



Wicklow County Council
Comhairle Contae Chill Mhantáin
Public Spending Code
Quality Assurance Report in
respect of the financial year 2025

*Submitted to the National Oversight and Audit Commission (NOAC) in
Compliance with the Public Spending Code*



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Certification

This Annual Quality Assurance Report reflects Wicklow 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:



Emer O' Gorman

Chief Executive, Wicklow County Council

Date:

25th May 2026.

1 Introduction

Wicklow County Council has completed this Quality Assurance (QA) Report as part of its compliance with the Public Spending Code (PSC). The purpose of this report is to present the results of each of the five steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

The Public Spending Code was written specifically with government departments in mind and therefore some of its terminology is specific to that sector. To address this, a Guidance Note for the Local Authority Sector was developed. The latest version of this Guidance Note (Version 4), was used to inform this report.

The Quality Assurance Process contains five steps:

1. ***Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle*** for projects/programmes greater than €0.5m. The Project Lifecycle refers to the series of steps and activities which are necessary to take the proposal from concept to completion and evaluation. Projects vary in size and complexity but all projects can be mapped to the following 6-stage project lifecycle structure:

- 1) Strategic Assessment.
- 2) Preliminary Business Case.
- 3) Final Business Case (including design, procurement strategy and tendering).
- 4) Implementation.
- 5) Review.
- 6) Ex-Post Evaluation.

The three sections of the inventory are:

- 1) Expenditure being considered
- 2) Expenditure being incurred
- 3) Expenditure that has recently ended for projects/programmes that have been completed or discontinued.

2. ***Publish summary information on website of all procurements in excess of €10m***, whether new, in progress or completed. 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.
3. ***Checklists to be completed in respect of the different stages***. These checklists allow Wicklow County Council to self-assess our compliance with the code. The checklists are provided in the PSC document. Only one of each checklist is required per Local Authority. Checklists are not required for each project/programme.
4. ***Carry out a more in-depth check on a small number of selected projects/programmes***. A number of projects/programmes are selected to be reviewed more intensively.

5. **Complete a short report for the National Oversight and Audit Commission (NOAC)** which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, Wicklow County Council’s judgment on the adequacy of processes given the findings from the in-depth check

2 Expenditure Analysis

2.1 Inventory of Projects/Programmes

This section details the inventory drawn up by Wicklow County Council in accordance with the guidance on the Quality Assurance process. The inventory lists all of Wicklow County Council’s projects and programmes at various stages of the project life cycle which amount to more than €0.5 million. This inventory is divided between Capital and Current (Revenue) Projects and between three stages:

| Project/Programme Stage | | Category/Band |
|-------------------------|---|---|
| 1 | <i>Expenditure Being Considered</i> | Current Expenditure – new or increases over €0.5m |
| | | Capital Expenditure (Non-Grant) with Projected Lifetime Expenditure over €0.5 million |
| | | Capital Expenditure (Grant) with Projected Lifetime Expenditure over €0.5 million |
| 2 | <i>Expenditure Being Incurred</i> | Current Expenditure greater than €0.5m |
| | | Capital Expenditure (Non-Grant) with Projected Lifetime Expenditure over €0.5 million |
| | | Capital Expenditure (Grant) with Projected Lifetime Expenditure over €0.5 million |
| 3 | <i>Expenditure that has recently ended</i> | Current Expenditure greater than €0.5m |
| | | Capital Expenditure (Non-Grant) with Final Outturn Expenditure over €0.5 million |
| | | Capital Expenditure (Grant) with Final Outturn Expenditure over €0.5 million |

The Inventory contains 240 projects. All of the projects have expenditure being considered, incurred, completed or discontinued, and comprise of a value of €354,868,068. The tables below provide a summary of the number of projects under each stage, along with a summary of project costs. Full tables including details of each programme/project are listed in Appendix 1.

For consistency and accuracy these inventories were informed by the Capital Investment Programme 2025-2027 adopted at Council Meeting on the 7th of April 2025 and the Annual Budget, (adopted 25th of November 2024), which were carried out as part of the statutory requirements of the Local Government Act 2001 (as amended); and the Annual Financial Statement 2025 which was noted by Members of Wicklow County Council at their meeting of 11th of May 2026, and was prepared in accordance with the Local Authority Accounting in Ireland Code of Practice, Accounting Regulations and the directions of the Minister for the Housing, Local Government and Heritage.

| | Projected Lifetime Expenditure/ Final Outturn (Capital Only) |
|--|---|
| <i>Project/Programme Expenditure Being Considered</i> | €254,194,037 |
| <i>Project/Programme Expenditure Being Incurred</i> | €540,218,922 |
| <i>Project/Programme Expenditure Recently Ended/Discontinued</i> | €233,475,752 |
| Totals | €1,027,888,712 |

| Figures relevant to 2025 | | | | |
|--|---------------------|---------------------------------|-----------------------------|---------------------|
| | Current Expenditure | Capital (Non-Grant) Expenditure | Capital (Grant) Expenditure | |
| Project Numbers | | | | Totals |
| <i>Expenditure Being Considered</i> | 3 | 8 | 29 | 40 |
| <i>Expenditure Being Incurred</i> | 48 | 0 | 92 | 140 |
| <i>Expenditure Recently Completed / Discontinued</i> | 0 | 0 | 60 | 60 |
| Totals | 51 | 8 | 181 | 240 |
| | Current Expenditure | Capital (Non-Grant) Expenditure | Capital (Grant) Expenditure | |
| Project Total Values | | | | Totals |
| <i>Expenditure Being Considered</i> | €2,185,305 | €13,733,257 | €64,714,279 | €80,632,841 |
| <i>Expenditure Being Incurred</i> | €168,912,396 | €0 | €65,221,957 | €234,134,353 |
| <i>Expenditure Recently Completed / Discontinued</i> | €0 | €0 | €40,100,873 | €40,100,873 |
| Totals | €171,097,701 | €13,733,257 | €170,037,109 | €354,868,068 |

2.2 Published Summary of Procurements

As part of the Quality Assurance process Wicklow County Council has published summary information on our website of all procurements in excess of €10m. Listed below is the link to this publication page and an illustration of its location. The requirement relates to procurements over €10m rather than total project costs.

2.3 Link to Procurement Publications

<https://www.wicklow.ie/Living/Your-Council/Finance/Procurement/Procurement-Over-10-million>

Procurement Over €10 million

Details of procurements in Wicklow County Council worth €10 million.

Procurements in Wicklow County Council worth over €10 million will be published here, pursuant to the requirements of the Public Spending Code.

2025

No procurement contracts over €10 million were awarded in 2025

Source: www.wicklow.ie

3 Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. These high-level checks in the QA process are based on self-assessment by Wicklow County Council and its Directorates, in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total:

- **Checklist 1:** General obligations not specific to individual projects/programmes.
- **Checklist 2:** Capital Expenditure Being Considered – Appraisal and Approval.
- **Checklist 3:** Current Expenditure Being Considered – Appraisal and Approval.
- **Checklist 4:** Incurring Capital Expenditure.
- **Checklist 5:** Incurring Current Expenditure.
- **Checklist 6:** Capital Expenditure recently completed.
- **Checklist 7:** Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued.

Each question in the checklist is judged by a 3 point scoring scale:

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

Wicklow County Council requested that its Directorates complete checklists 2-7. In addition to the self-assessed scoring, the answers are accompanied by explanatory comments. The results from each Directorate were used to complete the final Wicklow County Council set of checklists. The set of checklists for Wicklow County Council is listed in Appendix 2 of this report.

3.2 Findings from Checklist Assessment

The checklists have been completed by individual Departments within Wicklow County Council and have been consolidated into one return on behalf of the Authority.

The completed checklists show the extent to which Wicklow County Council believes it complies with the Public Spending Code. Overall, the checklists show a satisfactory level of compliance with the Code, where appropriate. While there is room for improvement in certain aspects of the requirements, no specific serious issues or concerns were evident during the completion of this element of the Quality Assurance Report.

3.3 In-Depth Checks

The following section details the in-depth checks which were carried out in Wicklow County Council as part of the Public Spending Code. The value of the projects selected for in depth review each year must follow the following criteria:

- Capital Projects: Projects selected must represent a minimum of 5% of the total value of all Capital projects on the Project Inventory and
- Revenue Projects: Projects selected must represent a minimum of 1% of the total value of all Revenue Projects on the Project Inventory.

This minimum is average over a three year period.

The in-depth analysis of Wicklow County Council's inventory is detailed below:

| Year | Inventory Value | Inventory Value | Inventory Value | Selected Projects Value | Selected Projects Value | % Selected | % Selected |
|----------------|-----------------|-----------------|-----------------|-------------------------|-------------------------|------------|------------|
| | Total | Capital | Current | Capital | Current | Capital | Current |
| 2023 | €1,212,634,359 | 1,052,130,730 | €160,503,629 | €53,015,641 | €5,881,259 | 5.04% | 3.66% |
| 2024 | €1,026,996,394 | €855,898,693 | €171,097,701 | €56,841,440 | €3,339,280 | 6.64% | 1.95% |
| 2025 | €1,208,985,234 | €1,027,888,712 | €181,096,522 | €40,282,673 | €2,286,677 | 3.92% | 1.26% |
| 3 Years | €3,448,615,987 | €2,935,918,135 | €512,697,852 | €150,139,754 | €11,507,216 | 5.11% | 2.24% |

| Year | Spend | Project | Status |
|------|----------------|---|--------------------------------|
| 2023 | Capital | TINAHASK UPPER ARKLOW HOUSING SCHEME | Expenditure being incurred |
| | Capital | CALF CLUID HOUSING USHER GLEN ASHFORD | Expenditure being incurred |
| | Capital | ARD NA GREINE HOUSING SCH RAPID DELIVERY | Expenditure being incurred |
| | Current | Operation of Library and Archival Service | Expenditure being incurred |
| 2024 | Capital | Kilcoole Lott Lane Housing Scheme | Expenditure being incurred |
| | Capital | Three Trouts Greystones | Expenditure being incurred |
| | Capital | Merrymeeting Phase II | Expenditure recently completed |
| | Current | Administration of Homeless Services | Expenditure being incurred |
| 2025 | Capital | HOUSING SCHEME AT ROCKBRAE HOUSE BRAY | Expenditure being incurred |
| | Capital | NTA ARKLOW-SHILLELAGH CYCLE ROUTE | Expenditure being Considered |
| | Current | STREET CLEANING | Expenditure being incurred |

Wicklow County Council's Internal Audit Unit was assigned the task of completing the in-depth checks. Projects were selected from the inventory having regard to the various stages of the life cycle and the values of the projects listed. The selected projects and level of compliance are summarized below in the following table:

| Project Reviewed | Compliance |
|--|-------------------------|
| PROPOSED HSG SCH SITE AT ROCKBRAE HOUSE BRAY | substantial Compliance |
| NTA ARKLOW-SHILLELAGH CYCLE ROUTE | satisfactory Compliance |
| STREET CLEANING | substantial Compliance |

Appendix 3 contains the QA In-Depth Check templates for each of the projects listed, while Appendix 4 details the Audit Assurance Categories and Criteria.

4 Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists of this Quality Assurance process was a significant co-ordination task in terms of liaising with Directorates across Wicklow County Council.

The in-depth checks show that in order to meet its requirements under the PSC for future years, Wicklow County Council needs to

1. Continue its rigorous scrutiny and oversight of projects and programmes.
2. Develop procedure manuals and update periodically and as appropriate.
3. Ensure that all necessary post project evaluations are undertaken as appropriate.
4. Ensure appropriate procurement practices continue to be followed.
5. Ensure that the necessary project management requirements are undertaken.

5 Conclusion

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

The inventory outlined in this report clearly lists the Current (Revenue) and Capital Expenditure that is being considered, being incurred, and that has recently been completed/discontinued. It also clearly lists the Projected Lifetime Expenditure being considered, Cumulative Expenditure to-date for projects/programmes being incurred and the Final Outturn Expenditure for projects/programmes completed and discontinued. Timelines for projects/programmes are also given.

Wicklow County Council has published on its website of its procurement contract details over €10 million were awarded in 2025.

The checklists completed by Wicklow County Council Departments show a relatively high level of compliance with the Public Spending Code where appropriate. The in-depth checks carried out on a selection of programmes revealed no major issues which would cast doubt on Wicklow County Council's compliance with the Code.

