



An Roinn Fiontar,
Turasóireachta agus Fostaíochta
Department of Enterprise,
Tourism and Employment

Quality Assurance Report for 2024

Submitted to the Department of Public Expenditure,
Infrastructure, Public Service Reform and Digitalisation in
compliance with the Public Spending Code

1. Certification	3
2. Departmental Overview	4
3. Governance in the Department of Enterprise Tourism & Employment	5
4. Overview of the Department's Spending Programme 2024	7
5. Department and Agency Programme Evaluations 2024	10
6. Quality Assurance Procedure	11
7. Public Spending Code - Inventory of Projects for 2024	12
8. Public Spending Code - Procurements over €10 million	13
9. Public Spending Code - Completion of Checklists	13
10. Public Spending Code - Training	13
11. Public Spending Code - Summary findings	14
DETE Findings	14
HSA ICT Capital Project Findings	16
Enterprise Ireland Findings	17
IDA Ireland Findings	19
APPENDIX 1 Department In-Depth Check and Inventory	20
APPENDIX 2 HSA ICT Capital Project In-Depth Check and Inventory	21
APPENDIX 3 Enterprise Ireland In-Depth Check and Inventory	22
APPENDIX 4 IDA Ireland In-Depth Check and Inventory	23
APPENDIX 5 EI Grant expenditure thresholds / approval limits	24
APPENDIX 6 IDA Ireland Grant expenditure thresholds / approval limits	26
APPENDIX 7 Checklists – Department and Agencies	28

1. Certification

This Quality Assurance Report for 2024 reflects the Department of Enterprise, Tourism and Employment's ("the Department") annual assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Specifically, it confirms that Quality Assurance checks have been successfully carried out on expenditure incurred by Enterprise Ireland and IDA Ireland on capital and current projects supported by the Department during 2024. The report also includes a quality assurance check on expenditure incurred by the Department and by the Health and Safety Authority (HSA)¹ on a specific ICT capital project. Funding provided to Enterprise Ireland and IDA Ireland accounted for 43% of the Department's gross outturn in 2024².



Declan Hughes,
Accounting Officer,
Department of Enterprise, Tourism & Employment

Date: 31/10/25

¹ The Health and Safety Authority is an Agency under the aegis of DETE and in receipt of grant funding from DETE.

² Based on unaudited figures in draft Appropriation Account 2024:

€1,397,483,000	2024 Gross Outturn
€270,442,000	2024 IDA Ireland Outturn
€174,907,000	2024 EI Outturn
€161,025,000	2024 EI Science & Tech (B4) Outturn

2. Departmental Overview

The Statement of Strategy 2024 - 2025 describes the Department's mission as follows:

We will lead on sustainable economic development through the creation and maintenance of high quality employment across all parts of our country: by championing enterprise; supporting SMEs and microenterprises, ensuring a competitive business base for sustainable enterprise, enabling innovation and investment; strengthening global connections and trade; promoting fair and competitive markets, and responsible business practice; incentivising work as well as safe, flexible and decent workplaces through the regulatory and enforcement work of the Department, its offices and its agencies.

The Department leads in advising on and implementing the Government's policies of stimulating the productive capacity of the economy and creating an environment which facilitates entrepreneurship, enterprise and employment growth.

Working with its offices and agencies, the Department's strategic objectives for 2024–2025 cover a wide range of activity including:

- Assisting entrepreneurs and enterprise to create and sustain high quality employment across all regions, by developing a strong Irish owned enterprise base, attracting and retaining foreign direct investment and strengthening trade.
- Supporting SMEs and microenterprises to build capacity and to enhance resilience and firm level competitiveness.
- Leading a whole-of-Government approach to continually improving the international competitiveness of the environment for investment, productivity and sustainable and quality jobs.
- Orienting policy to help enterprise reduce carbon emissions and resource use, invest in decarbonisation and circular economy, exploit the opportunities of the transition to net zero and accelerate the decoupling of economic growth and resource consumption.
- Delivering on Ireland's ambition to be a digital and frontier technology leader by establishing a certain regulatory environment, supporting the digital transition of Irish enterprise and effective negotiation and implementation of EU digital and future technologies policies and regulations.
- Assisting enterprise to invest and innovate to maintain competitive advantage in local and global markets and create high quality jobs.
- Promoting quality employment, positive workplace relations, well-functioning dispute resolution mechanisms, safe working environments and safeguarding workers' rights.
- Ensuring our business regulation facilitates sustainable investment and development, competition in the marketplace, high standards of consumer protection and corporate governance.

- Working ambitiously across Government with our EU and international partners to advance Ireland's interests, influence and values.
- Ensuring best value for money and alignment of Departmental expenditure with policy priorities, informed by data, evidence and robust evaluation.

3. Governance in the Department of Enterprise Tourism & Employment

This Governance Framework³ for the Department of Enterprise, Tourism and Employment ("The Department") was updated in January 2025. The Framework is aimed at providing assurance that good governance policies and practices are embedded in the Department. A Compliance Framework is also in place and provides an overview of all compliance assurance activity in the Department.

The lines of defence in place in the Department are set out in the diagram below:



Among the key areas of governance and assurance in operation in the Department are:

Internal Audit Function: Internal Audit reviewed and revised its annual work plan in 2024 and remained focused on strategic risks whilst adopting its audit programme to address new and emerging risks.

Audit Committee: The Committee met on 4 occasions in 2024. In discharging its role in 2024, the Committee remained cognisant of the Department's Statement of Strategy 2024-2025, the Governance Framework, the ongoing liaison with Agencies and Offices under the aegis of the Department and the Code of Practice for the Governance of State Bodies. The Committee operates in line with its Charter which reflects the Department of Public Expenditure Infrastructure Public Service Reform and Digitalisation's Audit Committee Guidance.

³ DETE Governance Framework: <https://enterprise.gov.ie/en/publications/governance-framework.html>

Risk Management Committee: The Department has a clearly defined Risk Management Policy and Risk Management structure. This includes the development of business unit Risk Registers, concurrently with the development of Business Plans, the subsequent development of a Departmental High level Risk Register, a Risk Management Committee which coordinates the risk management process across the Department, elevation of high-level risks and risk incident reporting to the Management Board. The Committee met on four occasions in 2024 and reported to the Audit Committee at each of its four meetings.

Statement on Internal Financial Control for 2024: Annual letter provided to the Accounting Officer providing combined assurance from both internal and external providers to support the signing of the Statement on Internal Financial Control. The Statement was signed on 13th March 2025.

4. Overview of the Department's Spending Programme 2024⁴

The Department's (DETE) net expenditure in 2024 (net of Appropriations-in-Aid) was €1.306 billion, split between capital supports (€0.997 billion) and current expenditure (€0.309 billion). Current expenditure is used to meet the day-to-day running costs of DETE and its Agencies. The capital provision is provided through a range of grant funded programmes administered by DETE's Agencies to assist in the development of Ireland's enterprise and innovation sectors.

In 2024, DETE continued to advance the strategic goals that underpin its vision of a dynamic, inclusive, and sustainable economy. From supporting over 2.7 million people in employment, introducing a whole of Government SME package and delivering over €400 million in direct financial support to SMEs through the Increased Cost of Business and Power Up Schemes for example, its work has had a tangible impact on businesses and communities across the country.

Record levels of employment were sustained during 2024 with over 2.78 million people in work and importantly unemployment in all regions is within 1% of the State average. DETE completed revisions to the Regional Enterprise Plans and driven by its enterprise agencies, growth potential is strong in all regions.

