



**Comhairle Cathrach
na Gaillimhe**
Galway City Council


Quality Assurance Report 2025

Submitted to the National Oversight and Audit Commission
in compliance with the Public Spending Code/Infrastructure Guidelines

Local Authority	Galway City Council
Department	Finance
Section	Finance
Document Title	Quality Assurance Report 2025

Certification

This Annual Quality Assurance Report reflects the Galway City Council assessment of compliance with the Public Spending Code/Infrastructure Guidelines. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.



Leonard Cleary
Chief Executive

Galway City Council

Dated: 28 May 2026

Introduction

Galway City Council has completed this Quality Assurance (QA) Report as part of its ongoing compliance with the Public Spending Code (PSC)

The Quality Assurance procedure aims to gauge the extent to which Galway City Council and its associated agencies are meeting the obligations set out in the Public Spending Code. The Public Spending Code seeks to ensure that all branches of the state achieve effective expenditure and value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

- 1. Draw up Inventories of all projects / programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The three sections are expenditure being considered, expenditure being incurred and expenditure recently ended. The inventory includes all projects above €0.5m in either total capital cost, or revenue cost for 2025.
- 2. Summary of Procurements in excess of €10 million.**
In compliance with the second step of the QA process, there was no procurement in excess of €10 million on the inventory for 2025. Details are published on the Galway City Council website.
- 3. Checklists to be completed in respect of different stages.** These checklists allow Galway City Council and its agencies to self-assess their compliance with the code, which are provided through the PSC document.
- 4. Carry out an in-depth review on a small number of selected projects / programmes.** A number of projects and programmes are selected to be reviewed more intensively. At least 5% of total declared Capital spending each year, and 1% of Revenue spending each year, with both averaged over a 3-year period.
- 5. Complete a short report for the National Oversight and Audit Commission (NOAC),** which includes the inventory of all projects, the publication of procurements over €10m, the completed checklists, the City Council's judgement on the findings from the in-depth checks and any proposals to remedy discovered inadequacies.

This report fulfils the requirements of the QA Process in Galway City Council for 2025.

Expenditure Analysis

Inventory of Projects / Programmes

This section details the inventory drawn up by Galway City Council in accordance with the guidance on the Quality Assurance process. The inventory lists all the City Council's projects and programmes at various stages of the project life cycle, which amounted to more than €0.5m. The inventory is based on Capital Projects (individual jobs), and Revenue Programmes based on the Service Level listing in Appendix 2 of the Annual Financial Statement for 2025.

The inventory is divided between three stages:

- Expenditure being considered
- Expenditure being incurred
- Expenditure that has recently ended

The following [Table 1](#) lists the City Council's compiled inventory for 2025.

Expenditure Being Considered

Expenditure being considered, comprised capital projects recently initiated or likely to commence during the following year. Table 1 lists twenty-three Capital Projects as being considered during 2025. These projects are at planning or commencement stage(s).

There was one new revenue project in the expenditure reports of Galway City Council during 2025. New revenue service levels are usually the result of national or regional initiatives.

Expenditure Being Incurred

The Public Spending Code requires that all revenue Service Levels incurring expenditures over €0.5m would be declared. Accordingly, there are 37 revenue programmes listed in Table 1 for 2025.

Table 1 also lists 44 ongoing Capital Projects in various Directorates.

Expenditure Recently Ended

Table 1 confirms that nineteen capital projects / programmes were concluded during 2025.

Table 1.

Galway City Council

Projects and Programme Inventory

The following contains an inventory of Expenditure on Projects / Programmes with a value above €0.5m, categorised by Expenditure being currently ended. Only projects with expenditure matching these criteria are included in the inventory table.

Project/Scheme/Programme Name	Short Description	Expenditure being Considered - Greater than 10.5m (Capital and Current)				Project/Programme Anticipate and Timeline	At Design Stage with Tobins. Going to tender Estimated per 3 Year Capital Programme Estimated per 3 Year Capital Programme
		Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Mon Grant)	Capital Expenditure Amount in Reference Year	Projected Lifetime Expenditure		
Ballyloughane APC	Installation of new toilet block	-	320,000	-	20 Months	510,000	At Design Stage with Tobins. Going to tender
Clybaun Road Active Travel Scheme-NTA	Active Travel Scheme along Clybaun Rd	-	-	-	2028	1,625,000	Estimated per 3 Year Capital Programme
Clybaun Road Active Travel Scheme-URDF	Active Travel Scheme along Clybaun Rd	-	-	-	2028	1,625,000	Estimated per 3 Year Capital Programme
Bishop O'Donnell Road Active Travel Scheme	Active Travel Scheme along Bishop O'Donnell Road	-	-	-	2028	1,500,000	Estimated per 3 Year Capital Programme
Threadneedle Road Active Travel Scheme	Active Travel Scheme along Threadneedle Road	-	-	-	2028	5,500,000	Estimated per 3 Year Capital Programme
Dr Mannix Road Active Travel Scheme	Active Travel Scheme along Dr Mannix Road	-	-	-	2028	6,000,000	Estimated per 3 Year Capital Programme
Quietways		-	-	-			
St. Josephs /GETINS Safe Routes to School	SRTS Scheme	-	-	-	2027	2,445,000	Estimated per March Progress Report
SRTS R2 Colaiste Iognaid, Br. Na Mara	SRTS Scheme	-	-	-	2028	540,000	Estimated per March Progress Report
SRTS R2 Gaelscoil Dara, Fenmore	SRTS Scheme	-	-	-	2028	540,000	Estimated per March Progress Report
Shantalla Rd - Traffic Management/Active Travel	Traffic calming & active travel measures along Shantalla Rd	-	-	-	2028	543,321	Estimated per March Progress Report
SRTS R3 Colaiste Emde Secondary School	SRTS Scheme	-	-	-	2028	540,000	Estimated per March Progress Report
SRTS R3 St. Patricks NS Galway City	SRTS Scheme	-	-	-	2028	540,000	Estimated per March Progress Report
SRTS R4 Claddagh primary school	SRTS Scheme	-	-	-	2028	545,000	Estimated per March Progress Report
SRTS R4 Gaelscoil Mhic Amhlaigh (GCC) Crown Square Development	SRTS Scheme	-	-	-	2028	540,000	Estimated per March Progress Report
(GCC) Rosshill Development	35 Part V Units	-	-	-	Q4, 2026	15,508,705	Dept. Ref: SH25019316 - Budget Approval
(GCC) Rosshill Development	10 Part V Units	-	-	-	Q4, 2026	4,499,301	Dept. Ref: SH25019315 - Budget Approval
(GCC) Rosshill Development	6 Tripartite Units	-	-	-	Q4 2026	2,573,000	Dept. Ref: SH25019315 - Budget Approval

