



Comhairle Contae Thiobraid Árann
Tipperary County Council

Public Spending Code
Quality Assurance Report 2025
Submitted to National Oversight Audit Commission (NOAC)
May 2026

Table of Contents

Certificate 3

Introduction 4

Step 1: Inventory of Projects/Programmes..... 5

Step 2- Published Summary of Procurements 6

Step 3- Checklists 6

Step 4- In-depth Review of a Sub-set of Projects. 7

Conclusion 14

APPENDIX 1 – Project Inventory – 2025 16

APPENDIX 2 – Checklists of Compliance 17

APPENDIX 3 – Internal Audits In-depth Review.. 28

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: 28th May 2026

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 - 2025.

Tipperary County Council identified a total of 64 projects with current expenditure and 228 capital projects with a total project value in the amount of €1,251,829,218. 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	€23,186,268	€278,560,735	€301,747,003
Expenditure Being Incurred	€257,748,574	€610,294,087	€868,042,661
Expenditure Completed or Discontinued	€0	€82,039,554	€82,039,554
Totals	€280,934,842	€970,894,376	€1,251,829,218

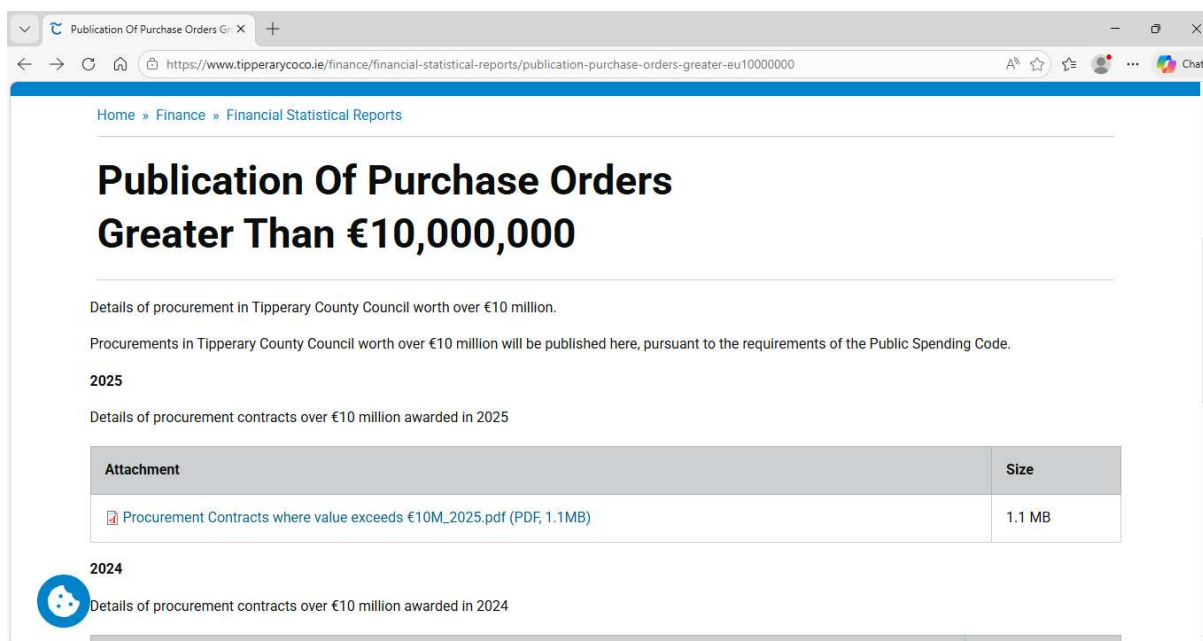
Note: Appendix 1 includes 64 revenue projects/programmes with a total value in the amount of €280.9m. The revenue figures included in Appendix 1 are based on Unaudited Annual Financial Statements.

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. The details of procurements in excess of €10M during 2025 in Tipperary County Council are reported on our website.

Details on Tipperary County Councils website at the following location:

<https://www.tipperarycoco.ie/finance/financial-statistical-reports/publication-purchase-orders-greater-eu10000000>



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 2025.

