



Quality Assurance Report 2025

June 2026

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Certificate

This Annual Quality Assurance Report sets out Monaghan 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:



Robert Burns
Chief Executive
Monaghan County Council

Date: 24.06.2026

1. Introduction

1.1 Background

Monaghan County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code. This report presents the results of each of the 5 Steps in the QA exercise and reports on compliance with the requirements of the Public Spending Code as established during this exercise.

The Guidance Note¹ issued to the Local Government Sector by the Finance Committee of the County and City Management Association (CCMA) has been referenced to complete the QA process in Monaghan County Council.

Monaghan County Council has completed this year's Quality Assurance (QA) report as part of its ongoing compliance with the PSC, which reports on the five steps as outlined below. This in-depth review has found that the council is broadly compliant with the code.

1.2 Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a **5-step** process as follows:

- a) Drawing up inventories of projects/programmes at the different stages of the Project Life Cycle with a total Project Life Cost of €500,000 or more.
- b) Publishing summary information on the organisation's website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
- c) Completing the 7 checklists contained in the PSC.
- d) Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- e) Completing this short summary report for the National Oversight and Audit Commission (NOAC).

¹ Public Spending Code (PSC) Quality Assurance Requirements: A Guidance Note for the Local Government Sector, Version 4

2. Project Inventory – Step 1

2.1 Introduction

This section presents the project inventories of Monaghan County Council for projects with a total project cost above €500,000. The inventory is presented in three stages as set out in the attached table, which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

Table 2.1 - Expenditure Category/Band

Project/Programme Stage		Category/Band	
1	Expenditure being considered	Capital Projects between €0.5m - €5m.	36 No.
		Capital Projects between €5m - €20m.	16 No.
		Capital Projects over €20m	3 No
		Current Expenditure programme - Increases over €0.5m	-
2	Expenditure being incurred	Capital Projects greater than €0.5m	61 No.
		Capital Grant Schemes greater than €0.5m	57 No.
		Current Expenditure greater than €0.5m	37 No.
3	Expenditure that has recently ended	Capital Projects greater than €0.5m	17 No.
		Capital Grant Schemes greater than €0.5m	1 No.
		Current Expenditure greater than €0.5m	-

2.2 Findings

The Project inventory, set out in the format described above, is included in Appendix A. The key findings are summarised below.

Table 2.1 – Project Inventory- Number of Projects

	Current Expenditure (No.)	Capital Expenditure (No.)	Totals (No.)
Expenditure being considered	0	55	55
Expenditure being Incurred	37	61	98
Expenditure recently ended	0	17	17
Totals	37	133	170

Table 2.2 – Project Inventory – Total Values

	Current Expenditure (€)	Capital Expenditure (€)	Total (€)
Expenditure being considered	€0	€322,077,864	€322,077,864
Expenditure Being Incurred	€92,852,955	€69,270,922/ €328,426,893*	
Expenditure recently ended	€0	€56,828,381	€56,828,381

* = Cumulative expenditure to date / projected lifetime expenditure

MCC was considering spending on 55 projects totalling approximately €322.08 million in 2025. Additionally, MCC was working on 98 projects with a total estimated lifetime cost of about €328.43 million. Up until the end of 2025, these 98 initiatives cost a total of €69.3 million.

According to the data, seventeen projects had been completed or discontinued in 2025. The total amount spent on these initiatives over their lifetime came to €56.8 million, with €20.8 million in the reference year.

2.3 Summary of Procurements in excess of €10m – Step 2

2.3.1 Introduction

The Public Spending Code requires Monaghan County Council to 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.

2.3.2 Findings

There was no procurement in excess of €10m conducted in 2025. The Monaghan Peace Campus was procured in 2020 and exceeded €10m. This project is in the defect's liability period in 2025.

Details of this competition are published at the following link:

<https://monaghan.ie/finance/public-spending-code/>

3. Checklists – Step 3

3.1 Introduction

Step three of the Quality Assurance procedure for the Public Spending Code involves the compilation of 7 checklists. Checklists 1, 3, 5 and 7 are Revenue/Expenditure-related, while Checklists 2, 4 and 6 are capital-related.

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

Checklist Completion aligned with Project Inventory	
Expenditure Type	Checklist to be completed
General Obligations	General Obligations - Checklist 1
Expenditure being considered	Capital Projects/Programmes - Checklist 2 Current Expenditure – Checklist 3
Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

All checklists as outlined above have been completed and can be found in Appendix B of this document.

3.2 Findings

The inventory contained in this report lists the current and capital expenditure that was categorised as being considered, incurred and recently ended, with a value greater than €0.5m for 2025. The self-assessment checklists show a high level of compliance with the code; however, some areas require improvement. During the exercise, no occurrences that would be cause for alarm were found. It is acknowledged that there is room for improvement in various areas.

This Quality Assurance Report provides reasonable assurance that Monaghan County Council is broadly compliant with the requirements of the Public Spending Code (PSC) where they apply. The Council will continue to monitor and report on compliance with the Code.

4. In-Depth review of a sample number of projects – Step 4

4.1 Introduction

Step 4 of the Quality Assurance Process involved examining a sample selection of projects included on the Project Inventory to test the standard of practices in use and compliance with the Public Spending Code within the organisation.

As part of the Quality Assurance provisions contained in the Public Spending Code, Monaghan County Council is required to carry out an in-depth review on,

- **Capital Projects:** Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
- **Revenue Projects:** 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. 2023 marked the beginning of the next three-year period, 2023-2025.

In line with these requirements, the Internal Audit Unit of Monaghan County Council was assigned the task of completing the in-depth check. For 2025, the Internal Auditor selected the following projects: -

- a) Cluain Na Ceasach Housing Development Project (Capital)
- b) Local Enterprise Office Programme, 2025 (Revenue)

4.2 Findings

4.2.1 Cluain Na Ceasach Housing Development Project

The Report on the Cluain Na Ceasach Housing Development Project was compiled for the In-Depth Check of the Public Spending Code Quality Assurance Report on a selected capital project for 2025. The purpose of the In-Depth Check is to assess the degree of compliance of the selected capital project with the principles of the Public Spending Code (PSC) in terms of the appraisal, planning, implementation, management and evaluation of the project.

The in-depth check consisted of an audit of the project records itemised in the audit tables in this report and a review of the financial transactions associated with the project to date.

The initial Business Case Proposal for the project was submitted to the Senior Management Team in May 2023. The project has evolved considerably since then and now proposes the construction of 86 housing units, including one Group Home at an estimated project lifetime cost of € 32m. The project is at the preliminary business case phase of the project lifecycle. In March 2026, Housing Section submitted a Project Appraisal to the Department of Housing, Local Government and Heritage (DHLGH) for Stages 1 & 2 of the Department's now superseded 4 Stage approval process. Housing Section have since submitted a funding application under the Department's new Single Approval Process.

The findings of the in-depth check are:

- The project is at the preliminary business case stage of the project lifecycle.
- The project is compliant with the standards of the Infrastructure Guidelines in relation to the appraisal, assessment and planning of the project to date.
- The project's business case proposal is required to be updated and referred to the Senior Management Team.
- The appointment of the architect-led design team consultants for the project was arranged through a Change Order to an existing contract, on the basis of Article 72 of EU Directive 2014/24. Housing Section obtained confirmation from a procurement specialist that the modification of the contract was compliant with the requirements of Article 72.
- The insurance documents for the design team consultants are required to be updated on the project records.

The recommendations arising from the in-depth check are:

- While the approach adopted in this project was considered compliant; for future cases where a proposed modification to a contract is intended to rely on Article 72 of Directive 2014/24/EU, Housing Section should consult with the Procurement Officer and, if required, seek advice from specialist procurement consultants to confirm compliance with the conditions of that Article.
- Project amendments that have occurred since the approval of the Business Case Proposal in May 2023 should be formally reported to the Senior Management Team.

- The Preliminary Business Case for housing projects should include an assessment of any significant project risks that may occur over the life of the project and a risk management strategy.
- Housing Section should ensure that insurance documents from contractors and consultants are kept up to date on housing development project files.

Category of Assurance:

Based on the data audit and review of the key documents associated with the project, the findings of this In-Depth Check are as follows:

1. The delivery of the project to date complies with the principles of the Public Spending Code/Infrastructure Guidelines in terms of the appraisal, evaluation and planning of the project.
2. There is sufficient documentation and records to support a full evaluation of this project at a later date.

The level of assurance provided in respect of the compliance of the *Cluain Na Ceasach Housing Development Project* with the principles of the Infrastructure Guidelines is **Satisfactory**. There are sufficient project records to undertake a full evaluation of the project at a later date.

4.2.2 Local Enterprise Office Programme 2025

This report is on an in-depth check on the Local Enterprise Office programme for 2025. The in-depth check is part of the annual Public Spending Code (PSC) Quality Assurance Process. The in-depth check consisted of an examination of key programme documents and an audit of a small sample of LEO grant and mentoring/training files.

The findings of the in-depth check are summarised as follows:

- The records examined confirm that the implementation of the LEO Programme was subject to a sufficient level of governance and oversight to address the programme objectives and comply with the principles of the Public Standing Code.
- There is evidence that the programme was supported by adequate appraisal and strategic planning, as required by the Public Spending Code.

- There is evidence of ongoing evaluation of the programme against key performance indicators.
- There are sufficient records available to facilitate a future evaluation of the programme.

Three items concerning non-compliance with statutory or good governance requirements were noted:

- There was no evidence of Data Privacy Notices on sampled Measure 1 Grant Files.
- A signed non-conflict of interest form was not available for the tender assessment team on the procurement of a mentor framework.
- Professional Services Withholding Tax was not deducted for one invoice charge for mentoring services.

Recommendations were agreed with the Head of Enterprise in LEO to address the above issues and a small number of data gaps noted in this report.

Category of Assurance:

Based on the data audit and review of the key documents associated with the project, the findings of this In-Depth Check are as follows:

1. The delivery of the project to date complies with the principles of the Public Spending Code/Infrastructure Guidelines in terms of the appraisal, evaluation and planning of the project.
2. There is sufficient documentation and records to support a full evaluation of this project at a later date.

The level of assurance provided in respect of the compliance of the *Local Enterprise Office Programme for 2025* with the principles of the Infrastructure Guidelines is **Satisfactory**.

5. Conclusion

5.1 Summary

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code.

- A Project Inventory has been prepared outlining the various projects/programmes – capital and revenue that were being considered, being incurred, or recently completed by Monaghan County Council within the 2025 financial year. Details are included within Appendix A of this report.
- Monaghan County Council did not conducted any procurement with a value in excess of €10m in 2025. The ‘Monaghan Peace Campus’, which is in the defects, period was procured in 2020. Details are available on the Monaghan County Council Website at the following link:

<https://monaghan.ie/finance/public-spending-code/>

- The 7 checklists required to be completed under the terms of the Infrastructure Guidelines/Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code. While it is recognised that there are some areas for improvement, no serious concerns were raised as a result of the QA exercise. Details are included within Appendix C of this report.
- An in-depth review of a sample of the projects contained in the Project inventory has been completed, and the internal auditor has reported receiving satisfactory assurance that there is general compliance with the Infrastructure Guidelines/Public Spending Code. Details of the in-depth checks conducted, and subsequent recommendations are included in Appendix B.
- The final step of the QA exercise, as required under the Infrastructure Guidelines/Public Spending Code, is the compilation and publication of a summary report outlining the Quality Assurance Exercise undertaken by Monaghan County Council. The contents of this report provide an overview of the QA exercise completed, which has been certified by the Accounting Officer, the Chief Executive and will be published on Monaghan Co. Council’s website.