Project/Scheme/Programme Name		Short Description	Expenditure being Incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)					
Cross Street Rejuvenation	Public Realm enhancement project on Cross Street, Middle Street, Buttermilk Lane, Buttermilk Walk and Abbeygate Street Lower in Galway City Centre	€ -	€ -	€ 720,000	5 Years - 2030	€ 314,838	€ 11,367,818	Pr	IS			
Lombard Street Rejuvenation	Public Realm enhancement project on Lombard/Market Street, Churchyard Street, Church Lane, Bridge/Mainguard Street in Galway City Centre	€ -	€ -	€ 260,000	5 Years - 2030	€ 20,206	€ 11,729,569	Pr	IS			
Ardauin Access Phase 2	Second access to lands at Ardauin for masterplan	€ -	€ 40,000	€ 120,000	5 Years - 2030	€ -	€ 10,000,000	Gr	AS			
Carrowbrowne Closed Landfill	Equipment replacement, monitoring and maintenance	€ 300,000	€ 300,000	€ -	30 months	€ -	€ 700,000	Te				
Galway City Museum New Building	renovation of Comerford House and development of new Building on CreativeSpace	€ 669,196	€ -	€ -	-	€ 24	€ 1,637,000.00	€ 19,000,000	fu			
Waterworks - Water Sports Activity Centre	Refurbishment of the Manse House on Nun's Island	€ 145,405	€ -	€ -	-	€ 24	€ -	€ 3,800,000	fu			
Galway City Tourist Office	Refurbishment of Waterworks Building at Dyke Road	€ 66,331	€ -	€ -	-	€ 18	€ -	€ 1,500,000	fu			
Cross City Link	Development of new Tourist Office in Eyre Square	€ 64,492	€ -	€ -	-	€ 18	€ -	€ 1,500,000	fu			
Dublin Road Transport Corridor	The Cross City Link is a public transport corridor linking the western and eastern suburbs, through the city centre. The corridor will connect homes at large from the retail and recreation with this starts at Martin Roundabout and ends just west of Moneenageisha Junction where it joins the Cross City Link. It will be a upgrade of the Martin Roundabout to traffic signals. Upgrade includes pedestrian, cyclist and bus priority measures at the junction. The junction will provide access to the Ardauin LAP area and is required to allow development to commence in this area. This project is Co-	€ -	€ -	€ -	-	€ 269,018	€ 3,772,493	€ 639,272,493	Or			
Martin Junction Upgrade-NITA	Moneenageisha Junction where it joins the Cross City Link. It will be a upgrade of the Martin Roundabout to traffic signals. Upgrade includes pedestrian, cyclist and bus priority measures at the junction. The junction will provide access to the Ardauin LAP area and is required to allow development to commence in this area. This project is Co-	€ -	€ -	€ -	-	€ 479,996	€ 2,466,903	€ 73,116,903	Or			
Martin Junction Upgrade-Urbi	Upgrade of the Martin Roundabout to traffic signals. Upgrade includes pedestrian, cyclist and bus priority measures at the junction. The development consists of the construction of a new pedestrian	€ -	€ -	€ -	-	€ 27,255	€ 3,476,731	€ 3,606,731	Or			
Martin Junction Upgrade-Urbi	Upgrade of the Martin Roundabout to traffic signals. Upgrade includes pedestrian, cyclist and bus priority measures at the junction. The development consists of the construction of a new pedestrian	€ -	€ -	€ -	-	€ 24,603	€ 4,215,829	€ 4,215,829	Or			

South Douglasdale Cycle Scheme-NTA	of service for cycling across Galway City, for areas identified with the Galway Transportation Strategy and to provide	€	-	€	81,851	2026	€
South Douglasdale Cycle Scheme-URDF	Cycle facility schemes to enhance the quality of service for cycling across Galway City, for areas identified with the Galway	€	-	€	79,785	2026	€
Parkmore Road Bus Priority Scheme	Roundabout to Monivea Road. Upgraded side road junction, upgraded footpaths.	€	-	€	2,012,506	2026	€
Western Distributor Road Active Travel Scheme-NTA	Active Travel scheme on Western Distributor Road	€	-	€	10,293	2027	€
Western Distributor Road Active Travel Scheme-URDF	Cycle facility schemes to enhance the quality of service for cycling across Galway City, for areas identified with the Galway	€	-	€	4,041	2027	€
Bothair Stiofain Active Travel Scheme-NTA	Active Travel scheme on Bothair Stiofain	€	-	€	883,020	2026	€
Bothair Stiofain Active Travel Scheme-URDF	Active Travel scheme on Bothair Stiofain	€	-	€	857,676	2026	€
Monivea Road Active Travel Scheme-NTA	Monivea Rd Active Travel scheme	€	-	€	90,568	2027	€
Monivea Road Active Travel Scheme-URDF	Monivea Rd Active Travel scheme	€	-	€	90,568	2027	€
Fans an tSiofain (Job Code: C115482)	Interventions across the City	€	-	€	31,382	Ongoing	€
Seamus Quinke Road (Job Code: C115503)	84 Units	€	-	€	3,164,595	Q2, 2027	€
17-20 Merchants Road (Job Code: C115425)	24 Units	€	-	€	744,427	Q4, 2026	€
Merlin Woods (Job Code: C115430 - Social)	12 Units	€	-	€	207,155	Q2, 2026	€
Merlin Woods (Job Code: C115502 - Affordable)	18 Units	€	-	€	11,312	Q1, 2026	€
Clybaun (Job Code: C115505 / C115474 - Social)	95 Units	€	39,770	€	€	Q1, 2026	€
Clybaun (Job Code: C115522 - Affordable)	31 Units	€	-	€	48,732	Q1, 2026	€
1 Munster Avenue (Job Code: C115478)	30 Units	€	-	€	56,022	Q1, 2026	€
Cappagh Road (Job Code: C115553 - Social)	4 Units	€	€	€	29,081	Q1, 2026	€
Cappagh Road (Job Code: C115621 - Affordable)	16 Units	€	-	€	99,458	Q1, 2026	€
Keeraun (Job Code: C115434 & C181105)	22 Units	€	-	€	26,856	Q1, 2026	€
Terryland - Social (Job Code: C115578)	71 Units	€	-	€	17,155	TBC	€
Terryland - Affordable (Job Code: To Be Set-Up)	23 Units	€	-	€	170,477	Q4, 2027	€
(A)E)CUI Ghraib (Job Code: C111616)	77 Units	€	-	€	-	Q4, 2027	€
(A)E)Doughisla Site (Job Code: C111626)	6 CAS Units	€	-	€	374,922	Q2, 2026	€
(A)E)An Tobair, Letteragh Road (Tuath) - Job Code: C121215	Mixed Tenure - TAU/CAS/CALF	€	-	€	-	TBC	€
HGD - Private (C121122)	22 CALF Units	€	-	€	-	Q1, 2026	€
Housing Aid for Older People Grant (C131122)	Grant	€	-	€	1,085,209	Q4, 2026	€
	Grant	€	-	€	987,975	Ongoing	€

