



Public Spending Code Quality Assurance Report 2025

To be submitted to National Oversight & Audit Commission
(NOAC)

May 2026

Certification

This Quality Assurance Report reflects Kilkenny County Council's 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.

Signature of Accounting Officer:



**Lar Power,
Chief Executive Officer.**

Date:

22/05/2026

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Introduction

Kilkenny County Council has undertaken the Quality Assurance requirements as set out in the Public Spending Code with the results of each of the five steps represented in this report.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. The Guidance Note, prepared and updated by the CCMA Finance Committee, advises on each stage of Quality Assurance requirements and provides interpretations from a Local Government perspective.

The Quality Assurance procedure involves a 5-step process: -

Step 1 - Draw up inventories of projects/programmes at the different stages of the Project Life Cycle with total project values greater than €0.5m.

Step 2 – Publication of summary information on the organisation’s website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. A new project may become a “project in progress” during the year under review if the procurement process is completed and a contract is signed.

Step 3 - Complete the 7 checklists contained in the PSC. Only one of each check-list per Local Authority is required. Checklists are not required for each project/programme.

Step 4 - Carry out a more in-depth check on a small number of selected projects/programmes.

Step 5 - Complete a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with Step 1.

Step 1 – Project Inventory

The Project Inventory is a representation of Kilkenny County Council’s Capital & Current projects with an individual project value of €0.5m or greater. The projects are broken down into the following categories: -

- A. Expenditure being considered
- B. Expenditure being incurred
- C. Expenditure that has recently ended

Project Inventory Template - Appendix A details Kilkenny County Councils compiled inventory for year 2025: -

The following is an overview of the projects contained within Appendix A.

| | REVENUE | CAPITAL | TOTAL |
|--|-----------|-----------|-----------|
| | >€0.5m | >€0.5m | |
| Expenditure being Considered | 0 | 47 | 47 |
| Expenditure being Incurred | 39 | 54 | 93 |
| Projects/Programmes Completed or Discontinued in 2025 | 0 | 22 | 22 |

Step 2 – Summary Information on Web-site

Kilkenny County Council’s Project Inventory informs the projects to be published on the organisation’s website. Summary details of all procurements (capital and current) where the value exceeds €10m are required to be published under a heading and the list must be published by 31st May each year for each project/procurement greater than €10m regardless of its status.

The requirement to publish relates specifically to procurement and not the project. Where a project is reported at over €10m only the elements of that project that were the subject of a procurement process for a contract in excess of €10m need to be reported. Kilkenny County Council confirms that no single element of a project listed on Inventory 2025 falls within this category and therefore there is no publication to Kilkenny County Council’s web-site.

Step 3 – Checklists

There are 7 Checklists and the purpose of the checklists is to provide a self-assessment overview of how compliant Kilkenny County Council is with the Public Spending Code. The checklists published in the original spending code publication have been amended and the revised checklists are included in Appendix B.

The Checklists are informed by the Project Inventory and the following table and scoring mechanism outlines the approach taken by Kilkenny County Council in completion of the Checklists by relevant budget holders in respect of the guidelines set out in the Public Spending Code.

| Checklist Completion aligned with Project Inventory | |
|---|--|
| EXPENDITURE TYPE | CHECKLIST TO BE COMPLETED |
| General Obligations | General Obligations Checklist 1 |
| A. Expenditure being Considered | Capital Projects/Programmes – Checklist 2 Current Expenditure – Checklist 3 |
| B. Expenditure being Incurred | Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5 |
| C. Expenditure that has recently Ended | Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7 |

Organisations are asked to estimate their compliance on each item on a 3 point scoring scale

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

Overview of Findings

The completed check lists show the extent to which Kilkenny County Council believes compliance with the Public Spending Code has been achieved.

General Obligations

Good levels of compliance are evident in checklist responses.

Expenditure being considered

The check list for capital expenditure under consideration suggests good levels of compliance with PSC in general with regard to areas such as appraisal, procurement and compliance with tendering procedures.

Expenditure being incurred

Good levels of compliance are evident in checklist responses.

Expenditure completed in 2025

Current expenditure programmes are primarily ongoing year-to-year programmes as agreed by Elected Members at budget time and are subject to ongoing monthly/quarterly budgetary reviews and annual audit rather than once off reviews.

Step 4 – In-depth Check on Sample Number of Projects

Kilkenny County Council has selected projects for in depth review that follows the criteria set out in the Guidelines and are detailed in Appendix C:

- Capital Projects: Projects selected represent a minimum of 5% of the total value of all Capital projects on the Project Inventory.
- Revenue Projects: Projects selected represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.
- This minimum is an average over a three-year period.
- The same projects have not been selected more than once in a three-year period.
- Over a 3-5-year period all stages of the project life cycle and every scale of project have been included in the in-depth check.
- Step 4 has looked at a small subset of schemes reported on the Project Inventory, looking in more detail at the quality of the Appraisal, Planning and/or Implementation stages to make a judgement on whether the work was of an acceptable standard and that it was/is compliant with the Public Spending Code.
- The approach/methodology for the In-depth checking exercise is informed by the template D provided for in the Guidelines.

The In-depth checks were carried out by the Internal Audit Section of Kilkenny County Council following the criteria listed above. Appendix C details the methodology and conclusions of the checks on a significant capital project and a sub programme of current expenditure. **Construction of new Fire Station Headquarters for Kilkenny County Council's Fire & Rescue Service** satisfies the percentage requirement of the inventory for capital expenditure in 2025. The in-depth analysis of the sub programmes of current expenditure **the Operation of Kilkenny County Council Fire Service** satisfies the percentage requirement of the inventory for current expenditure in 2025.

Step 5 – Completion of Summary Report – Conclusion

This report details the tasks undertaken and the information provided to meet the requirements of the Quality Assurance element of the Public Spending Code.

In conclusion the following is an over-view of tasks undertaken and information provided: -

- A Project Inventory, informed by budget holders, has been prepared. The inventory represents Kilkenny County Council's Current & Capital Projects & Programmes with individual lifetime costs greater than €0.5m. The inventory is further categorised by expenditure under consideration, expenditure in the current year – 2025, expenditure recently ended.
- A review of procurements was undertaken and no such procurement projects or elements of a project exist meeting criteria as set out in the Guidelines.
- The 7 Checklists completed provide reasonable assurance of satisfactory compliance with the Public Spending Code. Nothing of a serious nature was highlighted during this exercise.
- An in-depth review of a capital projects and revenue project has been completed. This exercise provides satisfactory assurance that projects are compliant with the Public Spending Code.
- This summary report is the final stage in the Quality Assurance Code. The report has been considered by the Management Team of Kilkenny County Council and certified by the Accounting Officer, Lar Power, Chief Executive Officer.

Appendix A

Inventory of Projects & Programmes

- 1. Expenditure being Considered - Greater than €0.5m (Capital and Current)**
- 2. Expenditure being Incurred - Greater than €0.5m (Capital and Current)**
- 3. Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)**

| Expenditure being Considered - Greater than €0.5m (Capital and Current) | | | | | | | |
|---|---------------------------------------|--|---|---|--|--------------------------------|---|
| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Anticipated Timeline | Projected Lifetime Expenditure | Explanatory Notes |
| HC22/04 CPO - Former Barracks Castlecomer | SHIP Housing Construction Project | € - | € - | € - | 2030 | € 9,900,000.00 | Expected to be 100% funded |
| HS 221 Abbeymount Abbey Road Ferrybank | SHIP TURNKEY and PART V Project | € - | € - | € - | 2026 | € 6,061,874.00 | Expected to be 100% funded |
| HC25-22 HS 237 Fountainfield, Cloghabrody, Thomastown | SHIP PART V Project | € - | € - | € - | 2026 | € 3,420,000.00 | Expected to be 100% funded |
| HC25-16 / HS 230 The Green Abbeygate Phase 2 | SHIP TURNKEY and PART V Project | € - | € - | € - | 2026 | € 1,120,671.00 | Expected to be 100% funded |
| HS 210 - Barrack St Goresbridge | SHIP TURNKEY and PART V Project | € - | € - | € - | 2027 | € 4,330,614.00 | Expected to be 100% funded |
| Hs 206 - Castleoaks Phase 2A Breaghagh Valley Kilkenny City | SHIP TURNKEY and PART V Project | € - | € - | € - | 2026 | € 2,214,980.00 | |
| Hs 206 - Castleoaks Phase 2B Breaghagh Valley Kilkenny City | SHIP TURNKEY and PART V Project | € - | € - | € - | 2027 | € 4,587,971.00 | Expected to be 100% funded |
| HS 222 Quarry Court Leggetsrath West Adj Aldi Hebron Road Kilkenny | SHIP TURNKEY and PART V Project | € - | € - | € - | 2027 | € 11,806,157.77 | Expected to be 100% funded |
| HS 213 - Clós an tSiopa, Green St Callan | SHIP TURNKEY and PART V Project | € - | € - | € - | 2026 | € 3,354,759.00 | Expected to be 100% funded |
| HS216 - 22 units at Moondarrig, Main Street, Mooncoin, Co. Kilkenny | SHIP Turnkey / Part V Housing Project | € - | € - | € - | 2026 | € 9,594,075.00 | Expected to be 100% funded |
| HC 22/12 - G Mullins Butcher Jacob Street | SHIP Housing Construction Project | € - | € - | € - | 2028 | € 540,000.00 | Expected to be 100% funded |
| HC22/06 CPO - St Josephs Road (Cantwells), The Butts Kilkenny | SHIP Housing Construction Project | € - | € - | € - | 2027 | € 3,400,000.00 | Expected to be 100% funded |
| Serviced Sites at New Road Mooncoin | Ready to Build Sites | € - | € - | € - | 2027 | € 600,000.00 | Dependent on Sales. Partially Grant Funded. |
| HS 225 An Grainan Maudlin St Thomastown | SHIP Turnkey / Part V Housing Project | € - | € - | € - | 2027 | € 6,480,000.00 | Expected to be 100% funded |
| HS 226 Ardgowan Waterford Road Kilkenny City | SHIP Turnkey / Part V Housing Project | € - | € - | € - | 2027 | € 6,480,000.00 | Expected to be 100% funded |
| ROAD TRANSPORTATION & SAFETY | | | | | | | |
| Kilkenny City North Transport Project | Construction | € - | € - | € 25,288.00 | 2030 | € 40,000,000.00 | Assumed 100% grant funded |
| URDF Belmont Link Road | | € - | € - | € - | 2027 | € 9,000,000.00 | 75/25 URDF/KCC |
| IDA Link Road | | € - | € - | € - | 2026 | € 4,200,000.00 | KCC |
| N25 Waterford to Glenmore | | € - | € - | € - | 2027 | € 700,000.00 | TII funded. Proceeding to Stage 3 |
| N76 Callan Bypass Pavement | | € - | € - | € - | 2027 | € 2,000,000.00 | TII 100% funded |
| Castle Parade Junction Improvement | CONSTRUCTION | € - | € - | € - | 2025 | € 615,000.00 | URDF Grant Funding in place. Additional grant funding to be secured |
| Castle Parade Junction Improvement | CONSTRUCTION | € - | € - | € - | 2025 | € 615,000.00 | URDF Grant Funding in place. Additional grant funding to be secured |
| Kilkenny City Vibrant Streets | TCRIF Project | € - | € - | € - | 2030 | € 10,000,000.00 | 75% TCRIF Funding being sought |
| Greens Bridge Sustainable Mobility Project | TCRIF Project | € - | € - | € - | 2030 | € 10,000,000.00 | 75% TCRIF Funding being sought |
| Market Yard and Riverside (including changing places) | TCRIF Project | € - | € - | € - | 2030 | € 10,000,000.00 | Grant of €1.9 in place. 75% TCRIF Funding being sought |
| John's Street Lower | TCRIF Project | € - | € - | € - | 2030 | € 5,000,000.00 | 75% TCRIF Funding being sought |
| Laneways Upgrade | TCRIF Project | € - | € - | € - | 2030 | € 10,000,000.00 | 75% TCRIF Funding being sought |
| North Eastern Environs Cycle Route Improvement | Active Travel | € - | € - | € - | 2030 | € 24,200,000.00 | Expected to be 100% funding. |
| Active Travel - North Western Environs Cycle Routes Improvements | Active travel | € - | € - | € - | 2030 | € 10,000,000.00 | NTA Active Travel funding + other funding to be identified |
| Northern River Crossing | Active Travel | € - | € - | € 18,000.00 | 2032 | € 7,500,000.00 | NTA funding + other |
| DEVELOPMENT INCENTIVES & CONTROLS | | | | | | | |

