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

Quality Assurance Report for 2025

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

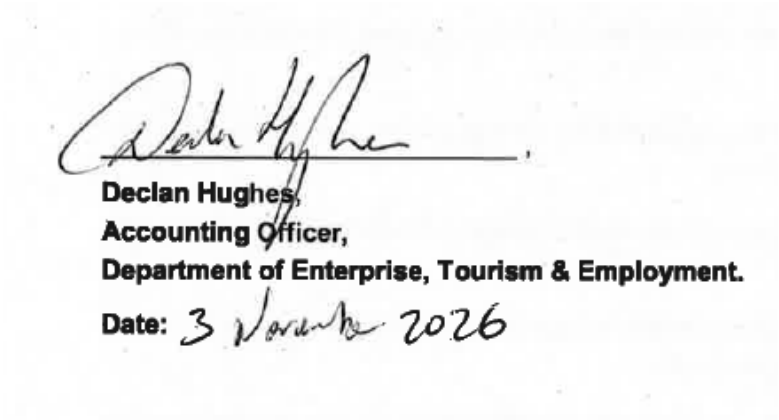


1. Certification 3
2. Departmental Overview 4
3. Governance in the Department of Enterprise Tourism & Employment 4
4. Overview of the Department's Spending Programme 2025 6
5. Department and Agency Appraisals and Programme Evaluations 2025 11
6. Quality Assurance Procedure 13
7. Public Spending Code - Inventory of Projects for 2025 14
8. Public Spending Code - Procurements over €10 million 15
9. Public Spending Code - Completion of Checklists 16
10. Public Spending Code - Training 16
11. Public Spending Code - Summary findings 17
CCPC ICT Capital Project Findings 17
Enterprise Ireland Findings 18
IDA Ireland Findings 19
Fáilte Ireland Findings 20
APPENDIX 1 Department In-Depth Check and Inventory 21
APPENDIX 2 CCPC ICT Capital Project In-Depth Check and Inventory 23
APPENDIX 3 Enterprise Ireland In-Depth Check and Inventory 24
APPENDIX 4 IDA Ireland In-Depth Check and Inventory 25
APPENDIX 5 Fáilte Ireland In-Depth Check and Inventory 26
APPENDIX 6 EI Grant expenditure thresholds / approval limits 27
APPENDIX 7 IDA Ireland Grant expenditure thresholds / approval limits 29
APPENDIX 8 Fáilte Ireland Grant Expenditure Thresholds and Governance Controls Review 31
APPENDIX 9 Checklists – Department and Agencies 34

1. Certification

This Quality Assurance Report for 2025 reflects the Department of Enterprise, Tourism and Employment's ("the Department") annual assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Specifically, it confirms that Quality Assurance checks have been successfully carried out on expenditure incurred by Enterprise Ireland, IDA Ireland and Fáilte Ireland on capital and current projects supported by the Department during 2025. The report also includes a quality assurance check on expenditure incurred by the Competition and Consumer Protection Commission (CCPC)[1] on a specific ICT capital project. Funding provided to Enterprise Ireland, IDA Ireland and Fáilte Ireland accounted for 61% of the Department's gross outturn in 2025[2].



Declan Hughes,
Accounting Officer,
Department of Enterprise, Tourism & Employment.
Date: 3 November 2026

[1] The Competition and Consumer Protection Commission is an Agency under the aegis of DETE and in receipt of grant funding from DETE.

[2] Based on audited figures in Appropriation Account 2025:

€1,154,436,000	2025 Gross Outturn
€267,384,000	2025 IDA Ireland Outturn (A5)
€187,839,000	2025 EI Outturn (A7)
€152,901,000	2025 EI Science & Tech Outturn (B4)
€99,505,000	2025 Fáilte Ireland Outturn (D3)

2. Departmental Overview

The **Department's Statement of Strategy 2025 - 2028** describes our mission as follows:

> To deliver opportunity and prosperity for all by driving a competitive, resilient and sustainable economy that supports enterprise, tourism, and employment across all of Ireland's regions.
>
> We work to create the conditions for sustainable enterprise growth and investment, high-quality jobs and workplaces, fair and competitive markets and innovation. Our work strengthens Ireland's EU and global ties, extending our business and trade in a responsible, fair and sustainable manner.

Goals:

Over the lifetime of this strategy, to realise our vision and deliver on our mission, the Department will be guided by six cross-cutting goals. These goals will be driven by our teams that are innovative, committed and collaborative with a strong public service ethos of respect and integrity, driving effective and responsible policy development and implementation:

Goal 1: Drive competitiveness, sustainability and innovation, building the resilience of the economy;

Goal 2: Drive prosperity and high standards of living through creating and maintaining high quality jobs and increased productivity;

Goal 3: Strengthen tourism and support Irish-based enterprise to start, scale and compete internationally;

Goal 4: Provide the most competitive environment for the attraction and retention of inward investment at the cutting edge of innovation;

Goal 5: Provide measured, certain and innovation-friendly regulation for business, workers and consumers;

Goal 6: Advocate Ireland's values and strengthen our relationship and influence with the EU and international partners.

