

Kildare County Council

PUBLIC SPENDING CODE

Quality Assurance Report for 2025

To be submitted to the

National Oversight and Audit Commission (NOAC)

Certification

This Annual Quality Assurance Report sets out the position in relation to Kildare County Council's assessment of its compliance with the Public Spending Code. It is based on the best financial and organisational information available at the time of publication of the report.

Signature of Accounting Officer:



Ms. Sonya Kavanagh

Chief Executive

Kildare County Council

Príomhfheidhmeannach

Comhairle Contae Chill Dara

Date: 22nd May 2025

Introduction

Kildare County Council has completed this Annual Quality Assurance Report as part of its on-going compliance with the Public Spending Code. The purpose of this report is to present the results of each of the five steps in the Quality Assurance exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The **Public Spending Code**[1] brings together in one place details of the obligations that those responsible for spending public money are obliged to adhere to as well as guidance material on how to comply with the obligations outlined. The Public Spending Code applies to both Capital and Current expenditure. The Code sets out to explain what is required of public service managers at different points of the expenditure lifecycle and offers advice on how to fulfil those requirements. All Government Departments and public bodies and all bodies in receipt of public funding must comply, as appropriate, with the relevant requirements of the Public Spending Code.

Quality Assurance Procedure

The Public Spending Code requires public bodies to establish an internal, independent, quality assurance procedure involving annual reporting on how organisations are meeting their Public Spending Code obligations. This new Quality Assurance procedure replaces and updates the "spot check" requirements previously laid down in Circular letter dated 15th May 2007.

[1] http://publicspendingcode.per.gov.ie/

The Quality Assurance process contains five steps:

Step 1	Draw up an inventory of projects/programmes under three categories; expenditure being considered, expenditure being incurred, and expenditure recently ended. The inventory should include all projects/programmes over €0.5 million.
Step 2	Publish summary information on Kildare County Council's website of procurements in excess of €10 million.
Step 3	Complete the checklists (7) contained in the Public Spending Code.
Step 4	Carry out a more in-depth check on a small number of selected projects / programmes.
Step 5	Complete summary report for NOAC and Kildare County Council's website.

Step 1 – Project Inventory

Kildare County Council's Project Inventory is included in Appendix A.

The inventory of Expenditure on Projects/Programmes with a value above €0.5 million is categorised as follows;

Category 1 – Expenditure being considered
Category 2 – Expenditure being incurred
Category 3 – Projects/Programs completed or discontinued

Kildare County Council's inventory contains **231** projects/programmes with a total value of **€1,500,682,239** capital and revenue projects/program).

*NOTE:- Following a review of Version 3 of the Guidance Note and having regard to the methodology used by other Local Authorities, it was agreed that the methodology for creating the inventory should be changed from 2016 onwards to reflect the "life time costs" of capital projects, i.e. the total cost of the project including land costs, consultants fees and contract costs.

It should be noted that Irish Water (now Uisce Éireann) became responsible for water services on 1st January 2014 (Water Services (No. 2) Act 2013). There is some water services expenditure in the "expenditure being incurred" table of the project inventory as Kildare County Council acts as an agent for Uisce Éireann in accordance with a service level agreement. Uisce Éireann is subject to its own financial governance framework and subject to oversight by the Commission for Energy Regulation.

Step 2 – Publish summary information on all procurements in excess of €10 million

Kildare County Council has established a section on its website to publish summary information of all procurements in excess of €10 million.

Listed below is the link to this publication page and an illustration of its location.

Public Spending Code - Kildare County Council

There were one such procurement in 2025.

Step 3 – Checklist Completion

There are seven checklists to be completed and they are as follows;

Checklist 1 - General Obligations not specific to individual projects/programmes
Checklist 2 – Capital Expenditure being considered – Appraisal and Approval
Checklist 3 – Current Expenditure being considered – Appraisal and Approval
Checklist 4 – Incurring Capital Expenditure
Checklist 5 – Incurring Current Expenditure
Checklist 6 – Capital Expenditure recently completed
Checklist 7 – Current Expenditure completed that (i) reached the end of its planned timeframe or (ii) was discontinued

A full set of checklists (1-7) was completed by Kildare County Council and is set out in Appendix B.

Step 4 – In-depth Check

The Internal Audit Unit of Kildare County Council was assigned the task of completing the in-depth check. The guidance document states Internal Audit is required to carry out an in-depth check of 5% of the total of all capital projects on the project inventory over the three-year period 2023-2025.

The Public Spending Code Capital projects reviewed over the three-year period were:
2023 - Sallins/Alymer Greenway - €5.4M

2024 - Athy Distributor Road - €45.8M

2025 – Maynooth Eastern Ring Road - €49M

2025 – Riverbank Arts Centre - €17M

On this basis, Internal Audit has covered the required 5% three-year quota.

The guidance also states that Internal Audit is required to carry out an in-depth check of 1% of the total of all revenue expenditure on the project inventory over the 3-year period 2023-2025.

The Public Spending Code Revenue projects reviewed over the 3-year period were:
2023 - Rental Accommodation Scheme €3.7M

2024 - Housing Maintenance Programme - €23.9M

2025 – Street Cleaning Programme - €4M

On this basis Internal Audit has covered the required 1% three-year quota.

The total value of Kildare County Council's 2025 project inventory was **€1,500,682,239** (capital and revenue) and the projects selected for an in-depth check were as follows:

Capital Projects Selected for In-Depth Check	
Project 1: Maynooth Eastern Ring Road	
Value of Capital Project selected	€49,000,000

Capital Projects Selected for In-Depth Check	
Project 1: Riverbank Arts Centre	
Value of Capital Project selected	€17,000,000

Revenue Project Selected for In-Depth Check	
Project 2: Street Cleaning Programme	
Value of Revenue Project selected	€4,004,412

Project 1: Maynooth Eastern Ring Road (Capital Expenditure)

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Maynooth Eastern Ring Road project has been delivered in line with the standards set out in the Public Spending Code to date.

The main objective of the scheme is to provide necessary road infrastructure which will allow for the future development of zoned lands to the east of Maynooth town. Internal Audit reviewed the key documentation on hand, to identify if the project had been managed to date in line with Public Spending Code standards and that accurate information was available to establish if the objectives of the project are being achieved. Internal Audit confirmed that the project had been managed in line with Public Spending Code standards to date and both operational and financial information was being maintained. As a result, it was possible to identify if the project objectives are being achieved and in line with expected costs.

Documents relating to the appraisal stages of the project such as Business Cases and a Project Brief were completed, and the procurement of services was carried out in line with procedures and approved by the relevant stakeholders. In addition, financial and operational information is maintained and regularly provided to the groups established to govern and manage the implementation of the project. Minutes of the quarterly Construction Stage Monitoring Committee meetings and Project Board meetings are maintained.

It is the opinion of Internal Audit that the Maynooth Eastern Ring Road project is in substantial compliance with the standards set out in the Public Spending Code to date.

Note: - Quality Assurance – In Depth Check reports are attached in full in Appendix C

Project 2: Riverbank Arts Centre (Capital Expenditure)

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Riverbank Arts Centre project has been delivered to date in line with the standards set out in the Public Spending Code.

The main objective of the project is to progress the proposed redevelopment of the Riverbank Arts Centre as a strategic capital project for County Kildare. The redevelopment aims to address the physical, functional, accessibility and energy performance limitations of the existing facility, and to support the delivery of an inclusive, modern and sustainable flagship arts centre. At this stage, the approved objective is to progress the project through the Part 8 planning process only. Internal Audit reviewed the key documentation on hand, to identify if the project had been managed to date in line with Public Spending Code standards and that accurate information was available to establish if the objectives of the project are being achieved. Internal Audit confirmed that the project had been managed in line with Public Spending Code standards to date and both operational and financial information was being maintained. As a result, it was possible to identify if the project objectives are being achieved and in line with expected costs.

Documents relating to the appraisal stages of the project such as a Business Case has been completed, and goods and services have been procured and approved by relevant stakeholders.

It is the opinion of Internal Audit that the Riverbank Arts Centre project to date is in substantial compliance with the standards set out in the Public Spending Code.

Note: - Quality Assurance – In Depth Check reports are attached in full in Appendix C.

Project 3: Street Cleaning Programme (Revenue Expenditure)

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Street Cleaning programme was delivered in line with the standards set out in the Public Spending Code in 2025.

The core objective of the Street Cleaning programme is to maintain litter free towns and villages throughout the county. Internal Audit reviewed the key documentation on hand, to identify if accurate information was available to establish if the objectives of the programme are being achieved. Internal Audit confirmed that financial information was being maintained in relation to the programme. A review of the financial elements of the programme is included in the Local Authority's annual budgeting process and is also carried out as part of the production of the Annual Financial Statements. In addition, regular reviews of the programme spend versus budget are carried out through the year.

It was noted that performance indicators have yet to be developed to aid monitoring and management of the programme, which is not in line with the standards set out in the Public Spending Code. A recommendation has been made in relation to the development of performance indicators.

