, broken down on a geographical basis. Once the project is completed, outcomes can be assessed against the data captured prior to the project beginning.

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

No improvements on the future processes were apparent.

The following section presents a summary of the findings of this In-Depth Check on the Cronin's Wood Residential Development, Killarney.

Summary of In-Depth Check

This project was progressed through planning, design and is now in Phase 4 of construction. Permission was sought in September 2023, granted in March 2024 and funding was approved in September 2024. Construction began in 2024 with expected completion in September 2026.

To date the project presents a clear audit trail of the project from inception to its current status. It is Internal Audit's opinion that the documentation provides satisfactory assurance that there is broad compliance with the Public Spending Code.

Quality Assurance – In Depth Check

Section A: Introduction

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

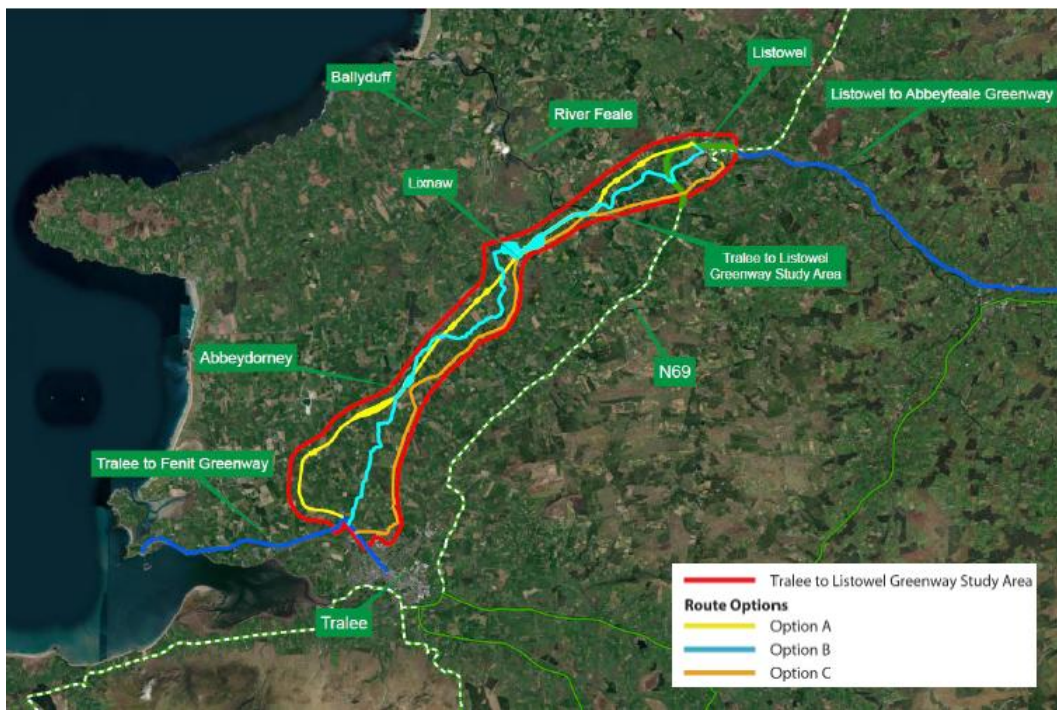
Programme or Project Information	
Name	Tralee to Listowel Greenway
Detail	The Tralee to Listowel Greenway will be 28km in length and will form part of a wider network of greenways linking Rathkeale, Co. Limerick and Tralee, Co. Kerry with an overall route length of approximately 90km.
Responsible Body	Kerry County Council
Current Status	Expenditure Being Incurred
Start Date	January 2022
End Date	Proposed finish date is 2030
Overall Cost	€60m

Project Description

The development of the Tralee to Listowel Greenway was proposed by Kerry County Council (KCC) in partnership with Transport Infrastructure Ireland (TII). The proposed Greenway will commence in the townland of Ballynahoulort in Tralee, Co. Kerry, where it will connect to the existing Tralee to Fenit Greenway. The Greenway will follow along the disused rail corridor to provide connection to the villages of Abbeydorney and Lixnaw, before terminating in Listowel where it will ensure onward connectivity to the Listowel to Abbeyfeale Greenway. The Tralee to Listowel Greenway will be 28km in length and will form part of a wider network of greenways linking Rathkeale, Co. Limerick and Tralee, Co. Kerry with an overall route length of approximately 90km.

The study area outlined in the 2022 Strategic Assessment Report was initially defined during TII Phase 0 (Scope and Pre-Appraisal). The study area boundary was refined during TII Phase 1 (Concept and Feasibility) with particular consideration given to avoiding proximity to the Stack's to Mullaghareirk Mountains, West Limerick Hills and Mount Eagle Special Protection Area (SPA), as well as addressing the topographical constraints located to the east of the study area. These refinements were made while ensuring the TLG project continued to deliver on the scheme objectives, including the development of route options that provide connectivity to the villages of Abbeydorney and Lixnaw.

Three Proposed Options were developed in Phase 2. One of these options follows the alignment of the old, disused Tralee to Listowel railway corridor, which remains generally intact. The corridor presents a feasible and practical route for greenway development. The Kerry CDP recognises the potential that old railway lines present in the development of greenways, particularly in enhancing sustainable transport, tourism, and regional connectivity. A second option was developed through greenfield areas and adjacent to water courses. A third option was developed adjacent to the regional road network.



Strategic Option	Transport Modes	NIFTI Intervention Type	High Level Location of Intervention
Option A	Active Travel	Improve	Following the old North Kerry rail line generally along the western section of the study area.
Option B	Active Travel	New	Traversing greenfield areas, following river and stream banks, utilising small sections of the old North Kerry rail line. Generally located in central parts of the study area.
Option C	Active Travel	New	New offline facility adjacent to regional roads along the eastern section of the study area. This option will generally be located in the field adjacent to the existing road with the existing hedgerow maintained in place.