6 Appendix 1: Wicklow County Council Inventory of Expenditure

| Expenditure being Considered - Greater than €0.5m (Capital and Current) | | | | | | | |
|---|---------|--|---|---|--|--------------------------------|-------------------|
| Project/Scheme/Programme Name | Short D | 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 |
| Housing & Building | | | | | | | |
| LA Housing Schemes | | € - | € - | € 15,400,000 | Ongoing | € 44,827,876 | |
| Purchases/Part V (LA) | | € - | € - | € 22,900,000 | Ongoing | € 39,772,387 | |
| Approved Housing Bodies (in partnership) | | € - | € - | € 7,700,000 | Ongoing | € 12,830,740 | |
| Social Housing Land | | € - | € 10,000,000 | | Ongoing | € 30,000,000 | |
| Special Projects homeless & Travellers Accommodation Programme | | € - | € - | € 1,300,000 | Ongoing | € 10,000,000 | |
| Specials/Pilots/NEW Schemes - | | € - | € - | € 1,000,000 | Ongoing | € 2,993,636 | |
| Stock management and conditional survey | | | | € 1,000,000 | Ongoing | € 497,062 | |
| Fabric Upgrade | | | | € 4,000,000 | Ongoing | € 6,978,308 | |
| Affordable Housing Scheme | | | | € 2,200,000 | Ongoing | € 21,610,453 | |
| Housing Grants | A09 | € 733,697 | | | Ongoing | € - | |
| Roads Transportation and Safety | | | | | | | |
| N81 Hangmans Bend Realignment Scheme | | | | € 400,000 | 1-3 years | € 1,000,000 | |
| NTA ARKLOW-SHILLELAGH CYCLE ROUTE | | | € - | € 20,145 | 2033 | € 15,133,727 | |
| Greystones to Wicklow (Cliff walk) | | | | € 500,000 | 1-3 years | € 2,500,000 | |
| Weigh Bridges | | | | € 200,000 | 1-3 years | € 600,000 | |
| Saunders Lane Wicklow | | | € 636,000 | | 1-3 years | € 636,000 | |
| Non National SIG | | | | € 500,000 | 1-3 years | € 1,500,000 | |
| Arklow Southern Port Access Road | | | € 100,000 | | 1-3 years | € 600,000 | |
| Brittas Bay Footpath scheme | | | € 300,000 | | 1-3 years | € 1,300,000 | |
| Water Services | | | | | | | |
| Development Management | | | | | | | |
| URDF Call 3 - Vacant Buildings | | | | € 500,000 | 1-3 years | € 2,500,000 | |
| RRDF Baltinglass | | | € 149,894 | € 449,682 | 1-3 years | € 1,816,896 | |
| RRDF Blessington | | | € 85,363 | € 341,452 | 1-3 years | € 1,293,380 | |
| Town & Village Scheme | | | € 160,000 | € 1,440,000 | 1-3 years | € 4,800,000 | |
| Food Incubation Hub | | | | € 50,000 | 1-3 years | € 5,150,000 | |
| Fassaroe Landfill capping and remediation | | | | € 100,000 | 1-3 years | € 2,100,000 | |
| Economic Development and Promotion | D09 | € 873,964 | | | 1-3 years | € - | |

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

| Project/Scheme/Programme Name | Short D | 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 |
|---|----------------|---|--|--|---|---------------------------------------|--------------------------|
| Environment Protection | | | | | | | |
| Other Capital Asset Procurements | | | | € 750,000 | 1-3 years | € 1,750,000 | |
| Climate Change and Flooding | E15 | € 577,644 | | | | € - | |
| | | | | | | | |
| Recreation and Amenity | | | | | | | |
| Outdoor Recreational Infrastructure Scheme | | | € 154,000 | € 1,386,000 | 1-3 years | € 4,620,000 | |
| Murrough Masterplan | | | € 150,000 | € 350,000 | 1-3 years | € 3,500,000 | |
| Social Capital/Sports Capital | | | € 45,000 | € 105,000 | 1-3 years | € 708,572 | |
| Roof Remediation Works | | | € 600,000 | | 1-3 years | € 1,400,000 | |
| Aughrim Library | | | | € 200,000 | 1-3 years | € 1,200,000 | |
| Ballywaltrim Library | | | | € 50,000 | 1-3 years | € 9,050,000 | |
| Swimming Pool Refurbishment - Wicklow (LSSIF) | | | € 240,000 | € 960,000 | 1-3 years | € 2,400,000 | |
| Blessington Swimming Pool | | | | € 50,000 | 1-3 years | € 8,550,000 | |
| Community Centres | | | € 575,000 | | 1-3 years | € 575,000 | |
| | | | | | | | |
| Agriculture, Education, Health and Welfare | | | | | | | |
| Harbour Dredging | | | € 88,000 | € 12,000 | 1-3 years | € 4,100,000 | |
| Other Harbour Infrastructure | | | € 450,000 | € 50,000 | 1-3 years | € 2,500,000 | |
| Coastal Protection | | | | € 500,000 | 1-3 years | € 2,500,000 | |
| Storm Damage Repairs | | | | € 300,000 | 1-3 years | € 900,000 | |
| | | | | | | | |
| | | € - | € - | € - | | € - | |
| Totals | | € 2,185,305 | € 13,733,257 | € 64,714,279 | | € 254,194,037 | |

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 | | | | | | | | |
| CONSTRUCTION OF TWO TRAVELLER UNITS, VALE ROAD ARKLOW | Spec Proj Homeless Travellers | € - | € - | € 20,464 | 1-2 Years | € 20,464 | € 738,503 | |
| N27/70/72 TAP - 3 HOUSES BARNDARRIG TAP ON PART OF LANDS AT BALLINA | Spec Proj Homeless Travellers | € - | € - | € 5,223 | 1-2 Years | € 11,865 | € 922,048 | |
| ACQUISITION OF SOCIAL HOUSING UNITS | LA PURCHASES/PART V | € - | € - | € 666,659 | 1 Year | € 1,668,624 | € 1,750,000 | |
| TENANT IN SITU HOUSING ACQUISITIONS | LA PURCHASES/PART V | € - | € - | € 1,953,896 | 1 Year | € 11,198,188 | € 12,000,000 | |
| PROPOSED ASHTOWN LANE HOUSING SCH PH 2 | LA HOUSING SCHEMES | € - | € - | € 48,586 | 2 Years | € 52,762 | € 22,706,698 | |
| PROPOSED HSG SCH BALLYGUILLE ROAD WICKLOW N27/2/438 | LA HOUSING SCHEMES | € - | € - | € 8,622 | 2 Years | € 8,622 | € 5,656,236 | |
| N27/2/435 – 17 UNIT HOUSING SCHEME BALLINACOR EAST BARNDARRIG | LA HOUSING SCHEMES | € - | € - | € 26,889 | 2 Years | € 26,889 | € 6,897,634 | |
| MERRYMEETING RATHNEW HOUSING SCHEME PHASE 3 | LA HOUSING SCHEMES | € - | € - | € 890,620 | 1 Year | € 899,783 | € 2,679,657 | |
| TINAHASK UPPER ARKLOW HOUSING SCHEME | LA HOUSING SCHEMES | € - | € - | € 92,938 | 2-3 Years | € 197,279 | € 30,582,560 | |
| PROPOSED 8 HOUSES AT MOUNTAIN VIEW BLESSINGTON | LA HOUSING SCHEMES | € - | € - | € 117,882 | 1-2 Years | € 147,619 | € 3,855,537 | |
| KILCOOLE LOTT LANE HOUSING SCHEME | LA HOUSING SCHEMES | € - | € - | € 15,495,943 | 1-2 Years | € 17,399,861 | € 31,383,059 | |
| N27/2/430 CONSTRUCTION OF 4 UNITS AT 1 MILL ROAD GRESYSTONES | LA HOUSING SCHEMES | € - | € - | € 253,043 | 1 Year | € 285,045 | € 1,424,741 | |
| N27/2/439 THREE HOUSING UNITS AT OLD CONNA GROVE BRAY | LA HOUSING SCHEMES | € - | € - | € 7,493 | 1-2 Years | € 7,493 | € 981,084 | |
| PROPOSED HSG SCH SITE AT SHEEPHOUSE ARKLOW | LA HOUSING SCHEMES | € - | € - | € 4,366 | 2 Years | € 190,621 | € 18,338,930 | |
| PROPOSED HSG SCH SITE AT ROCKBRAE HOUSE BRAY | LA HOUSING SCHEMES | € - | € - | € 126,790 | 2 Years | € 238,788 | € 25,148,946 | |
| PROPOSED HOUSING AT CARRIGOONA BRAY | LA HOUSING SCHEMES | € - | € - | € 2,777,293 | 1-2 Years | € 3,047,293 | € 6,226,678 | |
| PROPOSED HSG SCH SITE AT THE HARBOUR ROAD ARKLOW | LA HOUSING SCHEMES | € - | € - | € 4,613 | 2-3 Years | € 4,613 | € 6,900,000 | |
| PROPOSED HSG SCH AT CENTRAL GARAGE SITE BRAY | LA HOUSING SCHEMES | € - | € - | € 4,050 | 2 Years | € 4,050 | € 7,966,743 | |
| TURNKEY ACQ BURKEEN DALES RATHNEW N27/2/432 | LA PURCHASES/PART V | € - | € - | € 387,480 | 1-2 Years | € 387,480 | € 4,435,000 | |
| ACQ PART V - LITTLEBROOK DELGANY 359 | LA PURCHASES/PART V | € - | € - | € 2,114,559 | 1-2 Years | € 2,114,559 | € 3,035,023 | |
| ACQ PART V UNITTS CHURCHLANDS PH 2 DELGANY 402 | LA PURCHASES/PART V | € - | € - | € 5,843 | 1 Year | € 5,843 | € 1,731,733 | |
| ACQ PART V - 320 BAWNOGUES BALTINGLASS | LA PURCHASES/PART V | € - | € - | € 596,823 | 1-2 Years | € 596,823 | € 2,523,161 | |
| ACQ PART V - 332 BURKEEN DALES RATHNEW | LA PURCHASES/PART V | € - | € - | € 878,899 | 1-2 Years | € 1,413,206 | € 2,667,598 | |
| ACQ PART V - YELLOW LANE ARKLOW 386 | LA PURCHASES/PART V | € - | € - | € 3,998 | 1-2 Years | € 3,998 | € 1,909,986 | |
| ACQ PART V - MARINER'S POINT WICKLOW 406 | LA PURCHASES/PART V | € - | € - | € 1,277,728 | 1-2 Years | € 1,277,728 | € 4,937,528 | |
| ACQ PART V - MARKET CLOSE DUNLAVIN 379 | LA PURCHASES/PART V | € - | € - | € 1,256,457 | 1-2 Years | € 1,256,457 | € 5,903,789 | |
| ACQ PART V UNITS BELLEVUE RISE DELGANY 400 | LA PURCHASES/PART V | € - | € - | € 6,704 | 1 Year | € 6,704 | € 4,531,172 | |
| BALLINAHINCH ASHFORD HSG SCHEME PHASE 2 - 20 UNITS | LA HOUSING SCHEMES | € - | € - | € 772,051 | 1-2 Years | € 839,304 | € 8,029,153 | |
| CALF ALDBOROUGH MANOR, BALTINGLASS (2024.13213) | AHB IN PARTNERSHIP | € - | € - | € 173,760 | 1 Year | € 173,760 | € 1,130,976 | |
| CALF LOAN CIRCLE HOUSING ARDVIEW KNOCKADOSAN RATHDRUM 2025.1393 | AHB IN PARTNERSHIP | € - | € - | € 557,960 | 1 Year | € 557,960 | € 1,524,543 | |
| AFFORDABLE HOUSING SCHEME LOTT LANE, KILCOOLE ph 1 | ASSISTANCE TO PERSONS HOUSING THEMSELVES | € - | € - | € 35,982 | 1-2 Years | € 35,982 | € 2,900,000 | |
| IWILS/EXTENSIONS/DPG EXTENSIONS | ASSISTANCE TO PERSONS IMPROVING HOUSES | € - | € - | € 1,011,776 | 1 Year | € 8,969,664 | € 12,739,239 | |
| ENERGY EFFICIENCY RETROFITTING PROGRAMME 2026 | Fabric Upgrade | € - | € - | € 164,591 | 1 Year | € 164,591 | € 4,256,375 | |
| Maintenance/Improvement of LA Housing | A01 | € 14,979,462 | € - | € - | | € - | € - | |
| Housing Assessment, Allocation and Transfer | A02 | € 698,016 | € - | € - | | € - | € - | |
| Housing Rent and Tenant Purchase Administration | A03 | € 1,049,259 | € - | € - | | € - | € - | |
| Administration of Homeless Service | A05 | € 3,933,991 | € - | € - | | € - | € - | |
| Support to Housing Capital & Affordable Prog. | A06 | € 3,051,860 | € - | € - | | € - | € - | |
| RAS Programme | A07 | € 28,264,682 | € - | € - | | € - | € - | |
| Housing Loans | A08 | € 1,788,011 | € - | € - | | € - | € - | |
| Housing Grants | A09 | € 6,629,210 | € - | € - | | € - | € - | |
| Housing Assistance Programme | A12 | € 674,343 | € - | € - | | € - | € - | |