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. 2025 marks the beginning of the current three-year period 2025-2027.

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 2025 projects forming part of the current 3-year review period (2025-2027):

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	%	%
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%
Total over 3 years	2,205.17	719.82	127.16	29.21	5.77%	4.06%
2025	970.89	280.93	43.0	12.24	4.43%	4.36%

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 – 2025:

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	67.1	Municipal District, Development Incentives & Control,
2023	19.44	Housing and Development Incentives & Control
2024	40.62	Roads, Development Incentives & Control & Economic Development and Promotion
2025	43.00	Roads.
Total	268.17	Total over 10 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 2025 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** – Marfield to Cahir Greenway- **€20,000,000**
- **Capital Project** – Cashel to Cahir Greenway- **€23,000,000**
- **Revenue Programme** – Fire Service - **€12,237,630**

The in-depth checks were carried out by the Internal Audit unit of Tipperary County Council in May 2026. 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: Marlfield to Cahir Greenway €20,000,000

The project involves the development of a greenway between Cahir and Clonmel, i.e. off-road route for walkers, cyclists and non-motorised users. The commencement point at its western end is expected to be an existing 4km greenway which commences at Cahir Castle, while at its eastern end, the greenway is expected to tie in with the proposed Marlfield Greenway near Clonmel, which is also at the early development stages. It is anticipated that the proposed Cahir to Clonmel Greenway will be in the range of 14km to 28km in length. It will form part of a regionally significant greenway, in so far as it will link up with the existing Blueway which runs between Clonmel and Carrick-on-Suir. From that point, the East Munster Way follows the River Suir to Kilsheelan. On the western side, the route of St. Declan’s Way passes through Cahir, which could potentially be linked to the proposed Cahir to Clonmel Greenway. Links could also be considered to the Cahir to Cashel Greenway in the future.

The purpose of this project is to provide the necessary infrastructure to facilitate and encourage travel by sustainable modes, over travel by car where possible, while also acting as an amenity for local residents and visitors.

Following in-depth review of available information to date on the project, (Appendix 3) Internal Audit is satisfied that the project at this stage is broadly compliant with the principles of the Public Spending Code.

Capital Project 2: Cashel to Cahir Greenway - €23,000,000

Tipperary County Council in partnership with Transport Infrastructure Ireland (TII) has commenced the development of the Cahir to Cashel Greenway project which will connect to the existing 4km Greenway that connects Cahir Castle to the Swiss Cottages. It will provide for a world-class recreational experience for people of all ages and abilities that will serve the local community and attract tourism to the region. The greenway will be developed in accordance with the Code of Best Practice for National and Regional Greenways and will seek to integrate with and enhance the existing natural and built features of the region in cooperation with the communities which it passes through.

Following in-depth review of available information to date on the project, (Appendix 3) Internal Audit is satisfied that the project at this stage is broadly compliant with the principles of the Public Spending Code.

Revenue Programme: Fire Services - €12,237,630

Tipperary County Council is the Fire Authority & Building Control Authority for the County of Tipperary operating generally under the Fire Services Acts, 1981 & 2003 and the Building Control Act 1990 and under the direction of the Director of Services and Chief Fire Officer.

The Operation of the Fire Service involves the maintenance of a properly resourced and trained fire brigade service to provide for the protection and rescue of persons and property from injury by fire and responding to other calls for assistance of the fire brigade. It also involves work in the fire safety area including fire prevention, fire protection, fire engineering, building control and community fire safety.

The operational service in Tipperary is delivered through twelve fire stations located in Nenagh, Clonmel, Thurles, Roscrea, Carrick-on-Suir, Templemore, Newport, Borrisokane, Tipperary, Cloughjordan, Cahir and Cashel.

Following a review of documentation, it is Internal Audit's opinion that there is satisfactory compliance with the Public Spending Code in respect of the operation of Tipperary Fire Service.

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 2025.
- Any disclosures of procurements in excess of €10m have been published on Tipperary County Councils website, in the case of 2025 there were two 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 29th May 2026.