| | | | | | | | |
|---|-----------------------------|------------|------------|--------------------|------|----------------------|---|
| Graiguenamanagh RRDF | Category 2 RRDF Application | € - | € - | € - | 2026 | € 1,450,000.00 | Graiguenamanagh Tinnahinch Regeneration. Awaiting 80% funding approval from the Dept. |
| Glenmore Community Café | Town & Village Scheme | € - | € - | € - | 2026 | € 560,000.00 | T&V Funding in place |
| URDF Wat001 Abbey Road & Belmont Road | URDF Project | € - | € - | € - | 2028 | € 3,306,000.00 | URDF Grant Funding in place.Additional grant funding to be secured |
| URDF Wat001 N29 Port Road | URDF Project | € - | € - | € - | 2028 | € 6,925,000.00 | URDF Grant Funding in place.Additional grant funding to be secured |
| URDF Kik003 City Mobility Improvements | URDF Project | € - | € - | € - | 2028 | € 1,286,000.00 | URDF Grant Funding in place.Additional grant funding to be secured |
| URDF Kik003 Upgrade of St. Mary's Precinct | URDF Project | € - | € - | € - | 2027 | € 955,000.00 | URDF Grant Funding in place.Additional grant funding to be secured |
| URDF Kik003 Carnegie Plaza & Barrack Lane Upgrade | URDF Project | € - | € - | € - | 2027 | € 1,805,000.00 | URDF Grant Funding in place.Additional grant funding to be secured |
| Glenmore RRDF | RRDF Project | € - | € - | € - | 2027 | € 2,356,423.00 | RRDF 80% grant funding |
| Inistioge RRDF | RRDF Project | € - | € - | € - | 2027 | € 750,000.00 | Awaiting Department approval 80% |
| Paulstown RRDF | RRDF Project | € - | € - | € - | 2027 | € 1,300,000.00 | Awaiting Department approval 80% |
| RECREATION & AMENITY | | | | | | | |
| Castlecomer Discovery Park - Woodland Bike Trail | Recreation/Public Amenity | € - | € - | € - | 2026 | € 555,093.00 | 90% Grant Funding |
| Watergate Upgrade | | € - | € - | € - | 2026 | € 2,000,000.00 | Grant Funding to be identified |
| Clover centre recreation amenity | | € - | € - | € - | 2030 | € 5,300,000.00 | Grant funding of €750k |
| Civil Defence Building | | € - | € - | € - | 2026 | € 2,000,000.00 | Local Funding |
| Old Carnegie Building | | € - | € - | € - | 2026 | € 500,000.00 | Awaiting Department approval 100% |
| Feasability Water Based Hub Kilkenny | Feasability Water Based Hub | € - | € - | € 19,988.00 | 2026 | € 1,300,000.00 | Failte Ireland Funding secured |
| Urlingford Pathfinder Project | Redesign of Public Realm | € - | € - | € - | 2026 | € 2,500,000.00 | Grant Application under RRDF Scheme 80% |
| Totals | | € - | € - | € 63,276.00 | | € 252,569,618 | |

Expenditure being Incurred - Greater than €0.5m (Capital and Current)

| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Anticipated Timeline | Cumulative Expenditure to-date | Projected Lifetime Expenditure (Capital Only) | Explanatory Notes |
|---|---|--|--|--|--|--------------------------------|---|--|
| HOUSING & BUILDING | | | | | | | | |
| HS 218 Mallardstown Callan Group Home | SHIP Direct Build Housing Project | € - | € - | € - | 2027 | € - | € 850,000.00 | Expected to be 100% funded |
| HS 097 Butts Regeneration Project 1 | SHIP Direct Build Housing Project | € - | € - | € - | 2027 | € - | € 2,160,000.00 | Expected to be 100% funded |
| HS 158 HC20/17 Direct Build 21 Units at Tobarnapeiste, Freshford | SHIP Direct Build Housing Project | € - | € - | € 3,250,360 | 2026 | € 3,956,068.05 | € 6,959,922.00 | Expected to be 100% funded |
| VH356 KVHA - Foulksrath, Callan - Group Home | CAS Housing Project | € - | € - | € 246,100 | 2026 | € 246,100.00 | € 659,206.00 | Expected to be 100% funded |
| VH365 KVHA - Mountgale, Rathmoylan - Group Home | CAS Housing Project | € - | € - | € 395,101 | 2026 | € 395,100.85 | € 635,194.00 | Expected to be 100% funded |
| HS 126 - Teach Aimsire, Granges Road, Kilkenny City (former Weather Station Site) | SHIP Direct Build Housing Project | € - | € - | € 1,215,878 | 2026 | € 1,627,464.37 | € 2,174,273.00 | 100% Funded |
| HC 22/09 - 6 7 8 & 9 Upper Patrick Street Kilkenny Urban Renewal | SHIP Direct Build Housing Project | € - | € - | € 254,558 | 2027 | € 563,104.70 | € 1,894,974.00 | Expected to be 100% funded |
| HS 200 Mill Lane Callan | SHIP Direct Build Housing Project | € - | € - | € 116,882 | 2027 | € 418,578.18 | € 4,189,189.00 | Expected to be 100% funded |
| HS 132 Canal Road Johnstown Project 1, 2, & 3 | SHIP Direct Build Housing Project | € - | € - | € - | 2027 | € 116,855.85 | € 4,573,117.00 | Expected to be 100% funded |
| HS 164 - Powers and Lynchs, 18-20 Bridge Street Callan | SHIP Direct Build Housing Project | € - | € - | € 10,578 | 2027 | € 65,362.74 | € 1,420,421.00 | Expected to be 100% funded |
| HS 203 Kilcreene Drakelands Kilkenny | Mixed Tenure SHIP Direct Build & Affordable Housing Project | € - | € - | € 414,579 | 2028 | € 1,569,221.57 | € 31,931,777.19 | Social Housing Units 100% Funded. Affordable Housing Units - funded from sales and AHF |
| HS 223 - Callan Co-Op Site | SHIP Direct Build Housing Project | € - | € - | € 12,706 | 2027 | € 344,565.31 | € 7,164,818.00 | Expected to be 100% funded |
| VH275 Sophia Purchase former St. John of God Convent, College Road. | CAS Housing Project | € - | € - | € 125,097 | 2027 | € 306,336.37 | € 7,021,678.00 | Expected to be 100% funded |
| HS 209 - Church View Kilmacow Co Kilkenny | SHIP TURNKEY and PART V Project | € - | € - | € 2,491 | 2026 | € 2,490.75 | € 3,275,296.00 | Expected to be 100% funded |
| VH 114 GSC Purchase of Hennessy's Shop Castlecomer. | CAS Housing Project | € - | € - | € 79,256 | 2026 | € 632,163.24 | € 845,791.00 | Expected to be 100% funded |
| VH118 Red Barn, Ballyragget. | CAS Housing Project | € - | € - | € 1,987,602 | 2026 | € 3,951,976.55 | € 4,192,666.00 | Expected to be 100% funded |
| VH355 KVHA - Coolnamuck, Inistioge, Group Home. | CAS Housing Project | € - | € - | € 191,236 | 2026 | € 532,337.20 | € 620,985.00 | Expected to be 100% funded |
| VH324 KVHA - Toobar Court, Mill Street, Callan. | CAS Housing Project | € - | € - | € 812,125 | 2027 | € 933,551.85 | € 4,513,290.00 | Expected to be 100% funded |
| Maintenance & Improvement of LA Housing Units | A01 | € 9,436,539 | | | | | | |
| Housing Assessment, Allocation and Transfer | A02 | € 723,352 | | | | | | |
| Administration of Homeless Service | A05 | € 1,947,061 | | | | | | |
| Support to Housing Capital Prog. | A06 | € 1,446,714 | | | | | | |
| RAS and Leasing Programme | A07 | € 18,802,015 | | | | | | |
| Housing Loans | A08 | € 1,415,602 | | | | | | |
| Housing Grants | A09 | € 2,557,278 | | | | | | |
| ROAD TRANSPORTATION & SAFETY | | | | | | | | |
| N24 Carrick Road Improvement | Minor Project (€5-20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG) | € - | € - | € 27,433 | 2025 | € 300,187.09 | € 10,000,000.00 | 100% TII FUNDED |
| N24 Cahir to Waterford | Major Project (>€20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG) | € - | € - | € 9,299 | 2027 | € 5,827,611.53 | € 6,000,000.00 | 100% TII Funded Statutory obligations completed by 2027. Currently awaiting further approval |