In relation to the procurement element of the programme, one aspect was noted which is not in line with the standards set out in the Public Spending Code. The hire of the street sweeping machines by the Machinery Yard for use under the programme, has not been tendered for in a number of years. A recommendation has been made in relation to the procurement observation.

Note: - Quality Assurance – In Depth Check reports are attached in full in Appendix C

Step 5 – Summary Report for NOAC and Kildare County Council's website

This report has set out all the Quality Assurance requirements of the Public Spending Code and has confirmed that Kildare County Council is in compliance with said requirements.

With respect to each of the required steps:

- A project inventory has been prepared outlining the various projects/programmes (capital and revenue) that were being considered, being incurred, or recently ended; within the 2025 financial year.
- Information relating to procurements over €10 million has been published on Kildare County Council's website.
- The 7 checklists have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code.
- In-depth checks have been completed, and it has confirmed that there is satisfactory compliance with the Public Spending Code.
- A summary report has now been completed and certified by the Accounting Officer / Chief Executive of Kildare County Council. The summary report has been published on Kildare County Council's website and returned to NOAC.

As 2014 was the first year that this Quality Assurance process applied to Local Authorities there have been opportunities for relevant staff to gain experience and knowledge in relation to the Public Spending Code and the obligations it places on the spending of public monies. It has been possible to learn from the process completed in previous years and the feedback from NOAC to ensure that the 2025 Quality Assurance Report meets all requirements.

Finally, I can confirm that this Quality Assurance exercise has provided reasonable assurance to the management of Kildare County Council that there is satisfactory compliance with the Public Spending Code.

APPENDIX A

PROJECT INVENTORY 2025

Expenditure being Considered - Greater than €0.5m (Capital and Current) 2025							
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Anticipated Timeline**	**Projected Lifetime Expenditure**	**Explanatory Notes**
Housing & Building							
Support to Housing Capital and Afford Programme		€ 526,785					Increase in Annual Expenditure
RAS & Leasing Programme		€ 2,969,524					Increase in Annual Expenditure
Housing Loans		€ 547,252					Increase in Annual Expenditure
Housing Grants		€ 650,573					Increase in Annual Expenditure
Shamrock Stores	2 social housing units				Q4 2027	€ 633,463	
Tanyard Ballitore	6 social housing units				Q4 2027	2,052,000	
Canalside, Athy	5 social housing units		€ 20,827		Q3 2028	€ 1,424,999	
Nancy's Lane, Clane (Affordable)	70 affordable housing units				Q4 2027	€ 10,500,000	
Rickardstown PPP Site (Affordable)	40 affordable housing units				Not yet known	€ 15,000,000	
Coolanough Glebe (Affordable)					Not yet known	€ 16,000,000	
Crosskeys, Kildangan					Not yet known	€ 1,100,000	
Caragh Road, Naas (Social)					Q4 2028	€ 15,660,000	
Caragh Road, Naas (Affordable)			€ 4,767		Q4 2028	€ 4,040,000	
Craddockstown, Naas (Affordable)	100 affordable housing units				Q4 2027	€ 16,000,000	
Craddockstown, Naas (Social)	28 social housing units		€ 21,900		Q4 2027	€ 10,200,000	
Sarto Road, Naas					Q3 2028	€ 3,000,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current) 2025							
Basin Street, Naas			€ 20,827		Q2 2027	€ 1,950,000	
Jigginstown Traveller Accomodation, Naas	30 units				Q4 2027	€ 1,150,000	
CAS Sophia - St Johns Convent, New St, Rathangan	24 units		€ 210,591		Q4 2027	€ 10,397,366	
Homeless Emergency Accommodation, Springfield and Leixlip	2 units (up to 23 families)				Q4 2030	€ 7,200,000	
Land Acquisition					Ongoing	€ 15,000,000	
Road Transportation and Safety							
Local Road - Maintenance and Improvement		€ 2,045,869					Increase in Annual Expenditure
TII National Route Pavement Scheme			€ 233,869		Ongoing	€ 550,000	Amalgam of Projects
TII Annual Allocation					Ongoing	€ 8,670,000	Amalgam of Projects
N78 Upgrade Scheme					2027-2029	€ 4,000,000	
M4 Active Travel Bridge					2026-2028	€ 4,500,000	
Leixlip NOR (Confey-Barnhall)					2026-2030	€ 1,500,000	
Lyreen Bridge, Maynooth					2026-2027	€ 1,550,000	
North Kildare Municipal District Depot					2026-2028	€ 1,500,000	
Sheepgrid Replacement Scheme					Ongoing	€ 650,000	
Maynooth Outer Orbital (Meath)					2026-2030	€ 700,000	
Newbridge Southern Relief Road					2026-2028	€ 5,000,000	
Existing Celbridge Bridge Imp Scheme					2026-2028	€ 4,500,000	
Blessington Rd to Tipper Rd Link					2027-2029	€ 2,500,000	
Celbridge/Maynooth Depot Relocation					Not yet known	€ 1,000,000	
Kilcullen Industrial Estate Rd					2027-2028	€ 550,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current) 2025							
Kildare North Link/South Green Access					2027-2030	€ 1,000,000	
Athgarvan Road Widening					2026-2028	€ 3,300,000	
Improvement Works Athgarvan					2026-2027	€ 2,000,000	
Carpark Caragh Road					2026-2027	€ 500,000	
N7 Park and Ride					2026-2030	€ 2,500,000	
Public Lighting Infrastructure PLEEP					Ongoing	€ 9,000,000	
Public Lighting Improvements					Ongoing	€ 500,000	
Co-location/Upgrade Roads Maintenance Depots					Multi-annual programme	€ 700,000	
Speed limit review signage					Multi-annual programme	€ 1,000,000	
KCC funded Bridge Repairs					Multi-annual programme	€ 750,000	
NTA Active Travel Grants					Multi-annual programme	€ 30,000,000	
Water Services - Surface Water and Flood Relief							
Athy MD SW Imp Works					Multi-annual programme	€ 1,732,000	
Leixlip Celbridge SW Imp Works					Multi-annual programme	€ 1,982,000	
Leixlip Flood Relief Scheme					2026-2031	€ 1,500,000	
Celbridge Leixlip MD SW Imp Works					Multi-annual programme	€ 1,982,000	
Maynooth MD SW Imp Works					Multi-annual programme	€ 2,332,000	
Kildare MD SW Imp Works					Multi-annual programme	€ 1,732,000	
Naas MD SW Imp Works			€ 1,532		Multi-annual programme	€ 1,732,000	
Multi-annual Rural Water Programme					Multi-annual programme	€ 4,606,187	
Minor Works					Multi-annual programme	€ 3,865,488	

Expenditure being Considered - Greater than €0.5m (Capital and Current) 2025							
Development Management							
Forward Planning		€ 1,060,293					Increase in Annual Expenditure
Development Management		€ 554,357					Increase in Annual Expenditure
Kildare Courthouse (LEO)			€ 1,219		2026-2028	€ 2,600,000	
Athy Circular Economy Centre, CBS Athy (LEO)			€ 146,609		2025-2027	€ 2,000,000	
Community/Economic Dev Facilities							
Community and Enterprise Function		€ 1,089,467					Increase in Annual Expenditure
Enterprise Land Development					Ongoing	€ 10,000,000	
Newbridge Youth Facilities					2026-2028	€ 1,103,322	
Johnstown Community Initiatives					2026-2028	€ 530,197	
Maynooth Community Centre					2026-2028	€ 950,000	
Public Realm Projects							
Edmund Rice Square					Not yet known	€ 550,000	
Athy Sports Hub, Athy					2026-2027	€ 558,982	
Kilcullen Market Square					2025-2027	€ 1,450,244	
Rathangan Market Square					Not yet known	€ 1,700,000	
Wonderful Barn Phase 2					Not yet known	€ 21,500,000	
Harbourfield Redevelopment			€ 90,479		Not yet known	€ 6,500,000	
Environmental Services							
Operation, Maintenance and Aftercare of Landfill		€ 814,455					Increase in Annual Expenditure

Expenditure being Considered - Greater than €0.5m (Capital and Current) 2025							
Waste regulations, Monitoring and Enforcement		€ 1,091,833					Increase in Annual Expenditure
Legacy Landfill					Ongoing	€ 2,800,000	Annual Allocation
Pathfinder Energy Projects					Not yet known	€ 2,495,000	
IT Storage Area Network					Not yet known	€ 600,000	
Extension of Burial Grounds					2026-2028	€ 1,869,822	
Recreation and Amenity							
Community Sport and Recreational Development		€ 625,821					Increase in Annual Expenditure
Celbridge Library and Cultural Centre					2026-2029	€ 10,000,000	
Clane Library			€ 1,907		2026-2027	€ 4,450,000	
St Catherines Park, Leixlip			€ 6,025		2026 - 2030	€ 550,000	
Carton Avenue					2026 - 2030	€ 776,677	
Clane Maynooth MD Small Parks/Comm works					2026 - 2030	€ 791,452	
Cherry Ave Phase 1			€ 80,577		2026 - 2027	€ 1,510,337	
Lakeside Park Newbridge Masterplan					2026 - 2030	€ 550,000	
Sallins Amenity Land (Ph 1)			€ 62,904		2026 - 2029	€ 1,892,000	
Naas Lakes Redevelopment			€ 3,936		2026 - 2030	€ 550,000	
Sallins Amenity Land Phase 2					2029-2035	€ 13,000,000	
North Kildare Swimming Pool					2026-2028	€ 3,500,000	
Newbridge Library and Archives			€ 661,357		2026-2028	€ 20,000,000	
Riverbank Arts Centre			€ 185,198		2029-2031	€ 17,000,000	
Cherry Ave Phase 2					2028-2033	€ 7,300,000	

