



Comhairle Contae Thiobraid Árann
Tipperary County Council

Public Spending Code Quality Assurance Report 2024

Submitted to National Oversight Audit Commission (NOAC)

May 2025

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Certificate

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

Signature of Accounting Officer:



Sinéad Carr

Chief Executive

Tipperary County Council

Date: 30 May 2025

Introduction

Tipperary County Council has completed this Quality Assurance (QA) Report as part of its on-going compliance with the Public Spending Code (PSC). The primary aim of the QA process is to establish the extent to which directorates within the Local Authority are meeting the requirements outlined in the PSC.

The Quality Assurance Process Contains Five Steps:

Step 1 - Draw up inventories of projects/programmes with a value in excess of €0.5m.

Step 2 - The Organisation should publish summary information on its website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.

Step 3 - Complete the 7 checklists contained in the Public Spending Code.

Step 4 - Carry out a more in-depth check on a sub set of projects/programmes from the Project Inventory based on the criteria set out within the Public Spending Code.

Step 5 - Complete a short summary report for the National Oversight and Audit Commission (NOAC).

Step 1: Inventory of Projects/Programmes

Appendix 1 sets out Tipperary County Councils Project Inventory detailing expenditure on Projects/Programmes with a value above €0.5m, categorised by Expenditure being Considered, Expenditure Being Incurred and Expenditure Completed or Discontinued. Only projects with expenditure matching these criteria are included in the Project Inventory.

All Directorates within Tipperary County Council were requested to compile a Project Inventory of relevant projects and programmes for the year under review - 2024.

Tipperary County Council identified a total of 68 projects with current expenditure and 193 capital projects with a total project value in the amount of €1,089,679,212. These projects are split across expenditure being considered, being incurred and recently ended. The following tables provide a summary of the projects set out in Appendix 1

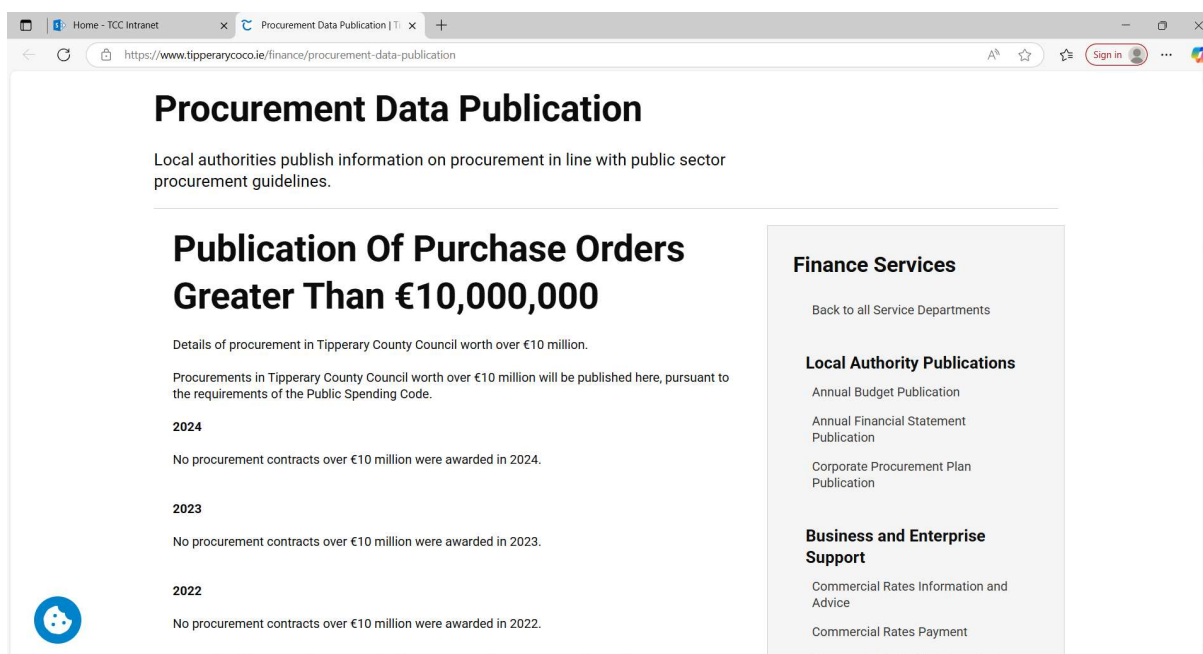
	Revenue Expenditure	Capital Expenditure	Totals
Project Values	>€0.5m	>€0.5m	>€0.5m
Expenditure Being Considered	€13,793,039	€212,330,992	€226,124,031
Expenditure Being Incurred	€248,748,423	€562,950,829	€811,699,252
Expenditure Completed or Discontinued	€79,901	€51,776,028	€51,855,929
Totals	€262,621,363	€827,057,848	€1,089,679,212

Note: Appendix 1 includes 68 revenue projects/programmes with a total value in the amount of €262.6m. The revenue figures included in Appendix 1 are based on Unaudited Annual Financial Statements.