3. Governance in the Department of Enterprise Tourism & Employment

This Governance Framework[3] for the Department of Enterprise, Tourism and Employment ("The Department") was updated in December 2025. The Framework is aimed at providing assurance that good governance policies and practices are embedded in the Department.

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

A Compliance Framework is also in place and provides an overview of all compliance assurance activity in the Department. The Compliance Framework is published on the Corporate Governance Page of the Department's Intranet Site.

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



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

Internal Audit Function: Internal Audit reviewed and revised its annual work plan in 2025 and remained focused on strategic risks whilst adopting its audit programme to address new and emerging risks.

Audit Committee: The Committee met on 4 occasions in 2025. In discharging its role during 2025, the Committee remained cognisant of

- the Department of Enterprise, Tourism and Employment's:
  - Statement of Strategy 2025-2028
  - Governance Framework
  - ongoing liaison with Agencies and Offices under the aegis of the Department
- the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's (DPEIPSRD) Risk Management Guidance
- the Code of Practice for the Governance of State Bodies.

The Audit Committee operates in line with its Charter which reflects DPEIPSRD Audit Committee Guidance. The Committee reviews the Charter annually and updates it as required. Following a review in Quarter 3 2025, the Audit Committee Charter was updated, approved by the Committee and signed by the Accounting Officer in November 2025.

Risk Management Committee: The Department has a clearly defined Risk Management Policy and Risk Management structure. This includes the development of business unit Risk

Registers, concurrently with the development of Business Plans, the subsequent development of a Departmental High level Risk Register, a Risk Management Committee which coordinates the risk management process across the Department, elevation of high-level risks and risk incident reporting to the Management Board. The Committee met on four occasions in 2025 and reported to the Audit Committee at each of its four meetings.

Statement on Internal Financial Control for 2025: Annual letter provided to the Accounting Officer providing combined assurance from both internal and external providers to support the signing of the Statement on Internal Financial Control. The Statement was signed on 31st March 2026.

4. Overview of the Department's Spending Programme 2025

The Department's (DETE) net expenditure in 2025 (net of Appropriations-in-Aid) was €1.154 billion, split between capital supports (€0.661 billion) and current expenditure (€0.493 billion). Current expenditure is used to meet the day-to-day running costs of DETE and its Agencies. The capital provision is provided through a range of grant funded programmes administered by DETE's Agencies to assist in the development of Ireland's enterprise and innovation sectors.

Throughout 2025, DETE delivered an extensive programme of policy development, enterprise support, regulation, international engagement and organisational renewal. As Ireland continued to operate at full employment, with strong enterprise performance and increasing global uncertainty, DETE played a central role in strengthening competitiveness, supporting businesses, advancing digital and green transitions, enhancing employment rights and workplace safety, expanding global market diversification, and preparing for Ireland's EU Presidency in 2026.

Among the highlights reflecting the work of DETE and its Agencies in 2025 were:

- 2.83m – total employment;
- 544,893 – employment in Enterprise Ireland and IDA Ireland clients;
- €39 billion in exports by Enterprise Ireland Clients;
- €159m – Disruptive Technology funding across 27 innovative projects;
- €175m – Sustainability Investments approved by Enterprise Ireland and IDA Ireland;
- Significant investment has been made in developing and maintaining the tourism offering by way of substantial exchequer funding across the country in programmes operated by Fáilte Ireland. Fáilte Ireland uses this funding to deliver innovative projects that will transform visitor experiences for Ireland's target markets while supporting jobs in the industry.
- 59 Space Agency Contracts.

More detailed performance related activity can be found in the DETE Annual Report 2025[4]

[4] DETE Annual Report 2025: https://enterprise.gov.ie/en/Publications/Department-Annual-Report.html

IDA Ireland

IDA Ireland's client base spans more than 1,800 multinational operations across a broad mix of sectors. In 2025, overall client employment recorded notable growth, with a net increase of 4,726 roles, bringing direct employment to 312,468 people - around 11% of total national employment for the fourth year in a row.

Employment outside Dublin rose to 169,967, with regional locations now representing 54% of total client employment. Most regions recorded growth.

Overall performance in 2025 was strong, with IDA Ireland securing 323 investments including 78 new names and associated future job creation of 15,319. Notably, 57% of all investments (183) were won for regional locations – a strong outcome that underlines the depth and competitiveness of our regional proposition.

The year also marked a record level of transformation investment across R&D, sustainability and talent development aligned to IDA Ireland's strategic priorities. In R&D, clients committed a record €2.5 billion across 80 projects spanning all sectors. IDA Ireland clients committed to investing record levels of capital (€1 billion) across 31 sustainability projects. These investments will drive carbon abatement of existing operations and carbon avoidance at new sites in the years ahead. In talent development, IDA backed 66 projects with associated client spend of €307m, up 160% on 2025, that will result in the upskilling of more than 33,000 people. With talent availability a decisive factor in investment decisions, this acceleration in capability building is essential to sustaining and renewing Ireland's FDI base.

More detailed performance related activity can be found in the IDA Annual Report 2025[5].

Enterprise Ireland

In 2025, Enterprise Ireland client companies achieved record exports of €38.86 billion, a 7.6% increase on 2024.