Over €400 million in grant supports was delivered to SMEs through the Increased Cost of Business and Power Up schemes, while new initiatives like the National Enterprise Hub and Innovators' Initiative enhanced access to supports and skills

IDA Ireland

2024 saw the conclusion of IDA Ireland's 2021-2024 strategy, Driving Recovery & Sustainable Growth.

IDA Ireland supported the delivery of 973 investments and the creation of 76,790 jobs, or 121% and 153% of respective targets.

In 2024, IDA Ireland won 234 investments (59% outside Dublin) with associated future job creation of 13,500. Employment in IDA Ireland client companies reached 302,566, marking a third consecutive year at a level above 300,000, with regional employment at a record high of 165,484. More detailed performance related activity can be found in the IDA Annual Report 2024⁵.

⁴ DETE Annual Report 2024: <https://enterprise.gov.ie/en/Publications/Department-Annual-Report.html>

⁵ IDA Ireland Annual Report 2024: <https://www.idaireland.com/annual-reports>

Enterprise Ireland

New records were set for both exports and imports by Irish owned companies in 2024. During the year, they achieved €36.75 billion in export sales, invested €1.6 billion in Research, Development and Innovation (RD&I), and spent €42.65 billion in the Irish economy.

In addition, these businesses created more than 15,000 new jobs last year, bringing employment at Enterprise Ireland supported companies to a record high of 234,454 with 66% of those jobs outside Dublin. Importantly, all regions recorded net jobs growth in 2024, with the West region (+6%), the Mid-West region (+4%) and Mid East (+4%) performing particularly strongly. These new start-ups included:

- 85 High Potential Start-Ups supported.
- 70 Pre-Seed Start Fund investments (PSSF) and 4 Pre-HPSU investments supported.
- 45 approvals for women-led start-ups.

Enterprise Ireland supported a total of 157 start-up companies last year, and 40% of these businesses were located outside of Dublin. The Commercialisation Fund (CF), dedicated to supporting third-level institutions and researchers, has approved a total of 89 projects in 2024, including 55 feasibility Projects and 34 CF projects, awarding them with over €23 million in funding.

Local Enterprise Offices

The 31 Local Enterprise Offices (LEOs) are the 'first-stop-shop' for expert advice, consultancy and supports for small businesses of up to 50 employees looking to start and grow.

In 2024, the LEOs played a key role in sustaining small business as they helped companies across the country start and grow. In 2024, highlights of LEOs included:

- 39,541 employed by LEO clients;
- 7,104 new jobs created by 7,176 client companies resulting in a net increase of 2,459 jobs.
- 81% of new jobs created were outside of the Dublin region.
- €20,235,547 in direct financial assistance approved for 1,206 business projects.
- 2,397 small businesses were approved for Trading Online Vouchers.
- 1,016 businesses took their first steps to a sustainable future through the Green for Business programme.
- 52,258 people were trained by LEO-run programmes with 16,207 mentoring assignments completed.
- 5,132 people completed a LEO Start Your Own Business programme.
- 550 companies learned how to work smarter and more efficiently through Lean for Business.
- 152 Local Enterprise Office-supported companies transitioned to Enterprise Ireland.

More detailed Enterprise Ireland and LEO performance related activity can be found in the Enterprise Ireland Annual Report 2024⁶.

⁶ Enterprise Ireland Annual Report 2024 <https://www.enterprise-ireland.com/en/news/publications>

Total Capital Expenditure

The total capital expenditure attributable to the Agencies of the Department in 2024 was €0.997 billion⁷. Specifically, the total capital expenditure reported includes the following expenditure areas: Enterprise Ireland, IDA Ireland, Local Enterprise Development, the National Standards Authority of Ireland, InterTrade Ireland, the Green Transition Fund, the Disruptive Technologies Innovation Fund, the Smart Regions Enterprise Innovation Scheme, the Emergency Humanitarian Flood Aid, the Ukraine Enterprise Crisis Scheme, the Increased Cost of Business grant and the Power Up scheme.

For the purposes of the 2024 Quality Assurance (QA) report the Department focused on the largest capital programme areas, namely:

1. Subhead A5 IDA Ireland
2. Subhead A7 Enterprise Ireland
3. Subhead B4 Enterprise Ireland (Science & Tech Dev Programme)

Table 1: 2024 Capital Expenditure

Subhead	Agency	€ million
A5	IDA Ireland	208.6
A7	Enterprise Ireland	95.7
B4	Enterprise Ireland (Research, Development & Innovation Funds)	141.2
	Subtotal	445.5
	Other capital subheads	551.5
	Total Capital Expenditure	997

Typically, the capital grants provided by Enterprise Ireland and IDA Ireland are multi-annual in nature, often spanning a 3 to 5 year timeframe. The respective Agency grants typically follow a competitive and rigorous review process at the outset of a programme call or an investment decision by the Agency. When the awarded project is underway, progress is also periodically reviewed by the relevant Agency, sometimes with external expertise. There is often cross-agency strategic assessment input on certain enterprise grant programmes.

⁷ Based on unaudited figures in draft Appropriation Account 2024, subject to certification by the C&AG

5. Department and Agency Programme Evaluations 2024

Evaluation of the IDA Ireland's Regional Property Programme

IDA Ireland's Regional Property Programme (RPP) aims to meet the property and construction needs of Multinational Companies (MNCs) investing in Ireland in circumstances where there is an identifiable market failure. The RPP consists of the acquisition and disposal of land, the development and servicing of land, and the provision of building solutions, industrial sites, and factories. It is important to note that building and property solutions held by the IDA are also provided to Enterprise Ireland clients – where required, on a case-by-case basis – although they are not the main beneficiaries.

The "Evaluation of the IDA Ireland's Regional Property Programme" is expected to provide a robust evidence base which will provide a better understanding and assessment of RPP impact, effectiveness, relevance, and coherence with enterprise policy objectives alongside other regional and national policy priorities and objectives. Also, it should provide recommendations to improve programme performance and impact and policy alignment.

This Evaluation has been outsourced to an external consultancy firm. It is managed by the Department's Data and Evaluation Unit and is guided by a Steering Group, chaired by the Department and including Enterprise Ireland and IDA Ireland.

The Evaluation is currently nearing completion and the final report has been submitted and is under internal review.

Review of Deadweight in the Economic Appraisal Model

The Department commissioned a review of the deadweight values in the Economic Appraisal Model in 2024. The Economic Appraisal Model (EAM) is used in aiding the support agencies in grant decision making. Projects which seek the approval of the support agencies are appraised through a system of appraisal methods. The EAM is one of the methods used in assessing the appropriateness of a support claim. It produces a benefit-to-cost ratio which must be greater than 1:1 in order for a project to proceed. The key role of the model is to identify whether specific supports by the agencies are likely to yield economic benefits in excess of the costs and ensure that the state gets value for money.

This review of deadweight will examine whether deadweight levels should be adjusted within the model and if the current categorisations of deadweight are still appropriate. The updated deadweight values provided by the review will support the optimal allocation of agency funding.

The review has been outsourced to an external consultancy firm. It is managed by the Department's Data and Evaluation Unit and is guided by a Steering Group, chaired by the Department and including the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, Enterprise Ireland and IDA.

This review is ongoing and expected to conclude in 2025.

6. Quality Assurance Procedure

The Quality Assurance procedure is made up of five steps, which are set out in Section 1.1 of the 'Public Spending Code (PSC) Quality Assurance process'⁸

1. Draw up inventories of projects/programmes at different stages of the project lifecycle.
2. Publish summary information on the website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.
3. Complete a set of checklists, contained within the PSC guidance document, which cover both capital and current expenditure with annual expenditure of €0.5m or more.
4. Carry out a more in-depth check on a small number of selected projects/programmes.
5. Based on the above steps, complete a short summary report including a quality assurance assessment.