| | | | | | | | | | | | | | | |
|--|--|---|------------|---|-----------|---|------------|--|------|---|--------------|---|---------------|---|
| OPW Ballyhale Flood Relief Scheme 2019 | Flood Relief Works - Ballyhale | € | - | € | - | € | 364,224 | | 2028 | € | 1,260,124.12 | € | 9,000,000.00 | 100% OPW Grant |
| OPW Graiguenemenagh Flood Relief Scheme 2019 | Flood Relief Works - Graiguenamanagh | € | - | € | - | € | 798,788 | | 2028 | € | 3,143,080.51 | € | 1,200,000.00 | 100% OPW Grant |
| Breagh Valley Infrastructure Road | Design/Planning | € | - | € | 28,659 | | | | 2030 | € | 69,158.07 | € | 5,200,000.00 | Kilkenny Co Co funded |
| Loughmacask Link Road | Design/Planning | € | - | € | - | € | 2,948,602 | | 2027 | € | 3,146,513.60 | € | 3,100,000.00 | Kilkenny Co Co funded |
| City Centre Traffic Management Plan. | Sustainable Urban Mobility Plan for Kilkenny City. Active Travel Plan. | € | - | € | - | € | 134,932 | | 2026 | € | 539,081.93 | € | 550,000.00 | Funded by NTA. |
| Park and Stride | KMD | | | | | € | 65,810 | | 2030 | € | 65,809.87 | € | 2,000,000.00 | Kilkenny Co Co funded |
| ST. KIERAN'S STREET & MARKET SQUARE ENHANCEMENT WORKS | KMD | € | - | € | 610,218 | € | 1,830,655 | | 2027 | € | 981,919.11 | € | 4,662,240.00 | URDF 2 Funding in place |
| Active Travel - Southern Environs Cycle Routes Improvements | Active Travel | € | - | € | - | € | 11,494 | | 2026 | € | 293,722.31 | € | 5,420,500.00 | 100% NTA funded |
| Ring Road Cycle Facility Upgrade | Active Travel | | | | | € | 10,000 | | 2030 | € | 208,356.26 | € | 21,250,000.00 | 100% NTA funded to 2025. TII funding required for delivery |
| Bus Stop Enhancement Programme | Active Travel | | | | | € | 105,687 | | 2029 | € | 187,089.37 | € | 2,500,000.00 | 100% NTA funded |
| Refurbishment Vicar Street & Greensbridge | KMD | € | - | € | 248,412 | € | 745,236 | | 2026 | € | 349,114.90 | € | 1,208,273.00 | URDF 1 Funding in place |
| Watergate Urban Park | KMD | | | € | 132,940 | € | 210,785 | | 2026 | € | 561,298.31 | € | 1,445,294.33 | €1,166,027 funding in place. |
| City Mobility Improvements Rose Inn Street | KMD | | | € | - | € | - | | 2027 | € | 117,693.09 | € | 1,000,000.00 | URDF 2 Funding in place |
| Active Travel - North Eastern Environs Cycle Routes Improvements | Active travel | € | - | € | - | € | - | | 2035 | € | 253,531.35 | € | 10,000,000.00 | NTA Active Travel Grant |
| Active Travel - North Western Environs Cycle Routes Improvements | Active travel | € | - | € | - | € | - | | 2035 | € | 113,091.75 | € | 10,000,000.00 | NTA Active Travel Grant |
| Active Travel - Linear Park Boardwalk and Greensbridge Upgrade | Active travel | € | - | € | - | € | 75,202 | | 2030 | € | 449,022.27 | € | 4,000,000.00 | NTA Active Travel Grant |
| Rapid Deployment Kilkenny City Freshford Road & Granges Road | Pedestrian/Cycle Facility Improvement | € | - | € | - | € | 63,168 | | 2025 | € | 95,578.07 | € | 1,075,000.00 | Funded by NTA. |
| NP Road - Maintenance and Improvement | B01 | € | 1,122,881 | | | | | | | | | | | |
| Regional Road - Maintenance and Improvement | B03 | € | 2,202,147 | | | | | | | | | | | |
| Local Road - Maintenance and Improvement | B04 | € | 24,661,305 | | | | | | | | | | | |
| Public Lighting | B05 | € | 1,700,713 | | | | | | | | | | | |
| Road Safety Engineering Improvement | B07 | € | 1,192,772 | | | | | | | | | | | |
| Car Parking | B09 | € | 1,354,187 | | | | | | | | | | | |
| Agency & Recoupable Services | B11 | € | 2,820,093 | | | | | | | | | | | |
| WATER SERVICES | | | | | | | | | | | | | | |
| Water Supply | C01 | € | 3,016,335 | | | | | | | | | | | |
| Waste Water Treatment | C02 | € | 2,187,049 | | | | | | | | | | | |
| Admin of Group and Private Installations | C05 | € | 1,374,339 | | | | | | | | | | | |
| DEVELOPMENT MANAGEMENT | | | | | | | | | | | | | | |
| Kik002 New Urban Street & Park | Public Realm/Accessibility | € | - | € | 1,046,519 | € | 3,139,554 | | 2028 | € | 4,872,673.88 | € | 16,476,000.00 | 75% funding from URDF |
| Kik002 Boardwalk at Greensbridge | Public Realm Development | € | - | | | € | 75,202 | | 2025 | € | 449,022.27 | € | 1,064,750.00 | URDF Funding in place |
| URDF Kik001 Cultural Hub | URDF Project | € | - | € | - | € | 41,735 | | 2026 | € | 94,749.85 | € | 886,000.00 | URDF Grant Funding in place. Additional grant funding to be secured - Maturation Vats funding of 208k to be reallocated to this project |
| URDFWat001 Belmont Link Road and Enhanced Greenway Connectivity | URDF Project | € | - | € | - | € | 185,838 | | 2028 | € | 697,627.08 | € | 11,920,000.00 | URDF Grant Funding in place. Additional grant funding to be secured |
| RRDF Callan - Friary Complex Callan RF0175 | Community Development | € | - | | | € | - | | 2026 | € | 141,970.29 | € | 865,000.00 | Grant Funding for Masterplan |
| Thomastown Library & Community Hall RRDF 2021 | RRDF Project | € | - | € | - | € | 2,562,096 | | 2026 | € | 4,096,172.63 | € | 4,700,000.00 | RRDF Grant funding |
| Ullingford Community Centre T & V | Town & Village Renewal | € | - | € | - | € | 13 377,790 | | 2026 | € | 377,789.98 | € | 520,000.00 | T & V Scheme Grant funded |
| Piltown RRDF | RRDF Project | € | - | € | 11,571 | € | 46,282 | | 2026 | € | 57,852.80 | € | 2,180,000.00 | RRDF 80% grant funding |

| | | | | | | | | |
|--|--|---------------|-------------|--------------|-----------|-----------------|------------------|---|
| Ullingford RRDF-New carpark & public realm design & plan phase | RRDF Project | € - | € - | € - | 2026/2027 | | € 1,000,000.00 | RRDF 80% grant funding Broken over 2 years |
| Butts Regeneration Fund | Town Regeneration | € - | € - | € 368,770 | 2026 | € 479,146.74 | € 850,000.00 | Funding in Place |
| THRIVE - Carnegie & Public Realm | THRIVE | | | € 88,730 | 2028 | € 258,238.51 | € 4,000,000.00 | THRIVE - 100% funded |
| Forward Planning | D01 | € 1,322,424 | | | | | | |
| Development Management | D02 | € 2,480,455 | | | | | | |
| Enforcement | D03 | € 662,508 | | | | | | |
| Tourism Development and Promotion | D05 | € 2,077,273 | | | | | | |
| Community and Enterprise Function | D06 | € 4,305,180 | | | | | | |
| Economic Development and Promotion | D09 | | | | | | | |
| | | € 4,386,567 | | | | | | |
| Heritage and Conservation Services | D11 | € 1,441,928 | | | | | | |
| ENVIRONMENTAL PROTECTION | | | | | | | | |
| New Fire Station for Kilkenny City | Construction of new Fire Station for Kilkenny City | € - | € - | € 76,794 | 2029 | € 573,971.90 | € 10,500,000.00 | Grant approval to date €9.5m |
| Recovery & Recycling Facilities Operations | E02 | € 1,217,605 | | | | | | |
| Litter Management | E05 | € 707,498 | | | | | | |
| Street Cleaning | E06 | € 2,264,075 | | | | | | |
| Maintenance of Burial Grounds | E09 | € 645,774 | | | | | | |
| Operation of Fire Service | E11 | € 7,708,062 | | | | | | |
| Water Quality, Air and Noise Pollution | E13 | € 4,985,636 | | | | | | |
| Climate Change and Flooding | E15 | € 1,214,709 | | | | | | |
| RECREATION & AMENITY | | | | | | | | |
| Kilkenny Countryside Park - Swim Play Stay from the city to the park | Countryside Park | € - | € - | € - | 2026 | € 1,286,184.52 | € 1,288,184.00 | Various Funding Sources |
| Woodstock to South East Greenway Link | Recreation/Public Amenity | € - | € - | € 214,085 | 2029 | € 435,278.06 | € 1,313,000.00 | 100% TII Funded |
| Shee Alms Project | Recreation/Public Amenity | | € 22,519 | € - | 2026 | € 363,002.87 | € 528,000.00 | Local Funding |
| Tholsel Project (MOMK) | Recreation/Public Amenity | € - | € 1,279,670 | € 1,535,155 | 2027 | € 3,408,800.00 | € 9,000,000.00 | Various Funding Sources |
| Kik001 Watergate Urban Park (previously City Demarcation) | Recreation/Public Amenity | € - | € - | € 392,921 | 2026 | € 561,298.31 | € 1,368,000.00 | 1. Baille Ireland Destination Towns 300k. 2. Town & Village Accelerated Measures 40k 3. Baille Ireland Urban Animation 250k 4. DTAGSM Outdoor Public Space Scheme 250k 5. RRDF 325k |
| Operation of Library and Archival Service | F02 | € 4,407,819 | € - | € - | | € - | € - | |
| Outdoor Leisure Areas Operations | F03 | € 4,290,017 | € - | € - | | € - | € - | |
| Operation of Arts Programme | F05 | € 1,069,364 | € - | € - | | € - | € - | |
| AGRICULTURE EDUCATION HEALTH & WELFARE | | | | | | | | |
| Vetinary Service | G04 | € 517,736 | € - | € - | | € - | € - | |
| MISCELLANEOUS SERVICES | | | | | | | | |
| Franchise Costs | H03 | € 1,984,534 | € - | € - | | € - | € - | |
| Local Representation & Civic Leadership | H09 | € 1,576,230 | € - | € - | | € - | € - | |
| Agency & Recoupable Services | H11 | € 1,656,901 | € - | € - | | € - | € - | |
| Totals | | € 128,882,677 | € 3,380,507 | € 25,620,814 | | € 51,777,040.78 | € 253,152,838.52 | |

| Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current) | | | | | | | |
|--|---|--|--|--|-----------------------------------|---------------------------|---|
| Project/Scheme/Programme Name | Short Description | Current Expenditure Amount in Reference Year | Capital Expenditure Amount in Reference Year (Non Grant) | Capital Expenditure Amount in Reference Year (Grant) | Project/Programme Completion Date | Final Outturn Expenditure | Explanatory Notes |
| HOUSING & BUILDING | | | | | | | |
| VH335 Clanmil HA Ire CLG 4 Units at 70-71 Patrick Street, Kilkenny | CAS Housing Project | | | € - | 2025 | € 902,463 | Expected to be 100% funded |
| HS 178 Abbeymeadows, Abbeygate, Ferrybank, Co. Kilkenny | SHIP Turnkey / Part V Housing Project | | | € - | 2025 | € 5,843,935 | Expected to be 100% funded |
| HS 190 Ogenty Gowran | SHIP Turnkey / Part V Housing Project | | | € - | 2025 | € 6,032,577 | Expected to be 100% funded |
| Hs 179 Marnellsmeadows, Callan Road, Kilkenny | SHIP Turnkey / Part V Housing Project | | | € - | 2025 | € 7,962,496 | Expected to be 100% funded |
| HS 219 - 4 units Fiddown Co Kilkenny | SHIP Turnkey / Part V Housing Project | | | € - | 2025 | € 1,386,000 | Expected to be 100% funded |
| HS 208 Ardreagh, Lumper Lane, Urlingford, Co. Kilkenny | SHIP Turnkey / Part V Housing Project | | | € - | 2025 | € 6,482,057 | Expected to be 100% funded |
| VH369 KVHA - 12 Apartments at McDonagh Junction, Kilkenny | CAS Housing Project | | | € - | 2025 | € 3,059,578 | Expected to be 100% funded |
| VH376 - SOS Kilkenny - 50 Greenshill, Kilkenny | CAS Housing Project | | | € - | 2025 | € 678,667 | Expected to be 100% funded |
| HC 17/09 Housing Development @ Crokers Hill, KK HS 110 | SHIP Direct Build Housing Project | € - | € - | € 1,624,445 | 2025 | € 36,570,294 | Expected to be 100% funded |
| HC19/28 Abbeyhill, Thomastown, Newtown. | Mixed Tenure SHIP Direct Build & Affordable Housing Project | € - | € - | € 9,689,873 | 2025 | € 11,611,359 | Expected to be 100% funded |
| VH376 - SOS KILKENNY - 50 GREENSHILL, KK | CAS Housing Project | € - | € - | € 576,101 | 2025 | € 576,101 | Expected to be 100% funded |
| ROAD TRANSPORTATION & SAFETY | | | | | | | |
| Bridge Street Callan One Way System | Junction Improvements | € - | € - | € 190,588 | 2025 | € 699,746 | 100% NTA funded |
| Cootes Lane to Ring Road | New Pedestrian/Cyclist Bridge Active Travel | € - | € - | € 88,549 | 2025 | € 720,614 | 100% NTA funded |
| Rapid Deployment Kilkenny City Freshford Road & Granges Road | Pedestrian/Cycle Facility Improvement | € - | € - | € 89,014 | 2025 | € 1,161,392 | 100% NTA funded |
| N10 Dundaryark to Danesfort | Road Construction | € - | € - | € - | 2025 | € 1,100,000 | 100% TII Funded |
| HD 15 & HD 17 N24 Tower Road | Minor Project (€5-20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG) | € - | € - | € - | 2025 | € 14,000,000 | 100% TII Funded |
| N77 Ballyragget Village to Ballynaslee | Minor Project (€5-20m) in accordance with Unit 12.0 of the TII Project Appraisal Guidelines (PAG) | € - | € - | € - | 2025 | € 12,000,000 | 100% TII Funded |
| Kik001 Lighting up the Medieval Mile | Feature Lighting on key buildings along the Medieval Mile | | | € 35,000 | 2025 | € 660,000 | 75% Funded through URDF |
| Active Travel - Linear Park Boardwalk and Greensbridge Upgrade | Active travel | € - | € - | € - | 2025 | | |
| NP/NS Safety Barrier Minor Improvements | Road Construction | € - | € - | € - | 2025 | € 619,192 | 100% TII Funded. |
| DEVELOPMENT MANAGEMENT | | | | | | | |
| Piltown Town Regeneration | Business Hub | € - | € - | € 3,764 | 2025 | € 919,924 | Grant 1.7 million approved 470k matching funding required |
| Totals | | € - | € - | € 12,297,334 | | € 112,986,395 | |

Appendix B

Checklists 1-7

PUBLIC SPENDING CODE (PSC)

CHECKLISTS 1 - 7

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 | As the requirements of the code are raised at various Management Team Meetings, the Management Team are familiar with the content and aims of the code. Through contact and information sharing between the coordinator and project leaders, budget holders are aware of the requirements of the public spending code. The PSC informs the decision-making process at all stages of a new or planned project. |
| Q 1.2 | Has internal training on the Public Spending Code been provided to relevant staff? | 2 | Contact has been made with an identified trainer and it is the intention that identified staff are trained in advance of the completion of the 2026 PSC return |
| 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 | |
| Q 1.4 | Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code? | N/A | |
| Q 1.5 | Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 2 | |
| Q 1.6 | Have recommendations from previous QA reports been acted upon? | 3 | Yes |

| | | | |
|--------|--|-----|---|
| Q 1.7 | Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website? | 3 | Yes |
| Q 1.8 | Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP? | 3 | Yes |
| Q 1.9 | Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project. | 2 | Yes, as appropriate. |
| 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? | 3 | Recommendations by the NOAC report coordinator form part of the Internal Auditors work programme. |
| Q 1.12 | How have the recommendations of reviews and ex post evaluations informed resource allocation decisions? | 2 | Resource allocation decisions are based on EU, National and Local Policies in response to local needs. Ex post evaluations influence the optimal use of available resources. |

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

| | Capital Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|-------|---|---|--|
| Q 2.1 | Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m? | N/A | No longer relevant |
| Q 2.2 | Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data? | 3 | Yes, each project that has progressed to Tender stage would have a detailed specification including objectives with expected timescale |
| Q 2.3 | Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes? | 3 | Approval of all Capital Projects and Programmes follows an extensive appraisal process involving input from funding authorities, elected members, the management team and where appropriate public consultation. |
| 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 | See Q2.3 |
| Q 2.6 | Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability? | 3 | See Q2.3 |
| Q 2.7 | Was the appraisal process commenced at an early enough stage to inform decision making? | 3 | See Q2.3 |
| Q 2.8 | Were sufficient options analysed in the business case for each capital proposal? | 3 | See Q2.3 |
| 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? | 3 | |

| | | | |
|--------|--|-----|--|
| | Were appropriate budget contingencies put in place? | | Funding for all capital projects that come within the parameters of the PSC has been identified and presented as part of the rolling Capital Budget as presented to and agreed by our elected members. |
| Q 2.10 | Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability? | 3 | Risk register in place |
| Q 2.11 | Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m? | N/A | |
| Q 2.12 | Was a detailed project brief including design brief and procurement strategy prepared for all investment projects? | 3 | Yes |
| Q 2.13 | Were procurement rules (both National and EU) complied with? | 3 | Yes |
| Q 2.14 | Was the Capital Works Management Framework (CWMF) properly implemented? | 3 | Yes |
| Q 2.15 | Were State Aid rules checked for all support? | 3 | Yes |
| Q 2.16 | Was approval sought from the Approving Authority at all decision gates? | 3 | Yes |
| Q 2.17 | Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority? | 3 | Yes |
| Q 2.18 | Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates? | N/A | |

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

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

| | Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|-------|--|---|---|
| Q 3.1 | Were objectives clearly set out? | 3 | Yes, as part of the annual budget and annual work programme |
| Q 3.2 | Are objectives measurable in quantitative terms? | 3 | Objectives are measured by performance indicators, the review of the annual work programme and as part of annual budget process. |
| Q 3.3 | Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals? | 2 | Business case must be presented to Director of Finance when any new job is set up. |
| Q 3.4 | Was an appropriate appraisal method used? | 2 | Current expenditure relevant to the parameters under this code are in response to needs identified at national and local level via central government, elected representatives and senior management. |
| Q 3.5 | Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years? | No | The items falling into this category are either an ongoing essential function of the Local Authority e.g. Road Maintenance /Improvement or a national scheme whose functionality is carried out |

| | | | |
|--------|--|-----|---|
| | | | at local level, e.g. Operation of the Fire Service |
| Q 3.6 | Did the business case include a section on piloting? | N/A | |
| Q 3.7 | Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m? | N/A | |
| Q 3.8 | Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | |
| Q 3.9 | Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER? | N/A | |
| Q 3.10 | Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | N/A | |
| Q 3.11 | Was the required approval granted? | N/A | |
| Q 3.12 | Has a sunset clause been set? | N/A | |
| Q 3.13 | If outsourcing was involved were both EU and National procurement rules complied with? | N/A | |
| 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? | N/A | |
| Q 3.15 | Have steps been put in place to gather performance indicator data? | 3 | All team plans include the importance of National KPI's |