Growth was recorded across all major markets. The UK reached €11.1 billion, up 10%, accounting for 29% of total exports. Europe matched that share at €11.1 billion, growing 6%, with the Eurozone especially strong at €10.18 billion, up 10%. North America remained a major market at €7.34 billion, representing 19% of total exports and growing by 1%, a resilient outcome given the tariff headwinds, and a signal that Irish companies have held their ground in a market under real pressure.

At a sector level results were equally strong. Advanced Manufacturing, Construction and Life Sciences was the standout performer, growing 14% to €13.16 billion. Food, Drink, Nutrition and Climate Tech grew 5% to €16.98 billion, maintaining its position as Ireland's largest export sector. Technology, Services and Consumer exports rose 5% to €8.72 billion. This breadth of growth, across geographies and sectors alike, reflects the diversity and depth of the Irish indigenous enterprise base.

[5] IDA Ireland Annual Report 2025: https://www.idaireland.com/annual-reports

In 2025, Enterprise Ireland launched its new five-year strategy 'Delivering for Ireland, Leading Globally (2025-2029)'. Its ambition is to support Irish exporting companies to make an even greater contribution to the Irish economy through international growth and nationwide employment, with the long-term goal that exporting Irish companies become the primary driver of the Irish economy. In their first year of delivery, they made strong progress across all four pillars.

Local Enterprise Offices

Through its Local Enterprise Office Operations & Client Excellence team, and in partnership with Local Authorities nationwide, Enterprise Ireland supported the 31 Local Enterprise Offices (LEOs) in providing expert advice, consultancy and supports for small businesses of up to 50 employees looking to start and grow.

LEOs provide a comprehensive range of supports, from financial assistance and training to mentoring and specialist expertise across digitalisation, sustainability, productivity and exporting. In 2025, they played a vital role in sustaining and growing small businesses right across the country.

In 2025, the 31 Local Enterprise Offices supported 40,285 people in employment across their client companies, creating 7,261 new jobs, a net increase of 2,479 positions, up 7% on the previous year, with 82% of those jobs created outside Dublin. This was backed by €22.36 million in direct financial assistance approved across 1,067 business projects, while 44,209 people were trained through LEO programmes, 16,628 mentoring assignments were completed, and 5,684 individuals took part in a Start Your Own Business programme.

Over 1,100 businesses were supported through the Digital for Business programme, 620 Trading Online Vouchers and 318 Grow Digital Vouchers were awarded, and 1,094 businesses began their sustainability journey through the Green for Business programme, with 715 clients securing Energy Efficiency Grants. A further 479 companies improved operational efficiency through the Lean for Business programme, and 145 LEO-supported companies graduated to Enterprise Ireland, reflecting the strength of the pipeline from local support to national scale.

More detailed Enterprise Ireland and LEO performance related activity can be found in the Enterprise Ireland Annual Report 2025[6].

Fáilte Ireland

Fáilte Ireland continued to support the sustainable development and competitiveness of Ireland's tourism sector in 2025, despite a challenging operating environment characterised by higher business costs, global uncertainty and changing consumer behaviours. Tourism remained a significant contributor to the Irish economy, generating an estimated €11.2 billion in total tourism revenue, supporting 229,400 jobs nationwide and contributing €3.3 billion in

[6] Enterprise Ireland Annual Report 2025 https://www.enterprise-ireland.com/en/news/publications

Exchequer revenue. Approximately 70% of tourism jobs were located outside Dublin, underlining tourism's importance to regional economies across the country.

Balanced regional development remained a key priority, with 22 Destination and Experience Development Plans (DEDPs) active nationwide, supporting more than 1,800 tourism development projects. Fáilte Ireland continued to invest in enhancing Ireland's tourism offering through capital investment programmes and grant schemes, supporting visitor attractions, festivals, digital transformation and tourism infrastructure. Major milestones included the reopening of the Little Museum of Dublin, the opening of the first Platforms for Growth Water Sports Changing facilities in Curracloe, Co. Wexford, and the advancement of Inis Mór Visitor Centre and Bray Head Discovery Point on Valentia Island. Fáilte Ireland also approved almost €45 million in funding through the EU Just Transition Fund Regenerative Tourism and Placemaking Scheme and continued delivery of its €68 million programme supporting tourism-led regeneration across the Midlands.

Supporting tourism business remained a central focus throughout the year. More than 900 businesses and over 5,200 employees participated in capability-building programmes, while over 600 tourism enterprises benefited from Digital that Delivers supports to strengthen their online presence, booking capability and use of digital technologies. Sustainability performance continued to improve, with more than 150 businesses joining Fáilte Ireland's Climate Action Programme, bringing participation to over 300 enterprises. Participating hotels reported average annual savings of approximately €35,000 through energy efficiency measures. Accessibility and inclusion also advanced, with almost 500 businesses completing accessibility training and significant enhancements supported through investment programmes across the sector.

Fáilte Ireland also continued to drive tourism demand through major festivals, business events and destination marketing activity. St. Patrick's Festival Dublin attracted approximately 589,000 visitors in 2025, while the Púca Festival welcomed over 32,000 visitors to County Meath. Ireland hosted 411 business events supported by Fáilte Ireland, delivering an economic impact of €182 million and securing a future events pipeline valued at €207 million. Through domestic marketing campaigns, visitor engagement initiatives and industry partnerships. Fáilte Ireland continued to strengthen Ireland's tourism offering and support sustainable tourism growth across communities throughout the country. More detailed performance-related activity can be found in the Fáilte Ireland Annual Report 2025[7].