Expenditure being Considered - Greater than €0.5m (Capital and Current) 2025							
Miscellaneous Services							
Administration of Rates		€ 1,211,105					Increase in Annual Expenditure
Local Representation/Civic Leadership		€ 1,546,463					Increase in Annual expenditure
Strategic Property Land					2025-2029	€ 20,000,000	
Lantern Building					2025-2028	€ 900,000	
Totals		**€ 14,733,797**	**1,754,522**	**€ -**		**€ 401,169,536**	

Expenditure being Incurred - Greater than €0.5m (Capital and Current) 2025								
PB2:J2roject/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
Housing & Building								
A01 Maintenance/Impr LA Housing		24,524,835				Not Applicable	Not Applicable	Annual Expenditure
A02 Housing Ass,Alloc & Transfer		1,943,701				Not Applicable	Not Applicable	Annual Expenditure
A03 Housing Rent & TP Admin		1,679,663				Not Applicable	Not Applicable	Annual Expenditure
A04 Housing Comm Dev Support		2,230,218				Not Applicable	Not Applicable	Annual Expenditure
A05 Admin Homeless Service		6,959,554				Not Applicable	Not Applicable	Annual Expenditure
A06 Support to Housing Cap&Aff Prog		7,223,186				Not Applicable	Not Applicable	Annual Expenditure
A07 RAS Programme		52,963,531				Not Applicable	Not Applicable	Annual Expenditure
A08 Housing Loans		2,560,771				Not Applicable	Not Applicable	Annual Expenditure
A09 Housing Grants		11,972,325				Not Applicable	Not Applicable	Annual Expenditure
A12 Housing Assistance Prog		1,552,624				Not Applicable	Not Applicable	Annual Expenditure
ICR 2025 Capital Expenditure			€ 95,427			Ongoing	€ 95,427	
Housing Legal and Associated Expense			€ 199,381			Ongoing	€ 199,381	
CAF House Purchase			€ 14,958,400			Ongoing	€ 14,958,400	
Iniscarra - 5 unit	5 social housing units		€ 8,241		Q2 2028	€ 64,139	€ 1,991,125	
Skenagun, Castledermot	2 infill units		€ 1,070		Q3 2027	€ 48,906	€ 788,744	
Ballitore Garda Station	6 social units		€ 14,508		Q1 2028	€ 318,437	€ 24,466,841	
Glandore, Athy	5 + 1 social units		€ 1,454,009		Q2 2026	€ 1,982,385	€ 2,292,841	

Expenditure being Incurred - Greater than €0.5m (Capital and Current) 2025								
Ardrew Halting Site, Athy	5 group housing units		€ 392,170		Q4 2027	€ 593,792	€ 4,669,759	
Greenfields Maynooth	65 units		€ 15,783,904		Q1 2026	€ 31,275,890	€ 29,066,677	
Athgarvan Village (Blackrath Ridge)	15 units		€ 1,028,238		Q4 2024	€ 8,215,017	€ 8,154,881	
Station Road, Kildare	12 social housing units		€ 231,521		Q2 2028	€ 1,619,470	€ 12,870,813	
St Patricks Park, Rathangan Phase 1 Regeneration	Regeneration Works		€ 3,758,547		Q4 2026	€ 5,078,636	€ 13,586,141	Expenditure together
St Patricks Park, Phase 2 & 3 Remedial Works	Remedial Works		€ 3,758,547		Q4 2026	€ 5,078,636	€ 13,586,141	Expenditure together
St Evins, Monasterevin	15 social housing units		€ 20,875		Q4 2027	€ 90,005	€ 5,263,000	
Newtown House, Leixlip	2 new units		€ 131,333		Q2 2027	€ 202,146	€ 1,990,208	
Ambassador Hotel Site	33 units		€ 6,311,230		Q2 2026	€ 17,334,083	€ 14,715,071	
Coill Dubh (Ard Sceach)	10 units		€ -		Q1 2026	€ 3,482,284	€ 3,990,410	
Liffey Lodge	20 units		€ 30,912		Q4 2028	€ 1,381,263	€ 6,100,000	
Courthouse Kilcock	5 unit infill		€ 3,444		Q4 2028	€ 28,527	€ 2,285,962	
Patrician Ave Naas	2 units and refurb 1 unit		€ 629,236		Q1 2026	1232534	€ 1,531,106	
Dispensory Site, Carbury	5 units		€ 77,930		Q3 2027	166279	€ 2,270,679	
Ardclough Road, Celbridge (Social)	39 units		€ 574,113		Q4 2027	1110546	€ 13,172,041	
AHF Lattin Place, Rathasker Road, Naas	8 affordable, 2 social		€ 15,630		Q1 2026	€ 61,187	€ 3,558,593	
Part V Purchases			€ 47,982,979			Not Applicable	Not Applicable	Annual Expenditure
CAS Kare 5 Moore Wood, Monasterevan			€ 611,880		Q1 2026	€ 737,720	€ 742,510	
CAS Kare 9 The Oaks Meadow Mill, Athy	1 unit		€ 496,101		Q1 2026	€ 496,101	€ 531,431	
CAS Dara 33 Ballymakealy, Celbridge	1 unit		€ 37,731		Q4 2025	€ 49,832	€ 529,936	
CAS COOP Hillfort, Kill			€ -		Q1 2026	€ 1,730,978	€ 1,730,978	

CAS Cluid - Riversdale (Domincan Site) Athy	34 units		€ -		Q4 2027	€ 107,636	€ 12,692,327	
CAS Nás Na Ríogh Beaufort, Sallins Road	44 Age Friendly units		€ -		Q2 2028	€ 55,853	€ 18,754,909	
Road Transportation and Safety								
Regional Road - Maintenance & Improvement		€ 12,629,699				Not Applicable	Not Applicable	Annual Expenditure
Local Road - Maintenance & Improvement		€ 21,862,895				Not Applicable	Not Applicable	Annual Expenditure
Public Lighting		€ 5,088,350				Not Applicable	Not Applicable	Annual Expenditure
Traffic Management Improvement		€ 1,606,562				Not Applicable	Not Applicable	Annual Expenditure
Road Safety Promotion/Education		€ 791,906				Not Applicable	Not Applicable	Annual Expenditure
Maintenance & Management of Car Parking		€ 2,605,023				Not Applicable	Not Applicable	Annual Expenditure
Support to Roads Capital Programme		€ 5,130,013				Not Applicable	Not Applicable	Annual Expenditure
Public Lighting Improvement			€ 2,541,060		2024-2026	€ 9,451,234	€ 12,000,000	
NRO Naas Newbridge By-pass			€ 144,680		2026	€ 59,447,677	€ 60,000,000	
NRO M7 Osberstown Interchange			€ 142,996		2026	€ 77,384,028	€ 77,500,000	
NRO M4Westbound Bus Priorty Route			€ 307,203		2031	€ 409,878	€ 17,000,000	
Naas Ringroad Tipper West			€ 162,346		2023-2025	€ 1,311,182	€ 1,400,000	
NRO Post 2012 Admin Costs			€ 2,084,176		Ongoing	Not Applicable	Not Applicable	
TII Athy Distributor Road			€ 505,433		Q4 2026	€ 42,721,646	€ 45,800,000	
NCN R448 Moone-Timolin Mobility Lane			€ 2,410,527		Q2 2026	€ 2,410,527	€ 2,600,000	
Celbridge-Hazelhatch Mobility Corridor			€ 76,772		2025-2028	€ 1,506,436	€ 13,700,000	
Murtaghs Corner, Corbans Lane			€ 7,196		2025-2026	7,196	€ 2,000,000	
LIHAF Maynooth Eastern Ring Road			€ 265,778		2025-2027	€ 2,861,232	€ 49,000,000	
Clane Inner Relief Road			€ 15,394		Q2 2026	€ 2,012,356	€ 2,430,145	