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 2022 and 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 support documentation is issued by Finance each year to assist the Directorates with completion of the Public Spending Code requirements.

Management will continue to monitor training requirements in 2026.

APPENDIX 1 – Project Inventory – 2025

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 2025. 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 2025 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 2022 & 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 2022 & 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 2026/2027 due to staff movement. Guidance notes have also been prepared inhouse and circulated to staff for the 2025 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?	3	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 2026 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 2026 Annual Budget.
Q 3.11	Was the required approval granted?	3	Approval as part of 2026 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 - 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	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 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process
Q 5.2	Are outputs well defined?	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- 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	
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	
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: 1-3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No revenue programmes discontinued in 2025
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	Marfield to Cahir Greenway
Detail	Development of a greenway that will be located from Marfield to Cahir
Responsible Body	Tipperary County Council
Current Status	Capital Expenditure Being Incurred
Start Date	2022
End Date	Ongoing
Overall Cost	€20m

Project Description

The project involves the development of a greenway between Cahir and Clonmel, i.e. off-road route for walkers, cyclists and non-motorised users. The commencement point at its western end is expected to be an existing 4km greenway which commences at Cahir Castle, while at its eastern end, the greenway is expected to tie in with the proposed Marlfield Greenway near Clonmel, which is also at the early development stages. It is anticipated that the proposed Cahir to Clonmel Greenway will be in the range of 14km to 28km in length. It will form part of a regionally significant greenway, in so far as it will link up with the existing Blueway which runs between Clonmel and Carrick-on-Suir. From that point, the East Munster Way follows the River Suir to Kilsheelan. On the western side, the route of St. Declan's Way passes through Cahir, which could potentially be linked to the proposed Cahir to Clonmel Greenway. Links could also be considered to the Cahir to Cashel Greenway in the future.

The purpose of this project is to provide the necessary infrastructure to facilitate and encourage travel by sustainable modes, over travel by car where possible, while also acting as an amenity for local residents and visitors. Thus, active travel routes are intended to be multi-functional by nature to maximise their potential utilisation. Where possible, they can facilitate commuting movements for commuters to encourage a positive modal shift in line with current objectives to reduce the reliance on car-based travel. However active travel routes are in themselves a destination which can promote tourism and increase the quality of life for residents by providing an attractive and accessible amenity and experience.

Section B - Step 1: Logic Model Mapping

Objective	Inputs	Activities	Outputs	Outcomes
<p>Safety:</p> <ul style="list-style-type: none"> To improve safety and security for vulnerable road user and reduce the risk of collisions. <p>Environment:</p> <ul style="list-style-type: none"> To design an active travel route that enhances local biodiversity and supports conservation efforts. The design will use environmentally sensitive materials and construction methods, aim to improve green spaces and create habitats, ensuring the route contributes 	<ul style="list-style-type: none"> Funding from TII Appointment of consultants TCC assigned staff members to the project Multiple Stakeholders TIII Project appraisal and management guidelines 	<ul style="list-style-type: none"> Budget Monitoring Stakeholder engagement Tendering process to appoint contractors Overall design and delivery plan Construction of deliverables Costing of project 	<ul style="list-style-type: none"> Successful delivery of a greenway in the local communities and achieve the listed objectives in the delivery of the project 	<ul style="list-style-type: none"> The Marlfield to Cahir Active Travel Route will form part of a wider cycle/pedestrian network including the existing Blueway between Clonmel and Carrick-on-Suir, the East Munster Way from Carrick-on-Suir to Kilsheelan and St. Declan’s Way from Cahir to Cashel, with further projects in the network also planned. Facilitating and encouraging a positive