A03	Housing Rent and Tenant Purchase Administration	€	854,886				€
A04	Housing Community Development Support	€	1,035,570				€
A05	Administration of Homeless Service	€	19,706,318				€
A06	Support to Housing Capital & Affordable Prog.	€	14,942,000				€
A07	RAS Programme	€	4,664,247				€
A08	Housing Loans	€	1,711,160				€
A09	Housing Grants	€	720,921				€
B03	Regional Road - Maintenance and Improvement	€	5,109,739				€
B04	Local Road - Maintenance and Improvement	€	6,048,255				€
B05	Public Lighting	€	1,756,978				€
B06	Traffic Management Improvement	€	2,051,006				€
B09	Maintenance & Management of Car Parking	€	2,282,016				€
C01	Operation and Maintenance of Water Supply	€	1,540,552				€
D01	Forward Planning	€	1,556,063				€
D02	Development Management	€	2,515,724				€
D03	Enforcement	€	591,030				€
D05	Tourism Development and Promotion	€	1,246,574				€
D06	Community and Enterprise Function	€	4,095,004				€
D09	Economic Development and Promotion	€	2,157,300				€
D11	Heritage and Conservation Services	€	513,732				€
E01	Operation, Maintenance and Aftercare of Landfill	€	537,243				€
E05	Litter Management	€	948,755				€
E06	Street Cleaning	€	3,644,924				€
E07	Waste Regulations, Monitoring and Enforcement	€	708,138				€
E09	Maintenance and Upkeep of Burial Grounds	€	1,134,934				€
E10	Safety of Structures and Places	€	808,382				€
E11	Operation of Fire Service	€	5,319,600				€
E15	Climate Change and Flooding	€	1,523,696				€
F01	Operation and Maintenance of Leisure Facilities	€	3,702,235				€
F02	Operation of Library and Archival Service	€	1,791,140				€
F03	Op, Mnce & Imp of Outdoor Leisure Areas	€	6,472,357				€

Projects/Programmes Completed or discontinued in the reference year - Greater than 10.5m (Capital and Current)

Project/Scheme/Programme Name	Short Description	Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Complete
Public Realm enhancement project on Castle Street	Public Realm enhancement project on Castle Street	-	-	-	Discontinued
Public Realm enhancement project on Abbeygate Street Upper	Public Realm enhancement project on Abbeygate Street Upper Cycle facility schemes to enhance the quality of service for cycling across Galway City, for areas identified with the Galway Transportation Strategy and to provide connectivity/permeability to existing cycle provisions along the Bishop O'Donnell Road and provisions of the Galway Transport Strategy, to include the following routes:	-	-	-	Discontinued
Eglinton Canal Cycle Scheme-MTA	Eglinton Canal - 0.9km Cycle facility schemes to enhance the quality of service for cycling across Galway City, for areas identified with the Galway Transportation Strategy and to provide connectivity/permeability to existing cycle provisions along the Bishop O'Donnell Road and provisions of the Galway Transport Strategy, to include the following routes:	-	-	61,660	20
Eglinton Canal Cycle Scheme-URDF	Provision of cantilever pedestrian bridge on the southern side of Wolfe Tone Bridge Length = 54m.	-	-	138,210	20
Wolfone Pedestrian Bridge	24 Part V Units	-	-	9,575,994	20
Maolchnoc (Job Code: C116885)	3 Part V Units	-	-	908,677	20
Cnocan na Craoibhe (Job Code: C116888)	5 Traveller Specific Units	-	-	1,143,987	20
Boithín na Saoirse, Circular Road (Job Code: C18107)	15 Units - LA Build	-	-	19,455	Q1, 2
An Cliathán, Old Monivea Road (Job Code: C115307)	58 Units - LA Build	-	-	403,389	Q1, 2
Garraí Bheag (Job Code: 115341)	54 Units	-	289,384	289,384	Q2, 1
Sliabh Bhan Remedial Works (Job Code: 112124)	24 Units	-	-	-	NP
Headford Road (Job Code: C115385 & C115496)	1 Unit 0.145Ha	-	-	23,016	Q1, 2
21A Tírellan Heights (Job Code: C115477)		-	-	-	15/01
Barr an Aird, Clibsun (Land Acquired via Land Acquisition Fund)		-	-	-	

Summary of Procurements in excess of €10 million

As part of the Quality Assurance process in the Public Spending Code, Galway City Council is required to publish summary information of all procurements in excess of €10 million.

It is confirmed that Galway City Council had one procurement worth over €10 million during 2025 and has been published on the Galway City Council website.

Assessment of Compliance

Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all listed expenditure. The high level checks in Step 3 of the QA process are based on self-assessment of the various Directorates in Galway City Council, in respect of guidelines set out in the Public Spending Code. There are seven checklists in total:

- Checklist 1:** General Obligations,
(not specific to individual projects / programmes)
- Checklist 2:** Capital Projects 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

Galway City Council has completed the full set of checklists 1 –7. The following pages list the completed checklist results. In addition to the self-assessed scoring, the majority of answers are accompanied by explanatory comments. Each question in the checklist is judged on a 4-point scale:

- | | |
|------------|--|
| 1 | Scope for significant improvements = a score of 1 |
| 2 | Compliant but with some improvement necessary = a score of 2 |
| 3 | Broadly Compliant = a score of 3 |
| N/A | Not Applicable |

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, GCC is in line with procurement guidelines and requirements as stated on applicable circulars re funding.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	
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?	2	Infrastructure guidelines and PSC used for charter development
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?	2	Yes
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Ongoing
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, where necessary
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	NOAC formal evaluations carried out and published
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	If inspections deem actions required, we follow up accordingly.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	DoT reviews and findings are examined to determine resource allocations

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	n/a
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	Monitoring of works is ongoing to ensure robust evaluation
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Project works align with policies set-out by DoT and TII (and others) as appropriate
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?	2	Works monitored and appraised in line with agreed contract terms. Savings made wherever possible.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	Projects monitored continuously
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	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. Outturn costs from previous years are used to determine project costs.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Risk mitigation is built into contracts. Eg. Substitute Contractors
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	n/a	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, in line with procurement rules

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 Where necessary
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?	3	Yes as required
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	

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?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	3	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	2	Yes
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?	2	
Q 3.11	Was the required approval granted?	2	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes, in line with procurement guidelines
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	Yes

Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes
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Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Ongoing communication between Contractor & GCC
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Project overseen by GCC engineers.
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, within both GCC and Contractor
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	project inspections regularly.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes
Q 4.7	Did budgets have to be adjusted?	2	
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.)?	n/a	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	
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?	2	

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

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

	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	Works align with annual work program
Q 5.2	Are outputs well defined?	3	Yes – jobs completed in line with stated aims.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes, reviewed against agreed works requirements
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, regular reporting internally and to council.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Stringent budgetary controls in place
Q 5.8	Are other data compiled to monitor performance?	3	PSCI Ratings and ongoing unit cost reviews
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Compliance with any stated within procurement guidelines

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Each Report is evaluated on project by project basis. Areas where lessons learned are discussed and considered as appropriate.
Q 6.3	How many Project Completion Reports were published in the year under review?	3	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	PSCI Evaluations carried out for all projects as required
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	na	

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

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

	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	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	n/a	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	n/a	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	n/a	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	n/a	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	n/a	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	n/a	

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**

- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it is appropriate to mark as **N/A** and provide the required information in the commentary box as appropriate.