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 |
|--|-----------------------|--|--|--|--|--------------------------------|---|-------------------|
| Roads Transportation and Safety | | | | | | | | |
| PUBLIC LIGHTING ENERGY EFFICIENCY PROGRAMME | ROAD UPKEEP | € - | € - | € 1,579,149 | | € 3,361,884 | € 8,000,000 | |
| DELGANY TO BLACKLION (CHAPEL RD) GREYSTONES PROJECT | ROAD IMPROVEMENT | € - | € - | € 5,097,563 | | € 5,655,929 | € 15,840,000 | |
| TINAKILLY ROAD DEVELOPMENT, RATHNEW | ROAD IMPROVEMENT | € - | € - | € 1,211,608 | | € 1,211,608 | € 14,000,000 | |
| BLESSINGTON INNER RELIEF ROAD PROJECT | ROAD IMPROVEMENT | € - | € - | € 59,033 | | € 201,845 | € 4,200,000 | |
| NTA DEVELOPMENT OF STRATEGIC PARK AND RIDE | ROAD IMPROVEMENT | € - | € - | € 963,002 | | € 3,630,005 | € 19,160,000 | |
| NP NDP N11/M11 JUNCTION 4 TO JUNCTION 14 | ROAD IMPROVEMENT | € - | € - | € 10,517 | | € 2,902,081 | € 2,912,598 | |
| RIVER DARGLE PUBLIC TRANSPORT BRIDGE | ROAD IMPROVEMENT | € - | € - | € 2,385 | | € 539,207 | € 4,100,000 | |
| NP & NS LA SUPPORT (IMPROVEMENT) WW/13/10244 | ROAD IMPROVEMENT | € - | € - | € 180,242 | | € 1,658,215 | € 1,658,215 | |
| KILMACANOGUE TO SOUTHERN CROSS PEDESTRIAN & CYCLIST GREENWAY PR | ROAD IMPROVEMENT | € - | € - | € 40,275 | | € 221,179 | € 1,000,000 | |
| NS N81 THE FOUR STUDIES | ROAD IMPROVEMENT | € - | € - | € 302,212 | | € 759,281 | € 1,750,000 | |
| PARK & RIDE AT HOLLYWOOD CROSS ALONG N81 | ROAD IMPROVEMENT | € - | € - | € 1,090,368 | | € 1,186,070 | € 3,000,000 | |
| N81 ROAD SAFETY IMP SCH BURGAGE SOUTH OF BLESSINGTON | ROAD IMPROVEMENT | € - | € - | € 70,350 | | € 85,103 | € 1,800,000 | |
| NTA BRAY DART INTERCHANGE | ROAD IMPROVEMENT | € - | € - | € 2,116,631 | | € 6,525,857 | € 6,800,000 | |
| NTA WICKLOW TOWN PORT ACCESS ROUTE - STATION PEDESTRIAN ACCESS | ROAD IMPROVEMENT | € - | € - | € 195,228 | | € 1,889,106 | € 3,000,000 | |
| NTA - N11/M11 UPGRADE SCH INTERIM BUS PRIORITY MEASURES J4 TO J8 | ROAD IMPROVEMENT | € - | € - | € 495,706 | | € 3,261,035 | € 4,500,000 | |
| NTA DELGANY VILLAGE TO MILL ROAD - WCC/21/0004 | ROAD IMPROVEMENT | € - | € - | € 49,200 | | € 103,962 | € 1,000,000 | |
| NTA ACTIVE TRAVEL PATHFINDER:ROCKY ROAD(ACCESS TO TRAIN STATION)-V | ROAD IMPROVEMENT | € - | € - | € 27,319 | | € 252,013 | € 950,000 | |
| NTA BLESSINGTON MAIN STREET TO DEERPARK - WCC/21/0010 | ROAD IMPROVEMENT | € - | € - | € 17,210 | | € 1,106 | € 750,000 | |
| NTA GREYSTONES ACTIVE TRAVEL-PATHFINDER PROJECT-WCC/21/0012 | ROAD IMPROVEMENT | € - | € - | € 1,913,535 | | € 2,344,817 | € 2,600,000 | |
| NTA ARKLOW SOUTH CYCLE & PEDESTRIAN IMPROVEMENTS | ROAD IMPROVEMENT | € - | € - | € 19,193 | | € 2,343,436 | € 2,343,436 | |
| NTA KILLINCARRIG VILLAGE ENHANCEMENT SCHEME | ROAD IMPROVEMENT | € - | € - | € 7,943 | | € 21,121 | € 650,000 | |
| NTA Kilcoole Road Footpath | ROAD IMPROVEMENT | € - | € - | € 229,779 | | € 269,136 | € 1,200,000 | |
| NTA AUGHRIM ROAD PEDESTRIAN CROSSING, TINAHELY 2025 WCC/25/XXXX | ROAD IMPROVEMENT | € - | € - | € 156,703 | | € 156,703 | € 500,000 | |
| NTA VALE ROAD PEDESTRIAN IMPROVEMENT SCHEME WCC/25/XXXX | ROAD IMPROVEMENT | € - | € - | € 325,318 | | € 325,318 | € 750,000 | |
| NTA SAFE ROUTE TO SCHOOL - BLACKLION MANOR – GET, GNGCL, TEMPLECAR | ROAD TRAFFIC | € - | € - | € 491,048 | | € 491,048 | € 550,000 | |
| NTA ACTIVE TRAVEL OFFICE-STAFF COSTS | ROAD TRAFFIC | € - | € - | € 887,073 | | € 2,325,315 | € 2,325,315 | |
| Regional Road - Maintenance and Improvement | B03 | € 9,375,722 | € - | € - | | € - | € - | |
| Local Road - Maintenance and Improvement | B04 | € 18,579,769 | € - | € - | | € - | € - | |
| Public Lighting | B05 | € 2,881,256 | € - | € - | | € - | € - | |
| Road Safety Engineering Improvement | B07 | € 669,484 | € - | € - | | € - | € - | |
| Maintenance & Management of Car Parking | B09 | € 1,647,161 | € - | € - | | € - | € - | |
| Support to Roads Capital Prog. | B10 | € 1,642,615 | € - | € - | | € - | € - | |
| Water Services | | | | | | | | |
| PROG 3 CAPITAL TRANSFER PRE FMS - AFS 2002 | PUBLIC WATER SUPPLY | € - | € - | € 81,982 | | € 81,982 | € 697,289 | |
| DEVELOPER PROVIDED WASTE WATER RESOLUTION PROG DPI | PUBLIC SEWAGE SCHEMES | € - | € - | € 889,078 | | € 894,429 | € 894,429 | |
| GROUP WATER & SEWERAGE GRANTS | PRIVATE INSTALLATIONS | € - | € - | € 115,522 | | € 2,510,283 | € 2,394,761 | |
| Operation and Maintenance of Water Supply | C01 | € 2,607,148 | € - | € - | | € - | € - | |
| Operation and Maintenance of Waste Water Treatment | C02 | € 1,679,557 | € - | € - | | € - | € - | |
| Operation and Maintenance of Public Conveniences | C04 | € 548,095 | € - | € - | | € - | € - | |
| Admin of Group and Private Installations | C05 | € 680,614 | € - | € - | | € - | € - | |

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

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|---|---|--|--|--|--|--------------------------------|---|-------------------|
| Development Management | | | | | | | | |
| WICKLOW COUNTY CAMPUS | INDUSTRIAL DEVELOPMENT | € - | € - | € 320,615 | | € 23,955,190 | € 24,111,645 | |
| URDF ARKLOW MD HISTORIC TOWN CORE | OTHER DEVELOPMENT & PROMOTION | € - | € - | € 3,538 | | € 3,039,203 | € 3,039,203 | |
| GREYSTONES ENTERPRISE CENTRE | PROMOTION OF INTEREST OF LOCAL COMMUNITY | € - | € - | € 511,071 | | € 4,174,381 | € 5,500,000 | |
| Forward Planning | | | | | | | | |
| Development Management | D01 | € 2,035,631 | € - | € - | | € - | € - | |
| Enforcement | D02 | € 3,095,881 | € - | € - | | € - | € - | |
| Op & Mtce of Industrial Sites & Commercial Facilities | D03 | € 1,377,014 | € - | € - | | € - | € - | |
| Tourism Development and Promotion | D04 | € 836,478 | € - | € - | | € - | € - | |
| Community and Enterprise Function | D05 | € 787,799 | € - | € - | | € - | € - | |
| Economic Development and Promotion | D06 | € 6,023,141 | € - | € - | | € - | € - | |
| Heritage and Conservation Services | D09 | € 4,998,456 | € - | € - | | € - | € - | |
| | D11 | € 1,044,281 | € - | € - | | € - | € - | |
| Environmental Services | | | | | | | | |
| RECYCLING CENTRES - CAPITAL WORKS | WASTE DISPOSAL | € - | € - | € 8,155 | | € 32,898 | € 1,700,000 | |
| WHITESTOWN REMEDIATION PROJECT | WASTE DISPOSAL | € - | € - | € 970,081 | | € 11,432,853 | € 38,000,000 | |
| BURIAL GROUNDS | BURIAL GROUNDS | € - | € - | € 5,148 | | € 5,148 | € 500,000 | |
| AVOCA MINES REMEDIATION WORKS | SAFETY OF STRUCTURES & PLACES | € - | € - | € 315,269 | | € 693,807 | € 7,000,000 | |
| COASTAL WALK GREYSTONES TO WICKLOW | SAFETY OF STRUCTURES & PLACES | € - | € - | € 147,529 | | € 528,643 | € 6,000,000 | |
| NEW FIRE STATION DUNLAVIN | FIRE SERVICES | € - | € - | € 132,820 | | € 179,304 | € 2,647,000 | |
| NEW FIRE STATION BALTINGLAS | FIRE SERVICES | € - | € - | € 132,820 | | € 184,732 | € 2,400,000 | |
| SEAI ENERGY PATHFINDER PROJECTS | ADMINISTRATION & MISCELLANEOUS ENVIRON PROTECTION | € - | € - | € 5,419,591 | | € 6,411,388 | € 6,411,388 | |
| Operation, Maintenance and Aftercare of Landfill | E01 | € 775,582 | € - | € - | | € - | € - | |
| Op & Mtce of Recovery & Recycling Facilities | E02 | € 2,355,457 | € - | € - | | € - | € - | |
| Litter Management | E05 | € 580,290 | € - | € - | | € - | € - | |
| Street Cleaning | E06 | € 2,286,677 | € - | € - | | € - | € - | |
| Waste Regulations, Monitoring and Enforcement | E07 | € 1,026,025 | € - | € - | | € - | € - | |
| Maintenance and Upkeep of Burial Grounds | E09 | € 745,544 | € - | € - | | € - | € - | |
| Safety of Structures and Places | E10 | € 761,274 | € - | € - | | € - | € - | |
| Operation of Fire Service | E11 | € 9,659,883 | € - | € - | | € - | € - | |
| Water Quality, Air and Noise Pollution | E13 | € 1,224,516 | € - | € - | | € - | € - | |
| Climate Change and Flooding | E15 | € 2,601,322 | € - | € - | | € - | € - | |
| Recreation and Amenity | | | | | | | | |
| OUTDOOR RECREATION INFRASTRUCTURE SCHEME (ORIS) 2023 | OTHER RECREATION & AMENITY | € - | € - | € 268,800 | | € 307,511 | € 858,780 | |
| OUTDOOR RECREATION INFRASTRUCTURE SCHEME | OTHER RECREATION & AMENITY | € - | € - | € 271,725 | | € 2,500,531 | € 1,200,000 | |
| RRDF BALTINGLASS REGENERATION | OTHER RECREATION & AMENITY | € - | € - | € 78,207 | | € 1,720,574 | € 2,500,000 | |
| LSSIF STREAM 2-WICKLOW SWIMMING POOL | SWIMMING POOLS | € - | € - | € 10,961 | | € 207,174 | € 3,500,000 | |
| BALLYWALTRIM LIBRARY EXTENSION | LIBRARIES | € - | € - | € 13,982 | | € 158,135 | € 9,000,000 | |
| ABBAY GROUNDS WICKLOW | PARKS & OPEN SPACES | € - | € - | € 900,850 | | € 1,738,373 | € 1,738,373 | |
| CREATIVE PLACES - BALTINGLASS | OTHER RECREATION & AMENITY | € - | € - | € 143,405 | | € 440,024 | € 1,000,000 | |
| COMMUNITY RECOGNITION FUND 2023 | OTHER RECREATION & AMENITY | € - | € - | € 188,627 | | € 1,823,549 | € 1,823,549 | |
| COMMUNITY RECOGNITION FUND 2024 | OTHER RECREATION & AMENITY | € - | € - | € 595,493 | | € 610,493 | € 610,493 | |
| TOWN AND VILLAGE 2020 | OTHER RECREATION & AMENITY | € - | € - | € 180,980 | | € 909,516 | € 909,516 | |
| GREYSTONES MARINA | OTHER RECREATION & AMENITY | € - | € - | € 647,686 | | € 9,433,253 | € 9,433,253 | |
| Operation and Maintenance of Leisure Facilities | F01 | € 509,996 | € - | € - | | € - | € - | |
| Operation of Library and Archival Service | F02 | € 6,026,657 | € - | € - | | € - | € - | |
| Op, Mtce & Imp of Outdoor Leisure Areas | F03 | € 3,363,561 | € - | € - | | € - | € - | |
| Community Sport and Recreational Development | F04 | € 1,472,465 | € - | € - | | € - | € - | |
| Operation of Arts Programme | F05 | € 1,476,884 | € - | € - | | € - | € - | |