Expenditure being Incurred - Greater than €0.5m (Capital and Current) 2025								
DTTAS Kildare Support Office			€ 847,445		Not applicable	Not Applicable	Not Applicable	Annual Expenditure
IPB Works Athy MD			€ 458,956		Not applicable	Not Applicable	Not Applicable	Annual Expenditure
IPB Works Kildare Newbridge MD			€ 509,871		Not applicable	Not Applicable	Not Applicable	Annual Expenditure
Regional Salt Barn/Machinery Yard			€ 200,978		Q3 2026	€ 18,973,181	€ 19,000,000	
Safe Schools Programme			€ 1,298,112		Not appliicable	€ 1,886,665	Not Applicable	Annual Expenditure
Millstreet, Maynooth Active travel			€ 2,982,690		Q4 2026	€ 3,411,409	€ 4,400,000	
NTA Royal Canal Cycleway			€ 3,785,082		Q3 2026	€ 13,468,222	€ 14,000,000	
Kilcullen Road, Naas Active Travel Scheme			€ 6,457,617		2025-2026	€6,457,617	€8,000,000	
NTA Active Travel Costs			€ 800,140		Not applicable	Not Applicable	Not Applicable	Annual Expenditure
NRO Wexford Bridges Rehabilitation			€ 146,309		Q2 2026	€1,419,967	€1,500,000	
Machinery Capital acc			€ 1,011,020		Not Applicable	Not Applicable	Not Applicable	Annual Expenditure
Water Services								
Operation and Maintenance of Water Supply		€ 3,821,666				Not Applicable	Not Applicable	Annual Expenditure
Operation and Maintenance of WW Treatment		€ 3,779,796				Not Applicable	Not Applicable	Annual Expenditure
Admin of Group and Private Installations		€ 507,407				Not Applicable	Not Applicable	Annual Expenditure
Morell Flood Relief Scheme			€ 1,390,945		2013-2026	€ 4,540,323	€ 25,000,000	
Naas Flood Relief Scheme			€ 352,190		2020-2030	€ 1,895,850	€ 14,200,000	
Athy Flood Relief Scheme			€ 648,366		2023-2031	€ 1,323,863	€ 15,000,000	
Development Management								
Forward Planning		€ 3,489,550				Not Applicable	Not Applicable	Annual Expenditure

Expenditure being Incurred - Greater than €0.5m (Capital and Current) 2025								
Development Management		€ 6,031,020				Not Applicable	Not Applicable	Annual Expenditure
Enforcement		€ 1,441,164				Not Applicable	Not Applicable	Annual Expenditure
Tourism Development and Promotion		€ 637,438				Not Applicable	Not Applicable	Annual Expenditure
Community & Enterprise Function		€ 6,769,270				Not Applicable	Not Applicable	Annual Expenditure
Unfinished Housing Estates		€ 1,664,951				Not Applicable	Not Applicable	Annual Expenditure
Building Control		€ 715,910				Not Applicable	Not Applicable	Annual Expenditure
Economic Development & Promotion		€ 8,427,253				Not Applicable	Not Applicable	Annual Expenditure
Property Management		€ 1,167,609				Not Applicable	Not Applicable	Annual Expenditure
Heritage and Conservation Services		€ 1,286,450				Not Applicable	Not Applicable	Annual Expenditure
Model School/Athy Food and Drink Innovation Hub (LEO)		€ 4,083,952			2025-2026	€ 6,318,585	€ 7,200,000	
Monasterevan Textile & Design (LEO)		€ 36,675			2025-2026	€ 283,945	€ 800,000	
Public Realm								
Emily Square			€ 3,356,754		Q3 2026	€ 3,913,826	€ 4,181,176	
Barrow Blueway Athy			€ 1,319,273		Q3 2026	€ 9,611,680	€ 11,834,699	
Naas Town Centre Masterplan			€ 1,863,587		Q2 2026	€ 1,863,587	€ 4,102,777	
Maynooth Town Centre Masterplan			€ 138,477		2025-2027	€ 138,477	€ 2,969,630	
Shackleton Musuem			€ 2,035,344		Q3 2026	€ 7,936,706	€ 8,613,796	
Wonderful Barn Phase 1 (Improvements)			€ 813,573		Q4 2025	€ 2,129,653	€ 1,469,616	
Greenway Sallins to Clonkeen (Phase 2)			€ 221,051		2025-2030	€ 819,496	€ 25,621,938	

Expenditure being Incurred - Greater than €0.5m (Capital and Current) 2025								
Environmental Services								
Operation, Maintenance & Aftercare of Landfill		€ 945,708				Not Applicable	Not Applicable	Annual Expenditure
Litter Management		€ 2,086,966				Not Applicable	Not Applicable	Annual Expenditure
Street Cleaning		€ 4,004,412				Not Applicable	Not Applicable	Annual Expenditure
Waste Regs, Monitoring & Enforcement		€ 6,580,242				Not Applicable	Not Applicable	Annual Expenditure
Waste Management Planning		€ 740,746				Not Applicable	Not Applicable	Annual Expenditure
Maintenance & Upkeep of Burial Grounds		€ 1,216,232				Not Applicable	Not Applicable	Annual Expenditure
Safety of Structures and Places		€ 1,220,276				Not Applicable	Not Applicable	Annual Expenditure
Operation of Fire Service		€ 8,713,477				Not Applicable	Not Applicable	Annual Expenditure
Fire Prevention		€ 987,023				Not Applicable	Not Applicable	Annual Expenditure
Water Quality, Air and Noise Pollution		€ 1,459,935				Not Applicable	Not Applicable	Annual Expenditure
Climate Change and Flooding		€ 4,457,077				Not Applicable	Not Applicable	Annual Expenditure
Kerdiffstown Landfill Remediation (Consol.)			€ 1,293,425		2015-2026	€ 56,257,544	€ 59,850,870	Multi-annual project
Civil Defence HQ			€ 70,207		2025-2026	€ 820,208	€ 1,020,208	
Recreation and Amenity								
Operation & Maintenance of Leisure Facilities		€ 662,729				Not Applicable	Not Applicable	Annual Expenditure
Operation of Library and Archival Service		€ 10,818,072				Not Applicable	Not Applicable	Annual Expenditure
Op. Mtce & Imp of Outdoor Leisure Areas		€ 4,777,689				Not Applicable	Not Applicable	Annual Expenditure
Community Sport and Recreational Development		€ 1,864,655				Not Applicable	Not Applicable	Annual Expenditure
Operation of Arts Programme		€ 2,113,733				Not Applicable	Not Applicable	Annual Expenditure
Leixlip Amenities Playground			€ 506,742		2026	€ 830,652	€ 848,287	
DeBurgh Estate (Land & Development)			€ 195,933		2025-2035	€ 2,267,221	€ 8,000,000	

Expenditure being Incurred - Greater than €0.5m (Capital and Current) 2025								
Bawnogues Playground			€ 441,728		2026	€ 667,262	€ 1,198,144	
Bawnogues Park Development			€ 4,848		2025-2033	€ 2,267,221	€ 8,000,000	
Sallins Amenity Land Phase 1			€ 62,903		2028	€ 1,300,129	€ 6,500,000	
Donacomper Land and Amenity					2026-2036	€ 9,071,411	€ 20,000,000	
Agriculture, Education, Health & Welfare								
Land Drainage Costs		€ 515,940				Not applicable	Not Applicable	Annual Expenditure
Veterinary Service		€ 656,999				Not applicable	Not applicable	Annual Expenditure
Miscellaneous Services								
Administration of Rates		€ 6,509,228				Not Applicable	Not Applicable	Annual Expenditure
Franchise Costs		€ 527,857				Not Applicable	Not Applicable	Annual Expenditure
Local Representation / Civic Leadership		€ 9,860,417				Not Applicable	Not Applicable	Annual Expenditure
Motor Taxation		€ 1,348,997				Not Applicable	Not Applicable	Annual Expenditure
Agency & Recoupable Services		€ 839,021				Not Applicable	Not Applicable	Annual Expenditure
Totals		**€ 280,092,398**	**€ 140,484,485**	**€ -**		**€ 441,940,374**	**773,327,618**	

Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current) 2025							
Project/Scheme/Programme Name	**Short Description**	**Current Expenditure Amount in Reference Year**	**Capital Expenditure Amount in Reference Year (Non Grant)**	**Capital Expenditure Amount in Reference Year (Grant)**	**Project/Programme Completion Date**	**Final Outturn Expenditure**	**Explanatory Notes**
Road Transportation and Safety							
Improvement Works, Bride Street, Kildare		nil	€ 608,960		Q2 2025	€ 608,960	Project completed
IMP Scheme Naas Corbans		nil	€ 42,866		Q2 2025	€ 6,704,980	Project completed
STRS Programme St Brigids					2025	€ 602,432	Project completed
NRO Leinster Bridges Water		nil	€ 250,625		2025	€ 5,620,918	Project completed
Development Management/Economic Development							
Maynooth Fire Station	Construction of new Fire Station	nil	€ 20,246	€ 2,990,367	Q3 2025	€ 5,672,218	Project completed
Public Realm Projects							
Greenway Sallins/Aylmer	Phase 1 of Grand Canal Greenway project		€ 96,964		2025	€ 5,509,828	Project completed
Kilcock Community Centre		nil			Q4 2025	€ 3,404,153	Project completed
Recreation and Amenity							
Cotton Mills Redevelopment		nil	nil	nil	2025	€ 2,519,821	Project completed
Allenwood Playground		nil	€ 32,981		2025	€ 715,580	Project completed
Totals		€ -	€ 1,052,641	€ 2,990,367		€ 31,358,890	

APPENDIX B

CHECKLISTS OF COMPLIANCE

2025

- The scoring mechanism for the checklists is a follows:
  - Scope for significant improvements = a score of 1
  - Compliant but with some improvement necessary = a score of 2
  - Broadly compliant = a score of 3
- For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.