In accordance with the requirements of the PSC, a Quality Assurance Review of the appraisal of projects approved for grant aid has been carried out at the direction of the Department by the following evaluation teams:

- **Department Expenditure** – by DETE Internal Audit Unit.
- **Health and Safety Authority capital ICT project** – by DETE Internal Audit Unit.
- **Enterprise Ireland** - by the Enterprise Ireland Internal Audit function.
- **IDA Ireland** - by the IDA Ireland Internal Audit function.

These evaluations incorporate an in-depth check on a small number of programmes to comply with the fourth step of the PSC procedure, which are included in this report. This report, which assesses the Department's compliance with the PSC for expenditure in 2024, fulfils the fifth step of the Quality Assurance process.

⁸ The Public Spending Code Quality Assurance Process, Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation <https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/collections/infrastructure-guidelines/> (under 'Compliance' heading)

7. Public Spending Code - Inventory of Projects for 2024

The first step in the process is to draw up an inventory of areas of expenditure in excess of €500,000 being considered, incurred, and recently completed. This should include expenditure relating to capital projects, grant schemes for capital purposes and new current expenditure programmes or significant extensions to existing programmes.

The Department's inventory of capital projects and details on the in-depth check conducted by the Department's Internal Audit Unit is set out in **Appendix 1** of this report.

The HSA's capital ICT project is currently the only HSA project with annual expenditure exceeding €0.5 million. Accordingly, this project was the sole candidate selected for an in-depth review under step 4 of the Quality Assurance process. Details on the in-depth check conducted by the Department's Internal Audit Unit is set out in **Appendix 2** of this report

Enterprise Ireland publishes general information on grant aid schemes (application process etc.) on its website.⁹ The inventory of the Enterprise Ireland grant recipients was provided to Internal Audit as part of this review. See **Appendix 3** of this report for details of its in-depth check for Step 4 of the process.

IDA Ireland does not publish details of the recipients of grant aid due to commercial sensitivity concerns.

Article 11 of the General Block Exemption Regulation (GBER) 651/2014 requires that summary information of all awards of state aid in excess of €500k, to an undertaking offered under the GBER, be published on a publicly searchable website developed and hosted by the European Commission: Transparency Award Module (TAM).¹⁰ All grants awarded under the GBER are subject to this requirement. IDA's awards are subject to this regulation and typical grant programmes included are (a) regional aid (employment and capital grants) (b) research and development grants including feasibility grants and (c) training grants. Publishing must occur within 6 months from the date of the award of the aid or the date of the contract. This satisfies Step 1 of the process.

IDA Ireland also provided to the Department's Internal Audit Unit details of the monetary value of the grant expenditure sample which was selected for the in-depth check for Step 4 of the process. The monetary value of these samples was considered commercially sensitive and was not published.

Information on the in-depth check conducted by IDA Ireland's internal auditors is set out in **Appendix 4** of this report. IDA Ireland publishes details of its leading investments in its Annual Reports which are available on its website.¹¹

⁹ <https://www.enterprise-ireland.com>

¹⁰ <https://webgate.ec.europa.eu/competition/transparency/public/search/home?lang=en>

¹¹ <https://www.idaireland.com>

8. Public Spending Code - Procurements over €10 million

Step 2 of the QA Procedure includes a requirement to “Publish summary information on the website of all procurements in excess of €10m, related to projects in progress or completed in the year under review.” It is also a requirement that the Department should publish details of the website references where its agencies have placed information on procurements over €10m.

Neither **the Department, the HSA or Enterprise Ireland**¹² had procurements in excess of €10m relating to 2024.

IDA Ireland had one procurement greater than €10m that involve projects spanning 2024. This relates to Parkmore Advanced Building Solution. Details are published on the IDA Ireland Website under the title “Public Spending Code Publication of Projects”¹³.

9. Public Spending Code - Completion of Checklists

The Quality Assurance process involves the completion of self-assessment checklists by the Department and its agencies. These checklists cover all expenditures, to include both capital and current expenditure projects. No significant issues were identified in relation to compliance with the Public Spending Code in any of the completed checklist forms submitted by the Department, the HSA, Enterprise Ireland and IDA Ireland. Copies of the completed checklists by the Department and the agencies sampled are provided at **Appendix 7**.

10. Public Spending Code - Training

One of the general obligations listed in Checklist 1 refers to the provision of training on the Public Spending Code (PSC) to all relevant staff.

The Department has liaised with Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPEIPSRD) in relation to the provision of training. DPEIPSRD has advised that information is available through documentation on its website.¹⁴

External training providers offer training on various elements of the Public Spending Code and these are publicised across the Civil and Public Service. The Department’s Learning and Development Unit have committed to publicising this training, and related financial training courses, to all staff across the Department and its Offices.

¹² <https://www.enterprise-ireland.com/en/legal/policies-guidelines/procurement-policy>

¹³ <https://www.idaireland.com/corporate-governance>

¹⁴ <https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/collections/infrastructure-guidelines/>

11. Public Spending Code - Summary findings

Various Quality Assurance checks on 2024 expenditure projects have been undertaken by Internal Auditors in both Enterprise Ireland and IDA Ireland and by the Internal Audit Unit of the Department.

Whilst minor issues were identified and discussed with the relevant parties during the review, there were no significant issues of concern arising from the Quality Assurance checks undertaken in the Agencies or in the Department.

The Department is reasonably assured that the key obligations and provisions set out in the Public Spending Code are being satisfactorily met for grant funding to Enterprise Ireland and IDA Ireland, and for project spend in the Department and the HSA, based on the sample testing and evaluation carried out by the Internal Auditors engaged by both Agencies and by the Internal Audit Unit in the Department.

More specific details at Agency/Programme level are set out in the remainder of this report.

DETE Findings

The review was carried out by the Department's Internal Audit Unit (IAU) and consisted of an examination of the capital projects that were planned or ongoing during 2024 as per the inventory at **Appendix 1**.

For the purposes of the in-depth check 2024, we decided to examine the following 2 projects:

	Project Name	Category under the Public Spending Code
1	WRC Cloud Migration	Capital Projects under consideration during the year under review
2	Online Export/Import licensing system*	Capital Project completed during the year under review

**This project was previously selected for review in the Quality Assurance Review for 2022 when it fitted in to the 'under consideration during the year under review' category.*

Our sample for the in-depth check amounts to 41.03% of the total value of the projects¹⁵ in the inventory and thus meets the minimum of 5% of the total value of all capital projects in the inventory, as set out in the Public Spending Code.

IAU's work was conducted in accordance with the DPEIPSRD Public Spending Code Quality Assurance process document (September 2019)¹⁶.

¹⁵ In calculating the total value of the projects, Internal Audit Unit used the original estimated costs of each project for consistency.

¹⁶ <https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/collections/infrastructure-guidelines/>

We issued questionnaires and sought evidence, where applicable, to the key senior officials involved in the projects in the Department. We examined key documents relating to the appraisal, planning, approval, governance, monitoring and expenditure of the projects.

We examined key documents relating to the post project tasks, in line with Checklists 2 & 6 of the Public Spending Code (**see Appendix 7**).

WRC Cloud Migration

Our review concludes that, as a project under consideration in 2024, it is compliant with the requirements of the Public Spending Code. Project approval was obtained from the Department's ICT Advisory and Oversight Committee, the Management Board and the Digital Government Oversight Unit (DGOU) in the Office of the Government Chief Information Officer (OGCIO).

The Project Team continue to work closely with the Department's ICT Unit on the project and it is anticipated that a Request for Tender (RFT) to implement the project will issue in Q3 2025.