<p>positively to the local ecosystem and aligns with the region's sustainability goals.</p> <p>Integration:</p> <ul style="list-style-type: none"> • Improve connectivity to 'things to see and do', such as tourism sites, attractions or activities within the study area. • Improve connectivity to other local, regional and national cycling facilities within the study area. 	<ul style="list-style-type: none"> • Lessons learned from similar projects • The code of best practice for national and regional greenways 			<p>modal shift towards sustainable modes in line with international, national and local policy regarding sustainability and climate change.</p> <ul style="list-style-type: none"> • Providing infrastructure to generate additional tourism in the area to the benefit of • the local economies, incorporating natural and heritage features as appropriate. • Providing community amenities that can be enjoyed by residents and visitors. • Provide safer routes of travel for those choosing active modes.
--	--	--	--	--

<p>Economy:</p> <ul style="list-style-type: none"> To increase the attractiveness of the area as a tourist destination for local and international travellers, thereby positively contributing to the economic well-being of the local businesses. <p>Accessibility and Social Inclusion:</p> <ul style="list-style-type: none"> To improve and extend the existing walkway/cycleway network of the Suir Blueway to connect the towns of Cahir and Clonmel, in line with the Tipperary County Development Plan 2022-2028, the 				
---	--	--	--	--

<p>Tipperary Sports Partnership Strategic Plan 2016-2020, the Green & Blue Infrastructure Masterplan Roadmap for Tipperary Waterways and a Strategy for Healthy Tipperary 2018-2020</p> <ul style="list-style-type: none">• To connect the new active travel infrastructure with other existing walking/cycling routes within the vicinity of the scheme which will open up the region to locals and visitors alike, both by foot and bicycle.				
--	--	--	--	--

Description of Programme Logic Model

Objectives:

The overall objective of this project is delivering a greenway from Marfield to Cahir.

Inputs:

The primary input of this project is the capital funding 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:

- Approved funding from TII
- Appointment of consultants for initial project deliverables
- Completion of Strategic Assessment Report
- Feasibility Report
- Project Execution Plan

The project is at an early stage. There are several activities to be completed as the project moves to the next stage.

Outputs:

The output of the project is the delivery of a greenway for the communities as outlined above.

Outcomes:

The need for greenways and active travel routes is identified in the Strategy for the Future Development of National and Regional Greenways prepared by the Department of Tourism, Transport and Sport (July 2018) which sets out a series of objectives that the Marfield to Cahir scheme would align well with, including:

- Provision of a strategic network of national and regional routes.
- Increase tourist activity while contributing to a healthier society.
- Facilitating a recreation and leisure experience.

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.

2022

- Tender process for consultant and appointment of successful tenderer
- Public Consultation

2024

- Strategic Assessment Report
- Feasibility Report

2025

- Project Execution Plan
- Gate approval by TII

Section B - Step 3: Analysis of Key Documents

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

Project/Programme Key Documents	
Title	Details
Team Project Plan	Milestone of the project
Strategic Assessment Report	Details and rational of the project
Feasibility Study	Feasibility study and concept design
Tender Documentation	Appointment of consultants

Section B - Step 4: Data Audit

The following section details the data audit that was carried out regarding the Marlfield to Cahir Greenway. 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
Tender Documentation	Appointment of consultants	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 is at the appraisal stage and is currently in compliant 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?

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 is satisfied that the project objective was defined and that the needs to be met are outlined. Tipperary County Council, as the Sponsoring Agency, is responsible for proposing and implementing the project. It has primary responsibility for evaluating, planning, and managing public investment projects and engaging at the decision gates with the Approving Authority for approval to proceed to the next stage of the project lifecycle.

Section C: In-Depth Check Summary

Conclusion

Internal Audit is 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

Programme or Project Information	
Name	Cashel to Cahir Greenway
Detail	Development of a Greenway that will be located from Cashel to Cahir
Responsible Body	Tipperary County Council
Current Status	Capital Expenditure Being Incurred
Start Date	2022
End Date	Ongoing
Overall Cost	€23m

Project Description

Tipperary County Council in partnership with Transport Infrastructure Ireland (TII) has commenced the development of the Cahir to Cashel Greenway project which will connect to the existing 4km Greenway that connects Cahir Castle to the Swiss Cottages. It will provide for a world class recreational experience for people of all ages and abilities that will serve the local community and attract tourism to the region. The greenway will be developed in accordance with the Code of Best Practice for National and Regional Greenways and will seek to integrate with and enhance the existing natural and built features of the region in cooperation with the communities which it passes through.