- ❖ 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 i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Checklist Assessment

The completed checklists show the extent to which Galway City Council believe they comply with the Public Spending Code. Overall, the checklists show a strong level of compliance with the Code.

This is the thirteenth year that the Public Spending Code is being reported on by the Local Government sector. The process of embedding the principles of the code remains ongoing and will be monitored as part of the Quality Assurance process in forthcoming years.

With regard to Checklist 2 – capital expenditure being considered, there were twenty-three capital jobs to which the declaration criteria applied. These projects are at the preliminary stages, with funding and final approvals awaited. The standard of compliance may vary in future as additional capital projects are commenced.

Checklist 3 – Current expenditure being considered. There was one revenue programme to be declared in 2025. New funding initiatives are usually commenced at a national or regional level.

Checklist 4 – capital expenditure incurred related to 44 ongoing projects in 2025. The declared standards may vary over time depending on the changing quantity and value of capital projects.

Checklist 5 – current expenditure incurred during 2025, the results are based on the average compliance of the listed 37 service level revenue programmes.

Checklist 6 – capital projects completed during 2025, the checklist reveals that nineteen of the projects reached conclusion in 2025.

With regard to Checklist 7 – there was no current expenditure programmes terminated during 2025.

Part D – In-Depth Checks

The in-depth checks conducted by Internal Audit at Galway City Council for the Public Spending Code Quality Assurance report are based on audits, in-depth reviews, and staff interaction and cooperation.

Results indicate that reasonable assurance can be placed on the sufficiency and operation of controls put in place by Galway City Council to comply with the Public Spending Code and internal procurement controls to mitigate and/or manage key inherent risks. Samples selected for review by Internal Audit consisted of 1 Capital project for Fana an tSrutháin Housing development amounting to €42,589,446 and 1 Revenue Expenditure for the Rental Accommodation Scheme amounting to €4,664,247.

The Public Spending Code listed the requirement to complete in-depth reviews of 5% Capital and 1% Revenue expenditures, averaged over the last three years. The in-depth checks analysed for the PSC represented **6%** of Galway City Council's declared Capital projects, and **3%** of the Revenue Service Levels, of the 2025 inventory.

In-Depth reviews are attached at Appendix A

Assessments

The annual Internal Audit Work Programme includes the requirement to conduct in-depth checks on sample projects and programmes, as required in the annual PSC/ Infrastructure Guidelines Report to NOAC.

The recurring themes arising from in-depth reviews, etc. remains the ongoing benefits of robust enforcement of regulatory compliance, the advancement of Corporate Governance, the enhancement of our Risk Management Strategies; and recording of our Operating Procedures.

From the reviews previously conducted by Internal Audit, there was an identified issue of ensuring that Project Completion Reports / Post Project Reviews were being completed in an efficient manner, to ensure that any lessons learned were adhered to and implemented in a timely fashion. Improvements have been reflected based on prior years audit, but further attention is required. This is evident in the 2025 report and when compared to prior year reviews. The 2025 Capital in-depth review of Fana an tSrutháin exhibited positive adherence to the PSC through every stage and allows for further review on completion to ensure a thorough ex-post evaluation has been performed, again ensuring value for money.

Pertaining to PSC knowledge throughout G.C.C. Training was previously conducted in 2022 but G.C.C has since entered a phase of personnel growth. It was deemed beneficial for the organisation to run further PSC workshops for staff and Public Spending Code training was undertaken in December 2025 for relevant staff across the Local Authority.

Part E – Addressing Quality Assurance Issues

The Audit Committee continues to examine the completeness of recorded Policies and Procedures within Galway City Council.

The in-depth checks carried out on sampled programmes / projects revealed no substantive issues that would cast doubt on the City Council's compliance with the Code. It is acknowledged that ongoing training and attention will be required bi-annually to ensure complete compliance with the Public Spending Code/Infrastructure Guidelines.

There were no issues to be addressed regarding Quality Assurance compliance under the Public Spending Code/Infrastructure Guidelines for Galway City Council and sampled projects will be assessed again in the future.

Finally, it can be confirmed that Internal Audit has provided reasonable assurance to the management of Galway City Council that there is satisfactory compliance with the code.

Appendix A

Galway City Council In-Depth Reviews

Project	Value
Capital - Fana an tSrutháin Housing Development	€42,589,446
Revenue – Rental Accommodation Scheme	€4,664,247

Quality Assurance – In Depth Check

Section A: Introduction

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

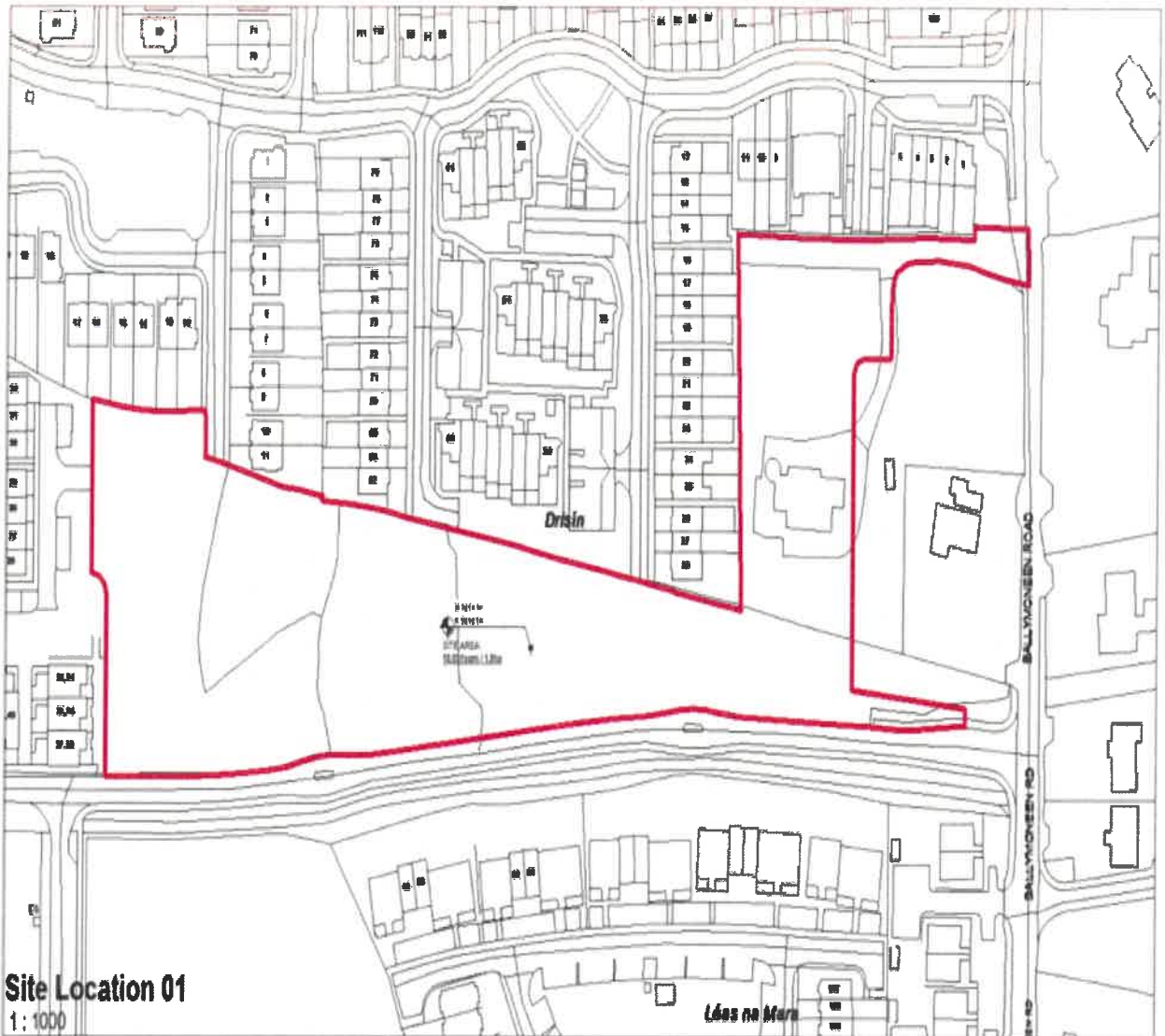
Programme or Project Information	
Name	Fána an tSrutháin Social Housing Scheme, Ballyburke
Detail	The Fána an tSrutháin Social Housing Scheme will deliver 84 high-quality social homes alongside a central community plaza, local centre units, a café, crèche facility and landscaped amphitheatre. The project involves the design and build of 84 residential units together with a new central community/neighbourhood plaza area, local centre units, a café and crèche facility as well as a landscaped amphitheatre. The development forms part of Galway City Council’s Housing For All Action Plan and includes the use of Modern Methods of Construction (MMC). Following a restricted tender process, the contract for the development named “Fána an tSrutháin” at Ballyburke, Galway, was awarded to OCC Construction and the contract was signed in City Hall on Monday 11th of August 2025.
Responsible Body	Approving Authority: Galway City Council Sanctioning / Funding Authority: Department of Housing, Local Government & Heritage
Current Status	Project currently under construction
Start Date	Q3, 2025
End Date	Q3, 2027
Overall Cost	Dept. Ref: N61/2/130 – Land Legacy Debt at Ballyburke Lands: €8,333,823 Dept. Ref: N61/2/129 – Stage 4 Approval: €34,255,623 Total: €42,589,446