An appraisal of each of the proposed options for the TLG scheme was carried out, which included a Multi-Criteria Analysis (MCA) under the headings of Economy, Accessibility Impact, Social Impact, Land Use Impact, Safety Impact, Climate Change Impact; and Local Environment Impact. A qualitative economic appraisal was also undertaken for each Proposed Option using the TII TEAM tool. Option A was recommended as the Preferred Option. It was recommended that Option A be brought forward to Phase 3 Design and Environmental Evaluation.

Once complete, the TLG scheme will form part of an overall vision and strategy for the development of an integrated greenway network in Co. Kerry which will enhance visitor experience and contribute to the economic development of local communities and the wider region. The TLG scheme will form part of the Euro Velo 1 route acting as an extension to the existing Listowel to Abbeyfeale Greenway. The Greenway is intended to provide a recreational amenity, a sustainable commuter corridor and a tourist route. Provision of universal access points, amenities and public toilets will be developed as part of the TLG scheme at a number of strategic locations.

The Design Team for this project is Fehily Timoney & Company Ltd. who are responsible for the production of the design and documentation associated with the delivery and implementation of the Project and all requirements.

To date the project has advanced through the following Transport Infrastructure Project Management Guidelines Phase 1 -Concept and Feasibility and Phase 2 - Options Selection. The project is currently at Phase 3 - Design and Environmental Evaluation for the proposed construction of a 28km Greenway.

Need for the Scheme

Safety for Vulnerable Road Users – The proposed TLG scheme will provide a dedicated facility for pedestrians and cyclists traveling between Tralee and Listowel, resulting in a safer and more attractive route when compared to existing provision. In addition, the proposed TLG will act to promote active travel as an alternative to vehicular travel in the region.

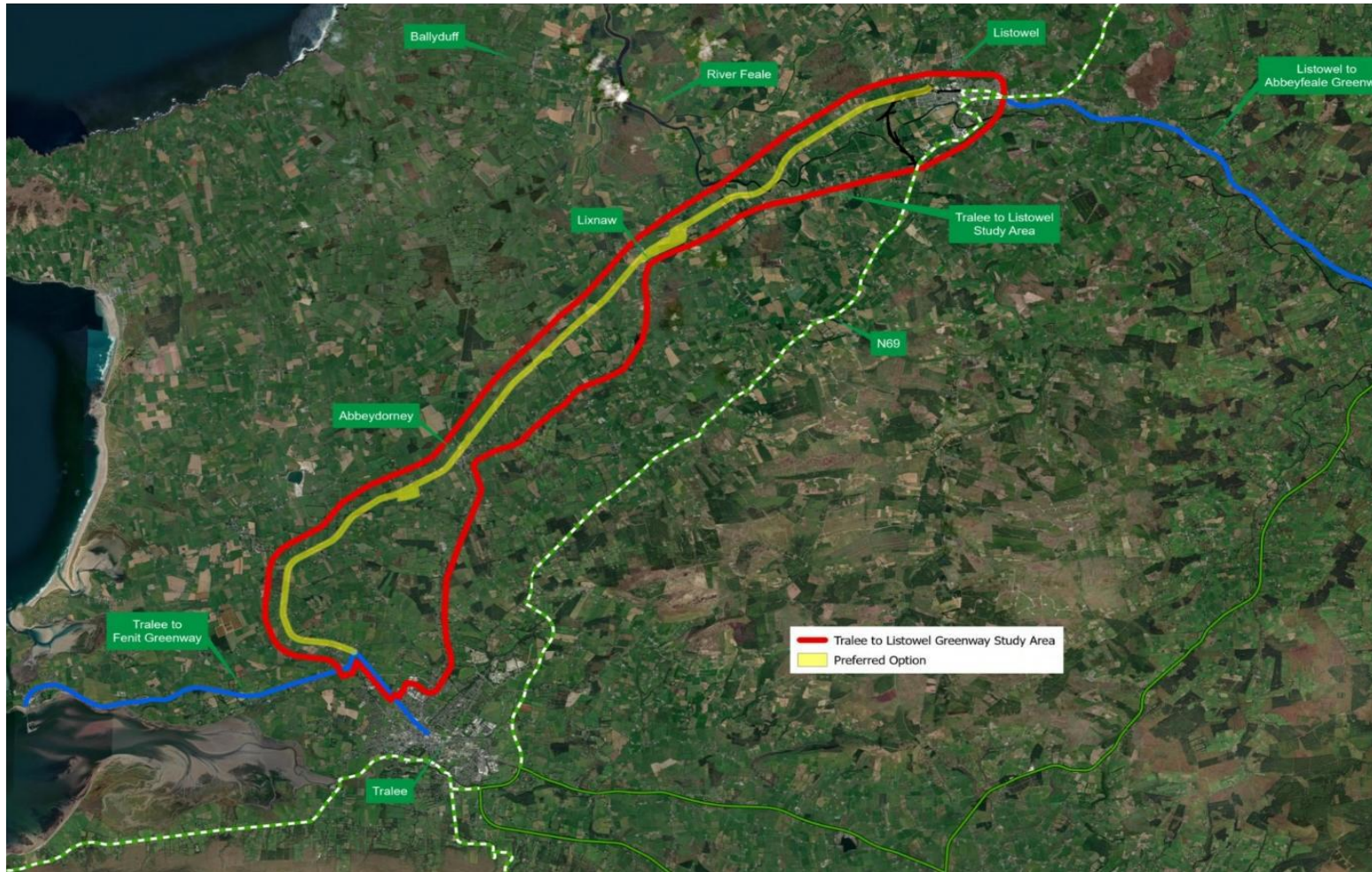
Increased Tourism – The potential of the Tralee to Listowel Greenway for walking and cycling is noted within the Kerry County Development Plan (CDP) (2022-2028). The Kerry CDP also highlights the opportunity for the TLG scheme to link into the existing Tralee to Fenit Greenway and Listowel to Abbeyfeale Greenway to enhance the tourism potential for the county.