[7] Fáilte Ireland Annual Report 2025 https://www.failteireland.ie/annual-reports.aspx

Total Capital Expenditure

The total capital expenditure attributable to the Agencies of the Department in 2025 was €0.661 billion[8]. Specifically, the total capital expenditure reported includes the following expenditure areas: Enterprise Ireland, IDA Ireland, Fáilte Ireland, Tourism Ireland, Local Enterprise Development, the National Standards Authority of Ireland, InterTrade Ireland, the Disruptive Technologies Innovation Fund, the Smart Regions Enterprise Innovation Scheme, the Emergency Humanitarian Flood Aid, the Ukraine Enterprise Crisis Scheme, the EU Just Transition Fund, the Increased Cost of Business grant, the Power Up scheme and the European Space Agency.

For the purposes of the 2025 Quality Assurance (QA) report the Department focused on the largest capital programme areas, namely:

1. Subhead A5 IDA Ireland
2. Subhead A7 Enterprise Ireland
3. Subhead B4 Enterprise Ireland (Science & Tech Dev Programme)
4. Subhead D3 Fáilte Ireland

Table 1: 2025 Capital Expenditure[9]

Subhead	Agency	€ million
A5	IDA Ireland	204.3
A7	Enterprise Ireland	92
B4	Enterprise Ireland (Science & Tech Dev Programme)	146
D3	Fáilte Ireland	3.5
	Subtotal	***445.8***
	Other capital subheads	*215.5*
	Total Capital Expenditure	**661.3**

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

[8] Based on unaudited figures in draft Appropriation Account 2025, subject to certification by the C&AG

[9] It is the intention of Internal Audit to include Tourism Ireland (Subheads D4, D5 & D6) in next year's Quality Assurance Review also. Oversight for Tourism Ireland transferred to the Department in July 2025 and IAU will engage with them on the Quality Assurance Review process in time for the 2026 review.

5. Department and Agency Appraisals and Programme Evaluations 2025

Appraisal

DETE Expenditure Appraisal Framework and Business Case Guidelines

Up to 2025, Department officials relied on the DPEIPSRD Infrastructure Guidelines when preparing Business Cases for the appraisal and evaluation of expenditure proposals relating to Departmental initiatives and schemes. However, in light of the cross-cutting nature of the guidelines they could be cumbersome to apply and their focus and methodologies did not align well with the nature of the initiatives and schemes administered by the Department. In addition, the Department was aware of other sectoral appraisal guidance from the Department of Transport.

In response to these challenges, the Department developed an Expenditure Appraisal Framework and Guidelines for Business Cases and published it on its website in January 2026. The purpose of the framework is to support a culture of robust appraisal practices across the Department and its agencies in respect of expenditure on initiatives or schemes. The framework sets out guidelines for the development of business cases for expenditure based on the requirements set out under the Infrastructure Guidelines and adapted for initiatives and schemes such as grants, loans and equity schemes. It is designed to be more easily understood and consistently applied thus aiding business units to prepare comprehensive business cases for appraisal and sanction purposes. The guidelines were developed by the Department and informed by international practice for the evaluation of such initiatives and schemes.

Review of Deadweight in the Economic Appraisal Model

The appraisal of DETE Expenditure at scheme and initiative level is further underpinned by the agencies (Enterprise Ireland and IDA Ireland) in grant decision making at project level. Projects which seek the approval of the support agencies are appraised through a system of appraisal methods. The Economic Appraisal Model (EAM) is one of the methods used. It produces a benefit-to-cost ratio which must be greater than 1:1 in order for a project to proceed. The key role of the model is to identify whether specific supports by the agencies are likely to yield economic benefits in excess of the costs and ensure that the state gets value for money.

The Department concluded an independent review of Deadweight in the EAM in 2025. The review of deadweight examined whether deadweight levels should be adjusted within the model and if the current categorisations of deadweight are still appropriate. The review is completed and the findings published on the Department's website. These will form a key input to the Review of the EAM itself.

Evaluation

DETE Monitoring and Evaluation Framework: Monitoring, Interim and Ex-Post Evaluation Guidelines

Robust ex-ante appraisal sets the standard for monitoring and future evaluation of expenditure on initiatives and schemes and provides a basis for ex-post assessments and evaluations. Monitoring and evaluation provide evidence-based insights that support policy development, accountability, learning and continuous improvement, ensuring that public investments deliver value and advance strategic priorities.

Building on the work on the Appraisal Framework published in 2026, the Department commenced work on a Framework for monitoring and evaluation of DETE Expenditure on Schemes and Initiatives with a view to providing end to end guidance over the policy lifecycle.

The guidelines were completed and published on the Department's Intranet site in 2026.