Project Description


The project involves the design and build of 84 social residential units together with a new central community/neighbourhood plaza area, local centre units, a café and crèche facility as well as a landscaped amphitheatre. The development forms part of Galway City Council’s Housing For All Action Plan. The development is fully consistent with the policies and objectives of the Galway City Development Plan.

The Galway City Development Plan 2023-2029 identifies the site as significant in the area in forming a local centre for the surrounding neighbourhood. This has formed the key design elements of the site in the provision of a large formal open space plaza as the focal point for the local centre. This plaza will aim to serve as a multipurpose civic space for use by the immediate and wider ranging community. Provision of local community based commercial units (examples could include convenience store, café, hairdresser, dentist, physio etc.) directly fronting onto the plaza will provide activity daily in the use of the plaza whilst also offering the opportunity to hold various events (weekends markets) in the space as required. This ensures the proposed plaza area will act as a formal central space for the community in creating a local centre for the community. Further to the east in the landscaped central open space, the landscaped amphitheatre will provide an attractive space for community to use for many purposes (arts, drama, sports etc.). These primary elements of the overall site design will serve to create a sustainable urban community from which the majority of the apartments will radiate from. In order to create the local centre as outlined by the development as a key objective, the site layout has been proposed to increase the permeability through the site from surrounding neighbouring developments making the project the final focal point for development in the wider community.

The overall form and layout responds to the existing nature and context of the site and satisfactorily integrates into its urban landscape. Furthermore, the density is appropriate for this city suburb location and has regard to the pattern of permitted and adjoining development.



Site Location 01
1:1000

 <p>Galway City Council Architects Section</p> <p>City Hall College Road Galway, H91 K4K5</p> <p>Hair na Cathrach Bóthar an Chathair Galway, H91 K4K5</p> <p>Phone (091) 538 400 Fax (091) 538 150</p>	No.	Description	Date	<p><small>NOTE</small> This drawing shall not be used for construction purposes unless it is accompanied by a written report or specification prepared by a qualified professional person and approved by the relevant authority.</p> <p><small>WARNING</small> This drawing shall not be used for construction purposes unless it is accompanied by a written report or specification prepared by a qualified professional person and approved by the relevant authority.</p>	<p>Drawing Site Location</p> <p>Project Ballyburke Civic Space and Housing scheme</p> <p>Location Ballyburke, Galway</p> <p>Client Galway City Council</p> <p>Project number A1901</p> <p>Date 11 07 2023</p>
				<p>DRAFT - FOR INFO</p>	<p>Revision 1 1000</p> <p>Author A. O'Connell</p> <p>Checked G. O'Connell</p>

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Galway City Council has completed a Programme Logic Model (PLM) for the Fána an tSruháin Social Housing Scheme, Ballyburke. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> Deliver a high-quality mixed-use social housing development at Ballyburke that responds to identified housing need within Galway City Create a cohesive neighbourhood through the integration of residential units, community facilities, and active public spaces Provide inclusive, accessible and energy-efficient homes that support long-term occupancy and community stability Support Galway City Council's commitments under national and local 	<ul style="list-style-type: none"> Department of Housing Local Government & Heritage capital funding Galway City Council project management resources Galway City Council-owned land at Ballyburke Multidisciplinary design team (architectural, engineering, QS, PSDP, assigned certifier) Legal, procurement and planning expertise Construction contractor appointed through public procurement Engagement with statutory bodies and utilities Community and stakeholder engagement inputs 	<ul style="list-style-type: none"> Identification of housing need and definition of project scope Feasibility studies and option appraisal for residential and mixed-use elements Submission of capital appraisal for funding approval Design development of 84 residential units and associated community infrastructure Design and integration of the central community/neighbourhood plaza, local centre units, café, crèche, and landscaped amphitheatre Securing statutory approvals (planning / Part 8, fire safety, disability access, BCAR) Procurement of contractors and consultants in 	<ul style="list-style-type: none"> 84 completed social housing units, delivered to required standards A new central community/neighbourhood plaza providing shared public space Local centre units to support neighbourhood services and activity A café and crèche facility supporting community use and family needs A landscaped amphitheatre and high-quality public realm Energy-efficient, accessible and fully compliant dwellings and facilities Allocation of homes to eligible households on the social housing waiting list 	<ul style="list-style-type: none"> Increased supply of high-quality social housing in Galway City Improved housing security and quality of life for residents Creation of a vibrant, integrated neighbourhood with strong community infrastructure Enhanced social inclusion through access to shared spaces, services and amenities Improved local amenity and urban environment within the Ballyburke area Reduced reliance on emergency and