Step 2- Published Summary of Procurements

The Quality Assurance process requires Tipperary County Council to publish all procurements in excess of €10m on our website. There were no procurements in excess of €10M during 2024 in Tipperary County Council therefore there were no projects required to be reported on our website. Details on Tipperary County Councils website at the following location:

<https://www.tipperarycoco.ie/finance/procurement-data-publication>



Step 3- Checklists

Step 3 of the QA process requires the completion of 7 Checklists for the purpose of providing a self-assessment overview of how compliant Tipperary County Council was with the requirements of the Public Spending Code during 2024.

The checklists were completed by the spending Directorates and submitted to the Director of Finance, where they were compiled to create one of each of the 7 checklists representing Tipperary County Council's assessment of its overall compliance with the Public Spending Code.

The following checklists are set out in **Appendix 2** of this report:

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

The compiled responses from the completion of the 7 Checklists show a satisfactory level of compliance with the code.

Step 4- In-depth Review of a Sub-set of Projects

Step 4 of the QA process requires the Internal Audit unit to carry out an in-depth review of a sample of projects to ascertain the quality of the appraisal, planning and/or implementation stages to make a judgement on whether the work was of an acceptable standard and in compliance with the Public Spending Code.

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

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

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

The above minimums are an average over a three-year period. 2022 marks the beginning of the current three-year period 2022-2024.

The following table summarises the projects selected for in-depth review over the previous 3-year period as a % of the capital and revenue project inventories and the table also shows the 2024 projects forming part of the current 3-year review period (2022-2024):

QA Year under review	Total Capital Project Inventory	Total Revenue Project Inventory	Value of Capital Projects selected for In-depth review	Value of Revenue Projects selected for In-depth review	% of Projects Selected of Total Capital Inventory	% of Projects Selected of Total Revenue Inventory
	€m	€m	€m	€m	%	%
2019	301.86	179.79	18.28	1.07	6%	0.6%
2020	397.52	230.70	24.9	3.6	6.3%	1.6%
2021	416.99	208.12	27.5	13.46	6.6%	6.5%
Total over 3 years	1,116.37	618.61	70.68	18.13	6.33%	2.93%
2022	645.83	208.4	67.1	4.6	10.4%	2.2%
2023	732.29	248.8	19.44	1.68	2.65%	0.68%
2024	827.05	262.62	40.62	22.93	4.91%	8.73%

The Public Spending Code states that over a 3-5 year period all stages of the project life cycle and every scale of project should have been included in the in-depth check. The table below sets out the programme groups that have been sampled over the period 2016 – 2024:

QA: Year under review	Value of Capital Projects selected for In-depth review	Programme Group
	€m	
2016	2.3	Housing & Environment
2017	6.0	Economic Development
2018	19.03	Municipal District, Library Service & Roads
2019	18.28	Recreation and Amenity & Emergency Services
2020	24.9	Recreation and Amenity & Economic Development
2021	27.5	Development Incentives & Control, Housing
2022	71.7	Municipal District, Development Incentives & Control, Library Service.
2023	19.44	Housing and Development Incentives & Control
2024	40.62	Roads, Development Incentives & Control & Economic Development and Promotion
Total	229.77	Total over 9 Year Period

Internal Audit independently selected three projects, two capital and one revenue, from the Project Inventory (**Appendix 1**) having regard to the value of the projects, the spending department within the Local Authority and the stage which the project was at during 2024 in order to have a good range of project types and scale to review. The projects selected for in-depth review were as follows:

- **Capital Project** – Liberty Square Enhancement Scheme Phase 2 - **€7,885,297**
- **Capital Project** – R498 Road Re-Alignment at Latteragh Bends - **€32,743,114**
(including Active Travel budget of €5,122,587)
- **Revenue Programme** - Economic Development & Promotion - **€22,932,079**

The in-depth checks were carried out by the Internal Audit unit of Tipperary County Council in May 2025. Full copies of these in-depth checks are included in **Appendix 3**. The following summarizes the projects selected for in-depth checks, including internal audit opinion, any recommendations made and managements response to these recommendations:

**Capital Project 1: Liberty Square Enhancement Scheme Phase 2
€7,885,297**

Liberty Square is in the centre of Thurles town, a place representing the meeting point of all roads leading into Thurles. The Square is an Architectural Conservation Area and reflects an urban vernacular in terms of the facades and streetscape that provide prominence and character to the town centre of Thurles. Phase 1 (eastern end) of the project is completed. Phase 2 (western end) of the project is the second part of the enhancement of Liberty Square.

The overall objective of this project is to ensure smooth traffic flows resulting in a people-focused environment allowing Liberty Square to be reclaimed by the local population and visitors with a renewed ability to enjoy the heart of a vibrant Thurles as the central gathering place for socialising, celebrating, playing and doing business.