Section B - Step 1: Logic Model Mapping

Objective	Inputs	Activities	Outputs	Outcomes
<p>Safety:</p> <ul style="list-style-type: none"> Separate pedestrians and cyclists from, and minimise conflicts with, vehicular modes, along the proposed route. Provide a sense of personal security and safety while using active travel along the proposed route. <p>Environment:</p> <ul style="list-style-type: none"> Minimise impact on the qualifying interests of the Lower River Suir Special Area of Conservation (SAC). 	<ul style="list-style-type: none"> Funding from TII Appointment of consultants TCC assigned staff members to the project Multiple Stakeholders TIII Project appraisal and management guidelines Lesson learned from similar projects The code of best practice for 	<ul style="list-style-type: none"> Budget Monitoring Stakeholder engagement Part 8 process Tendering process to appoint contractors Overall design and delivery plan Construction of deliverables Costing of project 	<ul style="list-style-type: none"> Successful delivery of a greenway in the local communities and achieve the listed objectives in the delivery of the project 	<ul style="list-style-type: none"> The Cahir to Cashel Greenway plans to tap into this tourism market to unlock additional benefits for the county through integrated offerings in the town and surrounding area. Maximise connectivity to local communities between Cahir and Cashel. Enhance access between Cahir, Cashel and local communities improving the potential for interaction and participation in community life and

<ul style="list-style-type: none"> • Minimise impact on the habitats in the proposed National Heritage Areas (NHA) within the study area. • Limit land take and severance of agricultural land along the proposed route. <p>Integration:</p> <ul style="list-style-type: none"> • Improve connectivity to 'things to see and do', such as tourism sites, attractions or activities within the study area. • Improve connectivity to other local, regional and national cycling facilities within the study area. 	<p>national and regional greenways</p>			<p>reducing the risk of isolation.</p> <ul style="list-style-type: none"> • Improve access to high quality facilities for outdoor recreation.
---	--	--	--	--

Economy:

- Maximise connectivity to local communities between Cahir Castle and the Rock of Cashel.
Facilitate increased tourism and spending from domestic and overseas visitors to the study area.

Accessibility and Social Inclusion:

- Enhance access between Cahir Castle, the Rock of Cashel and local community amenities including educational and sporting facilities, improving the potential for interaction and

<p>participation in community life and reducing the risk of isolation.</p> <ul style="list-style-type: none">• Enhance accessibility for users of all ages and abilities. <p>Physical Activity</p> <ul style="list-style-type: none">• Improve access to high quality facilities for outdoor recreation within the study area.				
---	--	--	--	--

Description of Programme Logic Model

Objectives:

The overall objective of this project is to deliver a Greenway from Cashel to Cahir.

Inputs:

The primary input of this project is the capital funding 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:

- Approved funding from TII
- Appointment of consultants for initial project deliverables
- Completion of Strategic Assessment Report
- Feasibility Report
- Project Execution Plan

The project is at an early stage. There are several activities to be completed as the project moves to the next stage.

Outputs:

The output of the project is the delivery of a greenway for the communities as outlined above.

Outcomes:

The proposed recreational facility will generate greater linkage between the Rock of Cashel and Cahir Castle and has potential to increase safety and accessibility to points of interests for locals, tourists and vulnerable groups. The aim will be to enhance the visitor experience and contribute to the economic development of the local communities and the wider region.

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.

- **2022**
 - Grant approval
 - Tendering process for consultant and appointment of successful tenderer
 - Public Consultation
- **2023**
 - Strategic Assessment Report
- **2024**
 - Feasibility Report
 - Gate 0 Approval
- **2025**
 - Project Execution Plan
 - Gate 1 approval by TII

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
Strategic Assessment Report	Details and rationale of the project
Feasibility Study	Feasibility study and concept design
Tender Documentation	Appointment of consultants

Section B - Step 4: Data Audit

The following section details the data audit that was carried out regarding Cahir to Cashel greenway. 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
Tender Documentation	Appointment of consultants	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 is at the appraisal stage and is currently in compliant 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?