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

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|---|--|---|---|---|---|---------------------------------------|--|--------------------------|
| Agriculture, Education, Health and Welfare | | | | | | | | |
| (ATC) FLOOD RELIEF | PUBLIC WATER SUPPLY | € - | € - | € 1,846,021 | | € 4,939,488 | € 35,000,000 | |
| LAND ACQUISITION AND DEVELOPMENT | LAND ACQUISITION AND DEVELOPMENT | € - | € - | € 661,435 | | € 661,435 | € 661,435 | |
| WICKLOW HARBOUR | AGRICULTURE | € - | € - | € 145,019 | | € 734,455 | € 734,455 | |
| ARKLOW HARBOUR MINOR WORKS | AGRICULTURE | € - | € - | € 5,126 | | € 1,839,420 | € 1,839,420 | |
| WICKLOW PORT/ HARBOUR IMPROVEMENT WORKS | AGRICULTURE | € - | € - | € 154,195 | | € 1,914,395 | € 4,500,000 | |
| Operation and Maintenance of Piers and Harbours | G02 | € 1,778,199 | € - | € - | | € - | € - | |
| | | | | | | | | |
| Miscellaneous Services | | | | | | | | |
| MACHINERY AND PLANT | PLANT AND MATERIALS | € - | € - | € 583,719 | | € 6,437,271 | € 6,437,271 | |
| ICT INFRASTRUCTURE AND NON REVENUE EXPENDITURE | FINANCIAL MANAGEMENT | € - | € - | € 458,252 | | € 1,431,020 | € 1,972,768 | |
| COUNTY BUILDINGS REFURBISHMENT | ADMINISTRATION & MISCELLANEOUS MISC SERVICES | € - | € - | € 768,863 | | € 985,165 | € 1,450,000 | |
| Agency & Recoupable Services | H01 | € 1,963,765 | € - | € - | | € - | € - | |
| Adminstration of Rates | H03 | € 2,349,644 | € - | € - | | € - | € - | |
| Local Representation/Civic Leadership | H09 | € 3,806,756 | € - | € - | | € - | € - | |
| Motor Taxation | H10 | € 701,912 | € - | € - | | € - | € - | |
| Agency & Recoupable Services | H11 | € 1,867,051 | € - | € - | | € - | € - | |
| | | € - | € - | € - | | € - | € - | |
| Totals | | € 168,912,396 | € - | € 65,221,957 | € - | € 187,852,319 | € 540,218,922 | |

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 | | | | | | | |
| PROVISIONAL HSG SCH LUGDUFF TINAHELY | LA Housing Scheme | € - | € - | € 497,892 | Jun-25 | € 7,176,590 | |
| N27/2/354 SHEEHANS COURT (OLD FIRE STATION) HSG SCH RAPID DELIVERY | LOCAL AUTHORITY HOUSING | € - | € - | € 14,900 | | € 2,250,015 | |
| CPO NO 3 2021 - 108 CHARWOOD BRAY | CPO Acquisition Scheme | € - | € - | € 161,767 | Dec-25 | € 656,259 | |
| N27/2/376 MERRYMEETING RATHNEW HSG SCH PHASE 2 (21 UNITS) | LOCAL AUTHORITY HOUSING | € - | € - | € 148,933 | | € 7,796,721 | |
| CPO NO 9 2021 5 PRIORY WAY DELGANY | CPO Acquisition Scheme | € - | € - | € 64,164 | Mar-25 | € 640,564 | |
| CPO NO 11 2021 - 114 HILLSIDE GREYSTONES | LOCAL AUTHORITY HOUSING | € - | € - | € 121,460 | | € 781,021 | |
| CPO NO 6 2022 - 41 KILGARRON PARK ENNISKERRY | LOCAL AUTHORITY HOUSING | € - | € - | € 543 | | € 599,921 | |
| GREYSTONES - THREE TROUT HOUSING SCHEME | LA Housing Scheme | € - | € - | € 1,246,463 | Jun-25 | € 17,661,660 | |
| HOUSING SCHEME AT KNOCKROE DELGANY (2 UNITS) | LOCAL AUTHORITY HOUSING | € - | € - | € 15,652 | | € 654,898 | |
| HOUSING SCH AT FORMER HSE LANDS KILCOOLE (4 UNITS) | LOCAL AUTHORITY HOUSING | € - | € - | € 18,052 | | € 1,026,007 | |
| CARNEW HSG SCH (SOLDIERS FIELD) PH4 RAPID DELIVERY N27/2/341 | LOCAL AUTHORITY HOUSING | € - | € - | € 4,761 | | € 8,574,921 | |
| N27/2/355 ASHTOWN LANE WICKLOW HOUSING SCH RAPID DELIVERY | LOCAL AUTHORITY HOUSING | € - | € - | € 43,854 | | € 13,724,411 | |
| N27/2/358 ARD NA GREINE HOUSING SCH RAPID DELIVERY | LOCAL AUTHORITY HOUSING | € - | € - | € 24,831 | | € 9,625,634 | |
| N27/2/354 AVONDALE HEIGHTS HOUSING SCHEME PHASE 2 | LOCAL AUTHORITY HOUSING | € - | € - | € 226 | | € 5,391,415 | |
| MERRYMEETING RATHNEW HOUSING SCH (BROOM EST PART V LAND) | LOCAL AUTHORITY HOUSING | € - | € - | € 16,389 | | € 12,592,349 | |
| PROVISIONAL HOUSING SCH CEDAR COURT PHASE 2 | LOCAL AUTHORITY HOUSING | € - | € - | € 246,844 | | € 5,152,281 | |
| N27/2/356 MOUNTAIN VIEW MONEYCARROLL HSG SCH RAPID DELIVERY | LOCAL AUTHORITY HOUSING | € - | € - | € 10,433 | | € 6,151,725 | |
| N27/2/351 SHILLELAGH PHASE4 RAPID DELIVERY HOUSING SCHEME | LA Housing Scheme | € - | € - | € 274,807 | May-25 | € 7,582,110 | |
| NEW DWELLING AT 10A & 10B CASTLEVILLAS | LOCAL AUTHORITY HOUSING | € - | € - | € 16,222 | | € 678,848 | |
| CPO NO 1 - 2023 36 WHEATFIELD BRAY | CPO Acquisition Scheme | € - | € - | € 130,230 | Dec-25 | € 542,055 | |
| TURNKEY ACQ FAIRFIELD COURT GREYSTONES N27/2/423 | LOCAL AUTHORITY HOUSING | € - | € - | € 12,227 | | € 1,249,851 | |
| TURNKEY ACQ NOS. 20 - 22 THE DRIVE HEATHERSIDE ARKLOW N27/2/336 | LOCAL AUTHORITY HOUSING | € - | € - | € 1,169 | | € 1,279,169 | |
| ACQ PART V - TINAKILLY PARK, RATHNEW 280 | Part V Acquisition Scheme | € - | € - | € 11,780,569 | Sept-25 | € 12,049,231 | |
| CALF LOAN RESPOND HOUSING ADELAIDE VILLAS 2021.11047 | AHB CALF Scheme | € - | € - | € 2,311,153 | Jun-25 | € 2,311,153 | |
| ACQ PART V - DJOUCE MEADOWS ROUNDWOOD 392 | Part V Acquisition Scheme | € - | € - | € 636,328 | May-25 | € 641,890 | |
| CALF LOAN CO-OPERATIVE HOUSING ALTIDORE GARDENS 2023.12806 | AHB CALF Scheme | € - | € - | € 6,924,336 | Sept-25 | € 6,924,336 | |
| TURNKEY ACQ TINAKILLY CLOSE RATHNEW N27/2/440 | Turnkey Acquisition Scheme | € - | € - | € 1,309,565 | Sept-25 | € 1,312,198 | |
| CALF LOAN OAKLEE HOUSING - HAWKS BAY RATHNEW - 2025.14180 | AHB CALF Scheme | € - | € - | € 1,128,805 | Nov-25 | € 1,128,805 | |
| TURNKEY ACQ ROCK COTTAGES KILCOOLE N27/2/437 | Turnkey Acquisition Scheme | € - | € - | € 2,190,492 | Nov-25 | € 2,191,895 | |
| ACQ PART V - 369 CHAPEL MANOR DUNLAVIN | LOCAL AUTHORITY HOUSING | € - | € - | € 109 | | € 909,497 | |
| ACQ PART V - MELWOOD DELGANY 398 | Part V Acquisition Scheme | € - | € - | € 819,359 | Oct-25 | € 824,974 | |
| ACQ PART V - BRAMBLE HILL LUGDUFF TINAHELY 382 | Part V Acquisition Scheme | € - | € - | € 659,178 | Oct-25 | € 660,697 | |
| MODULAR HOUSING SCHEME WHITEHALL BALTINGLASS | LOCAL AUTHORITY HOUSING | € - | € - | € 10,432 | | € 8,381,148 | |
| AFFORDABLE HOUSING SCHEME GREENHILL ROAD WICKLOW 36 UNITS | ASSISTANCE TO PERSONS HOUSING THEMSELVES | € - | € - | € 89,239 | | € 1,872,635 | |
| AFFORDABLE HOUSING SCHEME BAWNOGUES BALTINGLASS 22 UNITS | Affordable Housing Scheme | € - | € - | € 200,489 | Mar-25 | € 528,312 | |
| AFFORDABLE HOUSING SCHEME BALLYBEG RATHNEW 44 UNITS | Affordable Housing Scheme | € - | € - | € 2,058,381 | Jun-25 | € 2,085,709 | |
| CALF TUATH SORREL WOODS BLESSINGTON 2024.13255 | LOCAL AUTHORITY HOUSING | € - | € - | € 17,861 | | € 1,936,573 | |
| CALF TUATH HOUSING FOGGIE FIELD KILRUDDERY 2024.13343 | AHB CALF Scheme | € - | € - | € 162,054 | Sept-25 | € 1,402,943 | |
| CALF TUATH HOUSING FOGGIE FIELD KILRUDDERY PHASE TWO 2024.13397 | AHB CALF Scheme | € - | € - | € 171,385 | Sept-25 | € 1,548,385 | |
| CALF OAKLEE HOUSING FAIRFIELD COURT 2024.13310 | LOCAL AUTHORITY HOUSING | € - | € - | € 44,733 | | € 845,707 | |
| PART V 260 BELLEVUE HILL DELGANY | Part V Acquisition Scheme | € - | € - | € 744,589 | Apr-25 | € 2,888,309 | |
| BALLYNERRIN UPPER WICKLOW HOUSING SCH N27/2/407 | LOCAL AUTHORITY HOUSING | € - | € - | € 605 | | € 3,732,594 | |
| AVONDALE HEIGHTS HOUSING SCHEME PHASE 3 | Traveller Accommodation Scheme | € - | € - | € 230,044 | Sept-25 | € 966,558 | |
| ENERGY EFFICIENCY RETROFIT PROGRAMME 2024 | ASSISTANCE TO PERSONS IMPROVING HOUSES | € - | € - | € 59,122 | | € 5,709,282 | |
| ENERGY EFFICIENCY RETROFITTING PROGRAMME 2025 | Energy Efficiency Retrofit Scheme | € - | € - | € 3,706,195 | Dec-25 | € 5,093,332 | |
| BALLINTESKIN - PART 8 CONSTRUCTION OF 3 UNITS | ADMINISTRATION & MISCELLANEOUS HOUSING & BUILDING | € - | € - | € 46,405 | | € 1,361,068 | |

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 |
|---|----------------------------|--|--|--|-----------------------------------|---------------------------|-------------------|
| Roads Transportation and Safety | | | | | | | |
| SUSTAINABLE TRAVEL ACTIVE TRAVEL RURAL SPECIFIC FUND WMD | ROAD IMPROVEMENT | € - | € - | € 988 | | € 613,256 | |
| SUSTAINABLE TRANSPORT/ACTIVE TRAVEL RURAL SPECIFIC FUND BMD | ROAD IMPROVEMENT | € - | € - | € 1,629 | | € 611,105 | |
| NTA SAFE TO SCHOOLS PROGRAMME | ROAD TRAFFIC | € - | € - | € 68,899 | | € 811,779 | |
| NTA ACTIVE TRAVEL - WCC/21/0024 | ROAD TRAFFIC | € - | € - | € 20,244 | | € 2,808,506 | |
| NTA ASHFORD TO NEW DEVELOPMENTS (URBAN) FOOTPATH | ROAD IMPROVEMENT | € - | € - | € 6,506 | | € 507,795 | |
| NTA KILCOOLE RD PEDESTRIAN & CYCLE IMPROVEMENTS | ROAD IMPROVEMENT | € - | € - | € 18,385 | | € 624,211 | |
| NTA BALLYGUILMORE FOOTPATH | ROAD IMPROVEMENT | € - | € - | € 96,175 | | € 975,659 | |
| Water Services | | | | | | | |
| WICKLOW TOWN SEWERAGE SCHEME SECONDARY TREATMENT | PUBLIC SEWAGE SCHEMES | € - | € - | € 16,883 | | € 39,096,482 | |
| Environmental Services | | | | | | | |
| FIRE SERVICES WATER TANKERS 2021 | FIRE SERVICES | € - | € - | € 467,400 | | € 1,009,550 | |
| Recreation and Amenity | | | | | | | |
| TOWN AND VILLAGE 2018 | OTHER RECREATION & AMENITY | € - | € - | € 170 | | € 1,535,631 | |
| BLESSINGTON GREENWAY | OTHER RECREATION & AMENITY | € - | € - | € 66,867 | | € 3,305,134 | |
| LSSIF STREAM 2 - CHARLESLAND ATHLETICS TRACK | OTHER RECREATION & AMENITY | € - | € - | € 76,203 | | € 788,375 | |
| OUTDOOR RECREATION INFRASTRUCTURE SCHEME 2022 | OTHER RECREATION & AMENITY | € - | € - | € 287,510 | | € 1,092,509 | |
| Agriculture, Education, Health and Welfare | | | | | | | |
| LAMIS Project 2025 - Wicklow and Arklow Harbours | AGRICULTURE | € - | € - | € 600,104 | | € 600,104 | |
| | | € - | € - | € - | | € - | |
| Totals | | € - | € - | € 40,100,873 | | € 233,475,752 | |

7 Appendix 2: Wicklow County Council Checklists

In completing the checklists, the following approach was applied.