- The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements the annual number of formal evaluations, economic appraisals, project completion reports[2] and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;
b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;
c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;
d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.

2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes			
	General Obligations not specific to individual projects/programmes.	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes – all budget holders notified of the requirements of the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	As training is rolled out within the sector it is expected that KCC staff will engage with this training
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes – a guidance note for Local Authorities has been developed, reviewed, and updated to take account of feedback from NOAC
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	Yes - If and where appropriate
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	0 (No)	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	If and where appropriate

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year			
	Capital Expenditure being Considered – Appraisal and Approval	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where relevant
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where relevant
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where relevant
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, where relevant
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, where relevant
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No such projects in 2025
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, where relevant
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, where relevant
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where relevant
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, where relevant

Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	This is a matter for the funding authority
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No such projects in 2025

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

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

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in 2025			
	Incurring Capital Expenditure	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, where appropriate
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, where appropriate
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis both formally and informally
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – where there were variations from the original budgets and timescales the variations were agreed with the relevant funding authority
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes - increasing costs were evaluated against similar projects being carried out by other Local Authorities
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, where appropriate
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – approval is required to draw down (grant) funding from the relevant funding authority
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No such projects in 2025

Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in 2025			
	Incurring Current Expenditure	**Self-Assessed Compliance Rating: 1 -3**	**Comment/Action Required**
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes – spending programme defined as part of the Annual Budget process
Q 5.2	Are outputs well defined?	N/A	National KPIs are in place for some services in the LG sector
Q 5.3	Are outputs quantified on a regular basis?	N/A	Not relevant to all services/departments. Regular budget performance and monitoring is in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place
Q 5.5	Are outcomes well defined?	3	Yes, where relevant and possible
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, where relevant and possible
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where relevant and possible
Q 5.8	Are other data complied to monitor performance?	3	Yes, where relevant and possible
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, where relevant and possible
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	If and when appropriate.

Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in 2025			
	Capital Expenditure Recently Completed	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 6.1	How many Project Completion Reports were completed in the year under review?	2 (No)	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes, where relevant
Q 6.3	How many Project Completion Reports were published in the year under review?	0 (No)	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0 (No)	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0 (No)	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	No	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No such projects in 2025

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued			
	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	**Self-Assessed Compliance Rating: 1 - 3**	**Comment/Action Required**
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No such projects in 2025
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such projects in 2025
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such projects in 2025
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such projects in 2025
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such projects in 2025
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such projects in 2025
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such projects in 2025

APPENDIX C

IN-DEPTH CHECKS

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	Maynooth Eastern Ring Road
Detail	The Maynooth Eastern Ring Road comprises 1.55km of Type 3 single carriageway road to the east of Maynooth. The project contains a new crossing of the Royal Canal and of the Dublin Sligo railway line.
Responsible Body	Kildare County Council (KCC)
Current Status	Expenditure being incurred
Start Date	December 2025
End Date	April 2027
Overall Cost	€49,000,000

Programme Description

The project comprised the delivery of the following:

- Construction of approximately 1.55 km of Type 3 single carriageway
- Provision of a new 4-way signalised junction at the location of the existing R405 Celbridge Road / Griffin Rath Road priority T-junction
- Provision of a new 4-way signalised junction at the location of the existing R148 Leixlip Road / R157 Dunboyne Road priority T-junction
- Realignment and modification of approximately 200m of the R157 Dunboyne Road and the provision of a filter lane for vehicles turning left onto the R148 Leixlip Road from the R157
- Realignment and modification of approximately 300m of the R148 Leixlip Road
- Realignment and modification of approximately 230m of the R405 Celbridge Road
- Realignment and modification of approximately 170m of Griffin Rath Road
- Provision of pedestrian and cyclist facilities along the full length of the road
- Provision of pedestrian and cyclist facilities along the realigned and modified R405, R148, R157 and Griffin Rath Road
- The provision of a pedestrian and cycleway connection from the Maynooth Eastern Ring Road to the towpath north of the Royal Canal
- Construction of a bridge structure spanning the Dublin to Sligo railway and the Royal Canal
- Accommodation works for properties affected by the proposed development

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Transport Design Department completed a Programme Logic Model (PLM) for the Maynooth Eastern Ring Road. 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
• To provide necessary road infrastructure which will allow for the future development of zoned lands to the east of Maynooth town. The Maynooth Eastern Ring Road has been approved for Local Infrastructure Housing Activation Fund (LIHAF) funding. • To improve connectivity to road users travelling between the M4 Dublin to Sligo Road and the R157 Dunboyne Road to County Meath, removing the need to travel through Maynooth. • To provide a safer alternative to minor roads within the locality which may currently be used to avoid traffic in Maynooth.	Expected overall spend of €49m. KCC staff and specialist consultants – engineering consultancy, legal services, land valuation & archaeology. The project partner is the Department of Housing, Local Government and Heritage (DHLGH) LIHAF. Various Systems: • AutoCad • Agresso Financial Management System • PRS	• Design • Land & property purchase • Archaeology • Tender assessment & award • Award of contracts • Construction • Construction supervision • Administration • Project management • Progress monitoring & reporting • Financial management • Project close out	1.5km of new arterial link street (Type 3 single carriageway) to the east of Maynooth providing an alternative route for traffic. Cycling and pedestrian facilities along with a link to the Royal Canal Greenway.	Providing access to zoned development land to facilitate the delivery of much needed housing. Reduced congestion in Maynooth town centre. Opportunity to reallocate road space in Maynooth and provide wider footpaths and safer spaces for pedestrians and cyclists. Reduced travel times for road users travelling from the Maynooth hinterland. Increased walking and physical activity due to the new facilities provided by the scheme.

• To contribute to the goals contained in the Smarter Travel – A Sustainable Transport Future Policy by including new walking and cycling facilities along the length of the proposed development. • To provide access to the Royal Canal for pedestrians and cyclists, facilitating access for locals to Maynooth and the Maynooth Train Station via the Royal Canal Greenway and to enable walking and cycling loops within the local area as part of the proposed development. • To provide new road infrastructure to manage the continued development of Maynooth and contribute to alleviate traffic demands through Maynooth town by providing an alternative route to locations such as schools on the R405 Celbridge Road and on the Moyglare Road, as well as to National University of Ireland Maynooth (NUIM) on the R148 Kilcock Road on the north-western side of the town.				

• To provide improved connectivity and access to public transportation along the route as well as an extensive pedestrian and cyclist facilities to enable and promote the use of sustainable travel.				

Description of Programme Logic Model

Objectives:

The main objective of the scheme was to provide necessary road infrastructure which will allow for the future development of zoned lands to the east of Maynooth town. The scheme will have a secondary objective of reducing traffic volumes in Maynooth town centre to an appropriate level addressing congestion.

The scheme route has been developed under the following six criteria:

- Economy;
- Safety;
- Environment;
- Accessibility & Social Inclusion;
- Integration; and
- Physical Activity

Inputs:

Financial Inputs:

It is expected that a total of €49m will be spent on the Maynooth Eastern Ring Road by the time the project has been completed.

Human Input/Staff:
There are two KCC staff working on the project, including a Senior Executive Engineer. In addition, staff from the Employers Representative and our consulting engineers were on site to monitor and supervise works. There are several specialist staff such as archaeologists, land valuers and legal services that have been used as required as the project progressed.

Systems Inputs:

- AutoCad
- Agresso Financial Management System
- PRS

Activities:
There are a number of key activities ongoing throughout the project including design, land purchase, archaeology, design review and approval, tendering and related assessment, awarding of final contracts, construction, construction supervision and liaising with contractors. In addition, project management, budget management and reporting are undertaken. A post project review will be carried out.

Outputs:
The following are the main outputs of the project:

- Completion of the Maynooth Eastern Ring Road
- Provision of access to a key development area in Maynooth to allow for the construction of much needed housing
- Provision of walking and cycling infrastructure with links to the town and the Royal Canal Greenway

Outcomes:
Construction is ongoing with an expected substantial completion date of April 2027. The expected outcomes include the provision of access to zoned development land to facilitate the delivery of housing, reduced congestion in Maynooth town centre, the development of wider footpaths and safer spaces for pedestrians and cyclists, a reduction in travel times for road users travelling from the Maynooth hinterland and increased walking and physical activity as a result of new facilities developed.