Evaluation of the Credit Guarantee Scheme 2012-2020 and the COVID-19 Credit Guarantee Scheme

In 2025 the Department (the Data and Evaluation Unit working with State Aid and Finance for Enterprise Unit) commenced its own evaluation of the Credit Guarantee Scheme 2012-2020 and the COVID-19 Credit Guarantee Scheme. The evaluation examines both schemes against five criteria: relevance, effectiveness, efficiency, impact, and sustainability in line with the evaluation framework referred to above. It draws primarily on administrative data from the Strategic Banking Corporation of Ireland (SBCI), supplemented by benchmarking from EU and international sources. It will conclude in 2026.

IDA Ireland's Regional Property Programme Evaluation

IDA Ireland's Regional Property Programme (RPP) aims to meet the property and construction needs of Multinational Companies (MNCs) investing in Ireland in circumstances where there is an identifiable market failure. The RPP consists of the acquisition and disposal of land, the development and servicing of land, and the provision of building solutions, industrial sites, and factories.

An evaluation commissioned in 2024 concluded in 2025 and the findings were shared with IDA Ireland. This review is not published.

Internal Audits 2025

Internal Audits with relevance to the Infrastructure Guidelines and large capital grants/expenditure conducted by DETE Internal Audit in 2025 included:

- Health and Safety Authority - Liaison and Governance;
- Emergency Humanitarian Flood Relief Scheme;
- Inward Investment Screening;
- Trade Regulation and Investment Screening;
- Local Enterprise Offices - Refundable Aid Programmes;
- General Procurement Review.

6. Quality Assurance Procedure

The Quality Assurance procedure is made up of five steps, which are set out in Section 1.1 of the 'Public Spending Code (PSC) Quality Assurance process'[10]

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

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

- **CCPC Case Management Project -** by DETE Internal Audit Unit.
- **Enterprise Ireland -** by the Enterprise Ireland Internal Audit function.
- **IDA Ireland -** by the IDA Ireland Internal Audit function.
- **Fáilte Ireland -** by the Fáilte Ireland Internal Audit function.

These evaluations incorporate an in-depth check on a small number of programmes/projects to comply with the fourth step of the PSC procedure, which are included in this report. This report, which assesses the Department's compliance with the PSC for expenditure in 2025, fulfils the fifth step of the Quality Assurance process.

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

7. Public Spending Code - Inventory of Projects for 2025

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

The Department's inventory of capital projects, together with the reasons why a quality assurance review of the Department's capital projects was not undertaken for 2025, are set out in **Appendix 1** of this report.

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

Enterprise Ireland publishes general information on grant aid schemes (application process etc.) on its website.[11] The inventory of the Enterprise Ireland grant recipients was provided to Internal Audit as part of this review. See **Appendix 3** of this report for details of its in-depth check for Step 4 of the process.

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

Article 11 of the General Block Exemption Regulation (GBER) 651/2014 requires that summary information of all awards of state aid in excess of €500,000, to an undertaking offered under the GBER, be published on a publicly searchable website developed and hosted by the European Commission: Transparency Award Module (TAM)**.**[12] All grants awarded under the GBER are subject to this requirement. IDA's awards are subject to this regulation and typical grant programmes included are (a) regional aid (employment and capital grants) (b) research and development grants including feasibility grants and (c) training grants. Publishing must occur within 6 months from the date of the award of the aid or the date of the contract. This satisfies Step 1 of the process.

IDA Ireland also provided the Department's Internal Audit Unit with details of the value of the grant expenditure samples selected for the in-depth review undertaken as part of Step 4 of the process. As this information was considered commercially sensitive, it was not published.

Information on the in-depth check conducted by IDA Ireland's internal auditors is set out in **Appendix 4** of this report. IDA Ireland publishes details of its leading investments in its Annual Reports which are available on its website.[13]

[11] https://www.enterprise-ireland.com

[12] https://webgate.ec.europa.eu/competition/transparency/public/search/home?lang=en

[13] https://www.idaireland.com

Fáilte Ireland does not publish details of the recipients of grant aid. Fáilte Ireland provided the Department's Internal Audit Unit with details of the value of the grant expenditure samples selected for the in-depth review undertaken as part of Step 4 of the process.

Information on the in-depth check conducted by Fáilte Ireland's internal auditors is set out in **Appendix 5** of this report.

8. Public Spending Code - Procurements over €10 million

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

Neither **the Department** nor **the CCPC** had procurements in excess of €10 million relating to 2025.

Enterprise Ireland's Quality Assurance Report for 2025 arrived at one finding and recommendation as follows:

Finding: As per the Department of Public Expenditure and Reform (DPER) Public Spending Code Quality Assurance Process Step 2, organisations are required to publish summary information on their websites of all procurements in excess of €10 million, whether new, in progress, or completed, in a standardised table format.

During our review of the capital and current projects data provided by EI, we identified one instance where a procurement exceeding €10 million was not published in accordance with the above requirement.

Recommendation: Management should promptly publish all procurements over €10 million, including the identified case, on its website in the required format, and ensure ongoing compliance with publication requirements.

Management Response: EI's management response to the recommendation committed to immediately arranging publication of this project and future projects.

IDA Ireland had two procurements greater than €10 million that involve projects spanning 2025. These relate to Parkmore Advanced Building Solution and Mullingar Advanced Building Solution. Details are published on the IDA Ireland Website under the title "Public Spending Code Publication of Projects"[14].