Modal Shift and Decarbonisation – The proposed TLG scheme may provide a sustainable transport alternative for persons commuting to the employment centres of Tralee, Abbeydorney, Lixnaw and Listowel and could become a catalyst for modal shift, in particular trips to/from schools, if the preferred route corridor linked residential areas with schools within the study area.

Recreational Opportunities – The proposed TLG scheme will provide a recreational facility that will be safe, segregated from vehicular modes, accessible for users of all ages and abilities, and encourage greater levels of physical activity. There is currently no dedicated cycling and walking infrastructure extending between Tralee, Abbeydorney, Lixnaw and Listowel to serve this need.

Part of an Integrated Active Travel Network – The proposed TLG scheme will form part of a wider network of active travel/greenway projects linking Limerick to Kerry with an overall route length of approximately 90km. The scheme will connect directly into the Tralee to Fenit Greenway located in the southern section of the Study Area. The TLG will also ensure that onward connection to the existing Listowel to Abbyfeale Greenway is achieved.

Site Location Plan:



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, IA have completed a Programme Logic Model (PLM). 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
<p>Rural development and regeneration.</p> <p>Increase the economic contribution of tourism.</p> <p>Provide a catalyst for the economic regeneration of the local economy.</p> <p>Contribute to the health and well-being of the local community by providing a facility which encourages physical exercise and participation in outdoor activities.</p>	<p>Financial Resource</p> <p>Human Resource</p> <p>Information</p> <p>Technology</p> <p>Consultants & Experts</p>	<p>Preparing proposals and plans.</p> <p>Project Appraisal</p> <p>Strategic Assessment</p> <p>Planning</p> <p>Hiring of Experts</p> <p>Land acquisitions,</p> <p>Carrying out site investigations</p>	<p>Completion of the greenway construction phase.</p> <p>Maintenance of the greenway</p>	<p>Domestic visitors using the Greenway.</p> <p>International visitors using the Greenway.</p> <p>Increase in local spend associated with Greenway users.</p> <p>Increase in local accommodation availability and occupancy rates.</p> <p>Increase in local employment.</p>

Description of Programme Logic Model

Objectives:

The primary brief is to provide a high-quality walking and cycling route to form part of a wider network of greenways linking Rathkeale, Co. Limerick and Tralee, Co. Kerry. Within this primary objective the following objectives have been identified:

- 1) To increase the economic contribution of tourism to the local and Irish economy by increasing the value of tourism service exports, that is, by generating increased levels of overseas revenue.
- 2) Provide a catalyst for the economic regeneration of the local economy by:
 - Successfully delivering a world class visitor experience.
 - Supporting a tourism sector that is profitable and will achieve a sustainable level of growth and delivers jobs.
 - Facilitating local communities to play an enhanced role in developing tourism in their area, thereby strengthening and enriching local communities.
 - Recognising, valuing and enhancing the natural environment as the cornerstone of Irish tourism.
- 3) Maximise the economic potential of the project by:
 - Attracting the maximum number of visitors.
 - Optimising the amenity value of the route.
 - Designing the route for all users including the elderly and disabled as well as families with children.
 - Maximising the safety of the route.
- 4) Contribute to the health and well-being of the local community by providing a facility which encourages physical exercise and participation in outdoor activities.

Inputs: The primary input to the programme is capital funding. Other inputs include Kerry County Council staff time, expert advice, consultants, technology, project brief.

Activities: There are a number of key activities including project appraisal and setting out of the Business case. Planning application. Preparation of expert briefs and procurement of consultants and experts.

Outputs: The project is still at an early stage. The expected outputs are the completion of the greenway.

Outcomes: The envisaged outcomes of the project following the completion of the greenway in accordance with development objectives of the Kerry County Development Plan are: -

- To have domestic visitors using the greenway.
- To have international visitors using the greenway.
- To achieve an increase in local spend associated with the greenway users.
- To achieve an increase in local accommodation availability and occupancy rates.
- To achieve an increase in local employment due to greenway use.

Section B - Step 2: Summary Timeline of Project/Programm

January 2022	KCC prepared a Strategic Assessment Report
August 2023	FT appointed to deliver the scheme through TII Phases 1 to 4
December 2023/January 2024	First Public Consultation
April 2024	Feasibility Report submitted
September/October 2024	Second Public Consultation
April 2025	Options Report submitted
July/August 2025	Third Public Consultation

Section B - Step 3: Analysis of Key Documents

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

Title	Details	Review Outcome
Strategic Assessment Report January 2022	Determines whether project aligns with strategic goals, policies, plans and procedures.	Document is focussed and evidence based.
Feasibility Report June 2024	Determines the practicality of delivering the project.	Document is well structured and strategic options.
Options Report October 2025	An evaluation of project options to identify the Preferred Option for the scheme.	Report clearly defines the rationale.
Project Execution Plan September 2025	A practical delivery roadmap with an overview of implementation steps.	The updated Project Execution Plan is the core document for managing the project throughout its lifecycle, it outlines policies, standards, procedures and controls to be used and provides a concise description of scope and objectives. The document is well laid out, records scheme data, project brief, risks, cost management strategy and KPIs. It also clarifies roles and responsibilities of parties assigned to the project.
CE Orders	Order of Chief Executive to record and certify decisions made.	Chief Executive Orders are brief and clear. They outline the decision, signed by relevant managers and approved by Chief Executive or approved officer.