The scoring mechanism for the above checklists is as follows

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

For some questions, the scoring mechanism was not always strictly relevant. In these cases, NA was used and the required information was provided in the commentary box, as appropriate.

It was noted that the focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Guidance Notes (Version 4):

Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g.

Housing Aids for the Elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory. The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

- a) Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme.
- b) Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme
- c) Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding; and
- d) Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.

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 | Senior Management, budget holders & project staff are aware of PSC requirements. Some, but not all, staff have recently participated in training. |
| Q 1.2 | Has internal training on the Public Spending Code been provided to relevant staff? | 2 | Not all |
| Q 1.3 | Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed? | 3 | Yes. A guidance document has been developed for the QA adapting the PSC to Local Government structures and approach. |
| 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? | 3 | Where relevant |
| Q 1.5 | Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies? | 3 | Yes |
| Q 1.6 | Have recommendations from previous QA reports been acted upon? | 3 | Yes |
| Q 1.7 | Has an annual Public Spending Code QA report been submitted to and certified by the 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 | Where possible |
| Q 1.10 | How many formal evaluations were completed in the year under review? Have they been published in a timely manner? | 2 | Where possible |
| Q 1.11 | Is there a process in place to follow up on the recommendations of previous evaluations? | 2 | Where possible |
| Q 1.12 | How have the recommendations of reviews and ex post evaluations informed resource allocation decisions? | 2 | Where possible |

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 | Yes, where appropriate |
| Q 2.2 | Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data? | 2 | Yes, in most cases |
| Q 2.3 | Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes? | 3 | Yes, where appropriate |
| Q 2.4 | Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc? | 3 | Yes, where appropriate |
| Q 2.5 | Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes? | 3 | Yes, where appropriate |
| Q 2.6 | Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability? | 2 | Yes, in most cases |
| Q 2.7 | Was the appraisal process commenced at an early enough stage to inform decision making? | 3 | Yes, where appropriate |
| Q 2.8 | Were sufficient options analysed in the business case for each capital proposal? | 3 | Yes, where appropriate |
| Q 2.9 | Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place? | 3 | Yes |
| Q 2.10 | Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability? | 3 | Yes, in most cases |
| Q 2.11 | Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m? | N/A | Not applicable |
| Q 2.12 | Was a detailed project brief including design brief and procurement strategy prepared for all investment projects? | 3 | Yes, in most cases |
| 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, where appropriate |
| Q 2.17 | Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority? | 3 | Yes |
| Q 2.18 | Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m? | N/A | Not applicable |

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

| | Current Expenditure being Considered – Appraisal and Approval | Self-Assessed Compliance Rating: 1 - 3 | Comment/ Action Required |
|--------|--|---|---------------------------------|
| Q 3.1 | Were objectives clearly set out? | 3 | Yes |
| Q 3.2 | Are objectives measurable in quantitative terms? | 3 | Yes, in most cases. |
| Q 3.3 | Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals? | 3 | Yes, where relevant |
| Q 3.4 | Was an appropriate appraisal method used? | 3 | Yes, where relevant |
| Q 3.5 | Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years? | N/A | Yes. Budget Approval. |
| Q 3.6 | Did the business case include a section on piloting? | N/A | Not applicable |
| 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 | Not applicable |
| Q 3.8 | Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme? | N/A | Not applicable |
| Q 3.9 | Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER? | N/A | Not applicable |
| Q 3.10 | Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence? | 3 | Yes |
| Q 3.11 | Was the required approval granted? | 3 | Yes. Budget Approval. |
| Q 3.12 | Has a sunset clause been set? | N/A | Not applicable |
| Q 3.13 | If outsourcing was involved were both EU and National procurement rules complied with? | 3 | Yes, where relevant |
| 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? | 2 | Yes, where relevant |
| Q 3.15 | Have steps been put in place to gather performance indicator data? | 3 | Yes, where relevant |

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 | For projects where tender phase is complete, signed contracts are in line with the Approval in Principle. |
| Q 4.2 | Did management boards/steering committees meet regularly as agreed? | 3 | In accordance with the contract management agreements particular to each contract/project. |
| Q 4.3 | Were programme co-ordinators appointed to co-ordinate implementation? | 3 | Yes |
| Q 4.4 | Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project? | 3 | Yes |
| Q 4.5 | Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality? | 3 | Yes |
| Q 4.6 | Did projects/programmes/grant schemes keep within their financial budget and time schedule? | 2 | In general |
| Q 4.7 | Did budgets have to be adjusted? | 2 | Those adjusted were done in a structured and agreed manner. |
| Q 4.8 | Were decisions on changes to budgets / time schedules made promptly? | 3 | In general |
| Q 4.9 | Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)? | 3 | As appropriate |
| Q 4.10 | If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination? | 3 | As appropriate |
| Q 4.11 | If costs increased or there were other significant changes to the project was approval received from the Approving Authority? | 3 | As appropriate |
| 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 |

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 | As per Annual Service Plans |
| Q 5.2 | Are outputs well defined? | 3 | Yes. Through budgetary process, Annual Service Plans and national KPIs, where appropriate |
| Q 5.3 | Are outputs quantified on a regular basis? | 3 | Yes. Through management and annual reports and departmental returns |
| Q 5.4 | Is there a method for monitoring efficiency on an ongoing basis? | 3 | Yes. Through budgetary compliance and monitoring of Annual Service Delivery Plan |
| Q 5.5 | Are outcomes well defined? | 3 | Yes |
| Q 5.6 | Are outcomes quantified on a regular basis? | 3 | Yes, using Annual Service Plans |
| Q 5.7 | Are unit costings compiled for performance monitoring? | 3 | Yes, using KPIs. |
| Q 5.8 | Are other data compiled to monitor performance? | 3 | Annual Service Delivery Plans, PMDS, National Performance Indicators. |
| Q 5.9 | Is there a method for monitoring effectiveness on an ongoing basis? | 3 | Annual Service Delivery Plans, PMDS, National Performance Indicators. |
| Q 5.10 | Has the organisation engaged in any other 'evaluation proofing' of programmes/projects? | 3 | Local Government Audit and Internal Audit. |

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

| | Capital Expenditure Recently Completed | Self-Assessed Compliance Rating: 1 - 3 | Comment/Action Required |
|-------|---|---|--|
| Q 6.1 | How many Project Completion Reports were completed in the year under review? | 2 | Most, but not all yet – ongoing. |
| Q 6.2 | Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority? | 3 | Where appropriate/possible |
| Q 6.3 | How many Project Completion Reports were published in the year under review? | 2 | Where appropriate/possible |
| Q 6.4 | How many Ex-Post Evaluations were completed in the year under review? | 2 | Where appropriate/possible |
| Q 6.5 | How many Ex-Post Evaluations were published in the year under review? | 2 | Where appropriate/possible |
| Q 6.6 | Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority? | 2 | Of those done, some. Also acknowledgment to do so going forward. |
| Q 6.7 | Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation? | 2 | For some, not all. |
| Q 6.8 | Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination? | N/A | Not applicable |

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 | Not applicable |
| Q 7.2 | Did those reviews reach conclusions on whether the programmes were efficient? | N/A | Not applicable |
| Q 7.3 | Did those reviews reach conclusions on whether the programmes were effective? | N/A | Not applicable |
| Q 7.4 | Have the conclusions reached been taken into account in related areas of expenditure? | N/A | Not applicable |
| Q 7.5 | Were any programmes discontinued following a review of a current expenditure programme? | N/A | Not applicable |
| Q 7.6 | Were reviews carried out by staffing resources independent of project implementation? | N/A | Not applicable |
| Q 7.7 | Were changes made to the organisation's practices in light of lessons learned from reviews? | N/A | Not applicable |

8 Appendix 3 Quality Assurance – In Depth Check

8.1 Rockbrae House Bray

Section A: Introduction

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

| Programme or Project Information | |
|---|--|
| Name | Rockbrae House, Bray - Social Housing Scheme |
| Detail | Capital project to construct 53 housing units at Rockbrae House, Bray, Co. Wicklow |
| Responsible Body | Wicklow County Council |
| Current Status | Expenditure Being Incurred |
| Start Date | June 2022 |
| End Date | November 2027 |
| Overall Cost | €25,148,946 |

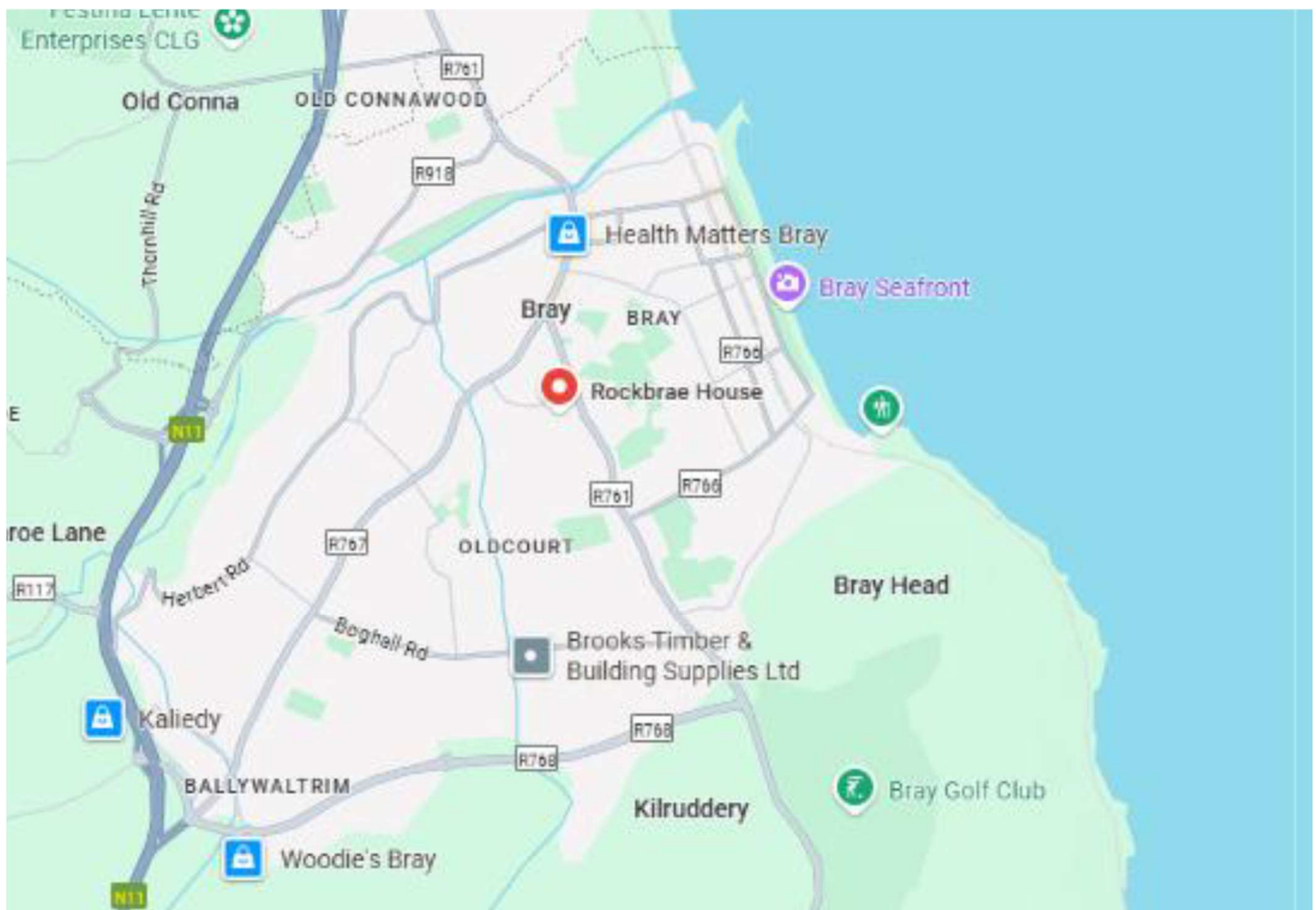
Project Description

The proposed Rockbrae House development in Bray, Co. Wicklow, involves the construction of 53 social and affordable housing units on a 0.57-hectare site, comprising 21 one-bedroom apartments, 23 two-bedroom apartments, and 9 three-bedroom terraced houses across three blocks.

Located in the largest town in County Wicklow, close to Dublin and key surrounding suburbs, the scheme forms part of the local authority's Strategic Development Plan for Housing Provision and has been identified as a high-potential housing site.