Following in-depth review of available information to date on the project, Internal Audit has made some recommendations (Appendix 3) which will augment existing initiatives being undertaken by the Project Management Team.

Management are agreeable to these recommendations made for the project and future projects.

Capital Project 2: R498 Road Re-Alignment at Latteragh Bends - €32,743,114

The R498 Regional Road is approximately 36km in length and is classified in the Tipperary County Development Plan as being strategically important. It offers the most direct route from Nenagh to many of the towns in the south of County Tipperary.

The scheme involves improvement of approximately 4.3km of the existing R498 route of which approximately 1.8km will be off-line realignment and the remaining 2.4km will involve on-line improvements. The proposed scheme also incorporates walking/cycling facilities along the route.

The objective of the project is improvement of the existing road network on the R498 Nenagh to Thurles Road which is a regional road of strategic importance, making the route safer for all road users. Walking and cycling routes will also be provided.

Following in-depth review of available information to date on the project, Internal Audit has made some recommendations which will augment existing initiatives being undertaken by the Project Management Team. (As per Appendix 3) and these recommendations are agreeable with management.

Revenue Programme: Economic Development and Promotion - €22,932,079

The operation of the Economic Development and Promotion Section is within Tipperary County Council's Economic, Community and Rural Development Directorate which plays a vital role in fostering inclusive growth across the county. The Council is committed to ensuring balanced economic and social development by focusing on various sectors like local enterprise, rural regeneration, tourism, community services and sports

infrastructure. The total expenditure for the service in 2024 was €22,932,079. In 2024, €14,508,195 relating to the Increased Cost of Business Scheme and Business Power Up Scheme was included in D09-Economic Development and Promotion Service. This was a once off grant to support business and was excluded from the public spending code in-depth reviews.

The primary function of this annual programme is to promote economic development in Tipperary. The Annual Service Delivery Plan included the key deliverables for this section in 2024.

The objective of this revenue programme is:

- To support and promote the expansion and development of the economy.
- To promote entrepreneurship, foster business start-ups and develop existing micro & small businesses.
- To drive job creation and to provide accessible high quality supports for new business ideas.

It is the opinion of Internal Audit that Tipperary County Council is following the standards of the Public Spending Code in respect of its responsibilities for Economic Development and Promotion in 2024.

Conclusion

This report sets out all the requirements of the QA process of the PSC.

In summary,

- A Project Inventory has been completed by Tipperary County Council for 2024.
- Any disclosures of procurements in excess of €10m have been published on Tipperary County Councils website, in the case of 2024 there were no procurements in excess of €10m.
- The 7 compliance checklists were compiled under the terms of the PSC. These checklists indicate that there is a satisfactory level of compliance with the Public Spending Code. As part of this process no serious concerns were raised of non-compliance with the PSC, however there are areas which need improvement.
- An in-depth review of a sample of projects has been completed. Where issues were noted, recommendations were made to address these issues as outlined in Appendix 3.
- The contents of this report provide details of the Quality Assurance exercise completed as required by the Public Spending code and will be published on Tipperary County Councils website on 31st May 2025.

Overall the QA process has provided the Management of Tipperary County Council with reasonable assurance that the requirements of the Public Spending Code are being broadly complied with.

Management will need to ensure that Directorates continue to have an appreciation of the requirements of the Public Spending Code, particularly in light of staff changes throughout the organisation.

Extensive training was carried out throughout the organisation in Oct 2022 and Jan 2023 on the Public Spending Code.

External training was delivered by a Senior Finance Specialist from the Institute of Public Administration allowing staff from all sections to participate in the training and enhance their knowledge of the Public Spending Code. Guidance notes have also been prepared and circulated to staff. Management will continue to monitor training requirements in 2025.

APPENDIX 1 – Project Inventory – 2024

The separately attached excel file contains Tipperary County Councils Project Inventory detailing expenditure on Projects/Programmes with a value above €0.5m, categorised by expenditure being considered (sheet 1), expenditure being incurred (sheet 2) and expenditure recently ended (sheet 3) during 2024. Only projects with expenditure matching these criteria are included in the Project Inventory.