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

Appendix A

A.1 2025 Inventory of Projects and Programmes over €0.5m

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

Expenditure Being Considered - Greater than €5.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	J - Cumulative Spend To Date		K - Overall Projected Cost - Grant		L - Sum of Grant		M - Substantial Completion Date	
		Current Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Anticipated Timeline	Project/Programme Completion Date	Project/Programme Completion Date	Project/Programme Completion Date
Charismatic Swimming Pool & Leisure Complex	Development of proposed swimming pool and leisure complex in Charismatic area, Monaghan	€124,700.00	€124,700.00	€124,700.00	€124,700.00	2021 Completion	2021 Completion	2021 Completion	Feasibility stage completed. Measurement of Design Components currently ongoing. Design on over. Design & working drawings & 10% EIR/20% EIR/30% EIR/40% EIR/50% EIR/60% EIR/70% EIR/80% EIR/90% EIR/100% EIR. Preliminary Design completed, project currently in Railway Park Planning stage.
Industrial Zoned Lands - Anaghagh West	Proposed development of Monaghan County Council lands (Industrial/Enterprise zoned lands West of Anaghagh)	€150,538.00	€150,538.00	€150,538.00	€150,538.00	2027	2027	2027	Feasibility stage completed with schematic concept plans. Further grant opportunities being explored. Total potential estimated saved at €4.4m if all infrastructure /as-thresholds being explored. Clear out works completed in Q4 2024. Progression of follow on remedial stabilisation works are currently paused pending the findings of the Lough Muckno Made-in-study 80% RRF Cat 2 - DRCD
Industrial Zoned Lands - Anaghagh East (board island)	Proposed development of industrial/Enterprise zoned lands East of Anaghagh Board Island in Monaghan Town with Serviced Sites	€13,979.00	€13,979.00	€13,979.00	€13,979.00	2027 Completion	2027 Completion	2027 Completion	Clear out works completed in Q4 2024. Progression of follow on remedial stabilisation works are currently paused pending the findings of the Lough Muckno Made-in-study 80% RRF Cat 2 - DRCD
Hoon Centre & Annex - Enabling Remedial Works	Structural stabilisation and protective remedial works to Hoon Centre and Annex buildings (protected structures) to secure and	€792,283	€792,283	€792,283	€792,283	2027	2027	2027	80% RRF Cat 2 - DRCD
Lough Eglon Food Park - Cat 2RRF	€5.5m	€5.5m	€5.5m	€5.5m	€5.5m	2027	2027	2027	RRF Cat 2 Funding to develop to detailed design stage. Community facility, restaurant and cafe to be included.
Mini Digital Hub Clontarf	€770,354	€770,354	€770,354	€770,354	€770,354	2027	2027	2027	RRF Cat 2 Funding to redevelop the ground floor of the former B&I in Clontarf as a Mini Digital Hub.
SEA Pathfinder - Energy & Carbon Reduction project to Council Buildings	€1,384,000	€1,384,000	€1,384,000	€1,384,000	€1,384,000	2028	2028	2028	50% SEA Pathfinder funding to assist LAs in reducing the energy usage and Carbon Footprint of LA buildings.
Charismatic Workhouse Community Tourism and Art Hub	Redevelopment of Charismatic Workhouse (to a Community Tourism and Art Hub	€203,600.00	€203,600.00	€203,600.00	€203,600.00	2029	2029	2029	Project has received Cat 2 funding under RRF of programme. Application currently being prepared for 2028 Cat 1 funding call - Ireland 2023
Close regeneration and development tour project	€2,401,296	€2,401,296	€2,401,296	€2,401,296	€2,401,296	2027 Completion	2027 Completion	2027 Completion	Project will be delivered in line with Councils policies and programme in relation to derelict sites. Various bodies: 05320011C - 05320033C
Development sites	€3,000,000	€3,000,000	€3,000,000	€3,000,000	€3,000,000	2028 Completion	2028 Completion	2028 Completion	
Studios									
Affordable housing Limerick phase 1 (10 units)									
Affordable housing Limerick phase 2 (10 units)									
apartments (1 to 20)									0118407C
Dublin Street South, Monaghan									
Dublin Street North Monaghan 18 units									
Dublin Street North Monaghan 34 units									
Newlands Retail Scheme									0113717C
Castleblayney Town Centre Turnkey (26)									
30 Turnkey Ennisale									
4 Part V houses - Maureen View Limerick (Aghinacavanagh) Monaghan CAUF									Not commenced yet, phased delivery in 2025 & 2026
Turnkey Tully Monaghan (50)									
Ballynahamley (10)									
Rockyway Turnkey (22 units)									
Tower View, Cooness (7)									
Town Centre renewal Bally, C Blayney, CMK									RRF Funding DMW 0438811C
Quincentenary Road Clon, 50 turnkey houses									
Social housing project in village (Carriacross etc)									
Castleblayney CA Commercial Hub 1 & 2 units Dromicard C Blayney									
Part V - 2027 - 4 houses									
Purchase House Housing Book 2027 (1)									0115008C
Works Prior to A&J Letting 2027									
Energy Efficiency Works 2027 (200)									
Environmant									
Historical landfill at Killyward									at design stage - 0512418C
Historical landfill at Killymoregan									
Historical landfill at South Corner									
Fire									

Expenditure being incurred - Greater than €0.5m (Capital and Current)									
Project/Scheme/Programme Name	Short Description	Commitment Expenditure Amount in Reference Year	Capital Expenditure Amount in Reference Year (€000)	Capital Expenditure Amount in Reference Year (€000)	Project/Programme Anticipated Timeline	Cumulative Expenditure to date	Projected Ultimate Expenditure (Capital Only)	Explanatory Notes	
B01 NP Road Maintenance and Improvements		€ 920,170.00							
B03 Regional road Maintenance and Improvement		€ 10,284,915.00							
B04 Local Road Maintenance and Improvement		€ 13,900,127.00							
B05 Public Lighting		€ 985,142.00							
B07 Road Safety Engineering Improvement		€ 1,329,008.50							
B09 Maintenance & Management of Car Parking		€ 797,570.00							
D11 Agency & Recusable Services		€ 2,445,096.00							
D01 Operation and Maintenance of Water supply		€ 1,227,570.00							
D02 Operation and Maintenance of waste water treatment		€ 1,071,754.00							
D05 Admin of group and Private Installations		€ 5,921,550.00							
D06 Development management		€ 1,033,187.00							
D02 Development management		€ 2,240,354.00							
D06 Community and Enterprise Function		€ 3,888,470.00							
D09 Economic Development and promotion		€ 5,151,578.00							
D11 Heritage and Conservation services		€ 1,208,664.00							
E01 operation, Maintenance and aftercare of Landfill		€ 516,211.00							
E05 Litter Management		€ 528,198.71							
E06 Street Cleaning		€ 1,281,845.00							
E11 Operation of Fire service		€ 4,204,481.00							
E15 Climate change and flooding		€ 1,016,750.00							
E13 Water Quality, air and noise pollution		€ 813,032.00							
F02 Operation of library and archival service		€ 3,679,126.00							
F03 Op, Mtze & Imp of Outdoor Leisure areas		€ 1,372,991.00							
F04 Community Sport and Recreational Development		€ 1,107,569.63							
F05 Operation of Arts programme		€ 2,027,947.00							
G04 Veterinary Service		€ 587,465.00							
H03 Administration of Buses		€ 2,491,078.00							
H09 Local Representation/ Civic Leadership		€ 3,027,082.00							
H10 Motor Traction		€ 628,253.80							
H13 Agency & Recusable services		€ 2,098,272.00							
	Redevelopment of Castleblayney Market House to a mixed use community facility and public realm works in Market Square		€ 1,226,600	€ 1,085,504.00	2028 Completion	€ 640,721.00	€ 15,000,000.00	R03 S002C project has secured R006 grant funding of over €300k for the project. Planning application request has been submitted to R001 Department. Currently awaiting R03 approval from R004 to award construction contract.	

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 (Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Timeline	Cumulative Expenditure to date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes	
South Dublin Street Regeneration Scheme	Installation of new roads, footpath and utility services in conjunction with public facilities for leisure and development sites in new Dublin 8 Southside quarter.	€ 155,955.00	€ 467,864.00	€ 467,864.00	2024 Completion	€ 2,031,471.00	€ 17,500,000.00	0488030C: Project has received (RDF) grant funding of over €2.7m, so far. Approval will be sought and the overall Dublin Street South Scheme is expected to go to tender in Q2/Q3 2026.	
Dublin Street North Regeneration Scheme	Installation of new roads, footpath and utility services in conjunction with public realm facilities and creation of development sites to the rear of the Northern side of Dublin Street, Monaghan Town.	€ 63,648.00	€ 191,544.00	€ 191,544.00	2024 Completion	€ 1,110,366.00	€ 14,575,000.00	0486020C: Project has received Planning Approval. Further expenditure is subject to approval from LGD of the Department of Housing, Local Government and Heritage. Current approved funding of €7.08.118	
Monaghan County Council Civic Office HQ	Proposed development of new residences for Monaghan County Council on Rosky Lamb in Monaghan Town.	€ 520,996.00	€ 0.00	€ 0.00	2024 Completion	€ 2,028.00	€ 4,253,775.00	0888030C: Construction expenditure is subject to approval from the Elected Representatives.	
Rosky Lands Access and Active Travel Links	Proposed Access and Active Travel infrastructure and services to the town centre Rosky Lands.	€ 468,321.00	€ 1,005,672.00	€ 1,005,672.00	Completion 2026	€ 2,865,119.00	€ 4,472,676.00	0888030C & 0238103C: Project Currently Under construction.	
Blackwater Valley Rural Enterprise & Digital Hub	RDF Project: Rural Enterprise and Digital Hub in Knockmore, Emlyvale, Co. Monaghan	€ 80,448.71	€ 536,574.65	€ 536,574.65	Completion end 2026	€ 873,108.94	€ 4,156,146.29	0488260C	
Roskerry Community Centre	CoE Project: Community Building in the village of Roskerry, Co. Monaghan	€ 20,144.66	€ 181,301.95	€ 181,301.95	Completion 2028	€ 201,466.61	€ 2,964,206.00	0888030C: 90% Grant Funding	
Fermasagh St. Business Hub RDF	RDF Project: Business Hub on Fermasagh St. Clones Co. Monaghan	€ 43,859.00	€ 390,231.00	€ 390,231.00	Completion 2028	€ 113,443.88	€ 2,948,204.00	0438715C	
Newbliss Enterprise Digital Hub	RDF Project: Digital Hub on Main Street, Newbliss, Co. Monaghan, H18 EE4	€ 6,014.70	€ 390,231.00	€ 390,231.00	Completion 2026	€ 2,948,373.73	€ 2,690,628.00	0888020C	
St. Louis Convent	St. Louis Convent Lands, Monaghan	€ 6,014.70	€ 0.00	€ 0.00	Completion 2026	€ 1,076,550.62	€ 1,100,000.00	0888047C	
Dromore River Blarney	Concert Gym enhancement - porcelain - Regeneration and development.	€ 809,567.00	€ 2,654.28	€ 2,654.28	2028 Completion	€ 64,918.98	€ 500,000.00	0631718C: Project delayed due to planning challenge.	
Peters Isle Culvert		€ 155,879.99	€ 49,946.12	€ 49,946.12	2029 completion	€ 166,954.50	€ 5,500,000.00	0463711C (J1821) Sensory Garden spend. In progress funded by cash.	
Ballybar Market House - Library	New Library/Community Hub	€ 155,879.99	€ 3,680.00	€ 3,680.00	2025 completion	€ 135,679.99	€ 525,000.00	0288010C: substantially completed in 2025, remaining work to be completed by Qtr 2 2026.	
Slieve Beagh Festivals			€ 3,680.00	€ 3,680.00	2028 Completion	€ 465,995.75	€ 3,680,000.00	0438712C	
Healthcare			€ 2,381.50	€ 2,381.50	2028 Completion	€ 2,963,130.24	€ 46,8817C		
AD1: Maintenance/Improvement of LA Housing		€ 1,825,075.00							
AD2: Housing Assessment, Allocation and Transfer		€ 809,567.00							
AD3: Administration of Homeless Services		€ 557,207.15							
AD4: Support to Housing Capital & affordable programme		€ 2,278,150.00							
AD7: RAS programme		€ 5,477,989.00							
AD8: Housing loans		€ 735,765.00							
AD9: Housing grants		€ 3,624,176.00							