The Public Spending Code Checklists for the next phases of the Project ('Checklist 4: Capital Projects incurring expenditure' and 'Checklist 6: Capital Projects completed') have been brought to the attention of the Project Team.

Online Export/Import licensing system

Our review, supplemented by our previous Quality Assurance Review for 2022 (*when the project fitted in the 'approved for funding' category*), concludes that there were reasonably sound Project Management structures in place for the implementation of the Online Export/Import licensing system and it is compliant with the requirements of the Public Spending Code, notwithstanding a cost overrun.

The controls evaluated are deemed to be adequate, appropriate and provide reasonable assurance that risks were managed and the objectives of the project should be met.

Our review noted that the project came in significantly over the originally estimated project cost. The original estimated project cost in 2019 was €738k (incl VAT). The anticipated overall project cost at the time of our review is €1.3m (incl VAT).

Following discussions with the Head of ICT and a review of key project documentation, Internal Audit are satisfied that the reasons given for the cost overrun are valid. Primarily, the overrun is attributable to:

- a delay in initiating the project between 2019 and 2023 due to Covid-19 impact on the Department's operations and resources;

- the 2019 estimated cost was based on a provisional estimate of the scope and resources and this proved to be underestimated as the complexity of the project became apparent once a more detailed business requirement exercise was undertaken in 2022/2023.

The Management Board, the Digital Government Oversight Unit (DGOU) in the Office of the Government Chief Information Officer (OGCIO) and the Departments ICT Advisory Committee were consulted, and approval was sought, when the need for additional funding was identified.

The Head of ICT has advised Internal Audit Unit that the system was delivered to production in August 2024 in line with the commencement of the new legislation.

The Head of ICT appeared before the Department's Audit Committee in June 2025 and explained the reasons for the cost overrun to the Committee.

The ICT Unit has prepared a 'Lessons Learned' report. However, a formal 'Project Completion Report' and an 'Ex-Post Evaluation Report' have not yet been completed. The Head of ICT informed the Internal Audit Unit that it was somewhat premature to complete these reports at the time of the review but has committed to doing so. The Head of the Business Unit responsible for the Export/Import Licensing System has also agreed to proceed with both reports as soon as feasible. The Internal Audit Unit has reiterated the importance of completing these reports promptly, in accordance with the requirements of the Public Spending Code.

During our review, the Trade Regulation and Investment Screening Unit — which oversees the Online Export/Import Licensing System — informed us that they are currently developing a requirements document to expand upon the functionality released to production in August 2024. Once finalised, a new business case and project approval document will be submitted to DGOU and the Management Board for consideration. Internal Audit will assess whether a further quality assurance review under the Public Spending Code is warranted at a later stage.

HSA ICT Capital Project Findings

The review was carried out by the Department's IAU and consisted of an examination of the HSA ICT system (named Project CORAS) designed to support more efficient working methods.

IAU's work was conducted in accordance with the DPEIPSRD Public Spending Code Quality Assurance process document (September 2019).

For the purposes of the in-depth review, the project was classified as a 'Capital project/programme with expenditure incurred during the year under review'.

We issued a questionnaire based on Checklist 4 of the PSC Quality Assurance process, met with key senior officials involved in the project in the HSA and carried out a desk-based high-level QA review on Project CORAS.

Checklist 4 of the PSC QA Guidelines was completed and is included in **Appendix 7** of this Report.

IAU established the following during the course of its review:

- the original estimate and contract value for the project in December 2021 was €5.5m (incl VAT);
- costs to end-December 2024, which in the main involved implementation of Phase I of the Project (estimated to be 65% of the total project deliverables) = €3.580M;
- forecasted Costs to implement Phases 2 and 3 of the Project across 2025 and 2026 total €3.432M .

This would result in a total overall cost of the Project of €7.013M, which would represent approx. €1.505M over the original contract price in December 2021.

Internal Audit accept that ICT projects within the public sector often involve a degree of complexity including delivery on a multi annual basis. Given this, the final cost of a major ICT project can sometimes change due to expanding business or legislative requirements as well as a result of cost inflation in the marketplace.

Our review concludes that there was reasonably sound Project Management governance in place for the implementation of Project CORAS to-date and it is compliant with the requirements of the Public Spending Code.

The controls assessed are considered sufficient, appropriate, and effective in providing reasonable assurance that risks have been, and continue to be, managed, and that the project's objectives have been achieved to date.

The HSA's internal auditors conducted an internal audit review in October 2025 to assess whether appropriate oversight has been exercised in relation to the progress, expenditure, and outcomes achieved associated with the completion of Phase 1 of Project CORAS. As per the classification of findings of the HSA's internal auditors, there were no significant or important findings identified during the review. There was one minor finding identified during the review relating to an incomplete column in the Scope Assessment and Prioritisation document. DETE's Internal Audit Unit were provided with a copy of the final report.

IAU recommend that a further review of the Project under the Public Spending Code be conducted at some future point.

Enterprise Ireland Findings

Enterprise Ireland's processes and expenditures are subject to a number of controls and assurances each year. These include an internal control statement by the Chairman, internal audit reports, and an annual statutory audit by the Comptroller & Auditor General. A quality assurance review in respect of Enterprise Ireland was carried out by its Internal Auditors. The internal auditors obtained the 2024 Public Spending Code inventory listing of current and capital expenditure from Enterprise Ireland and selected a sample of projects for review. The inventory of grant approvals was provided to the Department's Internal Audit Unit as part of this review.

The sample selections for both capital and current expenditure were in compliance with the minimum requirements set out in the Public Spending Code.

The in-depth check conducted is set out at **Appendix 3**.

The Board of Enterprise Ireland has established a robust committee structure for the appraisal and approval of capital grants. The Department is also represented on these investment committees.

Details of the grant expenditure thresholds and grant approval procedures are set out at **Appendix 5**.

Enterprise Ireland has completed self-assessment checklists covering capital and current expenditure (**see Appendix 7**).

The Quality Assurance review in respect of Enterprise Ireland funding in 2024 was 'Satisfactory' and concluded that *“Overall, there is a satisfactory system of governance and risk management control. While there may be some residual risk identified, this should not impact the achievement of system objectives in a significant or material manner.”*.

IDA Ireland Findings

IDA Ireland's processes and expenditures are subject to a number of controls and assurances each year. These include an internal control statement by the Chairman, internal audit reports, and an annual statutory audit by the Comptroller & Auditor General. A quality assurance review in respect of IDA Ireland was carried out by its Internal Auditors. The scope of the review included a review of grant aid approval procedures in 2024.

The review consisted of an examination of 14 projects (3 approved in 2022, 6 in 2023, and 5 in 2024). The monetary value of these samples was considered commercially sensitive and was not published. However, full details were provided to the Department's Internal Audit Unit. The monetary value of the sample approved for grant aid represented 11.68% of the total grant-aided projects approved by IDA Ireland during the 3-year period 2022 to 2024. Please see **Appendix 4** for details on the in-depth check and the inventory of grant approvals.

The review also consisted of an examination of current expenditure projects. The population for review included IDA Ireland Contracts Register showing all current expenditure projects exceeding €500,000 in value in order to select a sample of at least 5% of the total current expenditure projects for the year under review. IDA's Internal Auditors' selected sample provided an overall coverage of 10.27% of the total current expenditure projects exceeding €500,000 in 2024.

Details of thresholds and approval limits are set out in **Appendix 6**. IDA Ireland has completed self-assessment checklists covering capital and current expenditure (see **Appendix 7**).

The review arrived at one Priority 3 (low level) finding & recommendation. This related to the non-publishing of individual aid awards above the relevant thresholds on state aid website. Management accepted the finding and Action Plan to remedy included in Report.