Fáilte Ireland's Quality Assurance Report for 2025 arrived at a finding and recommendation in relation to procurement > €10 million as follows:

[14] https://www.idaireland.com/corporate-governance

Finding: During our review, we identified that the most recently published procurement activities exceeding €10 million dated to 2015. Management confirmed that a procurement activity valued at > €10 million was executed in 2025, however, this was not reflected in the published procurement disclosures.

Recommendation: We recommend that management should promptly publish all procurements over €10 million, including the identified case, and ensure ongoing compliance with publication requirements.

Management Response: Agreed. Management will now ensure that ongoing procurement projects in excess of €10 million will also appear on the Fáilte Ireland website. Management has been to date reliant on the publication of these awards on the eTenders site where public sector buyers must publish award details for contracts valued over €25,000 (ex VAT), to ensure compliance with this requirement.

9. Public Spending Code - Completion of Checklists

The Quality Assurance process involves the completion of self-assessment checklists by the Department and its agencies. These checklists cover all expenditures, to include both capital and current expenditure projects. No significant issues were identified in relation to compliance with the Public Spending Code in any of the completed checklist forms submitted by the Department, the CCPC, Enterprise Ireland, IDA Ireland and Fáilte Ireland. Copies of the completed checklists by the Department and the agencies sampled are provided at **Appendix 9**.

10. Public Spending Code - Training

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

The Department has liaised with Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPEIPSRD) in relation to the provision of training. DPEIPSRD has advised that information is available through documentation on its website. [15]

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

[15] https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/collections/infrastructure-guidelines/

11. Public Spending Code - Summary findings

Various Quality Assurance checks on 2025 expenditure projects have been undertaken by the respective Internal Auditors in Enterprise Ireland, IDA Ireland and Fáilte Ireland and by the Internal Audit Unit of the Department.

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

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

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

CCPC ICT Capital Project Findings

The review was carried out by the Department's IAU and consisted of an examination of the CCPC's Case Management ICT System

The project objective is to implement a secure, cloud-based, organisation-wide case management capability with improvements in control, workflow, reporting and data quality.

IAU's work was conducted in accordance with the DPEIPSRD PSC Quality Assurance process document (September 2019) and accordingly we classified the project as a 'capital project that was under consideration in the year under review'.

We issued a questionnaire based on Checklist 2 of the PSC, met with key officials involved in the project in the CCPC and carried out a desk-based high-level QA review on the steps undertaken on the project in 2025. This review included an examination of key documents which included Business Case, proof of concept for a CMS, correspondence with the Digital Government Oversight Unit (DGOU) within the Office of the Government Chief Information Officer (OGCIO) and a Statement of Work provided to the CCPC by the preferred supplier following its selection from a competitive tender process

Checklist 2 of the PSC QA Guidelines was completed for this project and is included in **Appendix 9** of this report.

The projected lifetime cost of the CMS project is €1.9 million (ex VAT) and is being funded through exchequer grants administered by DETE.

IAU received evidence of the governance and reporting arrangements in place, which include:

- the CCPC chairperson was designated as project sponsor, demonstrating high-level support for this important project;
- a project manager was appointed and delegated to manage contract, deliverables, resources and timeline;

- a project steering group and a peer review group is in place and consists of senior members of staff within the CCPC and from across the Public Service;
- a project team with appropriate business and technical knowledge was formed to manage workstreams.

The project team used an open eTenders competition supported by the CCPC procurement team and an external procurement specialist to advise on best approach. The process was conducted in line with National and EU procurement requirements.

A Master Services Agreement was signed by the CCPC and the preferred supplier on 22nd December 2025.

Our review concludes that reasonably sound project management structures were put in place in 2025 to manage the planning and implementation of the CMS and it is compliant with the requirements of the Public Spending Code. No recommendations were made.

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

Further reviews of the Project under the Public Spending Code should be conducted as it progresses through the "incurring expenditure" and "completed" phases, as required by the Public Spending Code Quality Assurance Guidelines.

Enterprise Ireland Findings

Enterprise Ireland's processes and expenditures are subject to a number of controls and assurances each year. These include an internal control statement by the Chairman, internal audit reports, and an annual statutory audit by the Comptroller & Auditor General. A quality assurance review in respect of Enterprise Ireland was carried out by its Internal Auditors. The internal auditors obtained the 2025 Public Spending Code inventory listing of current and capital expenditure from Enterprise Ireland and selected a sample of projects for review. The inventory of grant approvals was provided to the Department's Internal Audit Unit as part of this review.

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

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

Enterprise Ireland[16] has well-established, robust procedures for the appraisal and management of capital expenditure projects arising under its capital grants programmes, in compliance with the principles set out in the guidelines.[17].

[16] EI Annual Report 2025 (Page 40): https://www.enterprise-ireland.com/en/news/publications

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

Details of the grant expenditure thresholds and grant approval procedures are set out at **Appendix 6**.

Enterprise Ireland has completed self-assessment checklists covering capital and current expenditure **(see Appendix 9)**.

There was one minor finding brought to the attention of Enterprise Ireland's Audit, Finance and Risk Committee where one procurement exceeding €10 million was not published in accordance with Step 2 of the Public Spending Code Quality Assurance process. Management accepted the finding and committed to immediately arranging publication of this procurement and future procurements in this category.