APPENDIX 2 – Checklists of Compliance

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	All information available on PSC is circulated to all relevant staff to ensure that they are fully informed of their obligations under PSC. Guidance notes have been prepared inhouse and circulated to staff for the preparation of the 2024 Report, in addition to a detailed e-mail with the PSC Guidance Notes on Quality Assurance Requirements for the Local Government Sector. Additional training was delivered through inhouse training sessions on PSC delivered by IPA in Oct 2022 & Jan 2023.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Training was delivered through inhouse training sessions on PSC delivered by IPA in Oct 2022 & Jan 2023, with Finance section input to the training content to tailor the training to the needs of Tipperary County Council. Finance Section staff were present at all training sessions to answer specific questions. Further training sessions will be considered in 2025/2026 due to staff movement. Guidance notes have also been prepared inhouse and circulated to staff for the 2024 report.
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	Adopted at sector level
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 projects 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	Findings have been disseminated to all sections

Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations have been circulated to all sections for review and action and incorporated into the planning for future projects
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Carried out if and where appropriate
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	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	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Financial appraisal carried out where appropriate
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
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
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes
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	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes

Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	As part of the 2025 budget process and the Service Delivery Plan.
Q 3.2	Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government and review of works programme.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Where applicable considered as part of the Budget Process.
Q 3.4	Was an appropriate appraisal method used?	3	KPIs are established each year for specific services
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	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Considered as part of the 2025 Annual Budget.
Q 3.11	Was the required approval granted?	3	Approval as part of 2025 Budget Process
Q 3.12	Has a sunset clause been set?	3	Where appropriate - Shared Service commenced 2016 on 5 year pilot basis with annual review.

Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Where applicable
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?	3	National KPIs are in place for Local Government
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Where National KPIs are in place for Local Government

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 -	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments meet on regular basis
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, were given responsibility for specific projects.
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	Staff at the appropriate level were given responsibility for specific projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitored v Budgets and timelines.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In majority of projects.
Q 4.7	Did budgets have to be adjusted?	3	Yes adjusted where required up / down
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
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 5	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?	3	National KPIs are in place for Local Government
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services and service delivery plans reviewed throughout the year.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
Q 5.5	Are outcomes well defined?	3	Defined through the Annual Service Plans.
Q 5.6	Are outcomes quantified on a regular basis?	3	The development of the Annual Service Plans have enhanced this measurement, with regular reporting to Council throughout the year.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where National KPIs are in place for Local Government
Q 5.8	Are other data compiled to monitor performance?	3	As part of the Annual Budget process.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	As part of the Annual Budget process, Internal and External Audits and CE reports to Council
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Data to be collected to allow for future evaluation.

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	24 projects were completed in 2024. Post project reviews to be completed when appropriate
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	
Q 6.3	How many Project Completion Reports were published in the year under review?	2	Project completion reports to be published when appropriate
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	Ex-Post Evaluations will be completed where appropriate when sufficient time has elapsed to allow a proper assessment
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	See above
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	See above
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	For all completed reports.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1	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 revenue programmes discontinued in 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	As above
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	As above
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	As above
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	As above
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	As above
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	As above

Notes:

The scoring mechanism for the above checklists is as follows:

- Scope for significant improvements = a score of 1
- Compliant but with some improvement necessary = a score of 2
- Broadly compliant = a score of 3

APPENDIX 3 – Internal Audit In-depth Review

Quality Assurance – In Depth Check No.1

Section A: Introduction

Programme or Project Information	
Name	Liberty Square Enhancement Scheme – Phase 2
Detail	Development of Liberty Square, Thurles – Phase 2 to deliver a vibrant Liberty Square at the heart of Thurles
Responsible Body	Tipperary County Council
Current Status	Capital Expenditure Being Incurred
Start Date	2018
End Date	Ongoing
Overall Cost	€7,885,297

Project Description

Liberty Square is in the centre of Thurles town, a place representing the meeting point of all roads leading into Thurles. The Square is an Architectural Conservation Area and reflects an urban vernacular in terms of the facades and streetscape that provide prominence and character to the town centre of Thurles. The Square is currently occupied primarily by car parking. Phase 1 (eastern end) of the project is completed. Phase 2 (western end) of the project is the second part of the enhancement of Liberty Square.

The physical works for which funding is sought include the following:

Liberty Square:

- Widening of footpaths to provide an enhanced pedestrian environment and new high-quality paving.
- Raised uncontrolled pedestrian crossings across the junctions of Liberty Square and O'Donovan Rossa Street, Friar Street, and Parnell Street.
- Controlled pedestrian crossings connecting the central parking island to the northland south side of Liberty Square.
- Re-location of 12 no. parking bays from the central island carpark located in Liberty Square and regularisation of parking around the perimeter to include a disabled parking bay and formalised bus stop.

Friar Street:

- Minor alterations to include strategic buildouts and planting to provide an enhanced streetscape and compliance with DMURS.
- Provision of high-quality paving to footpaths extending to Croke Street Junction from Liberty Square.

Parnell Street:

- Provision of high-quality paving to footpaths extending to Hickeys Lane from Liberty Square.

- Provision of a raised table at the junction of Parnell St., Cúchulainn Road and Castle Avenue including safe pedestrian crossing points, tightening of the junction to prohibit right turning of HGV traffic onto Cúchulainn Road.
- Localised high-quality paving at the junction.
- Enhanced NTA Safe Routes to School measures including raised zebra crossing in the vicinity of Scoil Ailbhe.

O'Donovan Rossa Street:

- Localised high-quality paving at the junction and to footpaths extending from Credit Union to Liberty Square.
- Realignment of streetscape.