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 | All capital project coming within the parameters of this scheme are subject to contract. |
| Q 4.2 | Did management boards/steering committees meet regularly as agreed? | 3 | Yes, review meetings at appropriate milestones |
| Q 4.3 | Were programme co-ordinators appointed to co-ordinate implementation? | 3 | <p>Project coordinator appointed for projects >€5M and for many other projects.</p> <p>Internal coordination teams, with an identified staff member taking ownership of the project in place in other instances.</p> |
| 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, projects being managed by identified staff at appropriate level. |
| Q 4.5 | Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | <p>Elected members appraised monthly through the CE Report.</p> <p>Management Accounts produced monthly.</p> <p>Progress reports produced for significant projects or as required when claiming instalments from funding authorities.</p> |

| | | | |
|--------|--|-----|--|
| Q 4.6 | Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | Generally projects keep within timeframe and budgets unless impacted by unforeseen external factors e.g. Covid, impact of war in Ukraine to supply chains. |
| Q 4.7 | Did budgets have to be adjusted? | 3 | If required. See response to Q4.6 |
| 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 | No |
| Q 4.10 | If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | 2 | In instances where an issue arose regarding proceeding with a project generally related to tenders coming in over the indicative budget, a decision would be made at senior management level whether to proceed or to request extra funding based on the recommendation of the project manager. This decision would take in to account the priorities of the Corporate Plan and/or Annual Work Programme and reflect views expressed by the elected members. |
| Q 4.11 | If costs increased or there were other significant changes to the project was approval received from the Approving Authority? | 3 | Yes |

| | | | |
|--------|--|---|-----------------------------|
| Q 4.12 | Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment? | 3 | Yes. See response to Q4.10. |
|--------|--|---|-----------------------------|

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

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

| | Incurring Current Expenditure | Self-Assessed Compliance Rating: 1 -3 | Comment/Action Required |
|-------|--|--|---|
| Q 5.1 | Are there clear objectives for all areas of current expenditure? | 3 | Yes. Programs are set out in annual budget and adopted by Elected Members |
| Q 5.2 | Are outputs well defined? | 3 | National KPI's, monthly & quarterly monitoring in place |
| Q 5.3 | Are outputs quantified on a regular basis? | 3 | Yes. Annual K.P.I's for each specific service, monthly and quarterly monitoring in place |
| Q 5.4 | Is there a method for monitoring efficiency on an ongoing basis? | 3 | Service indicators, Department Returns, returns to DPER, annual team plans, Internal Review |
| Q 5.5 | Are outcomes well defined? | 3 | Yes |
| Q 5.6 | Are outcomes quantified on a regular basis? | 3 | Yes. Review of Annual Service Plans, monthly reports from the CE to the Elected |

| | | | |
|--------|---|---|---|
| | | | Members. |
| Q 5.7 | Are unit costings compiled for performance monitoring? | 3 | Yes, National KPI's for sector |
| Q 5.8 | Are other data compiled to monitor performance? | 3 | Monthly management accounts, individual reports on jobs through the Agresso FMS, KPI's |
| Q 5.9 | Is there a method for monitoring effectiveness on an ongoing basis? | 3 | Team meetings, Management meetings, feedback from Elected Members and through engaging with the public. |
| Q 5.10 | Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | Assessing take up of schemes through volume of applications and suggestions received from community groups and elected members as to possible amendments that may be needed to meet local requirements. |

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

| | Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|-------|---|---|--------------------------------|
| Q 6.1 | How many Project Completion Reports were completed in the year under review? | N/A | |
| Q 6.2 | Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority? | N/A | |
| Q 6.3 | How many Project Completion Reports were published in the year under review? | N/A | |
| Q 6.4 | How many Ex-Post Evaluations were completed in the year under review? | N/A | |
| Q 6.5 | How many Ex-Post Evaluations were published in the year under review? | 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 | |
| Q 6.7 | Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation? | N/A | |
| Q 6.8 | Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination? | N/A | |

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

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

| | Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|-------|---|---|--------------------------------|
| Q 7.1 | Were reviews carried out of current expenditure programmes that matured during the year or were discontinued? | N/A | |
| Q 7.2 | Did those reviews reach conclusions on whether the programmes were efficient? | N/A | |
| Q 7.3 | Did those reviews reach conclusions on whether the programmes were effective? | N/A | |
| Q 7.4 | Have the conclusions reached been taken into account in related areas of expenditure? | N/A | |
| Q 7.5 | Were any programmes discontinued following a review of a current expenditure programme? | N/A | |
| Q 7.6 | Were reviews carried out by staffing resources independent of project implementation? | N/A | |
| Q 7.7 | Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | |

Appendix C

In-depth Checks

- **Kilkenny County Council Construction of New Fire Station**
- **Kilkenny County Council Operation of the Fire Service**

Quality Assurance – In Depth Check

Section A: Introduction

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

| Programme or Project Information | |
|---|---|
| Name | Construction of a new Fire Station Headquarters for Kilkenny County Council's Fire & Rescue Service |
| Detail | Provision of a new Fire Station Headquarters for Kilkenny Fire & Rescue Service |
| Responsible Body | Kilkenny County Council |
| Current Status | Expenditure Being Incurred |
| Start Date | 2017 |
| End Date | 2029 |
| Overall Cost | €10.5m |

Project Description

Kilkenny County Council in conjunction with the Department of Housing, Planning and Local Government through the National Directorate for Fire & Emergency Management (NDFEM) proposes to construct a new Fire Station Headquarters (HQ) for the Kilkenny City Fire & Rescue Services. The existing Fire Station HQ which has been in use for over 50 years is under pressure to cope with the demands of a modern Fire & Rescue Service.

The expansion of Kilkenny City in the residential, commercial, industrial sectors and particularly in the service industry including tourism has highlighted the need for an efficient Fire Service response to emergency calls. The Census of 2016 showed an increase of 8.6% in the population of Kilkenny City and this has increased year on year. A consequence of this growth however has been the increase in traffic and also the housing stock for the firefighting personnel is now further away from the Fire Station.

The existing Fire Station is located just off the main street of Kilkenny City which results in challenges for firefighters getting to the Station to respond to a call and for the fire appliances when turning out. Kilkenny is a medieval City with narrow streets and there are 10 schools within 1km of the Station. The option of building on the existing site or extending the existing building is not feasible. One of the main limitations is the size of the site which would restrict any expansion. It would not solve slow turnout times and the traffic congestion challenges would remain unresolved.

The primary function of the Fire Service is to facilitate the speedy response to incidents and to carry out administrative back-office support for the 7 no fire brigades within the Kilkenny Fire & Rescue Service. The proposed site comprises of 3 no. acres and is an adequate area to accommodate all the functional requirements of a modern Fire Service HQ for the Fire & Rescue Services. It will include the building, accommodation for the appliances, car parking, training facility and mechanic's workshop. It will also provide appropriate facilities for HQ staff both administrative and technical. The expected functional life of the new facility will be 40 years.

It is also proposed at a future date to co-locate the HQ for Kilkenny County Council's Civil Defence Services on the same adjacent site. The approximate size for this site has been determined and provision shall be given for a secure demarcation of access, site and boundary ancillary services will be provided.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Internal Audit have completed a Programme Logic Model (PLM) for the Construction of a new Fire Station HQ for Kilkenny County Council, Fire & Rescue Service. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

| Objectives | Inputs | Activities | Outputs | Outcomes |
|--|--|--|---|--|
| Provide a modern facility capable of meeting the current operational needs | Capital funding is currently in place under the Fire Services Capital Programme for €10.5m | Site Location and analysis Tender process for provision of Design Consultancy | Modernised facility Upgraded training facilities | Enhanced safety for the public and communities |

| | | | | |
|--|---|---|----------------------------|---|
| <p>of a modern Fire & Rescue Service. Facilitate the speedy response of Fire & Rescue Services to incidents</p> <p>Maximise environmentally sustainable technologies as a means to minimize building running costs</p> <p>Accommodate fire brigade appliances and equipment in a state of permanent readiness for use</p> <p>Provide appropriate facilities for fire brigade personnel</p> <p>Facilitate ongoing training of staff</p> <p>Facilitate routine testing and maintenance of appliances and equipment</p> | <p>Suitable Site</p> <p>Kilkenny Fire & Rescue Service Staff</p> <p>Design Standards</p> <p>NDFEM resources</p> | <p>Services, including Project Management, Client Representative Services and Integrated Design Team Consultancy Services</p> <p>Submission of detailed proposal to NDFEM</p> <p>Project development and appraisal in accordance with “Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector”, the Guidelines issue by the Department of the Environment and Local Government “Planning and Financial Procedures for Fire Station Projects and Infrastructure Guidelines”</p> <p>Planning (Part 8)</p> <p>Public Consultations</p> <p>Construction</p> <p>Supervision</p> <p>Post Completion Review</p> | <p>Advanced Technology</p> | <p>Improved response capabilities. Ensure effective emergency response</p> <p>Improved turnout times for Fire and Rescue Services</p> |
|--|---|---|----------------------------|---|

Description of Programme Logic Model

Objectives:

Kilkenny County Council's primary objective for the project is to construct a new Fire Station Headquarters for Kilkenny City Fire & Rescue Services to facilitate a speedy response from the Fire Service to incidents. This new modern facility will be capable of meeting the current operational needs. The expected functional life of the new facility will be 40 years. The additional functional requirements of the Fire Service can be summarised as follows:

- To facilitate the emergency turn out of the fire brigade
- To accommodate fire brigade appliances and equipment in a state of permanent readiness for use
- To provide appropriate facilities for fire brigade personnel, commensurate with the level of fire brigade activity
- To facilitate routine testing and maintenance of appliances and equipment
- To facilitate ongoing training for personnel
- Maximise environmentally sustainable technologies as a means to minimise building running costs in terms of heating, lighting, water usage, and CO2 emissions
- To provide appropriate facilities for HQ Staff both administrative and technical

Inputs:

The primary input of the programme is the current capital funding allocation of €10.5 million from the Department of Housing, Planning and Local Government under the Fire Services Capital Programme. The input, expertise and oversight from Kilkenny County Council Fire & Rescue Staff and NDFEM resources are also noted.