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 (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Anticipated Finish	Cumulative Expenditure to date	Projected Lifetime Expenditure (Capital Only)	Explanatory Notes
NZ Park & Shore/Road Scheme				€ 35,056.00		€ 35,056.00	€ 1,300,000.00	0281014C
NZ Clonfert To The Border Major Scheme (Phase 1 & Design)	CLONFERT TO ROS/NW BORDER			€ 3,025,923.03	2025 Completion	€ 3,025,923.03		Environmental Evaluation of the T1 & Project Management Guideline framework. The scheme currently has EU
NZ Ardara To Castlebarnet Major Scheme (Phase 1 & Design)	ARDARA TO CASTLEBARNET			€ 0.00	2025 Completion	€ 0.00		suspended. The project was in the most of Phase 3 (Design and Environmental Evaluation) of the T1 & Project Management
R162 Glen Road Culvert Scheme	New link road			€ 59,228.30	2025 Completion	€ 59,228.30	€ 7,160,000.00	02884036
Drumary bridge replacement	Culvert Works 3 Phase: Phase 1: Glen Road, Complete 2025. Phase 2: ALD site, Completed by ALD. Phase 3: Macartan Rd/Castle Rd, Design 90% complete, Construction not started. Monaghan Town Flood Study this year. To be completed prior to commencement of phase 3.			€ 494,065.74	2027 Completion	€ 1,354,065.74	€ 1,560,000.00	02884035
Active Travel & Greenways				€ 545,138.89	2025 Completion	€ 602,163.30	€ 500,000.00	02244663. Substantially completed in 2025.
Ulster Canal Greenway (Phase 2 Monaghan - N/Border)	7.2km - adjacent to N2			€ 103,809.34	2027 completion	€ 186,340.56	€ 11,560,000.00	0222689C. Project currently at Phase 5 of T1 Project Management Guidelines (Design & Procurement)
Ulster Canal Greenway (Phase 2 Monaghan - Smitborough)	9.6km - adjacent to N54			€ 116,034.51	2029 completion	€ 404,805.00	€ 15,000,000.00	0222670C. Project currently at Phase 3 of T1 Project Management Guidelines (Design & Environmental Evaluation)
Ballybay to castlebarnet greenway					2030 completion	€ 84,252.87	€ 6,000,000.00	0031715C
Woodview to glen road	Active Travel Scheme - N/A funded			€ 103,778.41	2026 Completion	€ 127,746.88	€ 360,000.00	0260019C. cost under €500k
Ulster Canal Greenway Link - Macartan Road	Active Travel Scheme - N/A funded			€ 16,301.37	2027 Completion	€ 347,405.52	€ 850,000.00	0260017C
Monaghan town to coolishnagh roundabout	Active Travel Scheme - N/A funded			€ 170,233.35	2026 Completion	€ 289,098.22	€ 325,000.00	0260021C. cost under €500k.
Cootehill road active travel monaghan town	Active Travel Scheme - N/A funded			€ 49,774.12	2027 Completion	€ 49,774.12	€ 400,000.00	0260033C
Ballybarny Bridge Monaghan town	Active Travel Scheme - N/A funded			€ 47,389.46	2026 Completion	€ 233,943.05	€ 975,000.00	0260034C
Carraig R178/Dhul Road Active Travel	Active Travel Scheme - N/A funded			€ 17,607.02	2027 Completion	€ 86,394.08	€ 1,373,616.00	0260012C
Clons Passes Link Active Travel	Active Travel Scheme - N/A funded			€ 48,782.02	2025 Completion	€ 835,281.52	€ 1,044,985.00	0260042C
Horse Shoe Bridge Monaghan town	Active Travel Scheme - N/A funded			€ 453,666.34	2025 Completion	€ 685,794.72	€ 1,260,000.00	0260032C
Lough Light Active Travel scheme	Active travel scheme - N/A funded			€ 49,904.07	2025 completion	€ 985,755.07	€ 810,000.00	0260044C
		€ 92,852,959.01	€ 11,569,805.96	€ 30,865,573.60	€ 2,028.00	€ 69,270,921.93	€ 128,426,893.50	

Projects/Programmes Completed or discontinued in the reference year - 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 (Non Grant)	Capital Expenditure Amount in Reference Year (Grant)	Project/Programme Completion Date	Final Outturn Expenditure
Magheross/Drummond close Carrickmacross (Final phase 3)					Discontinued	€ 176,982
Purchase House Housing Stock 2024 (8)				€ 2,972,458	2024 Completion	€ 3,500,000
Coill An Ri, Carrickmacross Turnkey (30)	21 delivered in 2024			€ 3,865,308	2025 Completion	€ 6,877,170
Turnkey, Cnoc Na Graine, Tydavnet (8)	4 delivered in 2024			€ 1,216,985	2025 Completion	€ 1,216,985
Cost Rental Park Street, Monaghan (16)					2025 Completion	€ 3,900,000
Works Prior to Re-Letting 2024				€ 1,680,781	2024 Completion	€ 1,680,781
Energy Efficiency Works 2024 (127)				€ 4,318,000	2024 Completion	€ 4,318,000
Affordable Scheme Station View, Monaghan (10)				€ 750,000	2025 Completion	€ 750,000
Station View, Monaghan Part V				€ 1,129,690	2025 Completion	€ 1,129,690
Monaghan Peace Campus					2026	€ 22,215,000
Ballinod Community Centre				€ 250,000	2025 Completion	€ 500,000
Black Island, Lough Muckno (ORIS measure 3)	Recreational enhancements		€ 57,794	€ 443,540	2025 Completion	€ 559,128
C. Tek II Co-Working Enterprise Hub	CMX-CBY MD			€ 129,246	2024 Completion	€ 5,109,425
N2 AT Cycle paths	N2 Emlyvale			€ 240,989	2025	€ 285,538
N2 Moy to Mullabryan Pavement Rehabilitation				€ 2,378,791	2025	€ 2,397,683
N12 Coolishamagh to Tullylish Pavement Rehabilitation				€ 1,376,716	2025	€ 1,376,716
Clones Peace Link Active Travel	ROSSLEA ROAD CLONES- L2800	€ 0		€ 48,782	2025	€ 835,284
Totals		€	€ 57,794	€ 20,801,285	€	€ 56,828,381

Appendix B

B.1 QA Checklists – Step 3

When completing the checklists, organisations should consider the following points.

- ❖ The scoring mechanism for the checklists is a follow:
 - Scope for significant improvements = a score of 1
 - Compliant but with some improvement necessary = a score of 2
 - Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements the annual number of formal evaluations, economic appraisals, project completion reports and ex post evaluations. Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

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

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

- a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme.
 - b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme.
 - c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g., Includes 20% local funding.
 - d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g., Includes 40% government grant funding.
2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	The training officer distributes scheduled procurement/public spending training, although it can be challenging to find PSC-specific training.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Training Workshop held in April 2025 for relevant staff
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	LA Performance Indicators – Guidelines on reporting are available to staff.
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	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, this is an ongoing process across the organisation.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, this is an ongoing process across the organisation.
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 QAR?	3	Yes

Q 1.9	<p>Is there a process in place to plan for ex post evaluations?</p> <p>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.</p>	2	Yes
Q 1.10	<p>How many formal evaluations were completed in the year under review? Have they been published in a timely manner?</p>	3	<p>Carried out if and where appropriate.</p> <p>8 No carried out in 2025</p>
Q 1.11	<p>Is there a process in place to follow up on the recommendations of previous evaluations?</p>	2	Yes
Q 1.12	<p>How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?</p>	2	<p>In order to make decisions about upcoming projects, post-project reviews are taken into consideration.</p>

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, Where appropriate
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	Yes
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?	3	
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
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 applicable.
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 the Sponsoring Agency and Approving Authority?	3	Yes, Reviewed at each Gate Decision.
Q 2.18	Was consent sought from the 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	As part of the annual budget process and the Service Delivery Plan.
Q 3.2	Are objectives measurable in quantitative terms?	3	
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	
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 Annual Budget process.
Q 3.11	Was the required approval granted?	3	Approval as part of the Annual Budget Process

Q 3.12	Has a sunset clause been set?	3	
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	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	
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	Project/Progress reports prepared
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
Q 4.7	Did budgets have to be adjusted?	3	Yes, adjusted where required up / down Construction inflation forced budget changes
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?	3	Yes, Approving Authority increased Budgets.
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

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	Yes. Spending Programme Defined as part of the Annual Budget Process and aligned with Corporate Plan
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	Outputs are defined as part of the funding application process and agreed with the Department in advance of project delivery
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	
Q 5.7	Are unit costings compiled for performance monitoring?	3	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 where necessary.

Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, All expenditure is evaluated annually across service delivery as part of the Budget process, Annual and Quarterly Financial reports and CE Reports.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, Independent review of VFM undertaken on projects if required.

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	Yes, 8 No
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes, Lessons learned from PCRs are distributed to staff, and are available to view electronically.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Nil
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Further emphases required to ensure post project evaluations are undertaken
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Nil
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	PCR's are completed by the Technical Staff overseeing the project and reviewed and approved by Senior Management.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	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 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 were discontinued in 2024
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?	3	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	3	Independent scrutiny by the External Auditor
Q 7.7	Were changes made to the organisation’s practices in light of lessons learned from reviews?	3	Yes

Appendix C

C.1 Quality Assurance – In-depth check - **Cluain Na Ceasach Housing Development Project**



Comhairle Contae Mhuineacháin
Monaghan County Council

In-Depth Check

On the Cluain Na Ceasach Housing Development Project

For the Infrastructure Guidelines - Quality Assurance Report 2025

Report Issued by Internal Audit Unit

Executive Summary

This report is on an in-depth check on the proposed Cluain Na Ceasach housing development project at Clones, Road, Cornacassa, Monaghan. The report is to be included in the Infrastructure Guidelines/Public Spending Code Quality Assurance Report for Monaghan County Council for 2025. The in-depth check consisted of an audit of the project records itemised in the audit tables in this report and a review of the financial transactions associated with the project to date.