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Estimated spend in Tralee to Listowel Greenway arising from Domestic Visitors	Impact of Greenway on domestic tourism	Yes
Impact on local economy and employment activity	Assess achievement of objectives of project	Yes – from agencies such as Destination Kerry, Chamber alliance etc.
Customer satisfaction	Feedback on user experience	Yes – once greenway is complete
Monitor level of accommodation and determine bed nights associated with Greenway	Assess achievement of proposed outcome	Yes – once greenway is complete
Number of visitors using the greenway	Assess impact	Yes – on completion through installation of counting devices at main public access points

Data Availability and Proposed Next Steps

Internal Audit is satisfied that there will be sufficient data available for future evaluation of the project. The next steps for Kerry County Council and Fehily Timoney will be to finalise Phase 3 Design and Environmental Evaluation stage. Once the project has been fully completed, quantitative data to access local economic impact can be obtained as and when required. Similarly, in due course, qualitative information on the impact of the project on the quality of life within the region can be obtained from local contacts with sports & recreational, business and tourism interests in the area. Furthermore, project close out report and post project review report will be undertaken to incorporate an overview of the various stages throughout the lifespan of the project, these formal documents will include recommendations and lessons learned which may be utilised for future projects going forward.

Section B - Step 5: Key Evaluation Questions

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

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

Based on the findings of the in-depth review this project complies with the broad principles of the Public Spending Code. Internal Audit cannot evaluate compliance with subsequent stages of the Public Spending Code as the project is still at an early stage.

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

Data required to assess the effectiveness of the project and determine whether objectives have been achieved can be obtained from quantitative and qualitative analysis of information available through feedback from local business community, tourism bodies and other contacts. Financial data can be obtained from the Financial Management System.

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

No improvements on the future processes and management were apparent.

Section: In-Depth Check Summary

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

Summary of In-Depth Check

While this project is at an early stage the review demonstrated a satisfactory level of compliance with the principles of the public spending code. Internal Audit carried out an examination of documentation including digital files, Strategic Assessment Report, Feasibility Report, Options Report, Project Execution Plan, minutes of meetings and email correspondence regarding the project. There was evidence to show that decisions for this project were aligned with national and local policy objectives and had been informed by early consideration of options available.

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	
Name	N86 Ballynasare Lr. to Annascaul
Detail	Construction of 6.8km of the N86 National Secondary Road between Camp and Dingle. The project generally comprises widening/realignment of the existing N86 and the provision of active travel facilities.
Responsible Body	Kerry County Council/ Transport Infrastructure Ireland
Current Status	Ongoing/Expenditure Being Incurred
Start Date	January 2019
End Date	Q4 2029
Overall Cost	€53.1 million

Project Description

N86 Ballynasare Lr. to Annascaul - Construction of 6.8km of the N86 National Secondary Road between Camp and Dingle. The project generally comprises widening/realignment of the existing N86 and the provision of active travel facilities.

The two discrete sections, separated by approximately 13km, are as follows:

- i. Ballynasare Lower to Annascaul. This section of the scheme is approximately 4.7km in length and extends from the townland of Ballynasare Lower in the west to the townland of Brackloon at the eastern end of Annascaul village. At its western terminus the scheme will tie into a section of the N86 (known as the N86 Lispole to Ballynasare Lower & Ballygarret to Camp Road Improvement Scheme) which has recently been completed. This section of the subject scheme includes a temporary tie-in constructed as part of the N86 Lispole to Ballynasare Lower & Ballygarret to Camp Road Improvement Scheme. At its eastern terminus the proposed scheme will tie into a previously improved section of the N86 at the eastern end of Annascaul village. The scheme includes approximately 0.77km of works through Annascaul village where proposed works will be limited to pavement construction and any associated earthworks, drainage works, and other necessary ancillary works all within the extents of the existing road and footpath.
- ii. Doonore North to Ballygarret. This section of the scheme is approximately 2.25km in length and extends from the townland of Doonore North in the west to the townland of Ballygarret in the east. At its western terminus the scheme will tie into the existing and unimproved N86. At its eastern terminus the scheme will tie into a section of the N86 (known as the N86 Lispole to Ballynasare Lower & Ballygarret to Camp Road Improvement Scheme) which has recently been completed. This section of the scheme includes a section, approximately 0.5km in length, where certain permanent earthworks and temporary drainage, pavement and other ancillary works have been undertaken as part of the construction of the N86 Lispole to Ballynasare Lower & Ballygarett to Camp Road Improvement Scheme.

The cross section of the proposed road is a Type 3 single carriageway with a one-way cycleway/pedestrian facility at each side.

The N86 Ballynasare Lr. to Annascaul scheme forms part of the N86 Dingle to Annascaul and Gortbregoge to Camp Road Improvement Scheme which received Statutory Approval in November 2014 and is being progressed through Phases 5-7 of the TII Project Management Guidelines in a number of contracts/phases and as separate projects.

Project History

In 2009, Kerry NRDO, in consultation with the NRA, was requested to examine the issues relating to the Feasibility of carrying out Improvement Schemes on Low Volume Tourist Routes on Coastal National Secondary Roads in Co. Kerry. Initially, Kerry NRDO carried out a Feasibility Study to investigate whether any sections of National Secondary Road in Kerry were suitable for inclusion in the Low Volume Tourist Route Improvement Schemes. The N86 Tralee to An Daingean National Secondary route was one of the routes identified as suitable for inclusion. A further Environmental Feasibility Study was carried out to examine the Environmental issues relating to the Feasibility of carrying out these Improvement Schemes.