Overall General Works:

- Resurfacing of carriageway.
- Undergrounding of overhead services where possible.
- Tree planting, landscaping and SUDS drainage measures throughout the scheme.

Section B - Step 1: Logic Model Mapping

Objective	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Smooth traffic flows • People-focused environment • Renewed ability to enjoy the heart of a vibrant Thurles • Strengthening the Thurles Economy and Community • Supporting a Strong Economy • Increased safety 	<ul style="list-style-type: none"> • URDF Application process • Own Funds TCC • Capital funds Department • Capital funds TII • TCC assigned staff members to the project 	<ul style="list-style-type: none"> • Budget Monitoring • Stakeholder engagement • Part 8 • Tendering process to appoint contractors • Overall Design and delivery plan • Construction of deliverables • Costing of project 	<ul style="list-style-type: none"> • Removal of car parking form Liberty Square • Completion of phase 2 enhancement works to Liberty Square 	<ul style="list-style-type: none"> • Improved and safer streetscape • Increased footfall • Increased spend in the town centre by shoppers and visitors • Increase in street activity with market stalls, civic and social gatherings • More pedestrian friendly public realm

Description of Programme Logic Model

Objectives:

The overall objective of this project is to ensure smooth traffic flows resulting in a people-focused environment allowing Liberty Square to be reclaimed by the local population and visitors with a renewed ability to enjoy the heart of a vibrant Thurles as the central gathering place for socialising, celebrating, playing and doing business.

Inputs:

The primary input of this project is the capital funding of €7m, approved application process and dedicated project team to deliver on the project goals.

Activities:

To date the key activities that have been carried out in respect of this project are:

- Application approval under the Urban Regeneration and Development Fund.
- Approval from the Department for a separate project for phase 2.
- Completion of the part 8 process.
- Stakeholder engagement.

There are a number of activities to be completed as the project moves to the next stage.

Outputs:

The outputs of the project are the removal of car parking from Liberty Square and for the completion of enhancement works to Liberty Square and adjoining streets.

Outcomes:

The project will provide a space for new businesses and residents to contribute to the community and further strengthening the local economy and increasing the vibrancy and vitality of Thurles town centre.

The specific response to public realm in Thurles will ensure it retains a unique character, defining Thurles town centre as a place to visit, live, work, shop and learn.

The anticipated increased pedestrian flow as a result of the improved and safer streetscape will increase footfall and by extension, spend in the town centre by shoppers and visitors. This contributes to the local economy and the vitality and vibrancy of Thurles town centre and will lead to an increase in street activity with market stalls, civic and social gatherings and a more pedestrian friendly public realm which will have social as well as economic benefits.

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

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

Continuation from Phase 1

September 2018 - URDF Application to Department, Phase 1 and Phase 2 of the project.

2020- 2023 Project delays due to a number of external factors.

2021 - Increase in allocation of Liberty Square to include Phase 2 (western end)

2024 - Approval Phase 2 from Department (separate project).

2024 - Consultation process with stakeholders.

2024 - Phase 8 signed resolution.

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Team Project Plan	Milestone of the project
URDF Application Form	Details of the project
Meeting Minutes	Discussion on the delivery of the project
Phase 2 approval	Confirmation from the Department that phase 2 will be a separate project
Part 8	Details the process of the part 8 for phase 2 of liberty square

Section B - Step 4: Data Audit

The following section details the data audit that was carried out regarding Phase 2 Liberty Square. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Rationale for the Proposal	To confirm how and why the project was initiated	Available on file
Part 8	Planning permission for development	Available on file

Section B - Step 5: Key Evaluation Questions

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

This project has moved slowly through the last number of years. The next step of the project is finalising the design and costings of the project and the completion of the Gate 2 approval process. In addition, agreement on the match funding needs to be finalised with the Department once overall costings are finalised.

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

To date there is full availability of the requested information for Internal Audit to complete their review.

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

Internal Audit are satisfied that the project objective was defined and that the needs to be met are outlined. It is recommended that comprehensive monitoring of the financial data is used for this project. The match funding allocation need to be agreed to ensure Tipperary County Council have sufficient match funding to deliver on this project. Also, it is advised that a clear communication plan is used for timely communication to all stakeholders.

Phase 1 of the project was completed in recent years; the Project Team should use lessons learned from phase 1 of the project to enhance the delivery of phase 2 of the project.

Section C: In-Depth Check Summary

Conclusion

Internal Audit are satisfied that the project at this stage is broadly compliant with the principles of the public spending code.