The initial Business Case Proposal for the project was submitted to the Senior Management Team in May 2023. The project has evolved considerably since then and now proposes the construction of 86 housing units, including one Group Home at an estimated project lifetime cost of € 32m. The project is at the preliminary business case phase of the project lifecycle. In March 2026, Housing Section submitted a Project Appraisal to the Department of Housing, Local Government and Heritage (DHLGH) for Stages 1 & 2 of the Department's now superseded 4 Stage approval process. Housing Section have since submitted a funding application under the Department's new Single Approval Process.

The findings of the in-depth check are:

- The project is at the preliminary business case stage of the project lifecycle.
- The project is compliant with the standards of the Infrastructure Guidelines in relation to the appraisal, assessment and planning of the project to date.
- The project's business case proposal is required to be updated and referred to the Senior Management Team.
- The appointment of the architect-led design team consultants for the project was arranged through a Change Order to an existing contract, on the basis of Article 72 of EU Directive 2014/24. Housing Section obtained confirmation from a procurement specialist that the modification of the contract was compliant with the requirements of Article 72.
- The insurance documents for the design team consultants are required to be updated on the project records.

The recommendations arising from the in-depth check are:

- While the approach adopted in this project was considered compliant; for future cases where a proposed modification to a contract is intended to rely on Article 72 of Directive 2014/24/EU, Housing Section should consult with the Procurement Officer and, if required, seek advice from specialist procurement consultants to confirm compliance with the conditions of that Article.
- Project amendments that have occurred since the approval of the Business Case Proposal in May 2023 should be formally reported to the Senior Management Team.
- The Preliminary Business Case for housing projects should include an assessment of any significant project risks that may occur over the life of the project and a risk management strategy.
- Housing Section should ensure that insurance documents from contractors and consultants are kept up to date on housing development project files.

Category of Assurance:

Internal Audit can provide **Satisfactory Assurance** that the Cluain Na Ceasach Housing Development Project complies with the principles of the Infrastructure Guidelines.

The assurance provided is based on the records sampled as outlined in the data tables shown in this report. It does not extend to every aspect of the delivery of the project. A description of the Category of Assurance is available on Appendix 1, Page 18. The Table of Recommendations are on Appendix 2, Page 19.

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	Cluain Na Ceasach, Cornacassa, Clones Road, Monaghan
Detail	This project proposes the construction of 86 units at Cluain Na Ceasach, Cornacassa, Monaghan. This project will be procured through an existing Design and Build Contractor Framework. The estimated costs of the project is €32 million and will be 100% funded by the Department of Housing, Local Government and Heritage.
Responsible Body	Monaghan County Council
Current Status	Funding Application currently in progress through the new Single Approval Process. Part 8 Planning Application to be submitted immediately after funding approval.
Start Date	Initial Business Proposal to Senior Management Team in May 2023 Estimated Start Date on Site –Q4 2026
End Date	Estimated Completion Date – Q3 2028
Overall Cost	Estimated at €32 million (including VAT and Legal Costs)

Project Description:

The proposed Cluain Na Ceasach housing development project is for the delivery of 86 social housing units on a site purchased by Monaghan County Council (MCC) at Cornacassa, Clones Road, Monaghan. A business case proposal for the project was approved by MCC Senior Management Team in May 2023.

Monaghan County Council purchased land consisting of 3.23 ha in the townland of Cornancassa, Monaghan in October 2023. There is currently an existing derelict bungalow with detached garage located to the south-east of the site which is to be demolished as part of the works. To the east of the site is an existing agricultural shed and outbuildings which are also to be demolished. The main footprint of the site is agricultural greenfield. See below aerial view of the existing lands outlined in red. Currently the access to the lands is off the N54.



An Architect-led team of design consultants has been appointed to design the project and progress it through the statutory planning and contractor procurement processes. The Design Team is to provide the necessary advice to ensure the delivery of the project meets the expectations of Monaghan County Council. The Design Team was procured under an MCC Architect-led Design Team Consultancy Framework.

The Development has been designed in accordance with relevant national and local policies and guidelines. The proposed development consists of the following:

1. Demolition of a derelict bungalow (H18 R681), boundary walls, associated outbuildings and agricultural sheds.
2. Erection of 86no. housing units comprising of:
 - 1 no. 5 bed semi-detached unit two storey unit
 - 24 no. 2 bed semi-detached/terraced two storey units
 - 26 no. 3 bed semi-detached/terraced two storey units
 - 2no. 4 bed semi-detached two storey units
 - 2no. 2 bed semi-detached bungalow units
 - 8no. 2 bed semi-detached/ terraced bungalow units
 - 1no. 5 bed detached Community bungalow
 - 22no. own-door access semi-detached two storey units comprising:
 - 4no. 1 bed apartments
 - 18no. 2 bed apartments
3. Proposed new access road from the public road, road realignment at Knockroe Glen, car parking and bicycle parking provision, boundary fencing, hard and soft site landscaping works, new playground, public lighting, new pumping station, connection to public sewer, watermain and surface water and all associated site works.

Below is the proposed Site Layout Plan.



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Housing Department have completed a Programme Logic Model (PLM) for the proposed Cluain Na Ceasach Housing Development Project at Cornacassa, Clones Road, Monaghan. A PLM is a standard tool and further info on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
<p>Delivering Homes, Building Communities 2025-2030 Action Plan or Housing for All objectives aims to prioritise the ending of homelessness, deliver social homes, deliver homes for older people and support social inclusion as well as promoting affordable homeownership.</p> <p>MCC is aiming this project at addressing the current Social Housing NEED (566 applicants) identified in Monaghan Town Area.</p>	<p>Administration and Technical Staff in Monaghan County Council Housing Department.</p> <p>Consultation with all other internal and external Department in preparation for Part 8 Submission.</p> <p>Department of Housing, Government and Heritage on design approvals and preparation of Stage Approval Submission.</p> <p>External Consultants in preparation of design intent drawings, Part 8 documentation and Contractor Procurement Documentation.</p>	<p>Negotiate the purchase of lands that were on sale to the open market.</p> <p>Advertise Mini Competition on MCC Architect Led Consultancy Framework for the appointment of Client Shadow Design Team.</p> <p>Carry out Designs in Preparation for Part 8 Planning submission and approval by Department Technical Advisers.</p> <p>Carry out Internal and External Planning Consultations.</p> <p>Carry out Site surveys such as Topographical, GPR, Bat Survey, Invasive Species, etc to aid designs and Part 8 submissions.</p>	<p>Completion of the sale through MCC appointed Solicitors.</p> <p>Evaluation of Tenders Submitted for Architect LED Consultants by MCC Staff and Recommendation to appoint sent to DOS.</p> <p>Design Team Meetings held Fortnightly to collaborate to provide detailed designs that aligned with MCC Housing needs and Monaghan County Council Development Plan.</p> <p>Preparation of Single Approval Submission to Department of Housing.</p>	<p>Single Approval Funding Submission submitted to Dept of Housing, Local Govt and Heritage.</p> <p>Part 8 Consultation complete and Part 8 formal submission immediately after Funding Approval from Department.</p>

Description of Programme Logic Model

Objectives:

Delivering Homes, Building Communities 2025-2030 Action Plan or Housing for All objectives aims to prioritise the ending of homelessness, deliver social homes, deliver homes for older people and support social inclusion as well as promoting affordable homeownership.

Monaghan County Council Objective of this project is to address the current Social Housing need (566 applicants) identified in Monaghan Town Area.

Inputs:

Administration and Technical Staff in Monaghan County Council Housing Department.

Consultation with all other internal and external Department in preparation for Part 8 Submission.

Department of Housing, Government and Heritage on design approvals and preparation of Stage Approval Submission.

External Consultants in preparation of design intent drawings, Part 8 documentation and Contractor Procurement Documentation.

Activities:

Negotiate the purchase of lands that were on sale to the open market.

Advertise Mini Competition on MCC Architect Led Consultancy Framework for the appointment of Client Shadow Design Team.

Carry out Designs in Preparation for Part 8 Planning submission and approval by Department Technical Advisers.

Carry out Internal and External Planning Consultations.

Carry out Site surveys such as Topographical, GPR, Bat Survey, Invasive Species, etc to aid designs and Part 8 submissions.

Outputs:

Completion of the sale through MCC appointed Solicitors.

Evaluation of Tenders Submitted for Architect LED Consultants by MCC Staff and Recommendation to appoint sent to DOS.

Design Team Meetings held Fortnightly to collaborate to provide detailed designs that aligned with MCC Housing needs and Monaghan County Council Development Plan.

Preparation of Single Approval Submission to Department of Housing.

Outcomes:


Single Approval Funding Submission submitted to Department of Housing, Local Govt and Heritage.

Part 8 Consultation complete and Part 8 formal submission immediately after Funding Approval from Department.

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

The following section tracks the proposed Cluain Na Ceasach housing development project from inception to completion

Timeline as follows:

- 
- **May 2023**
Housing Business Case Proposal to MCC Senior Management Team for the Acquisition and development of lands at Cornacassa, Clones Road, Monaghan. Approval to Proceed under CE Order H286/2023

 - **October 2023**
Land Sale agreed and closed

 - **June 2024**
Change Order H272/2024 to RFT 2084346 – Consultant for Design Build Consultancy Services appointed as Design Consultants on 70 houses at Cornacassa, Clones Road, Monaghan.

 - **June - Sept 2024**
Ongoing Site Surveys to aid with the design intent drawings in preparation for Part 8 Submission.

 - **Sept – April 2025**
Ongoing Design of site by entire design team to meet the needs of Monaghan County Council and the Development plan. Fortnightly Collaboration Design Team meetings held.

Continual engagement with Department of Housing Technical Advisors on design layouts and house types to ensure agreement from the main funders prior to signing off on Designs

 - **July 2025**
Combine Stage 1&2 Submission to Department.

 - **Nov 2025**
Redesign of entire scheme following request from CE and Planners to ensure potential Future connectivity to surrounding lands

 - February 2026**
Revised Department agreement with designs of new scheme layout, now facilitating 86 units including a 5 bed care home. Revised Combined Stage 1 & 2 Funding Submission lodged with Department. Part 8 Consultations also taking place in this period.