The project includes associated site works, the demolition of the existing derelict Rockbrae House and gate lodge, and the repurposing of the Coach House for bicycle storage.

Construction is expected to commence in August 2026 following Part 8 approval in late 2025. Overall project costs are expected to be €25.1 million.



Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit have completed a Programme Logic Model (PLM) for the Housing Construction at Rockbrae House, Bray. 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 |
|--|--|--|--|--|
| <p>To provide modern quality housing for approved applicants on the housing waiting list and eligible for affordable housing.</p> <p>The achievement of quality and value for money</p> <p>To ensure that the houses under construction meet the housing needs of applicants</p> | <p>Funding of €25.1 Million</p> <p>In-house project management and oversight</p> <p>Enabling and temporary works.</p> <p>Technical fees and salaries.</p> <p>Site investigation.</p> <p>Utilities.</p> | <p>Preparation of costings and design plans as part of funding submission.</p> <p>Procurement process for Construction and ancillary services</p> <p>Financial Management of project re payments and recoupments</p> <p>Budgetary Control activities regarding expenditure and variance analysis</p> <p>Project oversight and governance</p> <p>Allocation of Units</p> <p>Final Account</p> | <p>Modern, high quality housing units to address housing need.</p> | <p>The provision of good quality social and affordable housing</p> <p>The enhancement of community within an existing residential area</p> <p>Providing people with a home</p> |

Description of Programme Logic Model

Objectives: The objective of the Rockbrae House construction project is to provide 44 social housing units and 9 affordable housing units. The 44 social housing units will be utilised to accommodate applicants on the social housing list. The project aims to ensure that value for money is achieved throughout the entirety of the project from inception to completion.

Inputs: An overall budget of €25.1 million has been allocated to the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are adhered to.

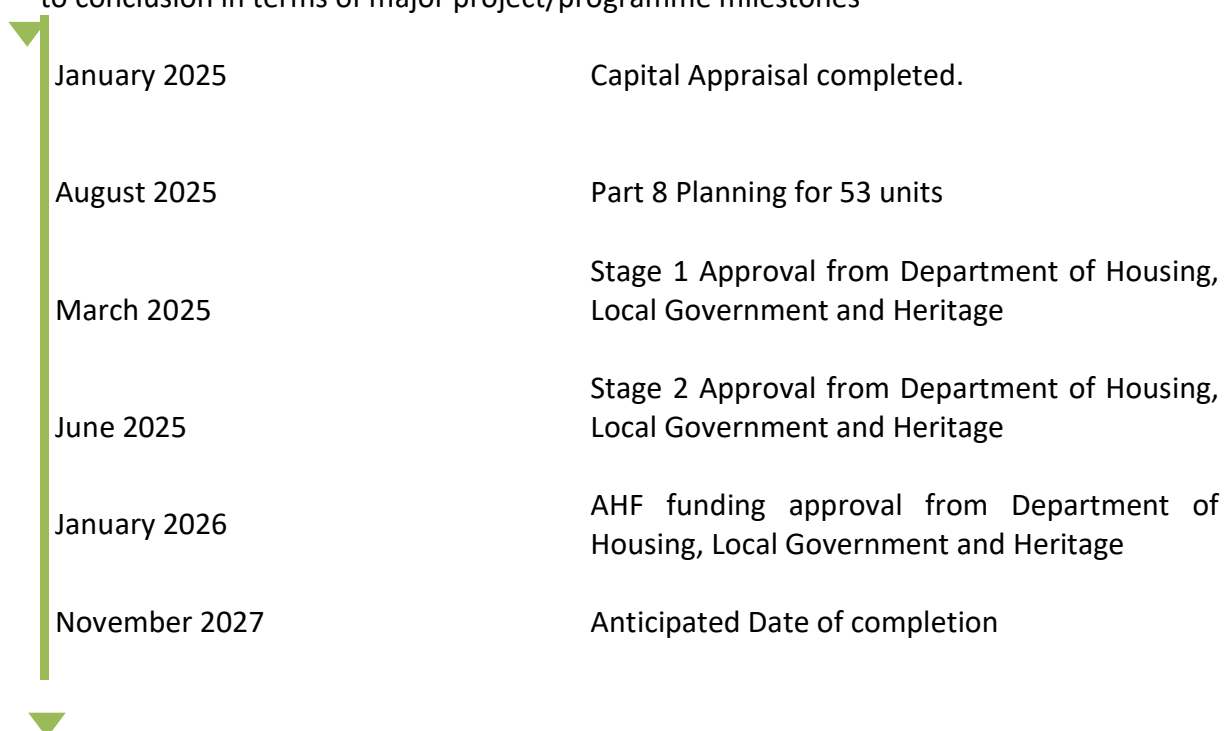
Activities: Preparation of design and costings plan. Liaison with the Department of Housing, Local Government & Heritage on application for funding and Capital Works management Framework process. Procurement and tendering processes. Project implementation and oversight activities. Ongoing monitoring of expenditure and budgetary control. Recoupment of expenditure from the Department. Allocation of completed units.

Outputs: The construction of 53 modern, high quality homes to meet the needs of people on the social housing list and eligible for affordable housing

Outcomes: The provision of homes. The enhancement of the local community. Organisational achievement in fulfilling its objectives and responsibilities.

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

The following section tracks the Housing Construction at Rockbrae House, Bray from inception to conclusion in terms of major project/programme milestones



Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Housing Construction at Rockbrae House, Bray.

| Project/Programme Key Documents | |
|--|--|
| Title | Details |
| Housing for All – A New Housing Plan for Ireland | Housing for All – a new Housing plan for Ireland is the government’s plan to 2030 |
| Letter of funding approval from DHLGH | Letter of funding approval was received from the DHLGH in June 2025 and January 2026 for the proposed project subject to compliance with the conditions set out and the budget notes |
| Capital Appraisal | Project Capital Appraisal analysis was conducted having regard to the assessment of housing need in the Bray area. |
| Chief Executives Report | Detailed analysis and overview of the scheme. |
| Agresso Financial Management System | Financial Reports. Expenditure and supplier details are recorded and maintained in the Financial Management System. |

Key Document 1: Housing for All

Housing for All – a New Housing Plan for Ireland is the governments housing plan to 2030. It is a multi-annual, multi-billion-euro plan which will improve Ireland’s housing system and deliver more homes of all types for people with different housing needs.

The governments’ overall objective is that every citizen in Ireland should have access to good quality homes:

- To purchase or rent at an affordable price
- Built to a high standard and in the right place
- Offering a high quality of life

The policy has four pathways to achieving housing for all:

- Supporting home ownership and increasing affordability
- Eradicating homelessness, increasing social housing delivery and supporting social inclusion.
- Increasing new housing supply
- Addressing vacancies and efficient use of existing stock

The pathways contain actions to be taken by government departments, local authorities, state agencies and others. The pathways are supported by actions to enable a sustainable housing system.

Key Document 2: Letter of funding approval from DHLGH

Letter of funding approval was received from the DHLGH in June 2025 for the proposed project for an all-in budget of €25.1 million including technical, legal and project management fees subject to compliance with the conditions set out and the budget notes.

Key Document 3: Capital Appraisal

The Housing Needs for the Bray Area were assessed. The units to be provided were calculated on land available at location (0.57 ha) and the identified housing need. The Capital Appraisal contains detailed information on, *inter alia*, the analysis of housing need, the design brief & proposal, the site constraints, the construction programme and project management arrangements and the costs and value for money considerations.

Key Document 4: Chief Executive's Report

The Chief Executive's Report is a detailed document and describes the nature and extent of the proposed development along with the principal features. It evaluates whether the development is consistent with the proper planning and sustainable development of the area.

Key Document 5: Financial Recording and Reporting - Agresso Financial Management System

Expenditure and income details are available through the Agresso Financial Management System. Detailed analysis can be generated and reported on. This functionality is of particular value to the management accounting function for monthly management reporting and variance analysis. It is also a central requirement to any recoupment process. The processing of the invoices was in accordance with Wicklow County Councils financial procedures.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for Housing Construction at Rockbrae House, Bray. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

| Data Required | Use | Availability |
|--|---|--------------|
| Agresso Financial Management System – Financial Reports | Expenditure and Income details for the project | Available |
| Relevant Housing legislation | To check compliance by the council | Available |
| Planning permission | To review planning conditions associated with the development | Available |
| Capital Appraisal Report | Detailed appraisal of the scheme including site and construction considerations and proposed project management | Available |
| Chief Executives Report | Detailed analysis and overview of the scheme. | Available |
| Capital Works Management Framework (CWMF) Stage approval documents | Record of stage approval process prior to commencing work onsite. | Available |

Data Availability and Proposed Next Steps

The primary objective of this project is to deliver modern, high-quality housing for individuals and families on the housing list and eligible for affordable housing. This objective will be achieved through the completion of the development works and the subsequent allocation of tenancies.

While the social value arising from the provision of social and affordable housing can be difficult to quantify, due to the many intangible benefits involved, the delivery of high-quality social housing contributes significantly to a broad range of social and community objectives. Consequently, a purely financial appraisal, such as a cost-benefit analysis, may not fully capture or reflect the scheme’s intrinsic value and its wider positive contribution to society.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Housing Construction at Rockbrae House, Bray 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)

Having reviewed the documentation Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the on-going management and implementation of the scheme. The oversight, management and supervision of the scheme are in accordance with appropriate scheme governance.

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

It is considered that the necessary data and information that would be required to conduct a full evaluation of the scheme is available for any such undertaking. Further project documentation will be available over the course of the project. Wicklow County Council's Financial Management system is the repository for the supporting financial data such as invoices pertinent to the scheme, supplier details and related taxation matters. Additionally any associated payroll expenses may be ascertained through the FMS and CorePay systems.

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

This is an ongoing project at an early stage of development. Housing Construction projects under capital funding operate within controlled parameters set by the Sanctioning Authority. Appointment of external design consultants and contractors also operate under the relevant public procurement directives and CWMF contracts. It is recommended that the Housing Directorate continue its rigorous and detailed oversight of the project. Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Housing Construction at Rockbrae House, Bray.

Summary of In-Depth Check

Public Spending Code Status: Capital expenditure being incurred in the year under review.

Project Description: The provision of 53 social and affordable housing units to meet the demand for housing in the area.

Audit Objective: To provide an independent opinion on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: Internal Audit reviewed the project in conjunction with the Procurement Section. The scheme is closely monitored by the Housing Directorate. All relevant documentation was made available and is accessible for any future evaluation of the scheme.

Recommendation: It is recommended that a post project review be conducted.

Opinion: The opinion of Internal Audit following the review is that this scheme is satisfactorily monitored and managed. The processes and procedures employed on the scheme satisfy the requirements set out for the management of public expenditure. Accordingly this review concludes that the manner in which the scheme is being implemented provides substantial assurance that there is compliance with the Public Spending Code.

Quality Assurance – In Depth Check

8.2 Arklow - Shillelagh Greenway

Section A: Introduction

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

| Programme or Project Information | |
|---|--|
| Name | Arklow - Shillelagh Greenway |
| Detail | Development of a 35 Km Walking and Cycling Trail |
| Responsible Body | Wicklow County Council |
| Current Status | Capital Expenditure Being Considered |
| Start Date | 2011 – Initial studies |
| End Date | 2033 |
| Overall Cost | €15,133,727 (based on latest valuations) |

Project Description

The proposal is to develop a 35 km off-road greenway in South County Wicklow, linking Arklow to Shillelagh and connecting towns like Tinahely, Aughrim, and Woodenbridge. It aims to provide an accessible walking and cycling route that highlights the area's natural beauty and heritage while supporting tourism and boosting the local economy.