The Quality Assurance review in respect of Enterprise Ireland funding in 2025 was 'Satisfactory' and concluded that "*Overall, there is a satisfactory system of governance and risk management control. While there may be some residual risk identified, this should not impact the achievement of system objectives in a significant or material manner.*".

IDA Ireland Findings

IDA Ireland's processes and expenditures are subject to a number of controls and assurances each year. These include an internal control statement by the Chairman, internal audit reports, and an annual statutory audit by the Comptroller & Auditor General. A quality assurance review in respect of IDA Ireland was carried out by its Internal Auditors. The scope of the review included a review of grant aid approval procedures in 2025.

The review consisted of an examination of a sample of 15 projects (3 approved in 2023, 4 in 2024, and 8 in 2025). The monetary value of these samples was considered commercially sensitive and was not published. However, full details were provided to the Department's Internal Audit Unit. The monetary value of the sample approved for grant aid represented approximately 10% of the total grant-aided projects approved by IDA Ireland during the 3-year period 2023 to 2025. Please see **Appendix 4** for details on the in-depth check and the inventory of grant approvals.

The review also consisted of an examination of current expenditure projects. The population for review included IDA Ireland Contracts Register showing all current expenditure projects exceeding €500,000 in value in order to select a sample of at least 5% of the total current expenditure projects for the year under review. IDA's Internal Auditors' selected sample provided an overall coverage of approximately 13% of the total current expenditure projects exceeding €500,000 in 2025.

Details of thresholds and approval limits are set out in **Appendix 7**. IDA Ireland has completed self-assessment checklists covering capital and current expenditure (**see Appendix 9**).

The review resulted in no Priority 1, Priority 2 or Priority 3 findings. The Quality Assurance review in respect of IDA Ireland's funding in 2025 concluded that "*Generally, the controls evaluated are deemed to be adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.*"

Fáilte Ireland Findings

Fáilte Ireland's processes and expenditures are subject to a number of controls and assurances each year. These include an internal control statement by the Chairman, internal audit reports, a self-declaration questionnaire for each relevant paragraph of the Code of Practice and an annual statutory audit by the Comptroller & Auditor General.

A quality assurance review in respect of Fáilte Ireland was carried out by its Internal Auditors. The scope of the review included a review of grant aid approval procedures in 2025. The internal auditors obtained the 2025 Public Spending Code inventory listing of current and capital expenditure from Fáilte Ireland and selected a sample of projects for review. The inventory of grant approvals was provided to the Department's Internal Audit Unit as part of this review.

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

The in-depth check conducted is set out at **Appendix 5**.

Details of its grant expenditure thresholds and governance controls are set out at **Appendix 8**.

Fáilte Ireland has completed self-assessment checklists covering capital and current expenditure **(see Appendix 9)**.

There were two low-priority findings identified from its review, which can be summarised as follows:

- Internal Audit noted that enhancements are required in relation to conducting economic appraisals for capital tourism infrastructure amenity projects;

- Non-Compliance with DPEIPSRD Public Spending Code Requirements in relation to the requirement to publish summary information on their website detailing all procurements exceeding €10 million.

Management accepted both recommendations and included an action plan with target dates for both as part of their response.

The Quality Assurance review in respect of Fáilte Ireland funding in 2025 was '*Satisfactory*' and concluded that "*Overall, there is a robust system of governance, risk management and control which should ensure that objectives are fully achieved*."

APPENDIX 1 Department In-Depth Check and Inventory

The Internal Audit Unit consulted with the Head of ICT in order to identify the Department's inventory. The projects selected under the Consultancy Budget list for 2025 were reviewed for high value expenditure. The Department's Appropriation Account for 2025 and Circular 40/02 outturn were reviewed for discrete high value expenditure items. IAU also examined the inventory of all ICT capital projects (value > €500k) that were planned or ongoing during 2025.

Capital Projects

The Inventory of the Department's Capital projects (value > €500k) that were under consideration, incurring expenditure or completed in 2025 were as follows:

No.	Project Title
1.	Employment Permits Processing system and app
2.	WRC Cloud Migration

1. **The Employment Permits Processing system and app -** The system was successfully launched in April 2025. While the go live date had been delayed from the original planned date both because requirements gathering took longer than planned and because initial delivery by the vendor to user acceptance testing brought to light a range of change requests from the business team, it should be noted that the system was delivered within the original budget allocation. There were some initial teething issues following the go live (as is common on large and complex projects) which were resolved and following some enhancement releases over the past 12 months, the system is stable and provides a strong platform to build in further improvements, informed by a business process review.

   This project was examined as part of the Public Spending Code Quality Assurance Review 2022 when it was a project "incurring expenditure in the year under review".

   In 2026, DETE commissioned PWC to undertake a review to transform the Employment Permits service, to address operational challenges, improve applicant experience, meet programme for Government requirements and prepare for future demand.

   An Internal Audit of the Employment Permits Unit is planned for Q4 2026.

   In light of the factors outlined above, it was decided not to select this project for a quality assurance review at this time. The findings of the internal audit will help determine the most appropriate timing for any future review.