Quality Assurance – In Depth Check No.2

Section A: Introduction

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

Programme or Project Information	
Name	R498 Road Re-Alignment at Latteragh Bends
Detail	Improvement and re-alignment of existing road network on R498 at Latteragh Bends with the objective of making the route safer for all road users.
Responsible Body	Tipperary County Council
Current Status	Capital Expenditure Being Incurred
Start Date	2015
End Date	2027 (substantial completion)
Overall Cost	€32,743,114 (including Active Travel budget of €5,122,587)

Project Description

The R498 Regional Road is approximately 36km in length and is classified in the Tipperary County Development Plan as being strategically important. It offers the most direct route from Nenagh and Borrisokane to many of the towns in the south of County Tipperary.

The scheme involves improvement of approximately 4.3km of the existing R498 route of which approximately 1.8km will be off-line realignment and the remaining 2.4km will involve on-line improvements. The proposed scheme also incorporates walking/cycling facilities along the route.

The need for the R498 Latteragh Realignment Scheme has been identified in the following documents:

- Project Ireland 2040: The National Planning Framework
- Project Ireland 2040: The National Development Plan 2021-2030
- National Investment Framework for Transport in Ireland (NIFTI) 2021
- Regional Spatial and Economic Strategy
- Climate Action Plan 2024
- Tipperary County Development Plan 2022 – 2028

In determining need for the scheme, alternative transport options, together with do-nothing and do-minimum options were considered. However, these would not meet the objective of making the route safer for all road users.

The significance of the concerns and impacts associated with the Do-Nothing and Do-Minimum options warranted the abandonment of these two options in favour of a Do-Something design involving a full scheme improvement.

Part 8 Planning consent for the revised scheme design was achieved in August 2017, completing Phases 1 to 4 of TII's Project Management Guidelines. In November 2022, RPS Consulting Engineers were appointed by Tipperary County Council to provide the engineering and consultancy services required to progress the project through Phase 5 to 7 of TII's Project Management Guidelines.

The Project Appraisal for the R498 Latteragh Realignment Scheme has been carried out in accordance with the TII Project Appraisal Guidelines for National Roads, and are consistent with the requirements of the Department of Transport's Transport Appraisal Framework and the Department of Public Expenditure Infrastructure Guidelines.

The total cost of the scheme is €32,743,114 which is 100% funded by the Department of Transport.

Monitoring and Oversight

As a regional road, the R498 is funded by the Department of Transport, various oversight arrangements are in place in respect of same, such as annual applications for approval of funding, monitoring of drawdown of funding on a monthly basis, monthly meetings with the Department. Such schemes may also be subject to Internal & External Audit. All stages of the scheme are subject to Departmental approval and any change orders also require Departmental approval.

A Steering Group is in place within Tipperary County Council in respect of oversight of the scheme, which includes meetings with the Department on a monthly basis. Regular meetings are also held with the Consultants on the Scheme.

Section B - Step 1: Logic Model Mapping

Objective	Inputs	Activities	Outputs	Outcomes
The objective of the scheme is to make this strategic route safe for all road users.	<p>The key input for the project is non-national road funding provided by the Department of Transport.</p> <p>Key TCC personnel & Consultants.</p> <p>Ongoing Stakeholder engagement and support.</p> <p>Existing Infrastructure.</p> <p>Design & Planning Approval.</p> <p>Compulsory Purchase Order.</p> <p>Appointment of Consultants.</p> <p>Procurement Processes.</p>	<p>Preliminary Design & funding applications to the Department of Transport.</p> <p>Route Selection.</p> <p>Application for Part 8 planning permission and approval.</p> <p>Compulsory Purchase Order approved by An Bord Pleanála.</p> <p>Detailed Design.</p> <p>Tender Process for Main Construction Contract.</p>	<p>Re-alignment and improvement of Roadway.</p> <p>Walking & Cycling Routes.</p>	<p>Improvement of regional route of strategic importance, linking the Northern to the Southern towns in County Tipperary.</p> <p>Facilities for Walking & Cycling along the route.</p> <p>It is proposed that the route will link into the Beara Breffni Way.</p>

Description of Programme Logic Model

Objectives:

The objective of the project is improvement of the existing road network on the R498 Nenagh to Thurles Road which is a regional road of strategic importance, making the route safer for all road users. Walking and Cycling Routes will also be provided.

Inputs:

The key inputs for the project are:

- ✓ Funding provided by the Department of Transport.
- ✓ Key TCC personnel including Roads Technical and Administrative staff and Consultants.
- ✓ Ongoing Stakeholder engagement and support.
- ✓ Existing Infrastructure.
- ✓ Design & Planning Approval.
- ✓ Compulsory Purchase Order.
- ✓ Appointment of Consultants.
- ✓ Procurement Processes.

Activities:

- Funding application to Department of Transport.
- Approval to progress scheme.
- Application for Part 8 planning permission and permission granted by Tipperary County Council.
- Appointment of Design Consultants.
- Compulsory Purchase Order Process and Approval.
- Detailed Design.
- Procurement Process for appointment of Contractor.

Outputs:

The outputs of the project are:

- Improvement & re-alignment of existing regional road of strategic importance.
- Walking & Cycling Routes.