 - **March 2026**
Department require project submission to follow the new Single Approval Process.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the proposed Cluain Na Ceasach housing development project at Cornacassa, Clones Road, Monaghan

Project/Programme Key Documents	
Title	Details
Housing For All	Government Housing Plan, multi annual plan to 2030 which includes actions to deliver a range of housing options. Housing Policy Objective 4 – Increase Social Housing Delivery was referenced in the Business Case for this project.
Delivering Homes, Building Communities 2025-2030	New Housing Plan which aims to speed up the delivery of new homes. Sets housing delivery targets for period to 2030 – involving larger role for State – includes regulatory reforms and investment plan.
Monaghan County Council Housing Delivery Action Plan	Housing Delivery Action Plan agreed with Dept of Housing (Approving Body)
Housing Growth Requirement Guidelines for Planning Authorities 2025	Set out the housing demand scenarios to 2040 for each local authority based on NPF requirements. Provides the basis of approach for planning authorities to incorporate NPF projections into statutory plans.
Co Development Plan	Core Strategy includes Housing Supply Target, Housing Need and Demand Assessment 2023-2031 and Project Population Growth 2025-2031
Monaghan Co Council Corporate Plan	Sets out the corporate goals and objectives of MCC and the strategies by which they will be achieved, including in respect of the delivery of social and affordable homes.
Housing Section – Annual Service Delivery Plan.	Housing Section ASDP sets out the Service Delivery Objectives specified in MCC Corporate Plan and assigns Performance Indicators to measure performance against the objectives. Performance indicators include number of social housing units and affordable homes to be delivered for 2025.

Project/Programme Key Documents	
Title	Details
Business Case Proposal	Housing Business Case Proposal for the acquisition and development of land for social housing at Cornacassa, Clones Road, Monaghan. Includes Rationale for project, cost estimate, timeframe, funding details, planning requirements.
Project Appraisal Submission to Dept Housing, Local Govt & Heritage (DHLGH)	Project Appraisal Submission includes business case details such as financial appraisal – demand analysis – alternative options, planning and zoning, design details, costs and value for money, project management and programme plan. The document develops on the initial Preliminary Business Case and was revised in March 2026 as the project evolved.
Chief Executive Orders	Signed CE Orders as required by Local Govt Acts 2001-2014 for executive actions including: purchase of land, Change Orders, Acceptance of tenders.
Project Cost Plan	Report of Construction Cost Consultants & Qs outlining construction and total project costs.
Approval of Business Case Proposal	Records demonstrating approval of project by Senior Management Team and Chief Executive (Dept approval not yet received due to change in Dept approval process)
Agresso FMS	Financial records of all transactions pertaining to the project.
Legal Correspondence and documents	Records of correspondence with legal representative in relation to the purchase of land for housing development including Conditions of Sale Document, land registration details.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the proposed Cluain Na Ceasach Housing Development Project. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Strategic Assessment and Preliminary Business Case	Assessment of the strategic fit of the proposal with public policy i.e. strategic relevance. Business Case outlines the rationale for project, cost estimate, timeframe, funding details, planning requirements.	Available on Housing Section File Directory. Strategic assessment details are within the business case documents.
Approval of Business Case by Director of Services and Senior Management Team	Approval by Director of Services (DOS) and Senior Management Team (SMT) to purchase lands for housing development and to subsequently proceed to develop land for social housing and appoint contractor (May 2023)	Available on Housing Section File Directory
Project Appraisal Submission to Dept of Housing, Local	Project Appraisal Document for submission to DHLGH. The Appraisal was revised in March 2026 and includes details such as financial appraisal – demand analysis – alternative options, planning and zoning, design details, costs and value for money, project management and programme plan	Available on Housing Section File Directory Consists of Project Appraisal Submission of July 2025 and Revised Project Appraisal Submission of March 2026.
Approval by Dept HLGH at Decision Gates	Records demonstrating approval of approving body, Dept Housing, Local Govt & Heritage (DHLGH) at key decision gates as outlined in Infrastructure Guidelines	Dept response at Decision Gate 1 was postponed in March 2026 due to change in Dept approval process for housing projects – from 4 stage approval process to new Single Approval Process introduced in January 2026
Business Case costings of project.	Cost Plan by Consultant (QS) and CWMF Projected Expenditure Forms submitted to Approving Body – DHLGH	Available on Housing Section File Directory

Data Required	Use	Availability
Appraisal & Costings submitted to Approving Body (Stage 1 and 2)	Records demonstrating that project appraisal, design details and costings were submitted to the approving body.	Submission of Business Case Appraisal, Cost Plans, Site Plan, House Types submitted July 2025 and revised March 2026 – recorded on Housing Section electronic file system
Response of approving body to business case submitted by sponsoring body.	Record of response by approving Body (Dept HLGH) at Decision Gate 1 (Approval of Preliminary Business Case)	Response of Approving Body (advice re assessment of project under new SAP) on Housing Section File Directory
Valuation of Site	Report by licensed property consultant on valuation of land pre-purchase.	Available on Housing Section File Directory
Due Diligence Reports and site maps prior to purchase of site	Ground Investigation Report, Confirmation Feasibility for water and water connection – technical drawings/maps water-waste water network, OS Lidar map, ESB Network Map,	Available on Housing Section File Directory
Set up of capital job code at outset of project	Notification to and from Finance Section for set up of capital job code specific to the project.	Available on Housing Section File Directory
Authorisation for purchase of land for housing development.	CE Order approving purchase of lands. Authorisation by HOF for payment.	Available on Housing Section File Directory
Procurement of Design Build Consultancy Team	CE Order authorising acceptance of tender per RFT 2084346 – Contract for Design Build Consultancy Team for Housing Development Projects. CE Order authorising Change Order to contract for inclusion of Corncassa housing development project.	Available on Housing Section File Directory
Correspondence with legal representative	Records of correspondence with legal representative pertaining to purchase of land including Registry of Deeds documents, Conditions of Sale.	Available on Housing Section File Directory
Feasibility Study	Feasibility Site Plan Options drafted by Design Team Consultants	Available on Housing Section File Directory
Financial Management Systems Records	Records on Agresso FMS for all transactions relating to this project	Available on Agresso FMS

Data Required	Use	Availability
Procurement Records	Records of Procurement for Design Team Consultants, Consultant for ground investigation and sub-consultants engaged on the site/project	Records on procurement of design team consultants and other consultants were available on Housing Section File Directory.
Signed Conditions of Sale with Seal of MCC (closing date Oct 2023)	Legal document setting out the particulars and conditions of sale of lands and signed by vendor and purchaser with seal of MCC	Copy signed document provided by Housing Section. Housing Section advised that the original sealed document is currently with Solicitor.
Invoices and Purchase Orders for transactions on capital job code	Records of Invoices and Purchase Orders for payments made on the capital job code	Available on Housing Section File Directory
Reports completed by sub-consultants.	Reports by sub-consultants procured by the Design Team Consultants.	Not Noted on File initially – but subsequently uploaded by Housing Section
Site Plan and Technical Drawings	Site Plans and Drawings of Housing Types for housing development	Available on Housing Section File Directory – included in submission to DHLGH in July 2025 and March 2026
Co. Development Plan Zoning.	Extract of Co. Development Plan showing zoning of the site.	Zoning of site is described in Business Case Proposal and confirmed by extract of Co. Development Plan included in Revised Project Appraisals submitted to DHLGH.
Govt of Ireland – Employers Requirements for Detail Design of Quality Housing	Sets out general quality of material finished and fittings to be provided in Social or Affordable Housing funded by DHLGH. Used to set standard of quality in Design & Build.	Available in published tender folder for procurement of Design Team Consultants – Housing Section electronic filing system
Dept HLGH - Design Manual for Quality Housing	Manual aimed at Local Authorities, AHB and their consultants – guidance on design of residential site layouts and internal layouts of housing / apartment units.	Available in published tender folder for procurement of Design Team Consultants – Housing Section electronic filing system
Insurance documentation	Insurance documentation for Design Team Consultants.	Insurance documents for Design Team Lead and Sub-Consultants noted on Housing Section File Directory. Insurance files for sub-consultants not accessible for IT technical reasons. Insurance documentation not up to date.
Signed Conditions of Engagement	Signed Conditions of Engagement for Design Team.	Available on Housing Section File Directory.

Data Availability and Proposed Next Steps

The proposed Cluain Na Ceasach Housing Development Project is at the appraisal and assessment stage of the project lifecycle. The records for the project are accessible, reasonably well organised and of satisfactory quality. There are sufficient records to facilitate an audit of the project at a later stage.

The following data gaps were noted during the data audit:

- (1) There were no records for the referral of the updated Business Case to the Senior Management Team.
- (2) There was no up to date insurance documentation for the Design Team Consultants and the insurance files for subconsultants were inaccessible due to technical/IT issue.
- (3) Reports by Sub-Consultants that had been procured by the Design Team Consultants were not initially available on the project filing system but were subsequently uploaded to the project records during the course of the in-depth check.

Recommendations to address the above issues were discussed and agreed with Housing Section and are itemised the Table of Recommendations in Appendix 2, page 19 of this report.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the proposed Cluain Na Ceasach housing development 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)

The proposed project is at the initial stage of the project lifecycle. The project complies with the standards set out in the Infrastructure Guidelines/Public Spending Code in terms of the appraisal of the project by the Project Team in consultation with the Approving Body, the Department of Housing, Local Government and Heritage (DHLGH).

A business case proposal was referred for the approval of MCC Senior Management Team in May 2023. The project team have been working to obtain approval from DHGLH at Decision Gate 1 of the Infrastructure Guidelines phased approval process. The preliminary business case documents provide a strategic assessment of the proposed project and describe the project rationale. The business case includes an appraisal of the level of demand for the proposed housing development and an itemisation of the estimated financial costs.

The approval process for housing development projects was updated by the Department of Housing, Local Government and Heritage (DHLGH) from the previous 4 stage approval process to a new single approval process. Housing Section had prepared a submission to DHGLH for Stage 1 & 2 approval under the now superseded approval process. It has recently submitted a funding application under the new Single Approval Process.

The proposed housing project increased in scale since the initial business case was approved by the Senior Management Team in May 2023. Project amendments that have occurred since the approval of the Business Case Proposal in May 2023 should be formally reported to the Senior Management Team.

The preliminary business case and project appraisal documents reference the main elements set out in the Infrastructure Guidelines. It would be beneficial to include a risk assessment and risk management strategy in the preliminary business case, as prescribed by the Infrastructure Guidelines. It is acknowledged that the DHLGH Single Approval Process requires that project

delivery risks, including the requirement for a risk register, should be addressed in the outline design phase for proposed housing projects.

The appointment of the Design Team for this project was provided by a Change Order to an existing contract that had been procured off a framework for Design Team Consultants. The conditions for the modifications of contracts in this manner are outlined in Article 72 of EU Directive 2014/24/EU. Housing Section obtained confirmation from a procurement specialist that the modification of the contract was compliant with the requirements of Article 72.

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

There is sufficient data and information available to facilitate a full evaluation of the project at a later date. Some gaps in the data have been noted in the paragraph above on data availability. The data gaps have been discussed with the project team and are addressed in the recommendations noted below.

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

The following recommendations have been discussed and agreed with Housing Section in respect of the review of this proposed project:

- While the approach adopted in this project was considered compliant; for future cases where a proposed modification to a contract is intended to rely on Article 72 of Directive 2014/24/EU, Housing Section should consult with the Procurement Officer and, if required, seek advice from specialist procurement consultants to confirm compliance with the conditions of that Article.
- Project amendments that have occurred since the approval of the Business Case Proposal in May 2023 should be formally reported to the Senior Management Team.
- The Preliminary Business Case for housing projects should include an assessment of any significant project risks that may occur over the life of the project and a risk management strategy.
- Housing Section should ensure that insurance documents from contractors and consultants are kept up to date on housing development project files.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the proposed Cluain na Ceasach housing development project at Cornacassa, Clones Road, Monaghan.