Based on these studies, it was decided to progress the design of a scheme on the Low Volume National Secondary Route on the N86 from Tralee to An Daingean. This project was progressed through Phases 1 to 4 of the TII Project Management Guidelines (Planning and Design). The project is being advanced through Phases 5 to 7 of the TII Project Management Guidelines (Detailed Design, Construction and Closeout) in a number of contracts/phases, and as separate projects. N86 Ballynasare Lr. to Annascaul is one of those projects.

Need for the Scheme

The N86 Tralee to An Daingean National Secondary Route serves as the main access route for tourists visiting the Dingle Peninsula. It serves the villages of Blennerville, Camp, Lios Póil (Lispole), Anascaul, and the town of An Daingean, and also provides access to other tourist destinations such as the Sleah Head Drive (R559), Inch Beach (via the R561), the Conor Pass, Castlegregory, the Maharees, and the Gaeltacht areas of Ceann Trá (Ventry), Dún Chaoin (Dunquin) and Baile an Fheirtéaraigh (Ballyferriter). The N86 also serves as the access route for transport to the Great Blasket Island. The Dingle peninsula is served by road-based transport only, as there are no rail links to the peninsula. Both public and private bus services are available.

Traffic on the N86 Tralee to An Daingean National Secondary Route has a high degree of seasonal variation and, particularly in the summer, would include a relatively high proportion of slow-moving traffic and vulnerable road users, such as cyclists.

The Conor Pass Road (R560) is not an acceptable alternative route to An Daingean as it is unsuitable for heavy goods vehicles and vehicles towing caravans or trailers.

The existing N86 National Secondary Road is deficient in terms of cross section, pavement condition and horizontal and vertical alignment. The narrow cross-section combined with acute bends and very steep gradients make it unsuitable for Non-Motorised Users (pedestrians and cyclists).

Improvement of the N86 will have a beneficial effect on road safety. It will also improve road-based public transport between Tralee and An Daingean, such as public and private bus services, which will experience reduced travel times and fuel savings arising from more efficient travel speeds. As part of the scheme, cycle tracks will be provided, which will have a positive effect on both the quality and safety of the road for non-motorised users.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, Kerry County Council have completed a Programme Logic Model (PLM) for the N86 Ballynasare Lr. to Annascaul. 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
<p>The scheme is a stated objective of the National Roads Needs Study and local and regional planning documents.</p> <p>Provide a safe environment for road network users and communities for both motorised and non-motorised users.</p> <p>Improve the Road Network through the construction of Non-National Roads to the highest standard and in an environmentally sensitive manner.</p> <p>Upgrade and improve the road network linking the smaller settlements with their principal towns as identified in the settlement hierarchy for the county.</p>	<p>Financial Resources (total scheme budget estimated €53.1 million)</p> <p>Human Resources</p> <p>Information technology systems.</p> <p>Consultants and experts.</p>	<p>Advance Works, Construction Document preparation, Tender and Award.</p> <p>Construction & Implementation.</p> <p>Handover Review and Close out.</p>	<p>Improvement works to the N86 National Secondary Route between N86 Ballynasare Lr. to Annascaul</p> <p>The project generally comprises widening/realignment of the existing N86 and the provision of active travel facilities.</p>	<p>Provision of a vital transport link to the Dingle peninsula and An Daingean.</p> <p>Enhance the economic growth of the region, particularly in the area of tourism.</p> <p>Road-based transport between Tralee and An Daingean will experience reduced travel times and fuel savings arising from more efficient travel speeds.</p> <p>Cycle facilities will be provided as part of the upgrading works, improving the safety and quality of the route for non-motorised users.</p>

<p>Reduced journey times.</p> <p>Enhance the economic growth of the region, particularly in the area of tourism.</p> <p>Enhance the inter-connectivity between the national road network and other transport modes such as airports and ports.</p>				
--	--	--	--	--

Description of Programme Logic Model

Objectives: This scheme will improve the road transport link between An Daingean and the towns of Tralee and Killarney on the N86, which has been identified as a Linked Hub in the National Spatial Strategy. This will help in offsetting the effects of peripherality which is an objective of the National Development Plan and the National Spatial Strategy.

Having regard to National Transport Strategies, the completion of the scheme is an objective of the NRA National Road Needs Study 1998. It is also highly compatible with the objectives of Transport 21, the National Development Plan and the National Spatial Strategy. Under Transport 21, the N86 is one of the regionally important National Secondary Routes targeted for upgrade during the lifetime of the plan. The objectives of Transport 21 have been fully transcribed into the National Development Plan.

Inputs:

Financial Inputs: Capital funding.

Human Inputs: Kerry County Council Project team, consultants, expert advice.

System Inputs: The systems used for the Scheme include TII Project Reporting System (PRS); Agresso Financial Management System; Quality Management System; TII Project Management Guidelines (where applicable)

Activities:

Key activities include Project appraisal; obtaining relevant approvals; designing project requirements; procurement of consultants; managing the implementation of the project & reviewing progress.

Outputs:

Having carried out the identified activities using the inputs, the outputs of the project will be widening/realignment of the existing N86 between Ballynasare Lr and Annascaul and the provision of active travel facilities.

Outcomes:

The envisaged outcomes of the project are to improve the quality and safety of the road for motorised and non-motorised users, reduce travel times and fuel savings, greater connectivity and improved access and facilities for tourism and tourist traffic, accessibility and reduction in the number of road traffic accidents. The provision of pedestrian and cycle facilities will promote tourist and leisure cycling/walking. It is envisaged that the improvements will contribute to the competitiveness of the productive sector through the improved economic efficiency of the road network.

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

Key Deliverables/Milestones	Dates
Appointment of Engineering Consultants	January 2019
Roadworks Contract 2A Published	April 2022
Roadworks Contract 2A Awarded	August 2022
Roadworks Contract 2A Construction Commencement	September 2022
Roadworks Contract 2A Substantial Completion	August 2023
Roadworks Contract 2B-Instruction to Proceed with Tender Publication:	January 2026

Contract 2A - Ballinclare to Annascaul (Including Annascaul Village) – 1.6km. was completed in September 2023. The Closeout Report and Final Account report for Contract 2A are in progress.