Outcomes:

The outcomes from this project will be:

- An improved strategic road network linking the Northern to the Southern towns in County Tipperary.
- Facilities for walking and cycling along the route.
- It is proposed that the route will link into the Beara Breffni Way.

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

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

R498 Road re-alignment Scheme at Latteragh Bends



2015-2016	Route Selection
2016-2017	Preliminary Project Design
2017	Part 8 Planning Approval (Aug 2017)
2020 & 2021	Compulsory Purchase Order Process, CPO was published in August 2020 and confirmed in April 2021
2022	Appointment of Consultants for Engineering & Consultancy Services (Nov 2022)
2023 & 2024	Detailed Design commenced in late 2023 and completed February 2025.
2025	Procurement Process for Main Works Contract commenced March 2025, in progress.

▲Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Preliminary Design	Appointment of Consultants and Preliminary Design
Route Selection	Project Appraisal Report (Business Case outlining objective and rationale/need for Project)
Part 8 Process	Approval of Part 8 Process
Compulsory Purchase Order	Completion of CPO process and approval by An Bord Pleanála
Detailed Design	Appointment of Consultants to complete detailed design of project
Procurement process for the construction phase	Procurement process ongoing for main works contract

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Rational for the proposal	To determine the need and benefits of the project	Yes
High Level timeline plan	To indicate the proposed completion of the project	Yes - high level timeline plan is available for the detailed design, procurement and construction.
Funding Plan	To determine how the project will be funded	Yes - the project is 100% funded by the Department of Transport.
Correspondence between TCC and Stakeholders	To determine the support for the delivery of project	Yes – Stakeholders include the Department of Transport and

		landowners with regard to CPO process.
Project Team meeting Minutes	To record the progress of the project	Yes
Project Tracker	To track the milestones of the project	Project is tracked via the high-level timeline plan for the detailed design, procurement and construction phase of the project.
Expenditure Tracker	To analyse the expenditure on the project and determine if it is in line with project costings/ funding	This is done by means of Agresso FMS Templates
Procurement Records (Tender Documents and Evaluation Reports)	To determine if the project procurement in line with policies of TCC	Yes

Data Availability and Proposed Next Steps

It is the opinion of Internal Audit that Tipperary County Council is collecting relevant data that will enable future evaluation of this project.

Section B - Step 5: Key Evaluation Questions

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

Does the delivery of the project/programme comply with the standards set out in the Public Spending Code?

Internal Audit is satisfied that the project objective was clearly defined for this project and that there is satisfactory compliance with the requirements of the Public Spending Code.

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

It is the opinion of Internal Audit that Tipperary County Council is collecting relevant data at this stage of the project which would enable future evaluation.

There is a structured document management system in place which ensures that relevant data/documentation is available allowing for an effective audit trail on the project. Documents were reviewed in the electronic "T" group folders.

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

- Lessons learned are made available to project staff by the Senior Engineer in Roads Capital Projects. This is a very worthwhile exercise and should be continued.
- The procurement process for the main Works Contract is currently underway. As this contract will be in excess of €10 million, it will need to be advertised on the website as per PSC guidelines. Roads Capital Section, in consultation with Procurement Officer, should ensure that this is done at the appropriate time.
- As per PSC guidelines, checklist number 4 has been completed for the project. Checklist should be completed for individual large-scale projects and retained on file for audit purposes.
- The title of the agenda and minutes of the Steering Group meetings needs to be amended to make it clear that they related to Steering Group meetings. At present, it is not apparent that the Agenda and Minutes relate to the Steering Group Meetings.
- It is recommended that a folder is created for Department Approvals so that approvals are retained in one folder to allow ease of viewing of approvals for each stage of the project.
- As per PSC requirements updated by Infrastructure Guidelines 2023 a Project Completion Report should be completed for the project to assess if the project was delivered in line with its intended scope and budget and in compliance with the review stage of the Public Spending Code.

- The Ex-Post Evaluation Stage should be completed once sufficient time has elapsed for the benefits and outcomes to materialise.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the projects the subject of the in-depth check.

Summary of In-Depth Check

The objective, rationale and need for the project are outlined in the Project Appraisal Report which is the business case for the project. This document is updated as the project progresses.

The main objective of this project is the delivery of a much-needed re-alignment and improvement of the existing road network at Latteragh Bends on the R498 Nenagh to Thurles road to make the route safe for all road users.

There was a structured document management system in place, which ensured that relevant data/documentation was available allowing for an effective audit trail. This assisted Internal Audit in carrying out the in-depth review for this project in an efficient manner.