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

The following section tracks the Maynooth Eastern Ring Road from inception to conclusion in terms of major project milestones.

Project Stage	Milestone	Date
Phase 1 – Concept and Feasibility	Constraints Study & Route Selection Report	June 2018
Phase 2 – Option Selection	Route Selection Report	May 2019
Phase 3 – Design and Environmental Evaluation	Design Report	May 2019
	Statutory process documentation preparation – CPO drawings and schedules	November 2022
Phase 4 – Statutory Process	Part 8 Planning Process	May 2018
	Approval of the scheme	July 2109
	Submission of CPO for acquisition of land	December 2022
	Approval of the CPO by An Bord Pleanála	January 2024
Phase 5 – Enabling and Procurement	Tender Assessment Report Main Works Contract	July 2025
Phase 6 – Construction and Implementation	Commencement on site	November 2025
	Official Road Opening	TBC
Phase 7 - Closeout and Review	Closeout Project Report	Ongoing

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Maynooth Eastern Ring Road.

Programme Key Documents	
Title	**Details**
1. Project Appraisal Report	Outlines the project context, analysis, alternatives, overview of the preferred option, scheme appraisal and risk assessment
2. Business Case	Document created for each phase of the project – outlines the context of the project, analysis, alternatives, overview of the preferred option, scheme appraisal, risk assessment, procurement and proposal for implementation
3. Project Brief	Outlines the background and need for the scheme, its strategic fit, scope and constraints, objectives and targets
4. Cost Benefit Analysis	Determines whether the benefits of the scheme outweigh the costs of construction and future maintenance
5. Procurement Documentation	Documentation relating to the various tenders carried out under the project and tender reports (outlining the process carried out and final assessment)
6. Grant Agreement	Grant Agreement between the DHLGH and KCC in relation to the funding of the project
7. LIHAF Approval Document	LIHAF approval of the award of the main works contract and confirmation of funding for the project
8. Chief Executive Orders	Chief Executive Orders approving the appointment of successful tenders in relation to the project
9. Employers Representative Construction Progress Report	A monthly report outlining construction progress
10. Project Board Meeting Minutes	Minutes of the Project Board meetings
11. Construction Stage Monitoring Committee Meeting Minutes	Minutes from the Construction Stage Monitoring Committee meetings held – one to date

Key Document 1: Project Appraisal Report

The document outlines the following:

- the project context
- the analysis tools used
- an appraisal of the options and the identification of a preferred solution
- a scheme appraisal
- a risk assessment

Key Document 2: Business Case

The document clearly outlines the following:

- the strategic relevance of the proposal
- list of potential options to deliver the objectives
- appraisal of the options
- risk assessment
- procurement approach
- plan for monitoring and evaluation

Key Document 3: Project Brief

The document contains the following:

- an overview and background to the project
- reasons with backup statistics as to why the scheme is required
- the compatibility of the scheme with national and local planning strategies
- the scope of the project along with possible constraints
- the objectives of the scheme
- details of performance targets

Key Document 4: Cost Benefit Analysis

The document compares the "do-minimum" scenario with the "do something" scenario and determines whether benefits resulting from the provision of the scheme will outweigh the costs of construction and future maintenance.

Key Document 5: Procurement Documentation

Documentation relating to the procurement elements of the project, including:

- Tender Assessment Report which outlines how the tender competition was carried out regarding the provision of engineering consultancy services
- Tender Assessment Reports (which outline how the tender competition was carried out) and the signed contract relating to the appointment of a main contractor to carry out the construction elements of the project

Key Document 6: Grant Agreement

Grant Agreement between the DHLGH and KCC in relation to the LIHAF providing an element of the funds required to complete the project.

Key Document 7: LIHAF Approval Document

Letter from the LIHAF approving the appointment of the successful tenderer regarding the main works contract.

Key Document 8: Chief Executive Orders

Chief Executive Orders approving the appointment of the successful tenderers in relation to the provision of engineering consultancy services and the main contractor to carry out the construction elements of the project.

Key Document 9: Employers Representative Construction Progress Report

A monthly report which provides updates on health and safety, traffic management, construction progress, environmental incidents, quality and testing and financial costs to date.

Key Document 10: Project Board Meeting Minutes

Minutes from Project Board meetings held. Members of the Project Board include representatives from KCC and the contractor. Matters discussed at the meetings include updates on progress on the delivery of the project, details of early warnings/disagreements and details of payments and claims.

Key Document 11: Construction Stage Monitoring Committee Meeting Minutes

Minutes of the Construction Stage Monitoring Committee quarterly meetings held. Members of the Committee include representatives from KCC and LIHAF. Matters discussed at the meetings include health & safety, updates on progress on the delivery of the project, updates on costs incurred to date, details of the quality management and updates on any issues involving the owners of land near the construction works.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Maynooth Eastern Ring Road. It evaluates whether appropriate data is available for the future evaluation of the project.

Data Required	Use	Availability
Details of construction work carried out in relation to each element of the project	Compare construction progress against expected timelines	Yes
Details of total costs to date versus budget	To compare the cost of project completion to date against budgeted figures	Yes
Minutes of meetings of the Construction Stage Monitoring Committee and the Project Board	Evidence of project governance. Demonstration that milestones and key performance indicators are being monitored	Yes
Agresso FMS System – Financial Reports	Assess Expenditure for revenue job code relevant to this programme	Yes

Data Availability and Proposed Next Steps

It can be seen from the table above, the data and statistics required to evaluate the Maynooth Eastern Ring Road project are readily available.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Maynooth Eastern Ring Road project based on the findings from the previous sections of this report.

1. 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)

The delivery of the project is in line with the standards set out in the Public Spending Code.

As funding for the Maynooth Eastern Ring Road was provided externally by the LIHAF, there are detailed reporting requirements in place regarding the project, including the provision of a Tender Report in relation to the appointment of a main contractor to carry out the construction elements of the project.

In addition to the above, a number of Groups were established to monitor project progress and the cost of work completed against budget. The Group membership consisted of employees from the LIHAF, the Employers Representative, KCC and the main contractor. The Construction Stage Monitoring Committee met on a quarterly basis and reviewed the progress of the scheme, and the cost of the project. The Project Board also met regularly and reviewed progress, costs to date, along details of early warnings/disagreements.

Furthermore, Chief Executive Orders were issued by KCC regarding the appointment of successful tender applicants.

The audit found that all key documentation was in existence and the details provided within each allowed for the clear evaluation of the success of the project to date. There is regular reporting on the operational and financial aspects of the project, with information supplied to the key stakeholders.

It is considered that the Maynooth Eastern Ring Road is in substantial compliance with the Public Spending Code to date.

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

It is the opinion of Internal Audit that the data and information available can be subjected to a full evaluation in the future as all documents and files are readily available both in an electronic and paper format. There is a clear audit trail and documentary back up is on file.

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

The project is now in the implementation stage, with construction having recently begun. There were no observations noted in relation to the strategic assessment, project design, planning, procurement strategy and final business case stages of the project. As such, there are no recommendations to be made at this point in the project.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check of the Maynooth Eastern Ring Road project.

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Maynooth Eastern Ring Road project has been delivered in line with the standards set out in the Public Spending Code to date.

The main objective of the scheme is to provide necessary road infrastructure which will allow for the future development of zoned lands to the east of Maynooth town. Internal Audit reviewed the key documentation on hand, to identify if the project had been managed to date in line with Public Spending Code standards and that accurate information was available to establish if the objectives of the project are being achieved. Internal Audit confirmed that the project had been managed in line with Public Spending Code standards to date and both operational and financial information was being maintained. As a result it was possible to identify if the project objectives are being achieved and in line with expected costs.

Documents relating to the appraisal stages of the project such as Business Cases and a Project Brief were completed, and the procurement of services was carried out in line with procedures and approved by the relevant stakeholders. In addition, financial and operational information is maintained and regularly provided to the groups established to govern and manage the implementation of the project. Minutes of the quarterly Construction Stage Monitoring Committee meetings and Project Board meetings are maintained.

It is the opinion of Internal Audit that the Maynooth Eastern Ring Road project is in substantial compliance with the standards set out in the Public Spending Code to date.

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	Riverbank Arts Centre
Detail	Proposed capital redevelopment of the Riverbank Arts Centre, Newbridge, intended to address deficiencies in capacity, accessibility, energy performance, and functionality of the existing space and to support the delivery of a modern flagship arts and cultural facility for County Kildare.
Responsible Body	Kildare County Council (KCC)
Current Status	Expenditure being considered
Start Date	October 2021
End Date	Not yet determined. Progression beyond Part 8 planning, including detailed design, procurement and construction, is still subject to funding identification and further statutory and corporate approvals.
Overall Cost	€17,000,000

Programme Description

The project concerns the proposed redevelopment and expansion of the Riverbank Arts Centre to create a modern, accessible and energy-efficient multi-space arts venue. The existing building presents long-standing constraints in capacity, accessibility, technical capability and energy performance. Investment is intended to support inclusive cultural provision, operational sustainability and wider town-centre regeneration objectives, consistent with national, regional and local policy.