Summary of In-Depth Check

The proposed Cluain Na Ceasach housing development project proposes the construction of 86 social housing units, including one Group Home at Cornacassa, Clones Road, Monaghan. The projected lifetime cost of the project is €32M. The project is at the preliminary business case stage of the project lifecycle and is being managed by Housing Section, Monaghan County Council. The Approving Authority for the project is the Department of Housing, Local Government and Heritage (DHLGH). If approved, the project is to be fully funded by the Department.

A Business Case Proposal was submitted to the Senior Management Team of Monaghan County Council in May 2023. Housing Section subsequently forwarded a Project Appraisal Submission to DHLGH for Stages 1 & 2 of the Department's now superseded 4 Stage approval process. The Department introduced a new single approval process for housing development projects in January 2026. Housing Section have submitted a funding application to the Department under the new approval process.

The findings of the in-depth review for the project are:

- The project is in the preliminary business case stage of the project lifecycle.
- The project is compliant with the standards of the Infrastructure Guidelines in relation to the appraisal, assessment and planning of the project to date.
- Project amendments that have occurred since the approval of the Business Case Proposal in May 2023, should be formally reported to the Senior Management Team.
- The project business case should include a risk assessment and risk management strategy.
- The appointment of the architect-led design team for the project was arranged through a Change Order to an existing contract on the basis of Article 72 of EU Directive 2014/24. Confirmation from a procurement specialist that the modification of contract was compliant with Article 72 was conveyed to DHLGH.

- The insurance documents for the design team consultants are required to be updated on the project records.

A number of recommendations were discussed and agreed with Housing Section in relation to administrative and governance arrangements for this and similar housing development projects. The recommendations are itemised in Appendix 2, page 19 of this report (In-Depth Check Report on Cluain Na Ceasach housing development project).

Category of Assurance:

Internal Audit can provide **Satisfactory Assurance** that the *Cluain Na Ceasach Housing Development Project* complies with the principles of the Infrastructure Guidelines.

The assurance provided is based on the records sampled, as outlined in the data tables shown in this report. It does not extend to every aspect of the delivery of the project.

A description of the categories of assurance is available on Appendix 1, page 18. The Table of Recommendation is available on Appendix 2, page 19.

Eamon Duffy

Eamon Duffy
Internal Auditor, Monaghan County Council
17th June 2026

Appendix 1- Categories of Assurance

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIAL	Evaluation opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing opinion:	The controls are being consistently applied.
SATISFACTORY	Evaluation opinion:	There is some risk that objectives may not be fully achieved. Improvements are required to enhance the adequacy and / or effectiveness of risk management, control and governance.
	Testing opinion:	There is evidence that the level of non-compliance with some of the controls may put some of the objectives at risk.
LIMITED	Evaluation opinion:	There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing opinion:	The level of non-compliance puts objectives at risk.
UNACCEPTABLE	Evaluation opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.

Appendix 2 – Table of Recommendations

Internal Audit Recommendations Below	Priority	To be completed by Director and / or Relevant Section Head.			Comments from Management Team
		Proposed Actions/Actions Undertaken	Timeline for delivery	Section/Person responsible	
<p>Cluain Na Ceasach Housing Development Project</p> <p>1. While the approach adopted in this project was considered compliant; for future cases where a proposed modification to a contract is intended to rely on Article 72 of Directive 2014/24/EU, Housing Section should consult with the Procurement Officer and, if required, seek advice from specialist procurement consultants to confirm compliance with the conditions of that Article.</p>	HIGH	Housing staff who are dealing with procurement of consultants are aware of the requirement to consult with the Procurement Officer and specialist advice regarding procurement will be sought to ensure compliance with Article 72 when necessary.	Immediate / complete	Housing	Comments from Management Team
<p>2. Project amendments that have occurred since the approval of the Business Case Proposal in May 2023, should be formally reported to the Senior Management Team.</p>	MODERATE	Housing will prepare brief formal report to SMT regarding to amendments to project while noting that SMT is aware that the project has been amended.	Next SMT meeting as soon as opportunity arises	Housing	Comments from Management Team
<p>3. The Preliminary Business Case for housing development projects should include an assessment of any significant project risks that may occur over the life of the project and a risk management strategy.</p>	MODERATE	A detailed project risk matrix was prepared and submitted to the Department of Housing under the new Single Approval Process. In future a risk matrix will be prepared as part of the preliminary business case.	Immediate / complete	Housing	Comments from Management Team

<p>4.</p>	<p>Housing Section should ensure that insurance documents from contractors and consultants are kept up to date on housing development project files.</p>	<p>HIGH</p>	<p>Housing staff who are dealing with projects will be reminded to ensure that insurance documents from contractors and consultants are kept up to date on project files (while noting that the required insurance for the consultants in question is in place).</p>	<p>Immediate / complete</p>	<p>Housing</p>	
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C.2 Quality Assurance – In-depth check - **Local Enterprise Office Programme, 2025**



Comhairle Contae Mhuineacháin
Monaghan County Council

In-Depth Check

On the Local Enterprise Office Programme, 2025

For the Public Spending Code - Quality Assurance Report 2025

Report Issued by Internal Audit Unit

Executive Summary

This report is on an in-depth check on the Local Enterprise Office programme for 2025. The in-depth check is part of the annual Public Spending Code (PSC) Quality Assurance Process. The in-depth check consisted of an examination of key programme documents and an audit of a small sample of LEO grant and mentoring/training files.

The findings of the in-depth check are summarised as follows:

- The records examined confirm that the implementation of the LEO Programme was subject to a sufficient level of governance and oversight to address the programme objectives and comply with the principles of the Public Standing Code.
- There is evidence that the programme was supported by adequate appraisal and strategic planning, as required by the Public Spending Code.
- There is evidence of ongoing evaluation of the programme against key performance indicators.
- There are sufficient records available to facilitate a future evaluation of the programme.

Three items concerning non-compliance with statutory or good governance requirements were noted:

- There was no evidence of Data Privacy Notices on sampled Measure 1 Grant Files.
- A signed non-conflict of interest form was not available for the tender assessment team on the procurement of a mentor framework.
- Professional Services Withholding Tax was not deducted for one invoice charge for mentoring services.

Recommendations were agreed with the Head of Enterprise in LEO to address the above issues and a small number of data gaps noted in this report. The recommendations are itemised in Appendix 2, page 18.

Category of Assurance:

Internal Audit can provide **Satisfactory Assurance** that the Local Enterprise Office Programme for 2025 complies with the principles of the Public Spending Code and that there are sufficient programme records to undertake an evaluation of the programme.

The assurance provided is based on a review of the key documents itemised in the data tables in this report and a number of sampled files. It does not extend to every aspect of the delivery of the programme.

A description of the categories of assurance is available on Appendix 1, page 17. The Table of Recommendations is available on Appendix 2, page 18.

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	Local Enterprise Office Monaghan County Council
Detail	Local Enterprise Office (LEO) Monaghan
Responsible Body	Monaghan County Council and Enterprise Ireland
Current Status	Ongoing
Start Date	
End Date	
Overall Cost	LEO Expenditure Year 2025 € 1,392,206

Project Description:

The Local Enterprise Office (LEO) is a “first stop shop” for the provision of support and services to micro businesses and small enterprises. The objectives of LEO Monaghan include promoting the economic development of the County, developing an enterprise culture and the provision of pre and post startup supports to new and growing micro enterprises and small businesses. The supports provided by LEO are described in the performance metric table below and consist of the provision of financial interventions to assist business development and the delivery of business advice, counselling and mentoring. (1) The supports are categorised into Measure 1 grants (e.g. Priming, Business Expansion, Feasibility, Market Explorer Grants) and Measure 2 services (training, mentoring, marketing, Women in Business programme) and a number of other programmes including Lean for Business, Digital for Business, Green for Business, Research Development Innovation, Energy Efficiency Grant.

LEO Monaghan operates under a Service Level Agreement between Monaghan County Council and Enterprise Ireland (EI), with the latter providing a significant oversight role. Funding is provided by Enterprise Ireland and is allocated on a quarterly basis in line with a budget allocation methodology outlined in the Service Level Agreement. (2) Performance indicators and targets for LEO Monaghan are determined as part of the annual budgetary process. Formal quarterly reviews are conducted by Enterprise Ireland and an end of year performance review is undertaken between senior members of Enterprise Ireland and senior LEO staff, where the performance result for each metric is compared with the targets set. (3)

LEO Monaghan operates as a unit within Monaghan County Council. The staffing complement currently consists of 8 staff members including the Head of Enterprise, who work under the direction of the Director of Services for Planning, Economic Development, Capital Projects and Regeneration.

The 2025 performance targets for Local Enterprise Office Monaghan:

Performance Metric	Target
Financial Support Packages Approved	36
Grow Digital Vouchers Approvals	5
Energy Efficiency Grants Approved	16
RD&I Grants (Inc. IP) Approved	1
Lean for Business Projects Approved	13
Green for Business Projects Approved	16
Digital for Business Projects Approved	13
Start Your Own Business Participants	91
Management Development Programme Participants	91
Training Participants	728
Total Training Participants	910
Mentoring Participants	299
New Exporters	TBC ¹
Micro Finance Ireland Applications submitted by LEO	11
Client Transfers to Enterprise Ireland	4

- (1) & (2) Enterprise Ireland - Local Enterprise Offices Procedures Manual Ver. 7 2nd July 2025
(3) Govt of Ireland Local Enterprises Offices Policy Statement 2024-2030

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Local Enterprise Office Monaghan have completed a Programme Logic Model (PLM) for the Local Enterprise Office. A PLM is a standard tool and further info on their nature is available in the [Public Spending Code](#).

Objectives	Inputs	Activities	Outputs	Outcomes
Support entrepreneurship and new business creation.	<ul style="list-style-type: none"> • LEO funding (Measure 1, 2 & 3). 	<ul style="list-style-type: none"> • Deliver advisory clinics and mentoring. 	<ul style="list-style-type: none"> • Mentoring engagements. 	<ul style="list-style-type: none"> • Increased competitiveness.
Enhance productivity and digital capability.	<ul style="list-style-type: none"> • Staff, mentors and consultants. 	<ul style="list-style-type: none"> • Financial supports to SME's 	<ul style="list-style-type: none"> • Training workshops and Management Development programmes 	<ul style="list-style-type: none"> • Adoption of digital & green practices.
Strengthen export readiness.	<ul style="list-style-type: none"> • Partnerships with EI, IDA, CMETB, MIDL, etc. 	<ul style="list-style-type: none"> • Training and development. 	<ul style="list-style-type: none"> • Grant approvals. 	<ul style="list-style-type: none"> • Job creation & EI progression.
Support green transition.	<ul style="list-style-type: none"> • Enterprise hubs and broadband. 	<ul style="list-style-type: none"> • Entrepreneurship events. 	<ul style="list-style-type: none"> • Digital & green supports. 	<ul style="list-style-type: none"> • Higher export activity
Enable locally traded enterprises.		<ul style="list-style-type: none"> • Export development. 	<ul style="list-style-type: none"> • Export supports – EEN, Market Explorer grant. 	<ul style="list-style-type: none"> • Stronger enterprise ecosystem.
Promote innovation.		<ul style="list-style-type: none"> • Place-based enterprise actions. 		
Strengthen enterprise infrastructure.		<ul style="list-style-type: none"> • Sustainability and digital programmes. 	<ul style="list-style-type: none"> • Student enterprise participation. 	
Achieve targets.			<ul style="list-style-type: none"> • Women in Business Network 	

Description of Programme Logic Model

Objectives: The objectives of LEO Monaghan focus on stimulating entrepreneurship, strengthening the competitiveness and productivity of micro and small enterprises, and supporting businesses to adopt digital technologies, engage in innovation, and build export capability. They also aim to advance sustainability by helping enterprises transition to low-carbon operations and improve resource efficiency.