<p>housing, regeneration and climate policies</p> <ul style="list-style-type: none"> • Ensure value for money and compliance with the Public Spending Code and Capital Works Management Framework 	<ul style="list-style-type: none"> • Applicable housing design standards, accessibility requirements and environmental regulations 	<p>accordance with public procurement requirements</p> <ul style="list-style-type: none"> • Construction of housing units, community facilities, public realm and landscaping • Ongoing project management, cost control, quality assurance and programme monitoring • Stakeholder engagement throughout delivery • Completion, certification and handover of housing and community facilities 	<ul style="list-style-type: none"> • Certification and statutory compliance documentation 	<p>transitional housing supports</p> <ul style="list-style-type: none"> • Contribution to climate objectives through energy-efficient housing delivery • Long-term sustainability of the housing stock and public realm • Positive placemaking outcome that supports wider regeneration objectives • Alignment with national housing policy, Housing for All, and Galway City Council's housing strategy
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Description of Programme Logic Model:

Objectives: Under Project Ireland 2040, large-scale Local Authority (LA) build projects and infrastructure developments are a high priority in order to accelerate housing supply and public infrastructure. The objective of the Fána an tSrutháin Social Housing Scheme is to deliver a high-quality, mixed-use social housing development that responds to identified housing need within Galway City. The project seeks to increase the supply of sustainable, energy-efficient social homes while creating a cohesive and inclusive neighbourhood through the integration of community, social and public-realm infrastructure. The scheme

is intended to support long-term community wellbeing, sustainable placemaking and value for money, in compliance with the Public Spending Code and the Capital Works Management Framework.

Inputs: The project is underpinned by Department of Housing capital funding, Galway City Council Capital and Architectural staff resources, and Council-owned land at Ballyburke. The primary input to the project was securing funding through the Social Housing Investment Programme. A total project budget of €42,589,446 was secured. Other key inputs include appointed multidisciplinary design team, appointed construction contractor, and Local Authority project management, planning and procurement expertise. The delivery of the scheme is further supported by statutory guidance, housing design standards, and engagement with stakeholders, statutory bodies and utility providers as required.

Activities: Galway City Council undertook feasibility assessment and option appraisal, followed by design development for 84 residential units and associated mixed-use and community elements. Activities include securing statutory approvals, procuring contractors in accordance with public procurement requirements, and overseeing the construction of housing, community facilities, public realm and landscaping works. Ongoing project management, cost and quality control, stakeholder engagement, certification and handover form key components of project delivery.

The key activities undertaken to inform the progression were via the Department of Housing's 4 Stage approval process:

- **Stage 1:** Capital Appraisal – High-level project appraisal and business case.
- **Stage 2:** Pre-Planning – Review of design, procurement, and value for money.
- **Stage 3:** Pre-Tender Design – Finalizing design details post Part 8 approval – this stage was not required due to the scheme being on the Accelerated Delivery list due to the legacy debt.
- **Stage 4:** Tender Report – Final cost and procurement approval

Outputs: The project will deliver 84 completed social housing units together with a central community/neighbourhood plaza, local centre units, a café and crèche facility, and a landscaped amphitheatre. The outputs include high-quality, energy-efficient and accessible dwellings, fully compliant with statutory and housing standards, alongside high-quality public realm and community infrastructure. The completed homes will be allocated to eligible households from the social housing waiting list.

Outcomes: The Ballyburke scheme will increase the supply of social housing in Galway City and provide secure, high-quality homes that improve residents' quality of life. The integration of housing with community facilities and public spaces will support social inclusion, community interaction and

neighbourhood vibrancy. Over the medium to long term, the project will contribute to sustainable placemaking, reduced housing need, improved environmental performance of the housing stock, and the delivery of Galway City Council's wider housing and regeneration objectives.

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

The following section tracks the Fána an tSruatháin Development from inception to conclusion in terms of major project / programme milestones. The Fána an tSruatháin Development will progress through inception, feasibility, Capital Approval, design, planning, procurement, construction, completion and post-project review stages in accordance with the Capital Works Management Framework and Department of Housing governance requirements:

2019 – Q3 2022 Project inception and feasibility including site investigations and initial scheme design

Q3 2022 - Stage 1 Capital Appraisal submission to DHLHG

Q4 2022 – Stage 1 Approval

Q4 2022 - Notice of Land Legacy Debt Application issued to LA's.

Q4 2022 - Land Legacy Debt approved for the Ballyburke Site subject to providing 100% social housing. Redesign of project required to change from previous 90% affordable / 10% social.

2023

Q1 2023 - Stage 2 Application submitted.

29th May 2023 - Stage 2 Approval with nil allocation has been made against 'community facilities' ...

"such costs are not ordinarily eligible under the Social Housing Investment Programme. However, we understand there is a broader context to your proposal and we will follow up with you directly to

examine the case for such facilities as part of this development. Any adjustment required to this budget will be made on the back of that discussion.”

2024

18th January 2024 - Part 8 Published

15th February 2024 - Formal justification request following on from discussions with the Department for inclusion of community facilities in Budget Approval as referred to in the revised Stage 2 Approval Letter.

22nd February 2024 - Stage 2 Approval Revised

13th May 2024 - Part 8 planning Approval

June 2024 - Shadow Design Team Procurement

July 2024 - Shadow Design Team Appointment

November 2024 – Design and Build Contractor procurement - RFT Published to Framework Members

2025

February 2025 – Receipt of Tenders

May 2025 – Stage 4 Tender Approval Application submitted to DHLGH

June 2025 – Stage 4 Approval received

August 2025 – Contract award to D&B contractor

September 2025 – Works commenced on site and works ongoing

2026

July 2026 – Completion of works and Handover

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Fana an tSrutháin Development

Project / Programme Key Documents	
Title	Details
<p>Stage 1: Capital Appraisal & Project review</p>	<ul style="list-style-type: none"> • Identify the need • Assess Alternative means of meeting need • Project Brief • Sustainable Community Proofing • Site constraints and site abnormalities • Project Management & Delivery • Cost Details
<p>Stage 2: Pre-Statutory Approval</p>	<ul style="list-style-type: none"> • Confirmation of Procurement of Consultants • Scheme Design Drawings • Technical Report

	<ul style="list-style-type: none"> • Cost Plan -Stage 2 completed form
Stage 3: Pre-Tender Approval & Design	<ul style="list-style-type: none"> • Updated drawings • Technical report • Detailed Cost Plan – Stage 3 Completed Form CWMF PR6
Stage 4: Tender Approval & Report,	<ul style="list-style-type: none"> • Tender Approval • Budget report • Detailed Cost Plan – Stage 4
Construction & Implementation Final Accounts & Post Project review	<ul style="list-style-type: none"> • Construction • Final Accounts and Costing • Post Project review

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Application and Approval letters	Applications & Appraisals for project funding and DHLGH Approvals	Yes
Land Legacy Debt	Used for the purchase of the site at Ballyburke (Fana an tSrutháin)	Yes
Accelerated Delivery using Modern Methods of Construction	Documents and approvals participating in the Accelerated Delivery Programme	Yes

Tender documentation – Pre & Post award	Used to evaluate tenders and select	Yes
Contract Documents	Legally binding contracts	Yes
Progress reports & Minutes	Used to track and monitor communication throughout construction phase	yes
Post Project review	Conducted as mechanism to evaluate how well the project was delivered	N/A as project in construction phase
Final Accounts	Used to establish the true total cost of the project on completion	N/A as project in construction phase

Section B - Step 5: Key Evaluation Questions

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

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

Yes

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

Yes – all supporting documentation is available on Galway City Council Drive. Records are kept in an orderly manner for easy retrieval and review. Expenditure to date is €1.3M, with the majority of construction set to begin 2026. Approvals are submitted to the DHLGH. A Data Audit carried out by viewing all documents on internal GCC Drive. Internal Audit are satisfied that the relevant data and information is available should the Fana an tSrutháin project be subjected to a full evaluation in the future.