The Tender for Roadworks Contract 2B Ballynasare Lower to Ballinclare and Doonore North to Ballygarret – 5.2km was published in May 2026 with construction commencement in Q3 2026. Works expected to be complete by Q3 2028, with project closeout in Q4 2029

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the N86 Ballinasare Lr to Annascaul.

Project/Programme Key Documents		
Title	Details	Quality of Document
<ul style="list-style-type: none"> • Project Appraisal report 	Project Appraisal Report was compiled to present an appraisal of the proposed N86 Dingle to Annascaul and Gortbreagoge to Camp Road Improvement Scheme, in accordance with NRA Project Appraisal Guidelines.	Documents is clear, easy to read and well laid out. The content of the report is focused and evidence based.
<ul style="list-style-type: none"> • Correspondence – Emails, letters (Kerry NRO /TII) • Recommendation Letters • Approval letters • Appointment letters • Acceptance letters 	These documents indicate the decisions taken, approvals sought, appointments authorised, appointment made.	The documentation is clear and contains approved decisions. It confirms the close working relationship between TII and Kerry NRO in relation to the project.
<ul style="list-style-type: none"> • Chief Executive Orders 	Order of Chief Executive to record and certify decisions made.	Chief Executive Orders are brief and clear. They outline the decision and are signed by Chief Executive or approved officer.
<ul style="list-style-type: none"> • Tender documents • Instruction to tenderers • Specifications • Tender Assessment Reports 	Documents outline the steps undertaken, detail the required works to be carried out, detail review and assessment of submissions, recommendations and decisions.	The documentation is clear and is well laid out.

Project/Programme Key Documents		
Title	Details	Quality of Document
<ul style="list-style-type: none"> Project Execution Plan (PEP) 	<p>The PEP is the core document for managing the Project throughout its lifecycle. This document is used by Kerry NRO to execute, monitor and control projects. It is accessible to relevant staff with authorised access within Kerry NRO. It also functions as a communication tool to ensure that relevant personnel are aware of the current project position.</p>	<p>This document is stored on a shared drive. It is well laid out and records project data and definition, programme, expenditure, quality and review, communications plan, procurement, decisions, delivery milestones and events. It also clarifies roles of parties assigned to the project.</p>
<ul style="list-style-type: none"> TII Steering Meeting Minutes /Co-ordination Meetings 	<p>These minutes affirm management overview/ governance /accountability</p>	<p>Records are concise; they summarise topics discussed or to be discussed, and assign responsibility for action items.</p>
<ul style="list-style-type: none"> Risk Register 	<p>This is risk management tool used to identify and mitigate against potential hazards within the project.</p>	<p>The excel based register is well laid out. It details the risks / mitigations associated with the project under various categories. It outlines the risk ratings pre & post mitigations and stipulates the risk owners.</p>

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the N86 Ballynasare Lr. to Annascaul. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Number travelling on the road	Access impact of project on road usage & accessibility	Yes – traffic count data was obtained at the initial stages of the project and future data can be measured as/when required
Journey Time Surveys	Assess impact of project on travelling time	Yes – journey times can be measured
No. of Accidents on road	Assess impact of project on road safety	Yes - these statistics are compiled by Road Safety Authority.
Consumer Feedback/Public consultations	To assess quality of life improvements – improved accessibility, promoting environmentally friendly methods of travel, impact on business and tourism.	Yes – from municipal area meetings, public representatives, local business and community organisations.

Data Availability and Proposed Next Steps

Internal Audit is satisfied that there will be sufficient data available for future evaluation of the project. The next steps for Kerry County Council are as follows:

- Contract 2A - Ballinclare to Annascaul (Including Annascaul Village) – 1.6km. was completed in September 2023. The Closeout Report and Final Account report for Contract 2A are in progress.
- The Tender for Roadworks Contract 2B Ballynasare Lower to Ballinclare and Doonore North to Ballygarret – 5.2km was published in May 2026 with construction commencement in Q3 2026. Works expected to be complete by Q3 2028, with project closeout in Q4 2029.

Once the project has been fully completed, quantitative data to assess volume, time and safety can be obtained as and when required. Similarly, in due course, qualitative information on the impact of the project on the quality of life, economy and tourism within the region can be obtained from Elected Representatives at Municipal District meetings, through local contacts with sports & recreational, business and tourism interests in the area. Furthermore, project close out report and post project review report for Phases 2A and 2B will be undertaken to incorporate an overview of the various stages throughout the lifespan of the project. These formal documents will include recommendations and lessons learned which may be utilised for future projects.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for N86 Ballinasare Lr. to Annascaul 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)

Internal Audit is satisfied that the project objective was clearly defined and that the needs that were to be met were outlined. The evaluation and appraisal process undertaken by management with regard to this project appear to have aided good decision making. There is satisfactory evidence to date of planning, appraisal, operational management, decision making and oversight/ governance.

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

Data required to assess the effectiveness of the project and the realisation of the scheme objectives can be obtained from:

- Quantitative analysis of journey duration, volume of traffic and road accident statistics from the Road Safety Authority.
- Qualitative analysis of information available through feedback from Municipal District meetings, local business community, tourism bodies, and other contacts.

Financial data can be obtained from the Financial Management System.

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

No improvements on the future processes and management were apparent.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the N86 Ballynasare Lr. to Annascaul.