Currently, the sole approved objective is to progress the project through the Part 8 planning process. No commitment to construction or full capital delivery has been made.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, the Strategic Projects & Public Realm Department completed a Programme Logic Model (PLM) for the Riverbank Arts Centre. 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
Short-term: • To progress the redevelopment proposal through Part 8 planning process only. Long-term: • To future-proof Riverbank Arts Centre as County Kildare's flagship arts venue. • To address critical technical, accessibility and energy-efficiency constraints. • To enhance the quality and sustainability of arts, cultural and cinema provision.	Expected total overall spend of €17m if the project progresses to completion. KCC staff, Riverbank Arts Centre staff and specialist consultants. The project partner is the Department of Culture, Communications & Sport. Various Systems: • Agresso Financial Management System • E-Tenders	• Tender assessment & award • Award of contracts • Administration • Financial management • Stakeholder engagement between KCC and Riverbank Arts Centre • Business Case development • Preparation of statutory planning documentation and supporting reports	Completion of Part 8 statutory process. Installed and operational cinema projection and lighting systems. Improved technical capacity and energy efficiency of existing facilities. Clearly defined redevelopment proposal supported by appraisal and analysis.	Short-term: • Enhanced technical capability and reduced operational risk • Improved audience experience and programme quality Medium-term: • Increased sustainability and reduced energy consumption • Stronger platform for inclusive and diverse cultural programming Long-term (subject to future approvals and funding): • A modern, accessible, energy-efficient arts centre supporting cultural, social and economic benefits for County Kildare

Description of Programme Logic Model

Objectives:

The primary objective of this programme is to progress the proposed redevelopment of the Riverbank Arts Centre as a strategic capital project for County Kildare. The redevelopment aims to address the physical, functional, accessibility and energy performance limitations of the existing facility, and to support the delivery of an inclusive, modern and sustainable flagship arts centre.

The project seeks to enable a broader range of arts and cultural programming, improve accessibility for all users, support social inclusion and community engagement, and contribute to town-centre regeneration in Newbridge. The project is aligned with national, regional and local policy objectives relating to arts and culture, climate action, accessibility and sustainable development.

At this stage, the approved objective is to progress the project through the Part 8 planning process only.

Inputs:

Financial Inputs:

Indicative redevelopment cost of approximately €17m if project progresses to completion. Limited expenditure to date relates to project development and planning.

Human Input/Staff:

The project is being progressed by the Strategic Projects and Public Realm (SPPR) team, with oversight at senior management level. Input has also been provided by the Riverbank Arts Centre and its Board prior to SPPR assuming responsibility for the project. Professional consultants appointed prior to SPPR involvement continue to contribute at this stage of the project.

Systems Inputs:

- Agresso Financial Management System
- E-Tenders

Activities:

- There are a number of key activities ongoing including tendering and related assessment, awarding of contracts, administration, financial management, engagement with relevant internal and external stakeholders, development of a Business Case and the preparation of Part 8 planning documentation and statutory consultation material.

Outputs:

The following are the short-term expected outputs of the project:

- Completion of the Part 8 statutory process
- Installed and operational cinema projection and lighting systems
- Improved technical capacity and energy efficiency of existing facilities
- Preparation of a detailed Business Case, including options appraisal, and the identification of a preferred development option

Outcomes:

At the current phase, the intended outcome is the securing of Part 8 planning approval for the proposed redevelopment. This would provide a statutory and strategic basis for consideration of future funding and delivery decisions.

In the longer term, subject to approvals, the project aims to deliver a modern, accessible and energy-efficient arts centre that enhances cultural provision, supports community engagement, strengthens the sustainability of the building, and contributes to economic and social benefits in Newbridge and across County Kildare.

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

The following section tracks the Riverbank Arts Centre from inception to position to date in terms of major project milestones.

Project Stage	Milestone	Date
Stage 1 – Service Level Agreement	Service Level Agreement put in place between the Department of Culture, Communications & Sport and the Riverbank Arts Centre in relation to grant funding for the project	March 2017
Stage 2 – Appointment of Project Manager Service	Appointment of Project Manager Service in relation to the procurement of the design team	December 2017
Stage 3 – Riverbank Arts Centre Board Approval	Riverbank Arts Centre Board approval to progress the project	April 2020
Stage 4 – Appointment of the Design Team	Appointment of the design team following a tender process	October 2021
Stage 5 – KCC Approval to Progress to Part 8 Planning	KCC approval to progress the project to Part 8 planning	March 2023
Stage 6 – Amendment of the Service Level Agreement	Amendment to the Service Level Agreement to allow for the purchase of lighting & equipment using grant funding	November 2024

Stage 7 – Development of a Business Case	Business Case document developed for use in the event the project is progressed further	September 2025
Stage 8 – Purchase of LED Lighting & Cinema Equipment	Purchase of LED lighting and cinema equipment by was of a procurement process	October 2025
Stage 9 – KCC SPPR Section to carry out Part 8 planning	Agreement that the SPPR Section in KCC to carry out the Part 8 planning stage of the project	November 2025
Stage 10 - Statutory Process	Part 8 Planning Process	Ongoing

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Riverbank Arts Centre.

Programme Key Documents	
Title	**Details**
12. Procurement Documentation	Documentation relating to the various procurement processes carried out under the project to date and tender reports (outlining the process carried out and final assessment)
13. Department of Culture, Communications & Sport Service Level Agreement	Service Level Agreement between the Department of Culture, Communications & Sport and the Riverbank Arts Centre in relation to funding an element of the project costs
14. Meeting Minutes	Minutes of meetings outlining the approval of the Riverbank Arts Centre Board to progress the project and also KCC approval to progress the project to Part 8 planning
15. Business Case	The document outlines the objectives of the project, the options available, multi-criteria analysis, conclusions of the analysis, potential funding mechanisms, potential risks and roadmap & milestones

Key Document 1: Procurement Documentation

Documentation relating to the procurement elements of the project, including:

- Scoring Sheet regarding the appointment of the Project Manager Service in relation to the procurement of the design team
- Tender Assessment Report (which outlines how the tender competition was carried out) relating to the appointment of a design team
- Evaluation Reports which outline the procurement process carried out in relation to the purchase of LED lighting and cinema equipment

Key Document 2: Department of Culture, Communications & Sport Service Level Agreement

Service Level Agreement between the Department of Culture, Communications & Sport and the Riverbank Arts Centre in relation to funding an element of the project costs.

Key Document 3: Meeting Minutes

Minutes of Riverbank Arts Centre Board meetings held, which includes approval to progress the project forward. Also, minutes of a meeting between the Riverbank Arts Centre and KCC representatives, during which approval was given to progress the project to Part 8 planning.

Key Document 4: Business Case

The document outlines the following:

- the objectives of the project
- the options available
- multi-criteria analysis and conclusions
- potential funding mechanisms
- potential risk

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Details of total costs to date versus budget	To compare the cost of project completion to date against budgeted figures	Yes
Agresso FMS System – Financial Reports	Assess Expenditure for revenue job code relevant to this programme	Yes

Data Availability and Proposed Next Steps

It can be seen from the table above, the data required to evaluate the Riverbank Arts Centre project to date are readily available.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Riverbank Arts Centre project based on the findings from the previous sections of this report.

1. 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)

The delivery of the project to date is in line with the standards set out in the Public Spending Code.

The audit found that documentation in relation to all goods and services procured to date regarding the project is available. The Service Level Agreement (as amended in 2024) between the Department of Culture, Communications & Sport and the Riverbank Arts Service regarding grant funding for the project is also available. Evidence of Riverbank Arts Centre Board approval to progress the project was provided, in addition to KCC approval to progress the project to Part 8 planning. Finally, a Business Case document has been developed to allow the project to progress forward (should such a decision be made), once the Part 8 planning stage has been completed.

It is considered that the Riverbank Arts Centre is in substantial compliance with the Public Spending Code to date.

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

It is the opinion of Internal Audit that the data and information available can be subjected to a full evaluation in the future as all documents and files are readily available both in an electronic and paper format. There is a clear audit trail and documentary back up is on file.

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

The project in its fullest form is still under consideration. No observations were noted in relation to the actions undertaken up to the point of the development of a final Business Case and the preparation of Part 8 planning documentation. As such, there are no recommendations to be made at this point in the project.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check of the Riverbank Arts Centre project.

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Riverbank Arts Centre project has been delivered to date in line with the standards set out in the Public Spending Code.

The main objective of the project is to progress the proposed redevelopment of the Riverbank Arts Centre as a strategic capital project for County Kildare. The redevelopment aims to address the physical, functional, accessibility and energy performance limitations of the existing facility, and to support the delivery of an inclusive, modern and sustainable flagship arts centre. At this stage, the approved objective is to progress the project through the Part 8 planning process only. Internal Audit reviewed the key documentation on hand, to identify if the project had been managed to date in line with Public Spending Code standards and that accurate information was available to establish if the objectives of the project are being achieved. Internal Audit confirmed that the project had been managed in line with Public Spending Code standards to date and both operational and financial information was being maintained. As a result it was possible to identify if the project objectives are being achieved and in line with expected costs.