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

No recommendation - Continue to maintain records in an accessible manner, to allow future review either through PSC In-depth check or internal/external audit. Internal Audit satisfied with the quantity of records which were available for review and the quality of said records to the point of construction of Fana an tSrutháin. Internal Audit will review post-implementation to ensure that a thorough post-project review has been conducted.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the selected works of the **Fana an tSrutháin project**

Summary of In-Depth Check

The range of documentary evidence reviewed in this in-depth review enables Internal Audit to provide the opinion that Galway City Council appears to be substantially compliant with the relevant requirements of the Public Spending Code for the **Fana an tSrutháin Project**. It is envisaged that Internal Audit will revisit the Fana an tSrutháin project on its completion to ensure that all stages have been implemented and abide by the Infrastructure Guidelines pertaining to the ex-post evaluation.

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	Rental Accommodation Scheme
Detail	Provision of social housing support in the private rented and Approved Voluntary Housing Sector
Responsible Body	Galway City Council
Current Status	Expenditure been incurred
Start Date	1 st January 2025
End Date	31 st January 2025
Overall Cost	€4,664,247 - A07 RAS and Leasing Programme Total

Project Description

The Rental Accommodation Scheme (RAS) was introduced in 2004 to cater for the accommodation needs of people in receipt of long-term Rent Supplement. People in receipt of Rent Supplement for longer than 18 months, who have been assessed by their Local Authority as having a long-term housing need, are eligible for the RAS. The RAS is a form of social housing support provided to households through the private sector.

The RAS involves a three-way relationship between:

- The Local Authority and the landlord
- The landlord and the tenant
- The tenant and the Local Authority

Landlords can put their properties forward for the RAS, and if the property is deemed suitable, the Local Authority will nominate a household to that property. The Council pays the private landlord rent monthly in accordance with the terms and conditions of the Residential Tenancies Acts and the RAS Scheme and pays a monthly RAS Subsidy to the Approved Housing Bodies in respect of their qualified tenants.

All tenants under the RAS must pay a weekly rent based on the Council's Differential Rents Scheme. This process is managed by the Housing Rents Team for non AHB cases.

A monthly return is made to the Department of Housing, Local Government and Heritage (DHLGH) detailing all expenditure on the RAS in the period. The monthly return is reviewed by the DHLGH, and the RAS expenditure incurred in the period is recouped by GCC.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Galway City Council has completed a Programme Logic Model (PLM) for the RAS programme. A PLM is a standard

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> ➤ To increase the number of properties available to the local authority for social housing. ➤ To provide social housing support to qualified applicants in the private rented sector and in AHB/CAS. ➤ To reduce the number of applicants on the Social Housing List. 	<ul style="list-style-type: none"> ➤ Financial input of €4,664,247 ➤ Staffing: <ul style="list-style-type: none"> • 5 RAS Unit Staff • Rents Section Team • Debt Management Unit Team • Housing Assessments Team ➤ Landlords & AHBs ➤ Department of Housing & Housing Agency ➤ RAS Practitioners Forum 	<ul style="list-style-type: none"> ➤ Inspection of Properties before acceptance into the scheme. ➤ Assessment of applicants social housing need. ➤ Nomination of Tenants from Social Housing ➤ Creation of tenancy/Legal Agreements ➤ Management and maintenance of RAS tenancies 	<ul style="list-style-type: none"> ➤ Increase in Properties available under the RAS ➤ Value for Money in relation to long term accommodation options. ➤ Effective delivery of social housing supports for qualified applicants under the RAS ➤ Payment of Rent to Landlords. ➤ Collection of rent from tenants 	<ul style="list-style-type: none"> ➤ Addressing social housing need through the use of housing owned by third parties under the RAS.

evaluation tool and further information on their nature is available in the [Public Spending Code](#).

Description of Programme Logic Model:

Objectives: To provide good quality rented accommodation and greater security of tenure for qualified households to meet their long-term housing need. To enhance the City Council's immediate response to those in acute housing need and in particular, for those applicants who are homeless or at risk of being homeless. To eliminate poverty traps by allowing RAS tenants to work full-time unlike rent supplement.

Inputs: A total of €4,664,247 was spent on the RAS programme in 2025. Funding for the programme is received from the DHLGH. All RAS tenancy matters dealt with by RAS staff comprising of 1x AO, 1x SO, 1x ASO, 1x CO, 1x part-time CO.

Landlords submit an Expression of Interest form, and an Inspection of proposed properties is undertaken by technical staff to ensure compliance with Housing (Standards for Rented Houses) Regulations. A Tenant is nominated by the RAS Team & a tenancy is agreed and created. Payments to landlords made by RAS staff monthly & recouped from dept monthly. Tenants rent assessed and managed by the Housing Rents Office staff.

Activities: Landlords: Provide proof of ownership, must ensure they are tax compliant, BER Cert, ensure their property meets rental standards, registration of tenancy with RTB, compliant with rent setting under the Residential Tenancies Acts

Tenants: must be qualified for social housing support, need long term social housing support, property must meet their need regarding bedroom size, accessibility etc.

RAS Unit: Establish the market rent to be paid and agree rent with the landlord, preparation of legal documentation – Residential Tenancy Agreements, Availability Agreement with landlord & Rent Contribution Agreement, ensure all rent payments are in accordance with the Residential Tenancies Acts, nomination of tenant in accordance with the Council's Scheme of Allocations.

Outputs: Verification of the subject properties' suitability for RAS, confirmation of landlords' requirements/documents, agreement regarding the setting of rent between the LA and the landlord, completion of all legal documentation including the Landlord Rent Guarantee, establishment of applicant's eligibility and suitability for RAS by the LA, creation of RAS tenancy.

Outcomes: The provision of good quality rented accommodation in the area of choice for qualified applicants on the social housing waiting list with security of tenure for several years.