Activities:

There will be a number of key activities carried out throughout the project. These include the project development and appraisal in accordance with "Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector", the Guidelines issued by the Department of the Environment and Local Government "Planning and Financial Procedures for Fire Station Projects and Infrastructure Guidelines. planning consents, public consultations, design, construction and supervision of the project will also take place.

Outputs:

Kilkenny County Council will have a new modern Fire Services HQ. The HQ will be capable of meeting the current operational needs of a modern Fire & Rescue Service. The facility will be constructed to the highest standards and will contain advanced technologies. It is envisaged that Kilkenny County Council's new Fire & Rescue Service HQ will be operational for 40 years.

Outcomes:

The new Fire HQ for Kilkenny County Council will enhance safety for the public and communities and ensure modern effective emergency response. It is envisaged that the turnout times for Kilkenny Fire & Rescue will improve when they are operational from the new HQ. These response times are a Key Performance Indicator (KPI) for the Fire & Rescue Service and are reported on to the National Oversight & Audit Commission (NOAC) annually.

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

The following section tracks the proposed construction for Kilkenny County Council's new Fire & Rescue Service HQ from inception in terms of major project milestones.

| | |
|-----------|---|
| June 2017 | Request from Kilkenny County Council's Chief Fire Officer (CFO) to NDFEM seeking approval and support to commence the process of developing and appraising the strategic options to construct a new Fire & Rescue Services HQ in Kilkenny City |
| June 2021 | Chief Fire Office tenders for valuers to identify and provide valuation services to Kilkenny County Council for a suitable site for the new HQ |
| Dec 2021 | Avison Young issue their Site Options Report for new Fire Services HQ |
| Dec 2022 | Kilkenny County Council submits its preliminary appraisal and site options report from Avison Young for the new HQ to NDFEM in the Department of Housing Planning & Local Government |
| Dec 2022 | Contract for the purchase of the site for the new HQ was received from the vendor and reviewed by Kilkenny County Council's Solicitors. The Contract includes special conditions setting a date for completion of contract and remedies payable by Kilkenny County Council in the event of default. This contract was the subject of extensive negotiations |
| Feb 2023 | Approval in principle is received from the NDFEM for the provision of a new Fire HQ in Kilkenny, with a capital programme funding allocation amount of €6m. The Council are requested to provide a project design brief, setting out the facilities proposed to be provided at the new HQ |
| May 2023 | Contract for the acquisition of the site for the new Fire HQ was signed by both parties and the 10% deposit in the amount of €97,500 was paid to vendor |
| July 2023 | Kilkenny County Council issue tender documents for the provision of Design Consultancy services for the new Fire HQ with a closing date of Sept 2023 |
| Oct 2023 | Tenders were assessed and the Chief Executive appointed the successful tenderer HLM+LD (Europe) Limited t/a HLM Architects for the provision of Design Consultancy Services including Project Management & Client Representative Services integrated design team Consultancy Services in the amount of €696,280 |
| Dec 2023 | Contract for Design Consultancy Services was signed between Kilkenny County Council and HLM Architects |
| June 2024 | Report from HLM Architects issued and included Project Brief, Site Location, |

Existing Building Analysis, Design Concept early stage/final, Design Concept - Interiors, Appearance, Training Tower Yard, Site Tests, Environmental Impacts, Landscape DAC & Fire Consultant Reports & Drawings

- June 2024 HLM advised Kilkenny County Council that unexpected site conditions had been noted during site tests. These results were reported to the Vendor for further investigations. Consultants for the Vendor and the Environment Section in Kilkenny County Council undertook further assessment of the environmental situation
- June 2024 Kilkenny County Council received confirmation from NDFEM for approval in principle for increased capital funding allocation for the project from €6m to €9.5m and a further €1m for the workshop
- Jan 2025 Vendors Consultants issued a report with the conclusion that the comprehensive data set compiled to date confirms that the soil quality on site poses no risk to human health or the surrounding environment, which is consistent with the other reports issued, stating that there is low to no risk associated with the proposed development
- Jan 2025 Correspondence received from Vendors Solicitors stating that as Kilkenny County Council had not obtained Planning Permission on the site as per the special conditions in the Contract by 31st Dec 2024, the Vendor had exercised his right to end the contact and return the deposit paid by the Council for the site

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the construction of Kilkenny County Council’s new Fire & Rescue Service HQ

| Project/Programme Key Documents | |
|--|--|
| Title | Details |
| Fire Services Acts 1981 and 2003 | Outlines Kilkenny County Council’s statutory obligations as a Fire Authority |
| Kilkenny Fire & Rescue Services Fire & Emergency Operations Plan 2022 – 2026 | Fulfills Kilkenny County Council’s statutory obligation as a Fire Authority |
| Department of Environment, Community and Local Government, NDFEM, | A Framework for Fire Safety in Ireland |

| | |
|---|--|
| Keeping Communities Safe 2013 | |
| Department of Environment, Community and Local Government, NDFEM Capital Programme | State investment in fire and emergency services |
| Kilkenny County Council Corporate Plan | Strategic framework for Kilkenny County Council |
| Kilkenny County Council Capital Programme | Details of Kilkenny County Council Capital Programme for construction and acquisition projects |
| Climate Action Plan 2023 | The plan implements the carbon budgets and sectoral emissions ceilings and sets out a roadmap for taking decisive action to halve our emissions by 2030 and reach net zero no later than 2050 |
| Infrastructure Guidelines | The Infrastructure Guidelines sets out the value for money guidelines for the evaluation, planning and management of public investment projects, including purchase or acquisitions of assets or shareholdings, in Ireland |

Key Document 1: Fire Services Acts 1981 and 2003

The Fire Services Act 1981 updated by the 2023 amendments, provides the legal framework for the organisation of fire services in Ireland. It includes the establishment of fire authorities, fire-fighting operations and the protection and rescue of persons and property. It also defines the responsibilities of building owners and occupiers to maintain fire safety standards in their premises.

Key Document 2: Kilkenny Fire & Rescue Services Fire & Emergency Operations Plan 2022/2026

The Fire & Rescue Services Fire & Emergency Operations Plan fulfills Kilkenny County Council’s statutory obligation as a Fire Authority as outlined in Section 26 of the Fire Services Acts. This plan details current arrangements within the Fire Authority, but it also sets out strategic plans and targets for the Fire Authority.

Key Document 3: Keeping Communities Safe

Keeping Communities Safe is the output from a review in 2012 of fire services and fire safety in Ireland. It aims to provide a comprehensive, balanced strategy to ensure the safety of the public in their homes and other locations, as well as worker-safety in providing emergency services.

Key Document 4: Department of Environment, Community and Local Government, NDFEM Capital Programme

Minister for Housing, Local Government and Heritage James Browne TD has announced the State’s largest ever investment in fire and emergency services in the landmark €328.5 million Fire Services Capital Programme (2026–2030). The programme, developed by the National Directorate for Fire and Emergency Management (NDFEM), sets out a comprehensive plan

to modernise Ireland’s fire service fleet, infrastructure, training capability and communications systems to meet the evolving risks facing communities nationwide.

Key Document 5: Kilkenny County Council Corporate Plan

Kilkenny County Council Corporate Plan is the strategic framework outlining the Council’s vision, priorities and objectives for a five-year period. The plan is designed to guide policy making, resource allocation and service delivery across all Council functions, ensuring accountability, transparency and responsiveness to the needs of the community.

Key Document 6: Kilkenny County Council Capital Programme

Kilkenny County Council Capital Programme 2025-2030 has an overall spend of €1,015 billion. The programme is 100% grant-funded and includes the provision of the new HQ for Kilkenny City.

Key Document 7: Climate Action Plan 2023

The Plan details how Ireland’s transport system needs to make accessible, sustainable transport modes more attractive and shift away from car dependency through consideration of the proximity between people and places in land use and housing policy.

Key Document 8: Infrastructure Guidelines

The Infrastructure Guidelines sets out the value for money guidelines for the evaluation, planning and management of public investment projects in Ireland. The Guide replaces the Public Spending Code requirements for capital expenditure outlined in Public Spending Code.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the construction of Kilkenny County Council’s new Fire Service HQ. It evaluates whether appropriate data is available for the future evaluation of the project.

| Data Required | Use | Availability |
|--|---|---------------------|
| Avison Auctioneers Site Options Report | The Site Options report is a crucial document that provides a comprehensive analysis of potential project sites. The report is used to evaluate suitable sites for the project by assessing various factors such as location, accessibility, infrastructure and regulatory compliance | Yes |
| Kilkenny County Council Fire & Rescue Internal Preliminary Appraisal | The Preliminary Appraisal allowed the Fire & Rescue staff to tease out the feasibility, budget requirements, risk | Yes |

| | | |
|---|--|-----|
| | identification and stakeholder communication needs for the project. This together with the independent Site Options Report allowed the NDFEM to make an informed decision on the initial viability of the project | |
| Contract for the acquisition of a suitable site | The Contract outlines the terms and conditions governing the purchase, including the price, conditions and completion date | Yes |
| Tender Files including tender process, independent assessment and appointment of relevant service providers | Proper record keeping is a critical aspect of public procurement. It is essential for Audit purposes to ensure that Kilkenny County Council is adhering to procurement guidelines | Yes |
| Design Consultant Report | Design Consultant report from HLM Architects included: Project Brief, Site Location, Existing Building Analysis, Design Concept early stage/final, Design Concept - Interiors, Appearance, Training Tower Yard, Landscape DAC & Fire Consultant Reports & Drawings | Yes |
| Details on Project Expenditure on Agresso FMS | Financial monitoring of projects and compliance with budgets | Yes |
| Correspondence from NDFEM | Confirmation of approval in principle and details of recoupment of funding from NDFEM | Yes |
| Presentations/updates to NDFEM/ Council Management and Elected Members on project progress | Ensure that NDFEM/ Council Management & Elected Members are kept up to date with progress on the construction of the new Fire & Rescue Services HQ | Yes |

Data Availability and Proposed Next Steps

The necessary data is available on file to evaluate the acquisition of a suitable site and construction of the new Kilkenny County Council's Fire & Rescue Services HQ. The project is currently 'being incurred' by Kilkenny County Council and approval in principle is in place from NDFEM for the project at a cost of €10.5m. The documents and reports that were undertaken for the project thus far are available on file. The financial management information is available from Agresso (Financial Management System).