Inputs: The delivery of LEO Monaghan’s programmes is supported by a combination of financial, human, organisational and infrastructure inputs. These include Measure 1, Measure 2 and measure 3 funding, Local Authority co-funding, and national supports for digital, green and competitiveness initiatives. Staff resources from LEO and Monaghan County Council, together with mentors, trainers and specialist consultants, enable the implementation of advisory, capability and financial support programmes. Strong partnerships with Enterprise Ireland, CMETB, Enterprising Monaghan, and local development bodies, alongside enterprise centres, serviced sites and broadband infrastructure, provide essential capacity for enterprise development.

Activities: Key activities delivered by LEO Monaghan include business advisory services, one-to-one mentoring, and outreach clinics, which support entrepreneurs and SMEs throughout the business lifecycle. Financial supports such as Priming, Business Expansion and Feasibility Grants enable business formation and growth, while training, upskilling and management development programmes strengthen capability. LEO also delivers Lean, Green and Digital programmes, export readiness and internationalisation supports, and enterprise promotion events such as Local Enterprise Week, the Student Enterprise Programme and National Women’s Enterprise Day. Place-based enterprise actions further integrate LEO supports with regeneration, digital rollout and infrastructure initiatives across the county.

Outputs: Over the five-year period 2020–2025, LEO Monaghan delivered a substantial programme of enterprise supports, recording 1,192 one-to-one mentoring engagements, 409 training, networking and development programmes with a total of 5,991 participants, and 47 Start Your Own Business programmes involving 537 participants. The office approved 141 Measure 1 financial supports, associated with 225 potential new jobs, and supported 12 clients to progress to Enterprise Ireland. Digital uptake was strong, with 291 digital financial supports issued (including 265 Trading Online Vouchers and 3 Grow Digital Vouchers) and 23 businesses supported through Digital for Business. Green transition activity included 100 businesses participating in Green for Business and 41 Energy Efficiency Grants awarded. Competitiveness supports were also significant, with 55 companies completing Lean for Business, alongside 2 RD&I/Agile Innovation supports, and 1 IP Start approval. Export development outputs included 42 enterprises receiving TAME or MEG export grants, 12 export consultancy assignments, and 3 companies participating in the Enterprise Ireland Export Accelerator. Youth entrepreneurship engagement remained strong, with 3,314 students participating in the Student Enterprise Programme, and Microfinance Ireland demand remained steady with 45 loan applications submitted across the period.

Outcomes:

The outcomes emerging from LEO Monaghan's work include increased business capability, improved competitiveness, and strengthened adoption of digital and sustainability practices. Enterprises supported have achieved sustained job creation, enhanced productivity, stronger innovation capacity and significant engagement in export development pathways. Progression of suitable clients to Enterprise Ireland, increased participation in management development programmes, and more resilient locally traded enterprises are core medium-term results. At a wider level, outcomes include strengthened rural economies, improved access to enterprise supports across towns and villages, and enhanced alignment with LECP objectives for economic growth, skills development and sustainable, place-based economic development.

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

The following section tracks the Local Enterprise Office (Co. Monaghan) Programme 2025 from inception to conclusion in terms of major project/programme milestones.



At the start of each year, the Board of Enterprise Ireland approves an annual budget allocation with associated targets and metrics for LEO Monaghan. Enterprise Ireland as funder and Approving Body allocates quarterly funding on foot of the Service Level Agreement agreed with Monaghan County Council. Release of funding is dependent on provision by LEO Monaghan of quarterly finance reports to Enterprise Ireland and signed acceptance by Monaghan County Council and LEO Monaghan of EI's Annual Budget Letter. The drawdown of funds throughout the year is monitored by Enterprise Ireland.

The Local Enterprise Office Monaghan operates as a continuous, year-round service, delivering enterprise supports on an annual cycle aligned with national LEO policy, KPIs and funding structures.

Each year follows a recurring sequence of activities: business advisory clinics and mentoring are delivered throughout the year, while financial supports (Measure 1) and capability programmes (Measure 2) run on rolling cycles that respond to enterprise demand. Measure 3 has now been formally identified as the dedicated support stream for productivity, sustainability and digital transformation within the Local Enterprise Office structure. Under this measure, LEO Monaghan delivers the full suite of Lean for Business, Green for Business, Digital for Business, and Energy Efficiency Grant (EEG) supports,

National initiatives—including Local Enterprise Week, National Women's Enterprise Day, the Student Enterprise Programme and the National Enterprise awards, The Ploughing Championship, Showcase, Blas na Éireann, take place annually as part of the structured national LEO schedule, providing consistent touchpoints for enterprise engagement and promotion

Performance is measured each calendar year through a defined suite of KPIs under the Service Level Agreement with Enterprise Ireland including job creation, grant approvals, training delivery, mentoring uptake, digital and green supports, and progression to Enterprise Ireland. These annual measures feed into multi-year planning under the LEDP and align with LECP economic development objectives, ensuring that although the programme is ongoing, its performance is tracked, evaluated and reported on a structured yearly basis with clear targets and continuous improvement built into each cycle.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to the appraisal, analysis and evaluation of the Local Enterprise Office (Co. Monaghan) Programme 2025

Project/Programme Key Documents	
Title	Details
Enterprise Ireland (EI) Service Level Agreement agreed August 2022	Service Level Agreement between Enterprise Irl. and Monaghan County Council – provides the framework for the operation of LEO Monaghan as a business unit in MCC. Agreement for 4 years. SLA requires 4-year Local Enterprise Development Plan to be developed and to detail metrics, targets and key strategic objectives for LEO - and to be appended to SLA. SLA also refers to operational arrangements, Governance, EI supports, procedures for Annual Budgets and Funding, Audit Arrangements, Financial Reporting Requirements, and Template for Local Enterprise Development Plan.
EI Service Level Agreement agreed August 2025	As described above - for review in 2 years – requires 2-year Local Enterprise Development Plan to be appended to SLA.
LEO Monaghan Development Plan Framework 2021 – 2024 and 2025	Strategic Framework for the activities of LEO Monaghan for period 2021-2024, extended to 2025 by agreement with EI and MCC. Document outlines local, regional and national context, regional and national strategies, Vision, Mission and Overarching Objectives, Strategic Priorities, Protocols for inter-organisation communication and referrals, Risk and Initiatives, Performance Metrics.
LEO - Local Enterprise Development Plan Monaghan 2026 - 2027	Strategic framework for LEO Monaghan activities over a two-year period including vision and mission, strategic priorities, plans of engagement with partners and stakeholders, identification of risk and initiatives and Performance Metrics including Targets for 2026.
LEO Policy statement 2024-2030	The Policy Statement sets out the policy direction for LEOs including how LEOs will align with the White Paper on Enterprise 2022-2030 and outlining key actions to be taken in collaboration with DETE and Local Authorities. Policy Statement includes Vision for LEOs, Four Pillars of Engagement with small businesses, 12 Actions to be fulfilled by LEOs, Governance, Funding, SLAs, Performance and Metrics

Project/Programme Key Documents Contd.	
Title	Details
LEO Procedures Manual	The Procedures Manual outlines the responsibilities, tasks and procedures for all personnel involved in implementation of LEO and addresses a range of topics including arrangements for drawing down exchequer funding – arrangement for refundable aid debt, project evaluation and approval process, procurement, making payments, brand and communications, audit requirements and others.
Monaghan Local Economic Community Plan 2023 - 2029	Plan covering a 6-year period which guides the sustainable economic and community development of County Monaghan. Sets out High Level Goals, Objectives, Outcomes and Implementation Plan.
Northeast Regional Enterprise Plan to 2024 – awaiting new plan	Regional Enterprise Plan provides a collaborative framework for regional enterprise development and job creation across Counties Monaghan, Cavan, Louth. Referenced in the LEO Enterprise Development Plan. To be updated in 2026.
Annual Budget Letter EI to LEO for 2025	Annual Letter from Enterprise Ireland to CE MCC setting out the LEO Budget Allocation and Performance Targets for 2025. The Letter provides a breakdown of the budget allocation and includes terms and conditions of funding set out in Schedules A-F of the letter.
Quarterly funding drawdown records for 2025	Records of quarterly funding drawdowns from EI by LEO, including quarterly finance reports submitted by LEO to EI
Agresso Financial Management System	Agresso records of income and expenditure for LEO job codes for 2025.
LEO Annual Service Delivery Plan 2025	Service Delivery Plan describes the strategies that will be employed to achieve Corporate Goals and Service Objectives set out in MCC Corporate Plan 2024-2029 and the performance indicators to measure delivery of those strategies.
Monaghan County Development Plan 2025-2031	The County Development Plan provides an overall strategy for the proper planning and sustainable development of County Monaghan. The Plan is complementary to the Local Economic Community Plan and the goals and objectives of the LECP are reflected in the Development Plan, including but not exclusively in Chapter 4 on Economic Development.
Monaghan County Council Corporate Plan 2024-2029	Strategic framework which sets out the vision, mission, and Core Corporate Goals for MCC for 2024-2029. The Corporate Plan is aligned with national strategy and

	policy and forms the basis of the Annual Service Delivery Plan.
Project/Programme Key Documents Contd.	
Title	Details
Monaghan County Council Budget 2025	Budget for financial year 2025 adopted by elected members – sets out investment of MCC in delivery of services including D09 Economic Development and Promotion and D0906 Local Enterprise Office.
Administrative Documentation for LEO Supports	Records of Measure 1 and Measure 2 supports provided to LEO Clients during 2025. Client Application Files – Assessment of eligibility – Approval and Authorisation Process – Records of grant funding and other supports provided to LEO Clients.
Circulars from Enterprise Ireland	Circulars issued by Enterprise Ireland, Centre of Excellence to LEO containing directions on the processes to be followed and criteria to be applied for specified LEO activities and supports.
LEO Grant Management Information System GMIS	The national system for recording grant and programme information for LEOs. GMIS confirms grant process from client application to final payment.
Submit.com	Official digital portal and application management platform used by LEO. It is a central hub where entrepreneurs and small business owners apply for grants, training programmes and business supports.