The Quality Assurance review in respect of IDA Ireland's funding in 2024 concluded that *"Generally, the controls evaluated are deemed to be adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met"*.

APPENDIX 1 Department In-Depth Check and Inventory

The Internal Audit Unit consulted with the Head of ICT in order to identify the Department's inventory. The projects selected under the Consultancy Budget list for 2024 were reviewed for high value expenditure. The Department's Appropriation Account for 2024 and Circular 40/02 outturn were reviewed for discrete high value expenditure items. IAU also examined the inventory of all ICT capital projects (value > €500k) that were planned or ongoing during 2024. The total projected lifetime cost of the projects amounted to €3.9 million.

Capital Projects

The Inventory of the Department's Capital projects (value > €500k) that were under consideration, incurring expenditure or completed in 2024 were as follows:

No.	Project Title
1.	Employment Permits Processing system and app
2.	Online Export/Import licensing system
3.	Inward Investment Screening
4.	Security Incident and Event Management (SIEM) System Expansion
5.	WRC Cloud Migration

For the purposes of the in-depth check 2024, we decided to examine the following 2 projects:

	Project Name	Category under the Public Spending Code
1	WRC Cloud Migration	Capital Projects under consideration during the year under review
2	Online Export/Import licensing system*	Capital Project completed during the year under review

**This project was previously selected for review in the Quality Assurance Review for 2022 when it fitted in to the 'under consideration during the year under review' category.*

Our sample for the in-depth check amounts to 41.03% of the total value of the projects in the inventory and thus meets the minimum of 5% of the total value of all capital projects in the inventory, as set out in the Public Spending Code.

Current Expenditure Projects

There were no Current Expenditure Projects exceeding €0.5m relating to the year 2024.

Summary

Our findings are set out under the 'DETE findings' paragraph in Section 11 above.

APPENDIX 2 HSA ICT Capital Project In-Depth Check and Inventory

As this is currently the only HSA project with annual expenditure exceeding €0.5 million this project was the sole candidate selected for an in-depth check under step 4 of the Public Spending Code Quality Assurance procedure.

Summary

Our findings are set out under the 'HSA ICT Capital Project Findings' paragraph in Section 11 above.

APPENDIX 3 Enterprise Ireland In-Depth Check and Inventory

The 2024 Quality Assurance Review by Enterprise Ireland's Internal Auditors involved in-depth checks on a small number of selected projects/programmes. Both Capital and Current Expenditure were reviewed as follows:

Capital Grants

Sample Selection of Capital Projects: €41,533,794.14

Total Value of Capital Project Inventory: €354,338,634.89

% of Capital Projects selected: 11.72%

Current Expenditure Projects

Sample selection for Current Projects: €9,339,255.98

Total Value of Current Project Inventory: €98,616,571.98

% of Current Projects Selected: 9.47%

The sample selection is in compliance with the terms of the Public Spending Code that at least 5% of the total value of all capital projects and 1% of the total value of the current services in the inventory listing should be selected for review.

The expenditure inventory provided to the Department's Internal Audit Unit as part of this review includes details of grant recipients with approval amounts in excess of €500k (over project life cycle) that incurred expenditure in 2024.

The inventory of capital and current projects (including grants) is broken down by:

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

Summary

El's Internal Auditor's findings are set out under the 'Enterprise Ireland findings' paragraph in Section 11 above.

APPENDIX 4 IDA Ireland In-Depth Check and Inventory

IDA Internal Auditors sought details of all grant-aided projects approved for the period 2022 to 2024 in order to determine the population for the in-depth check. They were provided with a schedule showing all EU grant notifications for grants exceeding €500,000. The inventory prepared for grant aid approvals is considered to be commercially sensitive and is not published in this report.

Capital Grants

The sample for review was selected randomly in compliance with the Public Spending Code guidelines for a 5% spot check. The sample covered grant categories from each of the three years from 2022 to 2024 and provided overall coverage of approximately 11.68% of total grant funding over this period. Details of the monetary value of the samples selected were provided to the Internal Audit Unit in the Department for verification purposes. The sample of grants selected for this review had not been selected for review in prior years. The breakdown of the categories/years selected is as follows:

Grant Type	2022	2023	2024	Total
RD&I	2	2	2	6
Training	1	1	2	4
Capital	0	1	1	2
Employment	0	1	0	1
Environmental Aid	0	1	0	1
Total	3	6	5	14

Current Expenditure Projects

The selected sample for review provided an overall coverage of approximately 10.27% of the total current expenditure projects exceeding €500,000 in 2024. This is in excess of the 5% required under the Public Spending Code guidelines. Details of the monetary value of the samples selected were provided to the Internal Audit Unit in the Department for verification purposes.

Summary

IDA Ireland's Internal Auditor's findings are set out under the 'IDA Ireland findings' paragraph in Section 11 above.

APPENDIX 5 EI Grant expenditure thresholds / approval limits

It should be noted that Enterprise Ireland (EI) functions, including certain funding thresholds and related requirements, are underpinned by the Industrial Development (Enterprise Ireland) Act 1998 and the Science and Technology Act 1997.

1. The composition of the Board of EI is provided for in legislation.
2. All funding administrative decisions of EI are made by either the Board of EI, or by a committee to which powers have been delegated by the Board or, for approvals of smaller amounts, by managers exercising express delegated powers (which provide for such approvals to be counter-signed by a senior manager - see Note 1).
3. All decisions by the EI Board are minuted formally. All delegated committees of the Board operate within approved written terms of reference, and all decisions are minuted. All management approvals are counter-signed by Department managers or above.
4. The Audit and Risk Committee has approved a 3-year audit plan which is implemented by the agency's Internal Auditors. The Internal Audit Team completes between 15 and 20 internal audits across the organisation annually, assisted by independent internal auditors.
5. The EI Board sign off on the Statement on Internal Control annually.
6. The C&AG audits the accounts of Enterprise Ireland annually.
7. EI produces an annual report which is laid before the Houses of the Oireachtas through the Minister for Enterprise, Tourism and Employment, in line with its legislation and with public financial management guidelines and protocol.
8. Strong corporate governance practices and policies are in place.
9. EI Board and senior managers are generally aware of the statutory parameters within which their powers are exercised and may seek advice from EI's in-house solicitor if there are any queries or concerns in this regard.
10. Letters of offer for financial approvals or shareholders purchase agreements will not be issued by the relevant contracts' unit (which is separate from the unit which sought approval for the proposal) until the required approval records are in place.
11. There is also a separation between approval and payment functions.
12. All payments (whether grant or equity) are subject to an inspection process and only eligible expenditure is used for determining either the payment of grants or the successful validation of equity investments.
13. EI has the practice of evaluating its major funding schemes either using internal or external evaluators. A number of these evaluations have been published in recent years.

Note 1: Enterprise Ireland Committees & approvals

- i. **Investment Committee** - Total funding packages of up to €3 million, subject to previous accumulated funding approvals for one undertaking being €5 million within the previous 2 years.
- ii. **The Management Approvals Committee (MAC)** - The MAC is a sub-committee of the Investment Committee.
- iii. **Industrial Research and Commercialisation Committee (IRCC)** - Range: Up to €3 million, subject to previous accumulated funding approvals for one undertaking being €5 million within the previous 2 years.

Line Management Approval Powers

The Board delegates to the Chief Executive, who may in turn delegate to; a Director, Divisional Manager or Department Manager (as appropriate) with line responsibility for the company/client on the recommendation of the Client Advisor for the company (or his/her line manager) and the approval being ratified by any one of the following; the Section Manager, Grant Applications or the Manager of the Grants Administration Department or in their absence, the Secretary, the Head of Corporate Services or a Director. There are various threshold approval amount limits set per senior grade.