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 is satisfied that the project objective was defined and that the needs to be met are outlined. Tipperary County Council, as the Sponsoring Agency, is responsible for proposing and implementing the project. It has primary responsibility for evaluating, planning, and managing public investment projects and engaging at the decision gates with the Approving Authority for approval to proceed to the next stage of the project lifecycle.

Section C: In-Depth Check Summary

Conclusion

Internal Audit is satisfied that the project at this stage is broadly compliant with the principles of the Public Spending Code.

Quality Assurance – In Depth Check No.3

Section A: Introduction

Programme or Project Information	
Name	Fire Services
Detail	Revenue Expenditure in respect of the Fire Service
Responsible Body	Tipperary County Council
Current Status	Revenue Expenditure Being Incurred
Start Date	1 st January 2025
End Date	31 st December 2025
Overall Cost	€12,237,630

Project Description

Tipperary County Council is the Fire Authority & Building Control Authority for the County of Tipperary operating generally under the Fire Services Acts, 1981 & 2003 and the Building Control Act 1990 and under the direction of the Director of Services and Chief Fire Officer.

The Operation of the Fire Service involves the maintenance of a properly resourced and trained fire brigade service to provide for the protection and rescue of persons and property from injury by fire and responding to other calls for assistance of the fire brigade. It also involves work in the fire safety area including fire prevention, fire protection, fire engineering, building control and community fire safety.

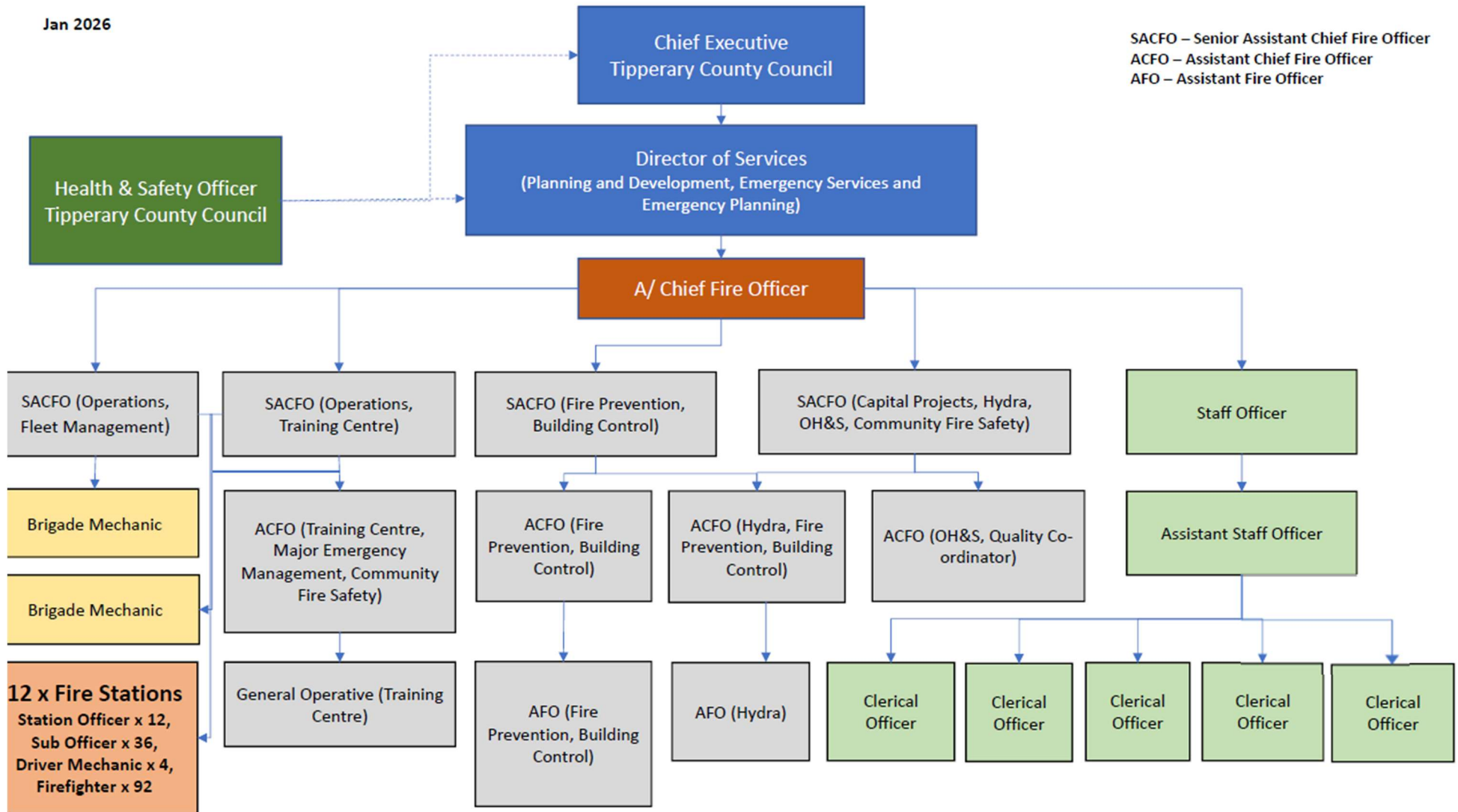
The operational service in Tipperary is delivered through twelve fire stations located in Nenagh, Clonmel, Thurles, Roscrea, Carrick-on-Suir, Templemore, Newport, Borrisokane, Tipperary, Cloughjordan, Cahir and Cashel. The dedicated crews, together with modern vehicles and equipment, ensure delivery of a prompt, efficient and effective service. This is supported by the Munster Regional Control Centre, which receives calls from the public through the 999/112 service and mobilises the appropriate fire service resources in Tipperary.