The N86 Ballynasare Lr. to Annascaul scheme forms part of the N86 Dingle to Annascaul and Gortbregoge to Camp Road Improvement Scheme which received Statutory Approval in November 2014. The scheme is being progressed through Phases 5-7 of the TII Project Management Guidelines in a number of contracts/phases and as separate projects. The next steps for Kerry County Council are to complete the closeout report and final account report for Contract 2A and to finalise the Roadworks contract for Contract 2B with construction commencement in Q3 2026.

It is the opinion of Internal Audit that the documentation provides satisfactory assurance that there is broad compliance with the Public Spending Code.

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	
Name	Housing Grants: <ul style="list-style-type: none">• The Housing Adaptation Grant for Disabled People• The Housing Aid for Older People Grant• The Mobility Aids Grant
Detail	Kerry County Council administers housing grants for private homes to assist in the carrying out of works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability, older persons and persons with mobility problems.
Responsible Body	Kerry County Council
Current Status	Expenditure Being Incurred
Start Date	01/01/2025 (for expenditure reporting purposes)
End Date	31/12/2025 (for expenditure reporting purposes. Note activities and services are ongoing)
Overall Cost	€8,777,703

Project Description

Kerry County Council is responsible for administering three key housing grants to assist private homeowners in carrying out works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability, older persons and persons with mobility problems. These grants primarily assist older people and individuals with disabilities, helping them remain in their homes with improved comfort and independence.

The Housing Adaptation Grant for Disabled People

The Housing Adaptation Grant for Disabled People is available to assist in the carrying out of works that are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a disabled person who is a member of the household. The Housing Adaptation Grant for Disabled People may be paid, where appropriate, in respect of works carried out to:

- Owner occupied housing;
- Private rented accommodation;
- Accommodation provided by Approved Housing Bodies; and
- Accommodation occupied by persons living in communal residences with support.

The types of works allowable under the scheme can be varied and can include the provision of:

- access ramps;
- stair lifts or through floor lifts;
- downstairs toilet facilities;
- accessible showers;
- fixed track hoists (excluding maintenance or training costs);
- adaptations to facilitate wheelchair access;
- extensions (typically a bedroom and/or bathroom);
- Any other works that, in the opinion of the local authority, are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a disabled person

The effective maximum grant under the Housing Adaptation Grant scheme is €40,000, which may cover 100% of the cost of work as approved by the local authority. The Department of Housing, Local Government and Heritage will recoup to local authorities 85% of the grant paid, or a

maximum of €34,000, whichever is the lesser. Local authorities will be required to provide the remaining 15% from their own resources as provided for in the annual budget process.

The Housing Aid for Older People Grant

The Housing Aid for Older People Grant is available to assist older people living in poor housing conditions to have necessary repairs or improvements carried out. Grants under the Housing Aid for Older People Grant Scheme may be paid, where appropriate, in respect of works carried out to:

- Owner occupied housing, where the elderly person either owns the house, or has a right of residence in the house where the work will be done.

In assessing applications for the Housing Aid for Older People Grant Scheme, essential works, which will make the property habitable for the person(s) are prioritised. Other works such as those in the examples listed below should be considered on a case-by-case basis:

- structural repairs or improvements;
- repair or replacement of roof; (Subject to conditions noted in Housing Aid for Older People Grant Guidelines December 2024 Note 1)
- upgrade electrical wiring; (Subject to conditions noted in Housing Aid for Older People Grant Guidelines December 2024 Note 2)
- dry-lining;
- repairs or replacement of some/all windows and doors;
- provision of central heating, water or sanitary services; (Subject to conditions noted in Housing Aid for Older People Grant Guidelines December 2024 Note 3)
- painting/contract cleaning (only as part of a wider suite of works);
- radon remediation; and
- Any other repair or improvement works in the opinion of the local authority, which are considered reasonably necessary.

Where a suite of works is being grant aided under the Housing Aid for Older People Grant Scheme, local authorities may also, as part of the package of works, assist with the provision of radon remediation works, where applicable. The effective maximum grant under the Housing Aid for Older People Grant Scheme is €10,700 which may cover up to 100% of the cost of work as approved by the local authority. The Department will recoup to local authorities 85% of the grant paid (or a maximum of €9,095), whichever is the lesser. Local authorities will be required to provide the remaining 15% from their own resources as provided for in the annual budget process.

The Mobility Aids Grant

The Mobility Aids Grant is available to fast-track grant aid to cover a basic suite of works to address mobility problems, primarily, but not exclusively, associated with ageing, in order that recipients are not subject to delays in accessing works. The Mobility Aids Grant Scheme may be paid, where appropriate, in respect of works carried out to:

- Owner occupied housing;
- Private rented accommodation;
- Accommodation provided by Approved Housing Bodies; and
- Accommodation occupied by persons living in communal residences with support.

The types of works allowable under the scheme can be varied in order to address the mobility problems of a member of the household and can include:

- grab rails;
- access ramps;
- level access showers;
- fixed track hoists (excluding maintenance and training costs);
- stair lifts; and
- any other minor works in the opinion of the local authority, as may be necessary to facilitate the mobility needs of the applicant.

The effective maximum grant under the Mobility Aids Grant Scheme is €8,000, which may cover 100% of the cost of work as approved by the local authority. The Department of Housing, Local Government and Heritage will recoup to local authorities 85% of the grant paid, or a maximum of €6,800, whichever is the lesser. Local authorities will be required to provide the remaining 15% from their own resources as provided for in the annual budget process.