Many of the key documents itemised above provide the strategic basis for the activities of the Local Enterprise Office. Others represent important elements of the administration and management process or provide controls and guidance for the implementation of the LEO Programme.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Local Enterprise Office, (Co. Monaghan) Programme 2025. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
EI Service Level Agreement	Framework for the operation of LEO Monaghan as a business unit in MCC.	SLAs Provided by Head of Enterprise LEO for 2022-2025 and 2025-2027
LEO Procedures Manual	Outlines responsibilities, tasks and procedures for implementation of Local Enterprise Office activities and objectives.	On LEO File Directory
Annual EI Budget Letter to LEO for 2025	Annual Letter from Enterprise Ireland to CE MCC setting out the LEO Budget Allocation and Performance Targets for 2025.	Provided to Internal Audit by Head of Enterprise, LEO and noted on LEO File Directory
Quarterly funding drawdown records for 2025	Records of quarterly funding drawdowns from EI by LEO, including quarterly finance reports submitted by LEO to EI	Records available to Internal Audit on request from LEO.
LEO Performance Data 2025	LEO Performance Targets and Results for 2025	EI Scorecard available on request from Head of Enterprise LEO and EI metrics data noted on LEO File Directory
LEO Annual Service Delivery Plan 2025	Service Delivery Plan outlines the strategies to achieve Corporate Goals and Service Objectives of Corporate Plan and the performance indicators to measure delivery of those strategies.	Document available and viewed by Internal Audit. ASDP specifies performance indicators for LEO Service Delivery Objectives.
Agresso FMS	Financial Management System recording income and expenditure across LEO job	Access Available to Internal Audit on request. Information on LEO job codes noted on LEO

	codes	File Directory.
Administrative records for LEO Measure 1 grant supports.	Records of receipt, evaluation of M1 grant applications - decision process, payment of grant with appropriate authorisations & proof of grantee expenditure for grant amounts.	Available on LEO File Directory. Data also available on Submit.Com central database.
Data Required	Use	Availability
Administrative Records for LEO Measure 2 and other supports	Records on administration of LEO Measure 2 and other support programmes: correspondence – procurement of consultants – evaluation of programme – participant list – records of payments to consultant/trainer/mentor.	Available on LEO File Directory Data also available on Submit.Com central database.
Enterprise Ireland Circulars	Circulars issued by Enterprise Ireland on the processes to be followed and criteria to be applied for specified LEO activities and supports.	Available on LEO File Directory
Grant Management Information System	National system for recording grant and programme information for LEOs.	System not viewed by Internal Audit. GMIS reports received on request from LEO.
Submit.com	Official digital portal and application management platform – central hub for applications for supports by LEO clients	Database viewed and discussed during meeting with Head of Enterprise.
Terms of Reference of LEO Evaluation & Approvals Committee	Terms of Reference including legal basis, power and duties, approval limits, committee composition, procedures for meetings	Available on LEO File Directory
LEO Evaluation & Approvals Committee Handbook	Guidance and expectations for EVAC members - legal basis, power and duties, approval limits, committee composition, procedures for meetings	Available on LEO File Directory
CE Orders	CE Orders for authorisation of grant payments to LEO Clients under Measure 1 – and acceptance of tenders.	CE Orders available on relevant grant files and on separate CE Order folder – on LEO File Directory
Data Protection (Privacy Notice)	Records of Data Privacy Notices made available to LEO clients in accordance with	Not noted on sampled Measure 1 Files.

	Article 13 GDPR	
Grant Application Forms	Completed Application Forms for Measure 1 Grant Funding & Measure 2 Supports.	Available on LEO File Directory. Records also available on Submit.Com database.
EVAC Proposal Forms	Completed proposal forms submitted to EVAC Committee	Available on LEO File Directory
Grant Drawdown Claim Forms	Claim form to draw down a payment from the approved grant amount	Available on LEO File Directory –noted as not present on some sampled M1 grant files
Data Required	Use	Availability
Grant Drawdown Checklists	LEO Checklists for documentation to be submitted with grant drawdown claim form	Available on LEO File Directory
Minutes of EVAC Committee.	Minutes of EVAC Committee documenting approval of Measure 1 Grant applications.	Available on LEO File Directory
Procurement Records	Records of procurement of consultants / trainers for provision of Measure 2 Training and Mentoring programmes.	Available on LEO File Directory
Records of Measure 1 Grant Payments for 2025	Spreadsheet records of M1 Grant Approvals for 2025 including amount approved and status of drawdowns and payments.	Available on LEO File Directory (Grant approvals report also available from GMIS)
NOAC Performance Indicators	Annual Performance Indicator returns for LEO Monaghan reported to NOAC	Data available through Corporate Services.
Records on Refundable Aid Grants and Debtors	Records outlining refundable aid grants and debtors for 2025	Data noted on quarterly drawdown records

Data Availability and Proposed Next Steps

Appropriate data is available for a future evaluation of the Local Enterprise Office. Records are available for the key elements of LEO activities. Access to Submit.com would be beneficial for a future evaluation of the programme.

Some records were unavailable on the LEO electronic file directory in the case of a number of files that were sampled as follows:

- Data Privacy Notices for LEO Clients submitting applications for LEO supports.
- Grant Drawdown Claim Forms on two sampled Measure 1 Grant Folders.

- Letters of Instruction to Mentors and Mentor Invoices - as back up for mentor invoice amounts.

The above items were discussed with LEO Head of Enterprise and recommendations to address the data gaps were agreed. The Head of Enterprise advised that grant application files are available in hard copy format and would contain the Grant Drawdown Claim Forms that were noted as absent on the electronic files.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Local Enterprise Office (Co. Monaghan) Programme 2025, 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 sampled records demonstrate that the programmes and supports delivered by LEO during 2025 were the subject of sufficient management and oversight and were implemented in accordance with the standards of the Public Spending Code. The records also confirm that the activities undertaken by LEO Monaghan during 2025 were supported by adequate appraisal and strategic planning. There is evidence that the implementation of the LEO Programme for 2025 was the subject of ongoing and post-implementation evaluation. Performance indicator data on all of the main LEO programmes is recorded on an Enterprise Ireland Scorecard which is submitted to the Approving Body, Enterprise Ireland (EI). The Head of Enterprise in LEO Monaghan advised that a formal annual review meeting with EI includes review of overall performance targets, discussion of outcomes and capture of learnings to inform future service delivery and performance targets. This evaluation process is outlined in the Local Enterprises Offices Policy Statement 2024-2030 which also refers to formal quarterly reviews. In addition, LEO performance data is submitted for the annual NOAC Local Authority Performance Indicator Report.

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

There is sufficient data available to enable a full evaluation of the programme. The data audit undertaken found that there are accessible records for all key aspects of the administration and implementation of the LEO programme. Additional data is available on two central databases used by LEO Offices (Grant Management Information System (GMIS) and Submit.Com).

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

The following requirements were noted in relation to the administration of the LEO Programme:

- The Head of Enterprise should consult with the Data Protection Officer to ensure compliance with Article 13 (Data Privacy Notices) of GDPR for clients who submit applications for LEO supports.
- Declarations of non- Conflict of Interest Forms should be signed by members of Tender Evaluation Committees for procurements by LEO, and should be filed with the records of the relevant procurement.
- Letters of Instruction to Mentors and Mentor Invoices should be stored on the electronic files for each mentor.
- The Conditions of Engagements filed on the electronic LEO Mentor files should bear the signature of the Mentors.

- LEO Monaghan should ensure that Professional Services Withholding Tax is deducted from payments for mentoring and consultancy services per Taxes Consolidation Act, 1997.
- Completed Grant Drawdown Claim Forms should be stored on Measure 1 grant files.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the implementation of the Local Enterprise Office (Co Monaghan) Programme for 2025.

Summary of In-Depth Check

The Co. Monaghan Local Enterprise Office (LEO) is a first stop shop for the provision of supports and services to micro and small businesses in Co Monaghan. (1) . The Local Enterprise Office performs this role through the provision of a range of services to the small and micro enterprise sector, as well as direct financial supports to micro enterprises (2). The assistance provided by LEO is typically categorised as either Measure 1 or Measure 2 supports. Measure 1 supports relate to direct financial grants to clients, subject to eligibility criteria. Measure 2 supports include training, mentoring, management development and programmes relating to the strategic priorities of entrepreneurship. Those strategic priorities include competitiveness, green/sustainability, innovation and exporting (3).

The in-depth review of the implementation of the LEO Monaghan programme for 2025 involved an audit of the programme records and an examination of a small sample of Measure 1 grant payments and Measure 2 training and mentoring files.

The findings of the in-depth review are that the planning and implementation of the LEO Programme for Co. Monaghan complies with the principles of the Public Spending Code. The programme records provide evidence that the programme is underpinned by an appropriate level of appraisal and strategic planning. The implementation of the programme in 2025 was subject to sufficient oversight to ensure that activities were aligned with programme objectives. There is evidence also of the evaluation and measurement of programme outputs against annual targets across a range of activities.

Some data gaps were noted during the course of the audit exercise and recommendations in relation to those have been agreed with the Head of Enterprise, LEO Monaghan. Recommendations have also been agreed to enhance compliance with statutory obligations and for improvements that should be applied to some of the programme's administrative and governance procedures. The recommendations are itemised in Appendix 2, page 18.

(1) Local Enterprise Offices Procedures Manual Version 7: 2nd July 2025

(2) www.localenterprise.ie

(3) Service Level Agreement Enterprise Ireland and Monaghan County Council.

Category of Assurance:

Internal Audit can provide Satisfactory Assurance that the Local Enterprise Office Programme for 2025 complies with the principles of the Public Spending Code and that there are sufficient programme records to undertake an evaluation of the programme.

The assurance provided is based on a review of the key documents itemised in the data tables in this report and a number of sampled files. It does not extend to every aspect of the delivery of the project.

A description of the categories of assurance is available on Appendix 1, page 17. The Table of Recommendation is available on Appendix 2, page 18.

Appendix 1- Categories of Assurance

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIAL	Evaluation opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing opinion:	The controls are being consistently applied.
SATISFACTORY	Evaluation opinion:	There is some risk that objectives may not be fully achieved. Improvements are required to enhance the adequacy and / or effectiveness of risk management, control and governance.
	Testing opinion:	There is evidence that the level of non-compliance with some of the controls may put some of the objectives at risk.
LIMITED	Evaluation opinion:	There is considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing opinion:	The level of non-compliance puts objectives at risk.
UNACCEPTABLE	Evaluation opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.

Appendix 2 – Table of Recommendations

	Internal Audit Recommendations Below	Priority	To be completed by Director and / or Relevant Section Head.			Comments from Management Team
			Proposed Actions/Actions Undertaken	Timeline for delivery	Section/Person responsible	
	Local Enterprise Office					Comments from Management Team
1.	The Head of Enterprise should consult with the Data Protection Officer to ensure compliance with Article 13 (Data Privacy Notices) of GDPR for clients who submit applications for LEO supports.	HIGH				
2.	Declarations of non- Conflict of Interest Forms should be signed by members of Tender Evaluation Committees for procurements by LEO, and should be filed with the records of the relevant procurement.	HIGH				
3.	Letters of Instruction to Mentors and Mentor Invoices should be stored on the electronic files for each mentor.	MODERATE				
4.	The Conditions of Engagements filed on the electronic LEO Mentor files should bear the signature of	HIGH				

	the Mentors.					
5.	LEO Monaghan should ensure that Professional Services Withholding Tax is deducted from payments for mentoring and consultancy services per Taxes Consolidation Act, 1997.	HIGH				
6.	Completed Grant Drawdown Claim Forms should be stored on Measure 1 grant files.	MODERATE				