The procurement process for the main Works Contract is currently underway. As this contract will be in excess of €10 million, it must be advertised on the website as per PSC guidelines. Roads Capital Section, in consultation with Procurement Officer, should ensure that this is done at the appropriate time. Following in-depth review of available information to date on the project, Internal Audit has made some minor recommendations, see above "*What improvements are recommended such that future processes and management are enhanced?*"

Quality Assurance – In Depth Check No.3

Section A: Introduction

Programme or Project Information	
Name	Economic Development and Promotion
Detail	Tipperary County Council's Economic Development and Tourism Section aims to promote entrepreneurship, business development, and promote job creation.
Responsible Body	Tipperary County Council
Current Status	Revenue Expenditure Annually
Start Date	Ongoing Annual Budget
End Date	Ongoing Annual Budget
Overall Cost	€22,932,079

Project Description

The operation of the Economic Development and Promotion Section is within Tipperary County Council's Community, Economic, and Rural Development Directorate which plays a vital role in fostering inclusive growth across the county. The Council is committed to ensuring balanced economic and social development by focusing on various sectors like local enterprise, rural regeneration, tourism, community services and sports infrastructure. The total expenditure for the service in 2024 was €22,932,079. In 2024, €14,508,195 relating to the Increased Cost of Business Scheme and Business Power Up Scheme was included in the Economic Development and Promotion Directorate. This was a once off grant to support business and was excluded from the public spending code in-depth reviews.

The primary function of this annual programme is to promote the development of economic development in Tipperary. The staff assigned to this function are detailed hereunder. The annual Service Delivery Plan included the key deliverables for this section in 2024. In addition, there are a number of individual Development/Strategic Plans, Local Enterprise and Community Plan 2024 – 2029, County Development Plan Economic Aspect 2022 – 2027 which have been approved for implementation and development in Tipperary.

Director Of Services

Head of Enterprise

Economic & Broadband

AO
AO
Broadband Officer
SO
CO

Local Enterprise Office

AO
AO
SSO
SSO
SO
CO
Graduate Development
CO

Section B - Step 1: Logic Model Mapping

Objective	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> To support and promote the expansion and development of the economy To promote entrepreneurship, foster business start-ups and develop existing micro & small businesses To drive job creation and to provide accessible high quality supports for new business ideas 	<ul style="list-style-type: none"> Approved Budget 2024 Funding Dedicated staff assigned to deliver on the objectives Local Enterprise and Community Plan 2024 – 2029 Regional Enterprise Plan County Development Plan Economic Aspect 2022 – 2027 Digital Tipperary Broadband Officer Bio-economy 	<ul style="list-style-type: none"> Deliver on the activities and metrics set out in the Local Enterprise Development Plan One to one mentoring Direct financial assistance including grants and trading online vouchers Deliver quality business focused training Support delivery of capital projects 	<ul style="list-style-type: none"> Number of people attending training courses, mentoring, events Number of businesses assisted directly through financial assistants Number of new Jobs Number of trading online voucher recipients 	<ul style="list-style-type: none"> Economic development for Tipperary New business in the county Jobs created in Tipperary Grants supports provided Trading Online vouchers supports provided

Description of Programme Logic Map

Objective:

- To support and promote the expansion and development of the economy.
- To promote entrepreneurship, foster business start-ups and develop existing micro & small businesses.
- To drive job creation and to provide accessible high quality supports for new business ideas.

Inputs:

The economic development and promotion have a budget of €22,932,079.

There are a number of plans and strategic documents as outlined above to support the delivery of this programme.

Activities:

The Economic Development & Promotion Programme delivers an extensive range of supports directly to businesses and support the development of the economy in Tipperary.

Outputs:

The activities of the programme provide the supports required to achieve job creation, economic expansion and business development.

Outcomes:

This programme supports the businesses of Tipperary from start up to business growth to support and promote the expansion and development of the economy in our county.

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

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

2024 – This programme is supported by an annual revenue budget.

Section B - Step 3: Analysis of Key Documents

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

The following section reviews the key documentation relating to appraisal, analysis and evaluation of the operation of economic development and promotion.

Project/Programme Key Documents	
Title	Details
Budget 2024	Annual TCC Budget Provision
Service Delivery Plans	Detailed delivery of the programme for 2024
Agresso Financial Management	Details of expenditure and Income on D09 Codes for 2024

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Financial	Expenditure recording	Yes, on Agresso,
Strategic Policy and documentation	To ensure that goals are followed	Yes
Performance indicators	Metrics on relevant KPI's	Yes

Section B - Step 5: Key Evaluation Questions

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

This in-depth check has shown that the delivery and management of the economic development function complies with the standards set out in the Public Spending Code.

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

The necessary data and information are available from files, are held electronically, and on the Agresso Financial Management System for the delivery of this revenue programme.

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

There are no recommendations relevant to the PSC following the review of the information provided to Internal Audit.

Section C: In-Depth Check Summary

Conclusion

It is the opinion of Internal Audit that Tipperary County Council is following the standards of the Public Spending Code in respect of its responsibilities for economic development and promotion for 2024.



Comhairle Contae Thiobraid Árann
Tipperary County Council

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