Collectively, these grants address a wide spectrum of housing needs, from minor mobility improvements to significant structural adaptations and essential repairs. They provide support to individuals in Kerry to live safely and independently in their own homes.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit, Kerry County Council has completed a Programme Logic Model (PLM) for Housing Grants in Kerry. 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
Administration of three key housing grants to assist private homeowners in carrying out works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability, older persons and persons with mobility problems.	Financial Resources (€4.1m) Staff- <ul style="list-style-type: none"> • Administrative staff to process the grants Technical staff to assess scope of works and sign-off on complete works.	Administration of Grant applications. Technical assessments of grant applications. Site visits to assess works. Processing of grant payments. Recoupment of funding from Department.	Provision of Housing Grants: <ul style="list-style-type: none"> • The Housing Adaptation Grant for Disabled People • The Housing Aid for Older People Grant • The Mobility Aids Grant 	Assist older people and individuals with disabilities, helping them remain in their homes with improved comfort and independence.

Description of Programme Logic Model

Objectives: The administration of three key housing grants to assist private homeowners in carrying out works which are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a person with a disability, older persons and persons with mobility problems.

Inputs:

Financial Inputs: Funding of €4,144,931 was budgeted for in 2025, which relates solely to the 100% grant amount allocated to private households (comprising an allocation of €3,523,191 from DHLG&H and €621,740 Kerry County Council match funding contribution), it does not relate to staffing or administration

Human Inputs: Staffing resources are required for processing grant applications and other administrative tasks. Technical staff are required to inspect and assess works.

Activities:

Activities carried out by administration staff include the processing of applications, coordinating with Engineers and processing the grant payment once sign off received and recoupment of funding from Department.

Engineers assess applications to compile an estimate report and subsequently inspect completed works prior to payment of the grant.

Outputs: Provision of Housing Grants: The Housing Adaptation Grant for Disabled People, The Housing Aid for Older People Grant, The Mobility Aids Grant

Outcomes: Support older people and individuals with disabilities to remain living independently in their homes, enhancing comfort and quality of li

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

Key Deliverables/Milestones	Dates
Allocation of Housing Adaptation Grants for Older People and Disable People Scheme	May 2025
Grant application forms received from applicants	Jan-December 2025
Grant applications assessed by KCC staff	Jan-December 2025
Chief Executive Order confirming individual allocations completed	Jan-December 2025
Claims for payment assessed to ensure approved works carried out	Jan-December 2025
Claims for payment of grant to applicants processed in respect of completed works	Jan-December 2025
Grant Expenditure incurred by KCC recouped from Department	Jan-December 2025

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Adaptation Grants for Older People and Disabled People Scheme

Project/Programme Key Documents		
Title	Details	Quality of Document
The Housing Adaptation Grant for Disabled People Guidelines, The Housing Aid for Older People Grant Guidelines, The Mobility Aids Grant Guidelines December 2024	Guidance to assist Local Authorities in the administration of Housing Grants.	The documents are compiled by the Department of Housing, Local Government and Heritage. The documents are clear, concise and easy to follow. They outline the criteria under which the grants operate, give direction on qualifying works, prioritisation of applications, means testing, recoupment and appeals.
Delegation Orders	Order of Chief Executive outlining responsibilities being devolved to named individuals.	CE Orders are clear and outline the decision, signed by relevant managers and approved by Chief Executive or approved officer.
Procedure Manual	Procedure Manual provides step by step guide to processing grant applications.	Procedure is clear and well laid out.
Operational Team Plan	Operational Team Plan.	The Plan outlines the work of the department.
Agresso Expenditure Reports	Outlines the approved spend regarding grants.	Reports are standard financial reports from the Agresso Financial system, outlining expenditure.
Housing Risk Register	Undertaken in accordance with Kerry County Council's Risk Management Policy.	The Risk Register is reviewed and updated regularly to reflect current risks facing the Local Authority at Corporate and Directorate Level. The register identifies, classifies and outlines control of events and activities to which the Housing Department is subject to.
Minutes of Grant Review Meeting	Grant Review Meeting minutes, items relating to housing grants discussed	Minutes are well written, clearly laid out, dated and attendees are listed.

Project/Programme Key Documents		
Title	Details	Quality of Document
Circulars Housing 36/2024	Housing (Adaptation Grants for Older People and Disabled People) Regulations 2024 – SI No. 612 of 2024	
2025 Allocation - Housing Adaptation Grants for Older People and Disabled People Scheme – letter from DHLG&H May 2025	Outlines allocations for 2025	2025 Allocation - Housing Adaptation Grants for Older People and Disabled People Scheme – letter from DHLG&H May 2025

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Expenditure	Manage budgets & monitor expenditure.	Yes- from the Financial Management System
No. of Grant Applications passed for payment	Determines the number of households that accessed grants to make improvement to their living conditions.	Yes – Draw Down Surveys, reviewed by Department of Housing, Local Government and Heritage at 6 and 9 months
Value of claims submitted to department for recoupment	Confirm level of usage of grant funding	Yes – Agresso Financial System

Data Availability and Proposed Next Steps

Currently, data is available from the Agresso Financial System on expenditure and recoupments.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Housing Grants 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)

Internal Audit is reasonably assured that the A09 Housing Grants complies with the standards of the public spending code. There are suitable management structures and reporting requirements established to monitor activity and expenditure progress against budgets and there are internal controls within both the financial management system and procedure manuals to ensure good governance, separation of duties and approval limits.

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

The provision of Housing Grants is managed by the Housing Department in Kerry County Council. Data collected in Draw Down Surveys provide strong information on the demand for Housing Grants.

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

Internal Audit is satisfied with the procedures in place and availability of documentation relating to Housing Grants.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on A09 Housing Grants.

Under Section 4 of the Quality Assurance provisions contained in the Public Spending Code Kerry County Council is required to carry out an in-dept review of a minimum of 1% of the total value of all Revenue Projects on the PSC Inventory list, averaged over a three-year period

Internal Audit is satisfied that the programme objective was clearly defined in the administration of the scheme for 2025. The programme is in line with the standards and there is satisfactory compliance with the requirements of the Public Spending Code.