Enterprise Ireland Board

Funding recommendations higher than the thresholds permitted at Committee level must be approved by the EI Board. In general, all cases where a proposed EI investment package exceeds €7.5 million (in cumulative funding) must be recommended to Government by the EI Board. This is applicable to funding packages covering the areas of Employment grants, Training Grants, R&D grants and purchase of shares. There are some exceptions where lower thresholds (> €0.5m and > €1m) apply whereby grant approvals in relation to certain forms of technology grants for an individual project must be brought to the attention of Government.

APPENDIX 6 IDA Ireland Grant expenditure thresholds / approval limits

Controls Environment

The Board of IDA Ireland has taken steps to ensure an appropriate control environment is in place by:

- establishing formal procedures through various committee functions to monitor the activities and safeguard the assets of the organisation
- clearly defining and documenting management responsibilities and powers
- developing a strong culture of accountability across all levels of the organisation.

The Board has also established processes to identify and evaluate business risks. This is achieved in a number of ways including:

- working closely with Government and various agencies and institutions to ensure that there is a clear understanding of IDA Ireland's goals and support for the Agency's strategies to achieve those goals
- carrying out regular reviews of strategic plans both short and long term and evaluating the risk to bringing those plans to fruition
- setting annual and longer-term targets for each area of our business followed by regular reporting on the results achieved
- establishing and enforcing extensive standard procedures and provisions under which financial assistance may be made available to projects, including provisions requiring repayment if the project does not fulfil commitments made by the promoter
- a Risk Management Policy and an organisational Risk Register have been developed in line with IDA Ireland Strategy 2025-29 titled "Adapt Intelligently".

The system of internal financial control is based on a framework of regular management information, administrative procedures, including segregation of duties and a system of delegation and accountability. In particular, it includes:

- a comprehensive budgeting system with an annual budget which is reviewed and agreed by the Board
- regular reviews by the Board of periodic and annual financial reports which indicate financial performance against forecasts
- setting targets to measure financial and other performances
- clearly defined capital investment control guidelines
- formal project management disciplines.

IDA Ireland has outsourced the Internal Audit function, which reports directly to the Audit, Finance & Risk Committee of the Board. This committee meets on at least a quarterly basis to review reports prepared by Internal Audit and other departments. The Audit, Finance & Risk Committee in turn keeps the Board informed of the matters that it has considered.

The Internal Audit function operates in accordance with the principles set out in the revised Code of Practice on the Governance of State Bodies. A rolling three-year Internal Audit work plan is determined by the Audit, Finance & Risk Committee and revised annually where required. The current work plan takes account of areas of potential risk identified in a risk assessment exercise carried out by management and reviewed by the Audit, Finance & Risk Committee and the Board. The Internal Audit function provides the Committee with quarterly reports on assignments carried out. These reports highlight deficiencies or weaknesses, if any, in the system of internal financial control and the recommended corrective measures to be taken where necessary.

The Board conduct an annual review of the System of Internal Controls (SIC) including Corporate Risks. The monitoring and review of the effectiveness of the SIC by the Board is informed by the work of the Internal Audit function, the Audit, Finance & Risk Committee, which oversees the work of the Internal Audit function, and the executive managers within IDA Ireland who have responsibility for the development and maintenance of the financial control framework.

IDA Ireland Grant Approval Limits

The IDA Ireland Board can approve a grant amount of €15m for capital grants and €7.5m for all other grant types (Employment, RD&I & Training), including an aggregate of all previous grants approved within a specific grant type - not the aggregate of all grants approved for the company. For example, the Board can approve a grant or aggregate grants for RD&I up to €7.5m before Government approval is required. If there is a previous Government approval for aggregate RD&I grants greater than €7.5m, then the previous approval turns the clock back to zero and additional RD&I grants can be approved up to another €7.5m before Government approval is again required.

In addition to the above limits, the total amount of monies to be paid to a single undertaking in respect of the following; Capital grants; Grants for fixed assets leased; Employment grants cannot exceed €15 million in aggregate without obtaining Government approval.

To further strengthen its procedures, the Board established a Management Investment Committee, chaired by the Chief Executive Officer of IDA Ireland. This Committee reviews all proposals for grant assistance before making recommendations to the Board. Under powers delegated by the Board, this Committee also approves grants up to a maximum of €900,000.

APPENDIX 7 Checklists – Department and Agencies

Name of Body	Which checklists provided
Department of Enterprise, Tourism and Employment	Checklists 1, 2 & 6
Health & Safety Authority	Checklist 4
Enterprise Ireland	Checklists 1 to 7
IDA Ireland	Checklists 1 to 7

Scoring Mechanism for checklists

	Self-Assessment Ratings	
	Scoring Mechanism	
A compliance rating of 1–3 is used	1	Scope for significant improvements
	2	Compliant but with some improvement necessary
	3	Broadly compliant

Department of Enterprise, Tourism and Employment – 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	Discussion/Action Required
Q 1.1	Does the Department ensure, on an ongoing basis, that appropriate people within the Department, and in its agencies, are aware of their requirements of the Public Spending Code (incl. through training)?	2	Formal training on specific aspects of the Quality Assurance procedures element of the Code is provided by public service training agencies. Guidance is also provided by Govt Accounting Unit. ¹⁷ The annual Statement of Internal Control questionnaire issued by IAU also captures staff understanding of the PSC and training can be arranged, as required.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	As above.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for, i.e., have adapted sectoral guidelines been developed?	N/A	
Q 1.4	Has the Department in its role as Sanctioning Authority satisfied itself that the agencies that it funds comply with the Public Spending Code?	3	Yes. This Quality Assurance Report is evidence of this work. Internal Audit in the Department conducts an audit of the oversight of each Agency under its aegis every 3 years – this includes a check on compliance with

¹⁷ <https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/collections/infrastructure-guidelines/>

			the Code of Practice for State Bodies.
Q 1.5	Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to agencies?	2	Yes, where applicable.
Q 1.6	Have recommendations from previous Quality Assurance exercises been acted upon?	2	Yes, where applicable.
Q 1.7	Has an annual Public Spending Code Quality Assurance Report been submitted to and certified by the Department's Accounting Officer and published on the Department's website?	3	Yes, Quality Assurance Reports for the years 2013 – 2023 have been certified by DETE's Accounting Officer and published on DETE's website. This is the twelfth such report.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per Step 4 of the QA process?	3	Yes, as outlined in the Quality Assurance Report and in the reports from the Agencies.
Q 1.9	Is there a process in place to plan for ex post evaluations?	3	Yes. Capital Expenditure Projects may be subject to Internal Audit Review.
Q 1.10	How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	3	N/A – No audit Reports in this area in 2024.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	This doesn't tend to happen as Capital Projects tend to be unique to individual units, thus resources are allocated from existing resources within that unit, with support from ICT personnel.

Department of Enterprise, Tourism and Employment – Checklist 2

Completed in respect of the **WRC Cloud Migration** system which was under consideration in 2024.

Assessment Metric

Scope for significant improvements - Score of 1

Compliant but with some improvement necessary - Score of 2

Broadly compliant - Score of 3

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating 1 – 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	N/A
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Performance indicators not yet created as the project has not begun yet. The project is the stage of creating an RFT to go out to market. Project Milestones will be included in RFT.
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, a business case was approved by the Department ICT Advisory & Oversight Committee and Management Board.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	While the proposal doesn't directly reference SMART, the proposal incorporates all of the elements of it. The project is aligned to Government policy as it creates the framework for a Cloud Migration of WRC data.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	An RFT is in the process of being drafted.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, in conjunction with the Department's ICT Unit.