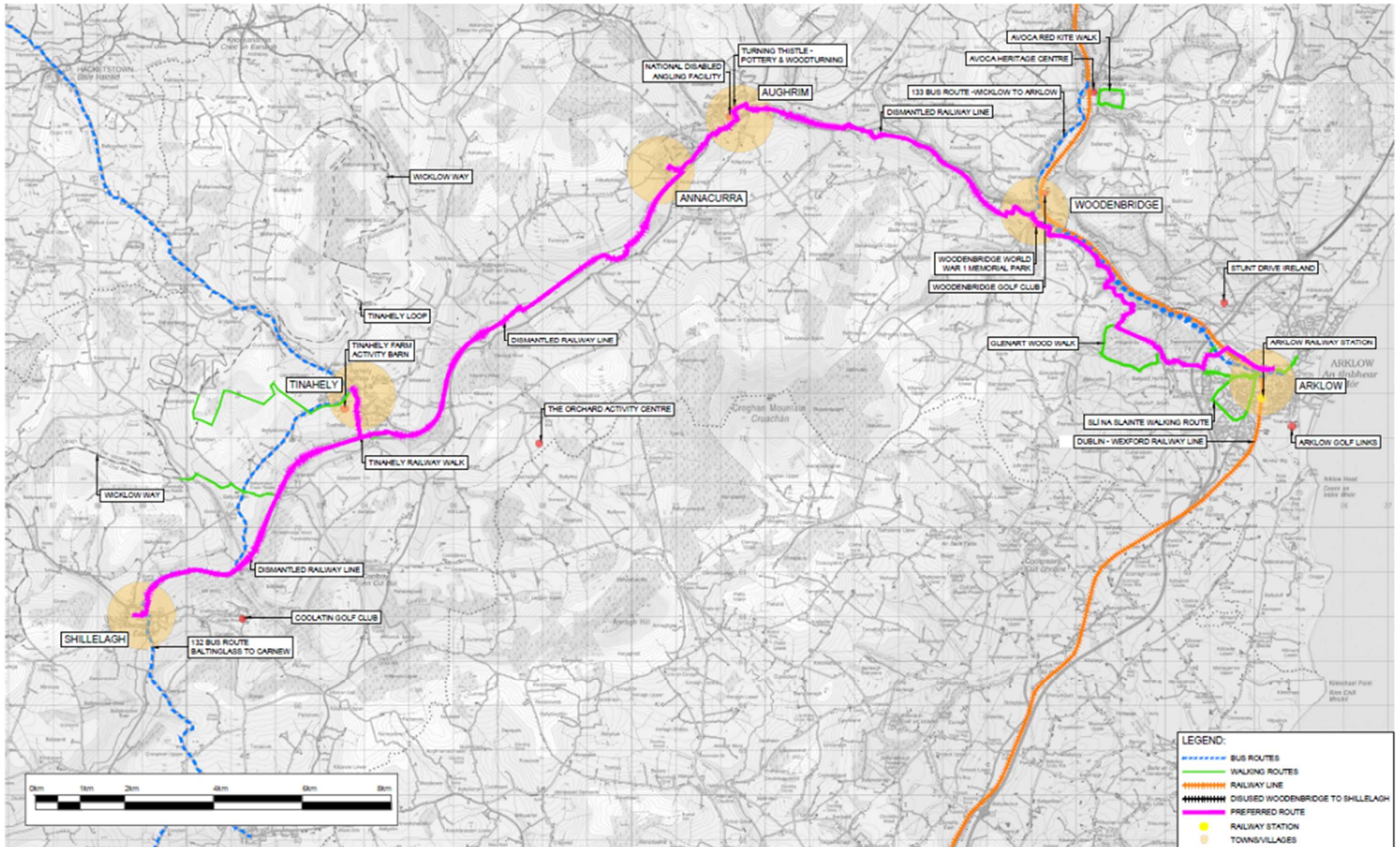
The greenway would largely follow the former railway line (1865–1945), using its flat route and existing structures, with alternative paths where needed to maintain continuity.

Initial studies began in 2011, followed by a detailed feasibility study funded by the National Transport Authority. A multidisciplinary team was appointed to design the project, which has been shaped by extensive consultation with landowners, stakeholders, local communities, and the tourism sector, including public events in 2017 and 2023.

The primary aim of the project is to develop a traffic-free multipurpose route that would provide a walking and cycling facility in Wicklow that would be on par with or superior to those offered in other parts of Ireland and European countries. The facility will be multifunctional serving tourist, local recreational, school and work travel needs. It will attract recreational users and visitors, primarily cycling and walking visitors, young families, school pupils and more serious sports cyclists.

Roughan and O' Donovan Consultant Engineers were appointed by Wicklow County Council to bring the project through all the stages to date. They have been appointed through a recent tender process for stages 3 and 4. Throughout 2026, the council will continue to engage with the public, local community groups, and other stakeholders as the project progresses.

In June 2022, the responsibility for overseeing the development of greenways was transferred from the National Transport Authority (NTA) to Transport Infrastructure Ireland (TII).



(Site Location map)

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council’s Internal Audit Unit has completed a Programme Logic Model (PLM) for the Arklow to Shillelagh Greenway. 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 |
|---|---|--|--|-----------------|
| <p>The development of an off-road walking and cycling amenity along the valleys of South County Wicklow connecting the towns and villages along the route</p> <p>To develop a traffic-free multipurpose route that would provide a walking and cycling facility in Wicklow</p> <p>Enhanced health, social interaction and mental wellbeing.</p> <p>Integrated activity and tourism resources.</p> <p>Provide a safe, scenic cycle and walking wilderness.</p> <p>Increased recreation value for the area.</p> | <p>Financial Resources.</p> <p>Staff time and expertise.</p> <p>External consultant advice.</p> | <p>Development of concept</p> <p>Research and design</p> <p>Retention of consultants</p> | <p>Updated Project Execution Plan (PEP)</p> <p>Cost Management Manual Deliverables</p> <p>Options Report</p> <p>Signed Options Selection peer Review Report</p> <p>Phase 2 TII Gate Review Statement</p> | <p>N/A</p> |

Description of Programme Logic Model

Objectives: The objective of the Arklow to Shillelagh Greenway project is to provide a 35 km cycling and walking trail along the former railway line. There a number of objectives to this project which encompass a broad range of topics in societal development. These include the promotion of healthier lifestyles through promoting and providing the venue for more outdoor activity. Other significant areas include economic development through the creation of greater tourist footfall and significantly, the backward linkages into the local economy this creates through their spending power.

Inputs: Overall funding of €15 million must be secured for the project. In-house oversight by Wicklow County Council staff ensures that the principles of quality control and value for money are strictly adhered to.

Activities: Liaison and engagement with the TII. Management of future procurement and tendering processes. Oversight and delivery of project implementation activities. Ongoing monitoring of expenditure and budget management. Processing and recoupment of project costs from the Department.

Outputs: Outputs are in line with the TII Project Management Guidelines

Outcomes: N/A

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

The following section tracks the Arklow to Shillelagh Greenway from inception to conclusion in terms of major project/programme milestones



| | |
|------------------------|-------------|
| Phase 2 | End of 2025 |
| Phase 3 | End of 2028 |
| Phase 4 | End of 2030 |
| Phase 5 | End of 2031 |
| Phase 6 - Construction | End of 2033 |

Section B - Step 3: Analysis of Key Documents

The following section reviews the key documentation relating to appraisal, analysis and evaluation for the Arklow to Shillelagh Greenway.

| Project/Programme Key Documents | |
|--------------------------------------|--|
| Title | Details |
| Project Execution Plan | A document that outlines the strategy, tactics, and procedures for delivering a project |
| Phase 2 Options Report and selection | Crucial project management document that identifies, analyses and compares potential solutions or approaches to the greenway |
| Phase 2 Gate review and approval | Phase 2 Gate review Documentation Dated 14 October 2025 and Approval from TII dated 4 November 2025 |

Key Document 1: Project Execution Plan

This document is a live document that is updated throughout the development of the project. The document outlines an actionable plan for completing the project.

Key Document 2: Phase 2 Options Report and selection

This comprehensive report is a structured document used in the early stages of a project to identify, compare, and evaluate different ways of delivering the project, before a preferred option is chosen.

Key Document 3: Phase 2 Gate Review and Approval

TII formally review and approve the project before it can proceed to procurement and detailed design.

Key Document 4: TII Project Management Guidelines

The TII Project Management Guidelines (PMG) provide a framework for a phased approach to the management of the development and delivery of National Road, Greenway and Active Travel Projects. They are applicable to Projects which are funded through Transport Infrastructure Ireland (TII) and/or when TII is the Approving Authority, unless otherwise instructed by TII. The Guidelines shall be used by Project Managers and those responsible for the delivery of such Projects.

Section B - Step 4: Data Audit

The following section details the data audit that was carried out for the Arklow to Shillelagh Greenway. It evaluates whether appropriate data is available for the future evaluation of the project/programme.

| Data Required | Use | Availability |
|---|---|--------------|
| Option Report | Details the process and outcome in selecting the preferred route option for the greenway | Available |
| Peer Review | Independent review to ensure the project is robust and compliant | Available |
| TII Gateway 2 Approval | Detailed letter outlining PMG Phase 2 deliverables and approval to advance to PMG Phase 3 | Available |
| Agresso Financial Management System – Financial Reports | Expenditure and Income details for the project | Available |
| Progress Reports | Details of progress on the project | Available |

Data Availability and Proposed Next Steps

There are many worthy and laudable objectives of this project and there is little doubt as to the wider societal benefit to be achieved. These objectives will be attained on completion of the Arklow to Shillelagh Greenway project. Acknowledging the unparalleled attraction of like projects elsewhere in the country, and, having regard to the landscape in which this project is set, one can only conclude that it has a high probability of success. The social dividend of the provision of projects such as this may be difficult to quantify as there are many intangible aspects to be considered, however the wider benefits must be acknowledged.

Sufficient data is available to conduct a review of the project to date.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for the Arklow to Shillelagh Greenway 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)

Having reviewed the documentation Internal Audit is of the opinion that the management of this project complies with the standards set out in the Public Spending Code. The in-depth check confirms that the principles and tenets of the Public Spending Code are being adhered to in the concept, design and overview of the project. The oversight, management and

supervision of the scheme are in accordance with appropriate scheme governance.

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

It is considered that the necessary data and information that would be required to conduct a full evaluation of the scheme is available for any such undertaking. Key documentation, as referred to earlier, is on file and is readily available. Wicklow County Council's Financial Management system is the repository for supporting financial data such as invoices pertinent to the scheme, supplier details and related taxation matters. Additionally, any associated payroll expenses may be ascertained through the FMS and Core-Pay systems.

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

This is an ongoing project at a pre-construction phase and as such will be conducted within the control parameters set by the Transport Infrastructure Ireland. It is recommended that the department continue its rigorous and detailed oversight of the project. Having regard to the increased mobility of staff it is recommended that the principles and tenets of the Public Spending Code be re-emphasised to those staff dealing with projects and the importance of compliance with the Public Spending Code at every stage of the project life cycle be re-stated.

Section: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Arklow to Shillelagh Greenway

Summary of In-Depth Check

Public Spending Code Status: Capital expenditure being considered in the year under review.

Project Description: Development of a 35 Km Walking and Cycling Trail and associated infrastructure

Audit Objective: To provide an independent outlook on compliance with the Public Spending Code and to provide assurance that the expenditure incurred is appropriately managed and correctly accounted for.

Findings: Internal Audit reviewed the project and concluded that the scheme is being effectively monitored and overseen by the Directorate. All relevant documentation was made available and remains accessible for any future evaluation of the scheme.

Recommendation: It is recommended that a post-project review be conducted.

Opinion: Internal Audit's opinion following the review is that the scheme is being managed and monitored satisfactorily. The processes and procedures in place meet the requirements for the management of public expenditure. Accordingly, the review concludes that the implementation of the scheme provides satisfactory assurance of compliance with the Public Spending Code.

Quality Assurance – In Depth Check

8.3 Street Cleaning

Section A: Introduction

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

| Programme or Project Information | |
|---|---|
| Name | Street Cleaning Costs |
| Detail | Reported in the Annual Financial Statement under Environmental Services - E06 |
| Responsible Body | Wicklow County Council |
| Current Status | Revenue Expenditure Being Incurred |
| Start Date | January 2025 |
| End Date | December 2025 |
| Overall Cost | €2,286,677 |

Service Description

Local authorities provide a wide range of environmental services, including the cleaning of streets, parks, and beaches, as well as general litter management.

Wicklow County Council implements litter prevention and control measures across the county. Its five municipal districts—Bray, Greystones, Wicklow, Arklow, and Baltinglass—work in partnership with Waste Management, which plays a key role in delivering these services at a local level. These districts have assumed many responsibilities previously managed by former town councils, ensuring that all towns have fair access to services suited to their size. Key services include street cleaning, maintenance of litter bins, removal of illegal dumping, and upkeep of signage.

The overall goal of this service is promoting a litter prevention and control message that fosters responsible citizenship in the protection of the environment. Wicklow County Council Litter Management plan outlines its objectives.

Objectives:

- Ensure bins are regularly inspected and serviced as required.
- Maintain sufficient numbers of bins, adjusting their locations to meet local needs.
- Keep litter bins in good working condition, replacing open-top bins with covered ones where appropriate.
- Provide street cleaning services in town centres as needed.
- Allocate adequate resources within municipal districts for effective litter control.
- Monitor litter prevention services to ensure they meet acceptable standards.
- Implement a prompt and efficient system for investigating and removing illegal dumping.
- Support the work of PURE (Protecting Uplands & Rural Environments) in addressing litter and dumping in upland and rural areas.
- Address dog fouling through appropriate signage and the provision of disposal bins where necessary.
- Prevent the spread of unauthorised advertising signage in public spaces.
- Monitor and manage litter in identified problem areas.
- Ensure litter management plans are in place for festivals and large-scale events.
- Require prior approval for event advertising and ensure signage is removed within two days after the event.
- Provide adequate bins and maintain effective litter control on Blue Flag beaches during the bathing season.
- Explore and adopt new technologies, such as solar-powered and smart bins, to improve efficiency in maintenance programmes.
- Promote public health and wellbeing.

- Protect natural amenities and enhance the quality of life for residents and visitors.