Services such as administration, fire safety activities, dangerous substances licensing, building control, major emergency management etc., are delivered from the Fire Service Headquarters at Limerick Road, Nenagh and from the Clonmel Fire Station at Heywood Road, Clonmel.

Stats for 2025

Number of Emergency Calls Attended	2104
Number of Fire Safety Certificate Applications Received	133
Number of Fire Safety Certificates Granted	87
Number of Disability Access Certificate Applications Received	91
Number of Disability Access Certificates Granted	60
Number of Commencement Notices Received	339

Jan 2026



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Tipperary County Council Internal Audit Unit has completed a Programme Logic Model (PLM) for the Operation of the Fire Service in 2025.

Objectives	Inputs	Activities	Outputs	Outcomes
<ul style="list-style-type: none"> • Deliver a safe, efficient and effective fire service to the residents & communities of Tipperary, responding to all emergency calls. • Maintenance of properly resourced and trained fire brigade service. • Deliver annual training programme. • Upgrade fleet and facilities as required and 	<ul style="list-style-type: none"> • Revenue Budget for 2025 • Agresso FMS • Fire Services Infrastructure • Retained Fire Brigade calls. • Engineering and Administrative Support from staff in the Fire Services Section • ISO 9001: 2015 Quality Management Standard • ISO 45001: 2018 Health & Safety Standard for the entire service 	<ul style="list-style-type: none"> • Day to day management and operation of the Service • Engagement with the Department and other stakeholders as required. • Procurement of contractors and suppliers as required. • Implement ISO Quality Management Standard and Health & Safety Standard. 	<ul style="list-style-type: none"> • Efficiently, effectively and safely managing the service. • Providing a high level of service to residents/communities in Tipperary. 	<p>Delivering a high quality & professional fire service.</p>

<p>where budget permits.</p> <ul style="list-style-type: none">• Maintenance of ISO Standards.• Maintenance and improvement of KPIs, where possible.	<ul style="list-style-type: none">• Department of Emergency Management• Suppliers/Contractors			
---	--	--	--	--

Description of Programme Logic Model

Objectives:

The objectives of this service area are as follows:

- Deliver a safe, efficient and effective fire service to the residents & communities of Tipperary, responding to all emergency calls.
- Maintenance of properly resourced and trained fire brigade service.
- Deliver the annual training programme.
- Upgrade fleet and facilities as required and where budget permits.
- Maintenance of ISO Standards.
- Maintenance and improvement, where possible of KPIs.