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 – listed in the business case Yes – based on current market value assumptions Yes (+/- 10%)
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Risk Mitigation was identified in the Request for Specific Approval for DGOU process. A proposal structure was identified as an important requirement and will be put in place after the RFT process.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	The RFT will contain all information from the WRCs side to prospective contractors, identifying the design brief of the project. Procurement will be handled through the RFT process.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Both National and EU rules will be complied with.

			Due to the value of the project, it will be released on the EU tender portal.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	N/A
Q 2.15	Were State Aid rules checked for all support?	N/A	N/A
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Project Proposal was presented to the Department's ICT Advisory and Oversight Committee; Project Proposal was approved by the Management Board; Project Proposal was brought to the Digital Government Oversight Unit of the Office of the Government Chief Information Officer (OGCIO) for approval.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Completed at project proposal stage and proposal brought to the Digital Government Oversight Unit of the Office of the Government Chief Information Officer (OGCIO) for approval.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	N/A

Department of Enterprise, Tourism and Employment – Checklist 6

Completed in respect of the **Online Export/Import licensing system** which was completed in 2024.

Assessment Metric

Scope for significant improvements - Score of 1

Compliant but with some improvement necessary - Score of 2

Broadly compliant - Score of 3

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating 1 – 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	Lessons Learned document completed. Formal Project Completion Report not yet completed. Head of ICT advised that it was a little early to complete it, but it will be completed once the system beds down.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Lessons Learned document being finalised and will be published to Department's Intranet and circulated to all key personnel.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	See 6.1 above.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Ex-Post Evaluations not yet completed. Head of ICT advised that it was a little early to complete it, but it will be completed once the system beds down.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	See 6.4 above.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated	1	Lessons Learned document will be published on Department

	within the Sponsoring Agency and the Approving Authority?		Intranet and circulated to key personnel when complete.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	To be decided
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	N/A

Health and Safety Authority (HSA) – Checklist 4

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

The HSA provided DETE Internal Audit with a thorough response, supported by relevant documentation, addressing each item in Checklist 4 of the Public Spending Code Quality Assurance Guidelines in relation to Project CORAS

A summary of these responses is set out below.

Assessment Metric

Scope for significant improvements - Score of 1

Compliant but with some improvement necessary - Score of 2

Broadly compliant - Score of 3

	Capital projects/programmes & capital grants schemes incurring expenditure in the year under review.	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 and Yes.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes. The Project Governance structures examined by Internal Audit provides detail.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes. Key roles included Project Sponsor, Project Lead, Project Manager, Technical Lead, project Team, SMEs etc. A RACI ¹⁸ matrix was also developed to clearly define accountability and decision-making responsibilities.
Q 4.4	Were project managers, responsible for delivery appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes and Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes. Weekly status reports were prepared and circulated. At Programme Board meetings (monthly), the

¹⁸ RACI is a responsibility assignment matrix used in project management to clarify roles and responsibilities for tasks or deliverables.

			project status was discussed in detail. A RAG¹⁹ report was prepared and presented against budget, resourcing, scope and timelines.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Overview of the project budget reviewed by Internal Audit and set out in Paragraph 11 of this Report; Some changes to project timeline were required - each time the project plan was re-baselined it was discussed, approved and signed-off by the Programme Board.
Q 4.7	Did budgets have to be adjusted?	2	Internal Audit received detailed explanations on project budget and budget adjustments from the HSA. Overview of the project budget reviewed by Internal Audit and set out in Paragraph 11 of this Report.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes. Details of change control process were provided to Internal Audit by the HSA.
Q 4.9	Did circumstances ever warrant questioning the viability of the project and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Not to-date. A Benefits Assessment exercise was completed following completion of Phase 1.
Q 4.10	If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	3	Details of the reporting of project progress to key stakeholders were provided to Internal Audit by the HSA; A report was presented to the Audit and Risk Committee of the HSA's Board at each meeting (approx every 6 weeks); Two Internal Audit reviews relating to the project were undertaken.

¹⁹ A RAG report is a simple visual tool used in project management and performance monitoring to indicate the status of key elements using a Red, Amber, Green (RAG) colour scheme

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	Yes. Details of the change control process was provided to Internal Audit by the HSA.
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	

Enterprise Ireland – Checklist 1

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff are aware of the requirements of the Public Spending Code. The key managers are involved in the annual audit and brief their staff members.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Completed as required when roles changes.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	All EI processes comply with the code.
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	This is for the Department of Enterprise, Tourism and Employment.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, all findings are reported to and monitored by the Audit Finance and Risk Committee.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, as part of our Issue tracking process which is overseen by the Audit Finance and Risk Committee.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?	N/A	This is for the Department of Enterprise, Tourism and Employment.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes

Q 1.9	Is there a process in place to plan for ex post evaluations?	3	On a cyclical basis all EI offers are evaluated ex-post. Ex post evaluations are undertaken by EI / DETE and DPER.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Seven evaluations on financial offers completed. None published.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Final reports are presented to the Senior Leadership Team of Enterprise Ireland.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Actions are taken arising from these presentations

Enterprise Ireland – Checklist 2

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

	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?	3	Yes – all large capital projects are assessed, and detailed proposals submitted to the Investment Committee, Board and Government as required.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	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	Yes, captured in the Corporate Risk Register.

Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to D/PENDR for technical review for projects estimated to cost over €100m?	N/A	No such projects.
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?	N/A	No such projects.
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes – with agreed delegated powers limits.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No such projects.

Enterprise Ireland – Checklist 3

Checklist 3 - To be completed in respect of new current expenditure proposals under consideration in the year under review.

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes
Q 3.4	Was an appropriate appraisal method used?	3	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	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 D/PENDR?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes, additional funds are considered based on demand and need.
Q 3.11	Was the required approval granted?	3	Yes
Q 3.12	Has a sunset clause been set?	3	Schemes have a finite date.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes

Enterprise Ireland – Checklist 4

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 – a signed Letter of Offer is required for all capital projects.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – a Development Advisor or dedicated program manager co-ordinates implementation.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – time extensions are considered by committee and may be granted in exceptional circumstances.
Q 4.7	Did budgets have to be adjusted?	3	A twice annual reallocation process is standard practice.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
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	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	N/A
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No.

Enterprise Ireland – Checklist 5

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
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, through regular meetings with project manager.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where relevant.
Q 5.8	Are other data compiled to monitor performance?	3	Yes, where relevant.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, through formal scheduled reviews.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Ongoing discussions with DETE and our policy team on schedules of evaluations and methodologies to be used.

Enterprise Ireland – Checklist 6

Checklist 6 - To be completed in respect of capital projects/programmes that completed during the year & 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	The capital projects are all grant or Seed and Venture Capital (S&VC) related. Grant Projects are reviewed as standard before payment. S&VC reviews are presented to the Board of EI.
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	Any new funding proposal going to committee for an existing client includes an update on previous projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	3	S&VC reviews include outcomes and recommendations where relevant.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	One for each grant that ended.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	This would only be relevant for programs that ended. There were none.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Final reports, with lessons learnt, are presented to the Senior Leadership Team of Enterprise Ireland. Actions are taken arising from these presentations.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Yes
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to D/PENDR for dissemination?	3	No such projects.

Enterprise Ireland – Checklist 7

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?	2	It is standard for the contract manager to review the effectiveness of their contract when it is complete. These reviews are not always documented.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	Yes
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	Yes
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	Yes
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No – there is a continuing need for the services provided.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	2	No – this would be standard for some contracts but not all e.g. Internal Audit outsourcing would be reviewed by the CFO with the programme manager.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	No – there were no recommended changes.