The following costs were incurred during the period under review

| Description | Pay Costs | Non-Pay Costs | Service Support Costs | Total |
|--|------------------|----------------|-----------------------|------------------|
| Street Cleaning Costs Wicklow MD | 266,618 | 134,400 | | 401,018 |
| Street Cleaning Costs Greystones MD | 91,494 | 148,042 | | 239,536 |
| Street Cleaning Costs Tinahely Area | 11,464 | 41,857 | | 53,321 |
| Street Cleaning Costs Blessington Area | 80,594 | 53,229 | | 133,823 |
| Street Cleaning Costs Bray MD | 508,379 | 243,369 | | 751,748 |
| Street Cleaning Costs Arklow MD | 174,947 | 141,335 | | 316,282 |
| Litter Bin Repair / Replacement | | | 20,938 | 20,938 |
| Service Support Costs | | | 370,011 | 370,011 |
| Totals | 1,133,496 | 762,232 | 390,949 | 2,286,677 |

The following is a brief synopsis of activity in each of the Municipal Districts

Bray Municipal District

Street sweeping in the Municipal District of Bray is delivered through a combination of manual and mechanical methods. The programme focuses on key areas: Bray town centre, the seafront, Enniskerry town centre, and surrounding roads and housing estates. As each location has different needs, a tailored approach is applied in each case.

Bray town centre experiences consistently high footfall, with some seasonal variation. Due to its prominence and heavy use, it requires a particularly high standard of cleanliness. To meet this demand, three General Operatives are assigned full-time to the core town centre, with an additional two staff covering the Little Bray and Palermo areas.

The seafront serves as a leisure, recreational, and tourist destination, with visitor numbers influenced mainly by weather and events such as festivals, St Patrick's Day, concerts, and Bank Holiday weekends. A dedicated Caretaker and General Operative manage litter picking and bin emptying, while a further General Operative carries out full-time cleaning along Strand Road. During peak periods, staff are redeployed as needed to manage increased litter levels, and a suction sweeper is used periodically to support cleaning operations.

For the wider town, including roads and housing estates, Bray Municipal District employs a hired suction sweeper. This work follows a flexible schedule that can be adjusted in

response to changing priorities, such as specific incidents or public requests, under the direction of engineering staff.



“Green Machine” operating outside commercial premises



Suction Sweeper in operation.

Wicklow Municipal District

Street cleaning using the road suction sweeper takes place six days a week, from Monday to Saturday. Times vary depending on location. Additional sweeping may take place after a festival or event. The primary areas covered include Main Street and South Quay, along with additional side streets where time allows before the town becomes busy. The road suction sweeper is shared with the other town and villages within the district, plus the Wicklow Port Access Road footpaths. Housing estates get scheduled if time allows.

The road suction sweeper is also used to remove debris from gullies throughout the winter months under the gully cleaning programme which is carried out across the district. Wicklow town also used a green machine pedestrian sweeper and weedex machine to clean footpath areas within Wicklow town. Bins are emptied daily in high footfall areas in Wicklow town and Rathnew Environs.

Bin collection services also extend to Glenealy, Ashford, Newtown, Roundwood, and Glendalough, and some car park areas, with less frequency servicing of bins in these areas due to resourcing issues. Compactor bins have been installed across the district, to provide efficiencies in relation to increasing bin capacity, and reducing the frequency of servicing.

Dog fouling bins have been erected in black spot areas. The main key challenges in maintaining street cleanliness, include dog fouling and the disposal of household waste in public bins.

Greystones Municipal District

The Greystones Municipal District includes the areas of Greystones, Delgany, Kilcoole, Newcastle, and parts of Newtownmountkennedy and Kilpedder.

In terms of street cleaning, the Municipal District employs a road sweeper that operates five days per week. Given the wide area to be covered, much of the work is carried out on a reactive basis, such as following road works or in response to oil spills. The sweeper is prioritised for locations with the highest levels of footfall. Occasional requests to sweep residential estates can also be accommodated, typically following clean-up efforts by local residents.

In addition to the road sweeping service, Greystones Municipal District empties litter bins daily across the area. There are solar compacting bins in operation, which compress waste and notify staff when they are nearing capacity, allowing for timely emptying. Significant resources have been invested in these bins, which can hold up to five times more waste than standard units. The number of bins in the district has increased in recent years, and there is also a substantial network of standard litter bins, including dog waste bins.

One outdoor staff member is dedicated full-time to managing the bins across the district. A hired waste collection transit van is used exclusively for this purpose, with all collected waste transported to a licensed facility in Fassaroe, Bray, Co. Wicklow. Additional outdoor staff provide support at weekends, ensuring that litter bins are serviced seven days a week.

During the summer months, extra barrel bins are installed in Greystones Park and on the beach to accommodate increased public use and the associated rise in litter.

Ongoing materials and services are required to maintain the street cleaning operations in the district. These include bin liners for both compacting and standard bins, biodegradable dog waste bags, annual maintenance and telemetry costs for the solar compacting bins, repair or replacement of damaged bins, and waste disposal charges.

Greystones Municipal District also works closely with local Tidy Towns groups, providing financial assistance through members' discretionary funds, as well as equipment and support to community groups that organise regular clean-up initiatives throughout the year. Despite this valuable volunteer contribution, demand for street cleaning services continues to grow and remains a challenge given the limited resources available within the Municipal District.

Arklow Municipal District

Street cleaning in the Arklow Municipal District is provided seven days a week in Arklow Town, covering Main Street and a range of public amenity areas. The service can also be extended, on request, to other towns in the district, including Rathdrum, Aughrim, and Avoca. It includes the use of a street sweeping machine—currently hired through a tender process—as well as the regular emptying of public litter bins.

Additional costs associated with the service include the disposal of street cleaning and waste collected from public bins. This element is managed through a 24-month contract procured under the OGP Framework for Waste Management.

Baltinglass Municipal District

Street Bins (Litter Bins) – Waste Disposal Charges:

Bagged waste from street bins within the Municipal District is transported to a central collection point at Rampere Waste Management Centre. Waste arriving from areas such as Tinahely and Blessington is weighed on entry. Following collection by the authorised disposal contractor, invoices for the relevant period are apportioned on a pro rata basis according to the weight of waste delivered from each area.

Emptying of Street Bins:

The cost of weekly collection and transfer of street bin waste from across the district to the central collection point is also charged to these accounts. In the Tinahely area, bagged street waste is first brought to local depots for temporary storage prior to weekly collection. This involves one day of pickup hire per week, including a driver and one General Operative.

Purchase of Bags for Street Bins:

All on-street bins within the Municipal District are fitted with disposable liners to ensure the safe handling and management of waste by outdoor staff.

Mechanical Street Sweeping:

Costs associated with the hire of street sweeping vehicles are charged to these accounts. In the Tinahely area, mechanical sweeping is carried out periodically throughout the year, typically in advance of public holidays, for approximately 6–7 days annually.

Capital Procurement of Waste Management Equipment:

Expenditure under this heading includes the purchase of temporary storage containers, street bins, and related equipment, subject to available funding (which is limited).

On-Street Sweeping / Litter Picking:

In the Blessington area, the cost of a dedicated General Operative carrying out daily manual street cleaning—using tools such as a shovel, brush, and wheelbarrow—is covered under this budget. Occasional litter-picking initiatives at key locations may also be charged to these accounts.

Section B - Step 1: Logic Model Mapping

As part of this In-Depth Check, Wicklow County Council's Internal Audit Unit has completed a Programme Logic Model (PLM) for Street Cleaning service. A PLM is a standard evaluation tool and further information on their nature is available in the [Public Spend Code](#).

| Objectives | Inputs | Activities | Outputs | Outcomes |
|---|---|--|---|--|
| <ul style="list-style-type: none"> • Enforcement and Regulation • Litter Prevention & Control • Education & Awareness • Community Engagement • Clean & Litter Free Environment | <ul style="list-style-type: none"> • Financial Resources • Staffing resources both on the ground and support staff • Plant & Machinery | <ul style="list-style-type: none"> • Service planning • Budget process • Daily /Weekly/Monthly on site activities • Support services such as Payroll and Accounts Payable • Budgetary Control • Engagement with the communities being served | <ul style="list-style-type: none"> • Cleaner streets • Litter free environment • Improved quality of the streetscape | <ul style="list-style-type: none"> • Improved economic opportunities • Improved reputational standing • Improved community pride of place • Improved awareness of and lower tolerance for littering issues • Better community awareness |

Description of Programme Logic Model

Objectives: The primary objective of the Street Sweeping service is to ultimately ensure the provision of cleaner and more pleasant environment and the removal of unsightly littering.

Inputs: The principal inputs to this service includes a substantial financial input of over €2 million annually. Additional input includes the actual work done on the ground on a daily/weekly/monthly basis. Also to be included are the service support activities which are crucial to the on-going running of the service such as planning, budgeting, payroll and accounts payable activities on which the service depends.

Engagement with the communities being served

Outputs: Cleaner streets, Litter free environment, improved quality of the streetscape

Outcomes: Improved economic opportunities, improved reputational standing, improved community pride of place, improved awareness of and lower tolerance for littering issues. Better community awareness

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

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

Annual Budget Process


Resource Allocation and Prioritisation of Service

Resource Allocation Process

Daily/Weekly/Monthly activities on the ground

Support activities such as Payroll/Accounts
Payable/Budgetary Control

Continued assessment by management of service delivery



Section B - Step 3: Analysis of Key Documents

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

| Project/Programme Key Documents | |
|---|--|
| Title | Details |
| Agresso Financial Management System – Financial Reports | Expenditure details for the service cost centres |
| CorePay System | Detailed analysis of payroll costs incurred |
| Reports from the Municipal Districts | Details of the services provided in each area, e.g., rosters, rotas, schedules and planned activities. |

Key Document 1: Agresso Financial Management System

Key Document 2: CorePay Records

Key Document 3: Municipal District Reports and Records

Section B - Step 4: Data Audit

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

| Data Required | Use | Availability |
|---|---|---------------------|
| Agresso Financial Management System – Financial Reports | Expenditure details for the relevant cost centres | Yes |
| Payroll System | Pay analysis. Breakdown of costs to pay element level e.g., basic pay, overtime costs, etc. | Yes |
| Municipal District Meeting Minutes | Meetings where this topic may have been discussed reflecting local concerns and the actions agreed. | Yes |

Data Availability and Proposed Next Steps

Sufficient data is readily available to conduct an evaluation of the Street Cleaning Service. The service is identified as operating in a strong control environment with timely reporting and oversight activity.

Section B - Step 5: Key Evaluation Questions

The following section looks at the key evaluation questions for them 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 Street Cleaning services provided by the Municipal Districts remains under constant evaluation. The service is very visible and one in which the ratepayers and other citizens can see the contribution being made by the local authority.

The appraisal stage for street cleaning is an on-going process where the impact and the results of service provision are immediately apparent.

The implementation stage may be viewed as the direct provision of the service on a daily basis.

The post –implementation stage may be considered to be the feedback received and the results of surveys conducted by relevant bodies.

Having regard to the above it is considered that the service provides Substantial Assurance that there is compliance with the Public Spending Code.

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

Yes. Comprehensive data and information and backup files are available which would provide the basis for any future evaluation or review. The detailed financial and contextual information available could be used to identify particular areas or aspects of needs, or emerging needs, which might inform the future development of the service.

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

Policy Level

Having reviewed the operation of the service it is concluded that Wicklow County Council is in step with national policy in this area. Accordingly, no direct recommendations are made other than to continue on the current trajectory of service delivery. Resource allocation should be reviewed in the context of annual budget allocations.

Implementation Level

It is clear that the management and staff of the Environment Directorate and in the Municipal Districts recognise the importance of this service and considerable knowledge and expertise has been gained over time. Accordingly, it is recommended that appropriate policy and procedure manuals be devised and regularly updated to harness this proprietary knowledge.

Administrative Level

This service operates within a robust administrative and control framework across the organisation. Budget holders are therefore advised to closely monitor expenditure and ensure spending remains within approved budget limits.

Section C: In-Depth Check Summary

The following section presents a summary of the findings of this In-Depth Check on the Street Cleaning service.

Summary of In-Depth Check

Street Cleaning continues to represent an essential and ongoing public service function. All expenditure sampled during the review was found to be in line with the organisation's policies and procedures and was appropriately supported and authorised. The service operates within a robust administrative and internal control framework. However, it was noted that the service exceeded its allocated budget in 2025.

Opinion

Internal Audit is satisfied that the Street Cleaning service is operating in accordance with relevant policies and procedures. Consequently, the overall conclusion of this review is that the management and oversight arrangements currently in place provide substantial assurance that the service is compliant with the requirements of the Public Spending Code. It is recommended that expenditure continue to be closely monitored to ensure that spending remains within the approved budget.

9 Audit Assurance Categories and Criteria

| Assurance Category | Assurance Criteria |
|---------------------|--|
| Substantial | <p>Evaluation Opinion:</p> <p>There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.</p> |
| | <p>Testing Opinion:</p> <p>The Controls are being consistently applied.</p> |
| Satisfactory | <p>Evaluation Opinion:</p> <p>There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.</p> |
| | <p>Testing Opinion:</p> <p>There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.</p> |
| Limited | <p>Evaluation Opinion:</p> <p>There is a considerable risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.</p> |
| | <p>Testing Opinion:</p> <p>The level of non-compliance put the system objectives at risk.</p> |
| Unacceptable | <p>Evaluation Opinion:</p> <p>The system has failed or there is a real and substantial risk that the system will fail to meet its objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.</p> |
| | <p>Testing Opinion:</p> <p>Significant non-compliance with the basic controls leaves the system open to error or abuse.</p> |