The building design is largely complete and the next step is to apply for Planning Permission (Part 8). Kilkenny County Council Management are still in negotiations regarding the site acquisition. While a Contract had been in place for the acquisition of the site the Vendor rescinded the Contract. While this is challenging, Kilkenny County Council Management are progressing the site acquisition as a matter of urgency.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for Kilkenny County Council's Fire & Rescue Services new HQ project based on the findings from the previous sections of this report.

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

The delivery of Kilkenny County Council's Fire & Rescue Services new HQ complies with the broad principles of the Public Spending Code and Infrastructure Guidelines. The project is in the early Appraisal Stage progressing towards the next step which is the completion of the building design brief and then applying for Planning Permission (Part 8).

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

The necessary data and information are available on file should there be a requirement for a full evaluation of the project in the future.

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

Kilkenny County Council's Fire & Rescue Services is working closely with NDFEM, which is the Approving Authority for this project. It is essential that this collaboration is continued as it allows the Approving Authority advance knowledge of proposals and creates the opportunity for Kilkenny County Council, the Sponsoring Agency, to receive feedback on proposals as they are developed and streamlines the project lifecycle and approval process.

During the course of this In Depth Check the documentation for the project had to be retrieved from multiple sources. I would recommend for ease of Audit and future evaluations if required that one repository for all the project files is put in place. This will ensure efficiency and allow for the sharing of information in real time. One repository will help to ensure data consistency and accuracy and provide stakeholders with a clear understanding of project progress.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on Kilkenny County Council's Fire & Rescue Services new HQ.

Summary of In-Depth Check

Overall, I find that Kilkenny County Council's Fire & Rescue Services new HQ complies with the broad principles of the Public Spending Code and adheres to the Infrastructure Guidelines. The Department of Housing, Planning and Local Government through the NDFEM have granted approval in principle and funding in the amount of €10.5 million to progress the project. This funding forms part of the €328.5m Fire Services Capital Programme (2026-2030), the largest ever investment in fire and emergency services in the history of the State.

Kilkenny County Council is in the early stages of this project. The Design Brief for the project is progressing and the Council will soon be in a position to apply for Planning Permission (Part 8). The solution to the challenge of the acquisition of a suitable site is of utmost importance at this stage and Kilkenny County Council Management are actively engaging to complete this acquisition as a matter of urgency.

Kilkenny Fire & Rescue Services identified the need for a new Fire HQ to serve the people and communities of Kilkenny. The option of building on the existing site or extending the building is not feasible. The benefits of the new Fire & Rescue Services HQ in Kilkenny will include improved emergency response, increased capacity and enhanced facilities. The investment is part of a larger programme that aims to support fire services across the region, ensuring infrastructure is in place for the future. Overall, the new HQ will reinforce public safety in Kilkenny and protect critical infrastructure and essential services.

Quality Assurance – In Depth Check

Section A: Introduction

This introductory section details the headline information on the Operation of Kilkenny County Council Fire Service.

| Programme or Project Information | |
|---|--|
| Name | Operation of Kilkenny County Council Fire Service |
| Detail | Kilkenny County Council Fire Service provides for the safety of people and buildings both new and existing by way of fire prevention and also by operational response in the case of fire or accident. |
| Responsible Body | Kilkenny County Council |
| Current Status | Revenue expenditure being incurred annually |
| Start Date | Ongoing Annual Budget |
| End Date | Ongoing Annual Budget |
| Overall Cost | €8,099,335 for 2025 |

Programme Description

Kilkenny County Council has a statutory obligation to operate as a Fire Authority as outlined in the Fire Services Acts 1981 & 2003. The Department of Housing, Local Government and Heritage plays an advisory and policy-making role for Fire Services. The National Directorate for Fire & Emergency Management (NDFEM) was established in 2009 as a section within the Department, its primary role is to coordinate emergency responses and provide support to the Irish Fire Service.

The core objective of Kilkenny County Councils Fire Service is to provide for the safety of persons and buildings both new and existing by way of fire prevention and by operational response in the case of fire or accident. The Fire Service is part of the Directorate of Integration, Emergency Services, Culture (including Fire Service, Civil Defence, Library, Arts & Heritage, & Callan-Thomastown MD. The Service comes under the remit of Kilkenny County Councils Strategic Policy Committee 5. The total expenditure for the Operation of the Fire Service in 2025 was €8,099,335.

There are 7 Fire Stations in County Kilkenny located as follows, Kilkenny City (Fire Service Headquarters), Castlecomer, Freshford, Urlingford, Thomastown, Callan and Graiguenamanagh. The Fire Services are organised under the Chief Fire Officer (CFO) who is a professional technically qualified officer. The CFO has primary responsibility for the delivery of the Fire Services in County Kilkenny. The CFO is assisted by 77 Retained Staff which includes Station Officers, Sub Station Officers, Fire Fighter/Drivers and Fire Fighters. There are also 8 Staff in the Headquarters comprising of Senior Fire Officers, Administrative Personnel and a Brigade Mechanic.

Fire Prevention Officers are generally engaged in inspections of buildings under the Fire Services Acts 1981 and 2003, assessment and provision of reports on Planning, HAP premises, the processing of Fire Safety Certificates, Dangerous Substances Regulations and carrying out Licensing Inspections in relation to Dance and Liquor License Acts. A Senior Assistant Chief Fire Officer is responsible for Major Emergency Management and prepares Kilkenny County Council for large scale and inter-agency operations through participation in appropriate training and exercises. The Senior Fire Officers are engaged in managing and developing the Fire Service under the Fire Services Acts.

The crews in stations are provided by Retained Fire-fighters reporting to a Retained Station Officer. The Station Officers in turn report to Senior Fire Officers. Fire-fighters carry a pager and are expected to report to the Fire Station and go mobile to the incident within 5-6 minutes as is the norm for rural counties in Ireland at present. In addition, a Senior Fire Officer is rostered on-call each week to assist in the handling of more serious emergency incidents.

Fire cover is provided on an agency basis by Waterford City and County Councils' Fire Service to parts of South Kilkenny around the Mullinavat, Ferrybank, and Mooncoin area as per Section 85 Agreements. Section 85 Agreements are also in use with Tipperary, Carlow, Wexford and Laois County Council's. Kilkenny Fire and Rescue Service also provide fire cover on an agency basis into parts of Laois, Carlow and Tipperary. Dublin City Council provides the statutory obligation as regards call-out of the Fire Service for Kilkenny Fire and Rescue Service on an agency basis through the Eastern Regional Communications Centre (ERCC) attached to Dublin City Fire Station at Tara Street.

The Technical and Operational personnel are currently supported by Administration personnel. These personnel carry out administration duties including the processing of payments on the Agresso Financial System, payroll, issuing of invoices for fire incidents and they support the Senior Fire Officers with various other clerical and general administration duties.

| 2025 Expenditure - Operation of Fire Service | |
|--|------------------|
| Description | € |
| Payroll | 4,761,515 |
| Operation & Upkeep of Equipment | 846,676 |
| Miscellaneous Expenditure | 102,356 |
| Contributions to other bodies | 859,948 |
| Fire Charge Write Off's | 119,130 |
| Fire Brigade Training | 350,767 |
| Fire Prevention | 276,398 |
| Overhead Allocation – Service Support Costs | 782,545 |
| Total | 8,099,335 |

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Kilkenny County Council Internal Audit Unit have completed a Programme Logic Model (PLM) for the Operation of Kilkenny County Council Fire Service. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spending Code](#).

| Objectives | Inputs | Activities | Outputs | Outcomes |
|---|---|--|---|--|
| To provide for the safety of persons and buildings through fire prevention and operational response to fire and other emergency incidents | Budget of €8m in 2025 85 Staff members Highly trained staff 7 Fire Stations Fire Appliances & Equipment | Attend all incident types as required Implementation of Kilkenny Fire & Rescue Fire & Emergency Operations Plan (2022-2026) | 747 incidents attended to in 2025 176 Fires attended 426 special services provided Delivery of the Fire Authorities statutory obligations under the Fire Services Acts | The Fire Service renders a quick emergency response to incidents Mitigates the impact of fires, protect homes, businesses saves lives |
| Ensure the Fire Service is well equipped | NDFEM support ERCC communications | Implement the Service Delivery Plan 2025 | | Enhances community safety by providing imperative fire protection services and fostering |
| Maintain highly trained Fire Service Staff | | Maintain and inspect all equipment | Capital Funding applications developed. | |

| | | | | |
|--|--|---|--|--|
| Ready always to respond effectively to all incidents | | Apply for Capital Aid Grant funding for equipment | | strong community bonds |
| Engage with the public | | Maintain three Water Tankers at existing fire stations | | Raise public awareness about fire prevention through its educational programme |
| Swift operational response to incidents | | Deliver required training | | |
| | | Safeguard Safety, Health and Welfare of all employees, contractors and visitors | | |
| | | Comply with Fire Prevention Legislation and Regulations | | |
| | | Prepare for Major Emergencies | | |

Description of Programme Logic Model

Objectives:

The main objective of Kilkenny County Council Fire Service is to provide for the safety of persons and buildings through fire prevention and operational response to fire and other emergency incidents. The service aims to be well-equipped, highly trained and ready at all times to respond effectively to all calls. The Fire Service endeavors to ensure a swift and efficient operational response which is essential to minimize risk to life and harm to persons and property.