IDA Ireland – 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	All appropriate people are aware. The CFO, Compliance Manager, Head of Property and the Chief Risk Officer are aware of the requirements of the public spending code.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	An updated Procurement Training Programme, including Public Spending Code requirements, will be made available to all relevant staff during 2025.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes - as it applies to relevant capital grant awards and relevant contracts.
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	IDA Ireland is not an Approving Authority.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?	N/A	IDA Ireland is not an Approving Authority.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes. A sample of at least 5% of grants approved and a sample of at least 5% of current expenditure projects was subjected to in-depth review.

Q 1.9	Is there a process in place to plan for ex post evaluations?	N/A	All large-scale property projects have regular site meetings right up to completion that are formally minuted, details of which are kept on the project file. A Lessons Learned Register is also centrally populated by the Property Team, where applicable. All projects are reviewed upon completion, but a formal ex post evaluation may not be carried out.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	N/A	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	

IDA Ireland – Checklist 2

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

	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?	2	A Formal SAR was not completed. However, large Capital Projects are planned in line with IDA Ireland's agreed Strategy cycle which is agreed & approved in advance of commencement.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes. Large Capital Projects are planned in line with IDA's agreed Strategy cycle which is agreed & approved in advance of commencement. On commencement of large capital projects key deliverables are agreed & managed through the construction Programme. Additionally, strategy reviews are completed mid -cycle to track progress on milestones and note any adjustments required.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes. Business Cases are developed as part of the strategy development process. The case for development of buildings remains under constant review up to the point of construction contract commitment. Large Capital Projects are planned in line with IDA's agreed Strategy cycle which is agreed & approved in advance of commencement. Each project is assessed through the internal approval process at the appropriate approval level. All large capital contracts are pre-approved at

			the appropriate level for advertising and award.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes. The IDA Strategy, the IDA Property Strategy and all property investments are aligned to the NPF and national and Organisational, Regional & sustainability objectives, as set down in the current IDA Strategy. Large Capital Projects are planned in line with IDA's agreed Strategy cycle which is agreed & approved in advance of commencement.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes. Business cases are developed as part of the strategy development process, thus approved by Government & again through the annual budget planning cycle. The case for development of buildings remains under constant review up to the point of construction contract commitment. Large Capital Projects are planned in line with IDA's agreed Strategy cycle which is agreed & approved in advance of commencement.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes. Business cases are developed as part of the strategy development process, thus approved by Government & again through the annual budget planning cycle. The case for development of buildings remains under constant review up to the point of construction contract commitment. IDA Property develop buildings due to market failure. We are a developer of last resort and deliver quality sustainable solutions in regional locations. Commercial attractiveness is always considered as part of the strategy development process. Large Capital Projects are

			planned in line with IDA's agreed 5 year Strategy cycle which is agreed & approved at Board level in advance of commencement
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes. Business cases are developed as part of the strategy development process and implementation plans.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes. Options are considered based on client demand, opportunities, commercial property supply, existing IDA client clusters, the NPF, location of education institutions, areas of economic need, market failure in regional locations, budget among other considerations. Large Capital Projects are planned in line with IDA's agreed Strategy cycle which is agreed & approved in advance of commencement.
Q 2.9	Was the evidence base for the estimated cost set out in each business case?	3	Yes. Prior to advertising and award of contracts IDA seeks cost estimates from external professionals for the purpose of budget planning.
	Was an appropriate methodology used to estimate the cost?	3	Yes - External subject matter experts are engaged on all projects to advise on cost through each stage of delivery. Recently completed projects of a similar scale and quality are generally benchmarked when developing budget plans. Prior to advertising and award of contracts IDA seeks cost estimates from external professionals for the purpose of budget planning.
	Were appropriate budget contingencies put in place?	3	Appropriate contingencies are proposed & approved depending on the scale and nature of the project.

Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	IDA maintain a Property risk register which identifies and manages the risk associated with the management of the Property programme
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to D/PENDR for technical review for projects estimated to cost over €100m?	N/A	There were no projects estimated to cost over €100 million
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	N/A	
Q 2.13	Were procurement rules (both National and EU) complied with?	N/A	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	N/A	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

IDA Ireland – Checklist 3

To be completed in respect of new current expenditure under consideration in the year of review.

	Current Expenditure being considered - Appraisal and Approval	Self- Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes. All procurements in excess of €500,000 are approved in advance by Committee/Board and the objectives are clearly set out.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes. Business Cases are developed as part of the approval process.
Q 3.4	Was an appropriate appraisal method used?	3	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	N/A
Q 3.6	Did the business case include a section on piloting?	N/A	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	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	N/A
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in D/PENDR?	N/A	N/A
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	N/A
Q 3.11	Was the required approval granted?	N/A	N/A
Q 3.12	Has a sunset clause been set?	N/A	N/A
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes, set out in signed contract.

Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, including performance review clauses detailed in the contract, where appropriate. For large capital intensive projects, the IDA uses the standard Government approved form of Public Works Contract.
--------	--	---	---

IDA Ireland - 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. Contracts are put in place in all such cases in line with the relevant Board or Committee approval.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	In some cases, Covid, planning delays, tendering activity & Supply chain matters delayed construction commencements This had an impact on time and cost. Covid & Supply chain issues were managed by aligning costs incurred with the methodologies approved through the OGP Inflation Management Framework as agreed in 2022. Planning and Tendering delays are managed by working through the process to respond to queries with other parties & accepting that delays can occur in respect of these matters.
Q 4.7	Did budgets have to be adjusted?	3	In some cases, delayed construction timelines had an impact on time and cost adjustment decisions. This has required advice from technical teams to determine the validity

			of the amendments to time & cost. This was managed by aligning costs incurred with the methodologies approved through the OGP Inflation Management Framework agreed in 2022.
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	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	N/A
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	N/A	N/A
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	N/A

IDA Ireland – Checklist 5

To be completed in respect of current expenditure (over €500k) 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. All expenditure over €500k is approved at the appropriate IDA Committee. The Committee document sets out clear objectives. These are then incorporated in the relevant contract. In advance of this the budget is approved at the appropriate level. In addition, all property related expenditure is agreed through the Property Strategy, Tender & the Budget planning process.
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes, through Contract Management measures.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, including performance reviews and Contract Management measures where appropriate.
Q 5.5	Are outcomes well defined?	3	Yes, in the contract
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, through contract management & monitoring measures.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where appropriate.
Q 5.8	Are other data compiled to monitor performance?	3	Yes, where appropriate.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, through contract management & monitoring measures.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	Not done for any projects/programmes in the year under review.

IDA Ireland - Checklist 6

To be completed in respect of capital projects/programmes that completed during the year & capital grant schemes discontinued in the year under review.

	Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	All large-scale property capital projects (buildings and key infrastructure) have regular site meetings right up to completion that are formally minuted details of which are kept on the project file. All projects are reviewed upon completion however formal project completion reports are not prepared
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	A Lessons Learned Register is centrally populated where applicable by the Property Team and is accessible to the entire Property Team.
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	N/A
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	All projects are reviewed upon completion. However formal Ex-Post Evaluations were not prepared.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	N/A
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	N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	N/A

Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to D/PENDR for dissemination?	N/A	N/A
-------	--	-----	-----

IDA Ireland - 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?	2	Current expenditure programmes that matured in 2024 were reviewed regularly during the contract period. New replacement contracts for the relevant services were put in place following a compliant procurement process.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	N/A
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	N/A
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	Yes, Learnings are reflected in future spend programmes, where applicable. Property maintains a centralised "Lessons Learned " register.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	1	Reviews are conducted by the Manager with responsibility for the project and reviewed by the relevant Committee where a new contract is being proposed.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	Yes, Learnings- where applicable - are reflected in future spend programmes. Property maintains a centralised "Lessons Learned " register.