Documents relating to the appraisal stages of the project such as a Business Case has been completed, and good and services have been procured and approved by relevant stakeholders.

It is the opinion of Internal Audit that the Riverbank Arts Centre project to date is in substantial compliance with the standards set out in the Public Spending Code.

Section A: Introduction

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

Programme or Project Information	
Name	Street Cleaning
Detail	The main objective of the Street Cleaning programme is to keep the county tidy by providing and maintaining a network of litter bins and providing a street sweeping service via Kildare County Council owned suction sweepers. This service also works collaboratively with the Tidy Towns groups across the county.
Responsible Body	Kildare County Council (KCC)
Current Status	Expenditure being incurred
Start Date	1 January 2025
End Date	31 December 2025
Overall Cost	€4,004,412

Programme Description

The Street Cleaning programme is responsible for:

1. Providing and maintaining a network of litter bins around the county in the five Municipal Districts
2. Providing a street sweeping service via KCC owned suction sweepers
3. Resourcing a dedicated team for litter picking and street sweeping in the larger town across the five Municipal Districts
4. Working collaboratively with Tidy Towns groups across the county

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Transport Operations completed a Programme Logic Model (PLM) for the Street Cleaning Programme. A PLM is a standard evauation tool and further information on their nature is available in the Public Spending Code.

Objectives	Inputs	Activities	Outputs	Outcomes
To ensure that towns and villages are litter free, and an attractive environment is maintained for residents and all who visit the county.	**Financial:** Expenditure of €4,004,412 in 2025. **Human:** Five administrative and 35 outdoor staff spend an element of their time working on the Street Cleaning programme. **Plant:** • Five large suction sweepers • Five smaller suction sweepers **Systems:**	Providing and maintaining a network of litter bins around the county. Providing a dedicated team for litter picking and sweeping in the larger towns. Providing a street sweeping service via KCC owned suction sweepers. Working collaboratively with Tidy Towns groups across the county.	Town and villages swept routinely. Litter bins emptied in a timely fashion. Old and damaged bins replaced as required.	Improved cleanliness of towns and villages.

	• Agresso Financial Management System • Proworks • SupplyGov Dynamic Public Procurement System	Procurement of equipment / services. Processing of payments to contractors / suppliers.		

Description of Programme Logic Model

Objectives:

The core objective of the Street Cleaning programme is to maintain litter free towns and villages throughout the county.

Inputs:

Financial Inputs:

A total of €4,004,412 was spent on the Street Cleaning programme in 2025.

Human Input/Staff:

40 staff members, both administrative and technical, have at least an element of their role dedicated to the programme.

Plant Input:

A fleet of five large suction sweepers and five small suction sweepers are utilised to sweep the town and villages across the county on a routine basis, based on need.

Systems Inputs:

Agresso Financial Management System, Proworks and Supply Gov Dynamic Public Procurement System.

Activities:

Key activities carried out include:

- Providing and maintaining a network of litter bins around the county
- Providing a dedicated team for litter picking and sweeping in the larger towns
- Providing a street sweeping service via KCC owned suction sweepers
- Working collaboratively with the Tidy Towns groups across the county

Outputs:

The following are the outputs of the Street Cleaning programme:

- Towns and villages across the county swept and litter picked routinely
- Litter bins emptied in a timely fashion
- Old and damaged litter bins replaced as required

Outcomes:

Improved cleanliness of towns and villages, and an attractive environment is maintained for residents and all who visit the county.

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

The following section tracks the process from inception to conclusion in terms of major programme milestones for Street Cleaning.



Step 1	The Area Engineer creates a standard roster for the week in relation to the Street Cleaning programme
Step 2	The relevant staff members carry out the Street Cleaning programme works
Step 3	Any additional requirements which may arise from time to time in relation to the programme, such as festivals/events are identified, and staff scheduled to carry out any related work arising
Step 4	Tidy Town assessments and Irish Business Against Litter (IBAL) inspections and league tables provide an indication on the relative success of the programme

Section B - Step 3: Analysis of Key Documentation

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Street Cleaning programme in 2025.

Programme Key Documents	
Title	**Details**
16. KCC Corporate Plan 2025-2029	This document outlines the strategic objectives of the County Council in the period 2025-2029.
17. KCC Litter Management Plan 2026-2028	This document outlines the activities and resources to be put in place by the Local Authority for the management of litter over the three-year period of the Plan.
18. Litter picking and bin emptying Risk Assessments and Method Statements	These documents outline the hazards in place in relation to the street cleaning activity and the controls in place to manage these hazards, along with procedures to be followed when carrying out the activities.
19. Procurement Documentation	Documentation relating to the procurement processes carried out which have resulted in frameworks/preferred suppliers being put in place in relation to street cleaning.
20. Fortnightly Municipal District Engineers Meeting Agenda	An outline of the topics discussed at the fortnightly Municipal District Engineers meeting.

Key Document 1: KCC Corporate Plan 2025-2029

The document outlines the strategic objectives of the Local Authority in the period 2025-2029.

Key Document 2: KCC Litter Management Plan 2026-2028

The document outlines the activities and resources to be put in place by the Local Authority for the management of litter over the three-year period of the Plan.

Key Document 3: Litter Picking and Bin Emptying Risk Assessments and Method Statements

The risk assessment document outlines the hazards faced by those operating street cleaning machinery, the controls currently in place to manage these hazards and additional activities to be carried out where necessary. In addition, the method statement document outlines the actions which must be taken by those using street sweeping machinery.

Key Document 4: Procurement Documentation

Documentation includes details of the establishment of frameworks in relation to the hire of road and footpath sweeping vehicles, the hire of excavators, jetvac hire and waste management.

Key Document 5: Fortnightly Municipal District Engineers Meeting Agenda

This document outlines the topics discussed at the fortnightly Municipal District Engineers meeting, including the Street Cleaning programme spend versus budget.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Street Cleaning programme in 2025. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Annual budget	Outlines the financial resources available to meet objectives. Also provides evidence of governance and financial control.	Yes
Agresso Financial Management System – Financial Reports	Allows assessment of expenditure for revenue job code relevant to this programme.	Yes
Details of the routes covered by street cleaning activities	Allows for the reporting of statistics in relation to the programme.	Yes

Data Availability and Proposed Next Steps

It can be seen from the table above, the data required to evaluate the financial elements of the Street Cleaning programme are readily available.

Section B - Step 5: Key Evaluation Questions

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

1. 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)

The audit found that all key financial documentation was in existence. The information provided allows for the clear evaluation of spend on the Street Cleaning programme versus budget.

It was noted that performance indicators have yet to be developed in relation to the Street Cleaning programme, which is not in line with the standards set out in the Public Spending Code. While there are external measures which can be used to gauge the success of the Street Cleaning programme such as Tidy Town assessments and IBAL inspections, the Public Spending Code requires that internal performance indicators are developed to aid the monitoring and management of the programme.

A separate element of delivery of the programme which is not in line with the standards set out in the Public Spending Code relates to procurement. While the majority of machinery and services used to carry out the street cleaning programme were procured in line with the requirements of the Public Procurement Guidelines for Goods and Services, it was noted that hire of the street sweeping machines by the Machinery Yard has not been tendered for in a number of years.

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

It is the opinion of Internal Audit that the data and information available can be subjected to a full evaluation in the future as all documents and files are readily available. There is a clear audit trail and documentary back up is on file.

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

Recommendation 1:

In relation to the hire of street sweeping machines by the Machinery Yard, it is recommended that a tender process is initiated as a matter of urgency.

Recommendation 2:

In relation to the development of performance indicators to monitor and manage the programme, it is recommended that these are developed as soon as possible

Section: In-Depth Check Summary

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

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the Street Cleaning programme was delivered in line with the standards set out in the Public Spending Code in 2025.

The core objective of the Street Cleaning programme is to maintain litter free towns and villages throughout the county. Internal Audit reviewed the key documentation on hand, to identify if accurate information was available to establish if the objectives of the programme are being achieved. Internal Audit confirmed that financial information was being maintained in relation to the programme. A review of the financial elements of the programme is included in the Local Authority's annual budgeting process and is also carried out as part of the production of the Annual Financial Statements. In addition, regular reviews of the programme spend versus budget are carried out through the year.

It was noted that performance indicators have yet to be developed to aid monitoring and management of the programme, which is not in line with the standards set out in the Public Spending Code. A recommendation has been made in relation to the development of performance indicators.

In relation to the procurement element of the programme, one aspect was noted which is not in line with the standards set out in the Public Spending Code. The hire of the street sweeping machines by the Machinery Yard for use under the programme, has not been tendered for in a number of years. A recommendation has been made in relation to the procurement observation.