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

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

Stage 1	Prospective landlords submit an application to be accepted under the RAS programme. An inspector will view the property and confirm its suitability. Landlords are required to submit further documentation such as evidence of RTB registration. Once all is in place, the property is accepted into the RAS programme.
Stage 2	An individual or family from the Local Authority's housing list will be allocated to the property
Stage 3	Landlords are paid the agreed rent by the Local Authority on a monthly basis.
Stage 4	Tenants are billed for the monthly rent due to the Local Authority.
Stage 5	Any tenant arrears are followed up on.
Stage 6	Recoupment claims for rent paid to RAS landlords are submitted to the DHLGH on a monthly basis

Section B - Step 3: Analysis of Key Documents

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

Project / Programme Key Documents	
Title	Details
Housing for All – a New Housing Plan for Ireland	This is the Government's housing plan up to 2030 – the objective is that every citizen in the State should have access to good quality homes.
GCC Corporate Plan 2024-2029	This document outlines the strategic objectives of the City Council in the period 2024-2029. One of the strategic objectives relates to the provision of housing.
RAS Landlord Expression of Interest Form	The document which a prospective landlord must complete to apply for acceptance into the RAS. Included must be the name and address of the applicant, the property's address, the type of property and the number of rooms in the property.
Monthly Recoupment Template	The Monthly Rent Recoupment Template is submitted to the DHLGH for the recoupment of rent paid to RAS landlords.
Annual Activity and Financial Reports	The annual Activity Report submitted to the DHLGH outlines the type of property in the RAS at year-end, the value of the average rent paid to landlords during the year by property type and the reason why tenants and landlords left the RAS during the year. The annual Financial Report submitted to the DHLGH outlines the RAS income and expenditure during the year, the closing balance of the RAS Reserve Fund at year-end, details of tenant arrears at year-end and staffing costs during the year.
Local Authority Return for Revenue	Details of the total value of rent paid by individual landlord under the RAS in the year.
Residential Tenancy Agreement	This document details the agreement between the Local Authority and Tenant

Rent Contribution Agreement	This document details the rent amount to be paid monthly by the Tenant
Availability Agreement	The document is a written agreement between the Local Authority and the Landlord.

Key Documents:

No.1 Housing for All – a New Housing Plan for Ireland: The document outlines the Governments housing plan in the period up to 2030. It is a multi-annual, multi-billion euro plan which aims to improve Ireland’s housing system and deliver more homes of all types for people with different housing needs.

No.2 GCC Corporate Plan 2024-2029 - The document outlines the strategic objectives of the Local Authority in the period 2024–2029. One of the strategic objectives in the period relates to the delivery of housing.

No.3 RAS Landlord Expression of Interest Form - The document which a prospective landlord must complete to apply for acceptance into the RAS. Included must be the name and address of the applicant, the property’s address, the type of property and the number of rooms in the property.

No.4 Monthly Recoupment Template - This template is used to recoup rent paid to RAS landlords in a month. Details include: • The number of properties in the RAS in the month • The value of rent paid to landlords in the RAS in the month.

No.5 Annual Activity and Financial Reports - The annual Activity Report submitted to the DHLGH includes the following details: • The number of RAS households in private rented and Approved Housing Body (AHB) accommodation at year-end, by property type • The average rent paid to private sector landlords in the year, by property type • The reasons why households and landlords left the RAS in the year.

No.6 Local Authority Return for Revenue- This document outlines by individual landlord the total value of payments under the RAS in the year in question.

No.7 Residential Tenancy Agreement - This document details the agreement between the Local Authority and Tenant

No.8 Rent Contribution Agreement – This document details the rent amount to be paid monthly by the Tenant

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the RAS 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 Mgmt Reports	Allows assessment of expenditure for revenue job code relevant to this programme.	Yes
Details of the number of properties and households currently in the RAS	Allows for the reporting of RAS statistics both internally and externally.	Yes
Details of the monthly rent paid to landlords	Allows for the calculation of the net amount to be recouped from the DHLGH.	Yes
Details of monthly rent collected from tenants	Allows for the calculation of the net amount to be recouped from the DHLGH.	Yes
Annual programme statistics	Provides information on the finances and operations in the relevant year.	Yes

Data Availability and Proposed Next Steps It can be seen from the table above, the data and statistics required to evaluate the RAS programme are readily available.

Section B - Step 5: Key Evaluation Questions

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

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

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

GCC recoup the monthly cost of RAS expenditure paid to landlords from the DHLGH. The DHLGH requires the following information from GCC to recoup the monthly RAS expenditure:

- The number of RAS properties and related total cost in the month, broken down into the following categories:
 - New properties to the scheme in the month
 - Deposits for rent reviews in the month
 - Properties who have had a RAS contract renewed in the month
 - Existing properties
- Details of the movement in property numbers in the RAS in the month.
- The number of RAS cases which have transferred out of the scheme in the month.
- The number of RAS properties inspected in the month.

In addition, annual Activity Report must be submitted to the DHLGH. This outlines the number of accommodation units in the RAS at year end, broken down by property type. Also detailed are the average rents paid to private sector landlords by property type, along with the number of landlords and households leaving the RAS in the year.

An annual Financial Report must also be submitted to the DHLGH. This outlines the RAS income received during the year (payments from the DHLGH and rents collected from tenants), the RAS expenditure in the period (rents paid to landlords and the cost of running the scheme), the movement in the RAS Reserve over the year, details of tenant arrears at year-end and the breakdown of staffing costs in running the scheme.

Separately from the DHLGH reporting requirements, RAS statistics are discussed at the at the monthly meeting of senior staff in the Social Development Directorate. The audit found that all key documentation was in existence and the details provided within each allows for the clear evaluation of the success of the RAS programme in a given timeframe. There is regular reporting on the operational and financial aspects of the programme and annual reports are supplied to the DHLGH. Audit Opinion: It is considered that the RAS programme is in Substantial compliance with the Public Spending Code.

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

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.

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

It is recommended that, as part of ongoing review and value-for-money considerations within the RAS Scheme, Galway City Council engage with Approved Housing Bodies (AHBs) to undertake a structured assessment of the true cost of maintaining units under the RAS/CAS Scheme. While current reporting captures overall expenditure and recoupment arrangements, a more detailed cost analysis at unit level—including lifecycle maintenance, management, compliance, and financing costs—would provide greater transparency and support evidence-based rent setting. Establishing this cost baseline would ensure that rents charged under RAS arrangements with AHBs are sustainable, reflective of actual costs, and aligned with long-term financial planning objectives, thereby strengthening the overall efficiency and effectiveness of the scheme.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the selected works of the:

Summary of In-Depth Check

The objective of this in-depth check was to evaluate if the RAS programme was delivered in line with the standards set out in the Public Spending Code in 2025. The core objectives of the RAS programme were to reform the approach towards providing accommodation within the private rented sector for long term dependents under the Supplementary Welfare Allowance Scheme and to contribute to the attainment of better value for money for the State in the provision of long-term accommodation options. 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 both operational and financial information was being maintained, and as a result it was possible to identify if the programmes objectives are being achieved, along with the related cost.

As expenditure is recouped from the DHLGH, a monthly return which captures the key programme data is required to be completed and submitted. Annual Activity and Financial Reports must also be supplied to the DHLGH. A review of the financial elements of the programme is included in the Local Authority's annual budgeting process and is also as part of the production of the Annual Financial Statements. In addition, programme statistics are reviewed at the monthly meeting of senior staff in the Social Development Directorate.

Audit Opinion: It is the opinion of Internal Audit that the RAS programme is in **Substantial** compliance with the standards set out in the Public Spending Code.