Inputs:

The expenditure budget for the Operation of the Fire Service in Kilkenny was €8,099,335 in 2025. This budget allows the Fire Service to carry out its functions under two main headings Fire Prevention & Operational Service. Fire Authorities are obliged under the Fire Services Acts to ensure that their Fire-fighters and Officers are adequately trained and competent to deal with tasks and varying roles they may encounter in the performance of their duties. The Fire Service Staff in Kilkenny County Council are highly trained. Kilkenny Fire and Rescue Service maintain fire appliances in all seven fire stations throughout the county. There are a variety of different types of appliances in operation i.e. Standard Class B Pumping Fire Appliance (normal

fire appliance), Emergency Tenders, Combined Aerial and Pumping Appliances, Water Tankers, Incident Command vehicle and 4-Wheel Drive Vehicles with off Road capabilities. Kilkenny Fire and Rescue Service receive Capital Grant Aid for the replacement of appliances and equipment from NDFEM. Dublin City Council provides the call-out of the Fire Service for Fire Authorities in the Leinster area. This facility is known as ERCC. This system is financed by the participating Local Authorities.

Activities:

The Fire Services undertakes a wide range of activities to fulfil its remit under the Fire Services Acts 1981 & 2003. It attends to all call outs as required. Kilkenny County Councils Fire & Rescue Fire & Emergency Operations Plan (2022-2026) and its Service Delivery Plan 2025 detail the operation of the Fire Service under operational response and fire prevention response. Kilkenny Fire & Rescue Service maintains all equipment in accordance with its Equipment Maintenance Policy which outlines the frequency and type of inspection for all equipment. Training is provided to staff in accordance with its Training Guidance Document and it also implements training guidance from the NDFEM.

Outputs:

The Fire Service attended 747 incidents in 2025. These incidents covered a broad range and included 176 fires attended in different categories such as domestic, industrial, commercial and agricultural. The Service also fulfilled 426 special services including 156 road traffic collisions, rescue and removal of persons from water, public road hazards and Garda/Ambulance assists. The invoicing for these incidents is completed by the administrative staff in the Fire Service.

Outcomes:

The Operation of the Fire Services provides a range of benefits to the communities they serve. The Fire Service provide a quick response to incidents. This quick response is vital in mitigating the impact of fires and medical emergencies, protecting homes and saving lives. Kilkenny County Council Fire Service engages with communities through their educational programmes, this helps to raise awareness about fire prevention, smoke detector use and the importance of creating emergency plans.

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

The following section tracks the operation of Kilkenny County Council Fire Service.

- 2025 The Programme is an ongoing service provided by Kilkenny County Council. Funding for providing the service is included in the Annual Budget in the amount of €8,099,335. The programme delivers Kilkenny County Council's statutory obligations as a Fire Authority as outlined in the Fire Services Acts 1981 & 2003.

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and operation of Kilkenny County Council Fire Service.

| Programme Key Documents | |
|---|---|
| Title | Details |
| Fire Services Acts 1981 & 2003 | Outlines Kilkenny County Council's statutory obligations as a Fire Authority |
| Kilkenny Fire & Rescue Services Fire & Emergency Operations Plan 2022 – 2026 | Fulfills Kilkenny County Council's statutory obligation as a Fire Authority |
| Kilkenny County Council Annual Budget 2025 | The budget allocation for the operation of the Fire Service |
| Department of Environment, Community and Local Government, NDFEM, Keeping Communities Safe 2013 | A Framework for Fire Safety in Ireland |
| Department of Environment, Community and Local Government, NDFEM | State investment in fire and emergency services |
| Kilkenny County Council Corporate Plan | Strategic framework for Kilkenny County Council |
| Kilkenny County Council Service Delivery Plan 2025 | Identifies the services that Kilkenny County Council are proposing to deliver in 2025 |
| Climate Action Plan 2023 | The plan implements the carbon budgets and sectoral emissions ceilings and sets out a roadmap for taking decisive action to halve our emissions by 2030 and reach net zero no later than 2050 |
| NOAC Key Performance Indicators for Fire Service | Metrics on relevant KPI's for the Fire Service |
| Kilkenny County Council Fire Charge Procedure | Describes rates applied for fire charge invoices and details processes regarding write-offs and waivers etc. |

Key Document 1: Fire Services Acts 1981 & 2003

The Fire Services Act 1981 updated by the 2023 amendments, provides the legal framework for the organisation of fire services in Ireland. It includes the establishment of fire authorities, fire-fighting operations and the protection and rescue of persons and property. It also defines the responsibilities of building owners and occupiers to maintain fire safety standards in their premises.

Key Document 2: Kilkenny Fire & Rescue Services Fire & Emergency Operations Plan 2022/2026

The Fire & Rescue Services Fire & Emergency Operations Plan fulfills Kilkenny County Council's statutory obligation as a Fire Authority as outlined in Section 26 of the Fire Services Acts. This plan details current arrangements within the Fire Authority, but it also sets out strategic plans and targets for the Fire Authority.

Key Document 3: Kilkenny County Council Adopted Budget 2025

Kilkenny County Council's Adopted Budget 2023 details the expenditure and expected income for all service areas including the operation of the Fire Service for 2025.

Key Document 4: Department of Environment, Community and Local Government, NDFEM Keeping Communities Safe

Keeping Communities Safe is the output from a review in 2012 of fire services and fire safety in Ireland. It aims to provide a comprehensive, balanced strategy to ensure the safety of the public in their homes and other locations, as well as worker-safety in providing emergency services.

Key Document 5: Department of Environment, Community and Local Government, NDFEM Capital Programme

Minister for Housing, Local Government and Heritage James Browne TD has announced the State's largest ever investment in fire and emergency services in the landmark €328.5 million Fire Services Capital Programme (2026–2030). The programme, developed by the National Directorate for Fire and Emergency Management (NDFEM), sets out a comprehensive plan to modernise Ireland's fire service fleet, infrastructure, training capability and communications systems to meet the evolving risks facing communities nationwide.

Key Document 6: Kilkenny County Council Corporate Plan

Kilkenny County Council Corporate Plan is the strategic framework outlining the Council's vision, priorities and objectives for a five-year period. The plan is designed to guide policy making, resource allocation and service delivery across all Council functions, ensuring accountability, transparency and responsiveness to the needs of the community.

Key Document 7: Kilkenny County Council Service Delivery Plan 2025

This plan identifies the services that Kilkenny County Council are proposing to deliver in 2025.

Key Document 8: Climate Action Plan 2023

The Plan details how Ireland's transport system needs to make accessible, sustainable transport modes more attractive and shift away from car dependency through consideration of the proximity between people and places in land use and housing policy.

Key Document 9: NOAC Key Performance Indicators for the Fire Service

Outlines KPI's for the Fire Service. These include the mobilization of fire emergency services, attendance at non-fire scenes and cost per capita of Fire Services.

Key Document 10: Kilkenny County Council Procedure for Fire Charges

This document sets out the procedure in relation to Fire Charges in Kilkenny County Council. It describes the rates applied and the various processes with regard to write-offs, waivers etc.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the operation of the Fire Service in Kilkenny County Council. It evaluates whether appropriate data is available for the future evaluation of the Programme.

| Data Required | Use | Availability |
|---|--|--------------|
| Details on Programme Expenditure on Agresso FMS | Reports can be generated from Agresso detailing the level of expenditure across the Fire Service. This allows management to monitor budget adherence | Yes |
| Procurement data for purchasing | To ensure compliance with procurement procedures | Yes |
| Fire Service Metrics collated on: Total incidents, broken down into fires attended and special services attended | The metrics reflect engagement with service users and allow Management to monitor, evaluate the operation of the service | Yes |
| Details relating to Fire Charge Write Offs | Ensure that Fire Charge Invoices that are written off are complying with the Fire Charges Policy/Procedure | Yes |

Data Availability and Proposed Next Steps

The necessary data is available to evaluate the operation of Kilkenny County Council Fire Service. Agresso (Financial Management System) gives Management up to date financial information to allow for ongoing budget monitoring and to ensure adherence to the Annual Budget. The CFO reports to the Director of Services on Fire Service operations on a regular basis. Monthly reports on the operation of the Programme are also presented in the Chief Executive's report to the Plenary Council and the SPC.

Section B - Step 5: Key Evaluation Questions

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

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

The operation of Kilkenny County Council Fire Service broadly complies with the standards set out in The Public Spending Code. Kilkenny County Council is fulfilling its statutory obligation to operate as a Fire Authority as outlined in the Fire Services Acts 1981 & 2003. Kilkenny County Council's Fire & Rescue Services Fire & Emergency Operations Plan details current arrangements within the Fire Authority, but it also sets out strategic plans and targets for the Fire Authority.

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

The necessary data is available to allow for a full evaluation if required.

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

The expenditure for the Operation & Upkeep of Equipment for the Fire Service was €846,676 in 2025. The fire appliances and equipment used by Kilkenny Fire & Rescue Services are required to be serviced and maintained to the highest standard. Some specialist equipment is maintained by external contractors, but the bulk of the equipment is maintained by the Brigade Mechanic. I would recommend that Management review the expenditure in this area to ensure that value for money is being achieved and resources are used effectively. Where there are Office of Government Procurement Frameworks in place for the procurement of goods these should be utilised to achieve efficiencies.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the operation of the Fire Service in County Kilkenny.

Summary of In-Depth Check

Overall, I find the operation of the Fire Service in Kilkenny County Council complies with the broad principles of the Public Spending Code.

Kilkenny County Council engages with the communities to inform and educate citizens in how to reduce the risk of fires and other emergencies. The Fire Service influence and regulate the built environment to protect people, property and the Environment from harm. They plan and prepare for emergencies that may happen.

Recent years have seen improvements in the Fire Stations in the County with a new modern Fire Station opened in Urlingford in 2024 and Graiguenamanagh in 2018. Kilkenny County Council Fire Service are currently progressing plans for a new Fire Service Headquarters in Kilkenny City. This new modern facility will reinforce public safety in Kilkenny and protect critical infrastructure and essential services for the next 40 years.