Inputs:

The main inputs for the operation of the Fire Service are listed hereunder:

- Revenue Budget for 2025.
- Agresso FMS.
- Fire Services Infrastructure.
- Retained Fire Brigade.
- Engineering and Administrative Support from staff in the Fire Services Section.
- ISO 9001: 2015 Quality Management Standard.
- ISO 45001: 2018 Health & Safety Standard for the entire service.
- Department of Emergency Management.
- Suppliers/Contractors.

Activities:

- The operation and management of the Fire Service across Tipperary.

Outputs:

- An efficiently and effectively managed Fire Service operating to a professional standard.

Outcomes:

- Tipperary County Council is committed to providing a professional, effective and efficient Fire Service operating to the highest standard to the residents and communities of Tipperary.

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

The following section tracks the Operation of the Fire Services during 2025.

Annual Budget	The Budget for Fire Service for 2025 was adopted in November 2024.
Expenditure	The actual expenditure in respect of the Operation of the Fire Service (E11) for 2025 was €12,237,630.
Operation of the Service	The Fire Service operates a retained fire service to national standards and through a network of 12 Fire Stations throughout the county.
Reporting	Corporate Plan, Annual Report & Annual Service Delivery Plan NOAC Performance Indicators Income reporting to TCC Income Task Force Regular reporting to the National Directorate for Emergency Management.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Operation of the Fire Service during 2025.

Project/Programme Key Documents	
Title	Details
Approved Budget for 2025	Annual TCC Budget Provision
Fire Services Strategy and Annual Review of Strategy	Review of Operational Strategy and Objectives
Agresso Financial Management Reports	Details of expenditure and budgets on the Operation of the Fire Service for 2025

Quality Management Standard ISO 9001	Quality Management System incorporating operational procedures and process workflows
Fire Services Operational Risk Register	Comprehensive Risk Register

Section B - Step 4: Data Audit

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

Data Required	Use	Availability
Financial	Expenditure recording	Yes
Service Delivery Plan 2025	This plan outlines the priorities and objectives for the Operation of the Fire Service.	Yes
Procedure Policy and documentation	To ensure that procedures are followed	Yes
Operational Risk Register	Identify risks relating to operation of the service	Yes
Quality Management Standard ISO 9001	Incorporating all procedures and workflows for the operation of the service	Yes
Health & Safety Standard ISO 45001	Safety Management System for the entire Fire Service.	Yes

Data Availability and Proposed Next Steps

The data requirements listed above are available from the Fire Service and the Agresso Financial Management System.

Section B - Step 5: Key Evaluation Questions

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

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

This in-depth check has shown that the Operation of the Fire Service 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, data and systems held in the Fire Service, and the Agresso Financial Management System to monitor the operation of the Fire Service. Reporting is also available through the Gartan Fire Management System.

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

There are some documents which currently require review and updating, such as the Fire Billing Policy and Operational Risk Register. Fire Services personnel are aware of same and will arrange for these reviews to be undertaken as soon as possible.

Section C: In-Depth Check Summary

Conclusion

Following a review of documentation, it is Internal Audit's opinion that there is satisfactory compliance with the Public Spending Code in respect of the operation of Tipperary Fire Service. Internal Audit would like to acknowledge the significant contribution which Tipperary Fire Service makes to the residents and communities of County Tipperary.



Comhairle Contae Thiobraid Árann
Tipperary County Council

Tipperary
County Council,
Civic Offices,
Limerick Road,
Nenagh,
Co. Tipperary

Tipperary
County Council,
Civic Offices,
Emmet Street,
Clonmel,
Co. Tipperary

t 0818 06 5000
e add email here
@tipperarycoco.ie
www.tipperarycoco.ie