2. **WRC Cloud Migration -** A procurement process was undertaken by the WRC, with support from the DETE ICT Unit, in 2025. However, the exercise did not generate any viable responses from the market and the initial Request for Tender (RFT) had to be withdrawn.

Subsequently, extensive engagement was carried out with the vendor marketplace, including an Expression of Interest (EOI) process conducted through the OGP framework. This engagement highlighted the need for a more detailed technical discovery exercise to better define the scope and requirements of the project and to provide potential suppliers with greater clarity regarding the complexity and the nature of the proposed upgrade to the Cloud.

The discovery phase has since been completed and its findings will inform a revised procurement process, which is expected to commence in Q3 2026. As a result there has been no spend on the actual project to date.

This project was examined as part of the Public Spending Code Quality Assurance Review 2024[18] when it was a project "under consideration during the year under review".

As the project didn't progress to a "project incurring expenditure during the year under review" in 2025, it was decided not to select this project for a quality assurance review at this time.

Current Expenditure Projects

There were no Current Expenditure Projects exceeding €0.5m relating to the year 2025.

[18] https://enterprise.gov.ie/en/publications/quality-assurance-reports.html

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

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

Summary

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

APPENDIX 3 Enterprise Ireland In-Depth Check and Inventory

The 2025 Quality Assurance Review by Enterprise Ireland's Internal Auditors involved in-depth checks on a small number of selected projects/programmes. Both Capital and Current Expenditure were reviewed as follows:

Capital Grants

Sample Selection of Capital Projects: €28,728,710.52

Total Value of Capital Project Inventory: €374,302,793.06

% of Capital Projects selected: 7.68%

Current Expenditure Projects

Sample selection for Current Projects: €4,800,250.09

Total Value of Current Project Inventory: €19,255,551.68

% of Current Projects Selected: 24.93%

The sample selections are in excess of the 5% required under the Public Spending Code guidelines.

The expenditure inventory provided to the Department's Internal Audit Unit as part of this review includes details of grant recipients with approval amounts in excess of €500,000 (over project life cycle) that incurred expenditure in 2025.

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

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

Summary

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

APPENDIX 4 IDA Ireland In-Depth Check and Inventory

IDA Internal Auditors sought details of all grant-aided projects approved for the period 2023 to 2025 in order to determine the population for the in-depth check. They were provided with a schedule showing all EU grant notifications for grants exceeding €500,000. The inventory prepared for grant aid approvals is considered to be commercially sensitive and is not published in this report.

Capital Grants

The sample for review was selected randomly in compliance with the Public Spending Code guidelines for a 5% spot check. The sample covered grant categories from each of the three years from 2023 to 2025 and provided overall coverage of approximately 10% of all grant-aided projects approved during the period. IDA Internal Auditors also ensured that none of the selected projects had been included in previous review cycles. Details of the monetary value of the samples selected were provided to the Internal Audit Unit in the Department for verification purposes. The breakdown of the categories/years selected is as follows:

Grant Type	2023	2024	2025	Total
R&D (including R&DI, Digital and Feasibility)	1	1	4	6
Training (including Talent Development)	0	2	2	4
Employment	1	0	0	1
Capital	1	0	0	1
Green Capital	0	0	2	2
Operational Aid	0	1	0	1
Total	**3**	**4**	**8**	**15**

Current Expenditure Projects

The selected sample for review provided an overall coverage of approximately 13% of the total current expenditure projects exceeding €500,000 in 2025. This is in excess of the 5% required under the Public Spending Code guidelines. Details of the monetary value of the samples selected were provided to the Internal Audit Unit in the Department for verification purposes.

Summary

IDA Ireland's Internal Auditor's review resulted in no Priority 1, Priority 2 or Priority 3 findings.

APPENDIX 5 Fáilte Ireland In-Depth Check and Inventory

The 2025 Quality Assurance Review by Fáilte Ireland's Internal Auditors involved in-depth checks on a small number of selected projects/programmes. Both Capital and Current Expenditure were reviewed as follows:

Capital Grants

Sample Selection of Capital Projects: €9,180,557.00

Total Value of Capital Project Inventory: €143,695,410.00

% of Capital Projects selected: 6.39%

Current Expenditure Projects

Sample selection for Current Projects: €6,149,000.00

Total Value of Current Project Inventory: €116,601,170.00

% of Current Projects Selected: 5.27%

The sample selections are in excess of the 5% required under the Public Spending Code guidelines.

The expenditure inventory provided to the Department's Internal Audit Unit as part of this review includes details of grant recipients with approval amounts in excess of €500,000 (over project life cycle) that incurred expenditure in 2025.

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

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

**Fáilte Ireland confirmed to DETE Internal Audit that there were no capital projects 'recently ended' in 2025.*

Summary

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

APPENDIX 6 EI Grant expenditure thresholds / approval limits

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

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

Note 1: Enterprise Ireland Committees & approvals

i. **Investment Committee -** Total funding packages of up to €3 million, subject to previous accumulated funding approvals for one undertaking being €5 million within the previous 2 years.

ii. **The Management Approvals Committee (MAC) -** The MAC is a sub-committee of the Investment Committee.

iii. **Industrial Research and Commercialisation Committee (IRCC) -** Range: Up to €3 million, subject to previous accumulated funding approvals for one undertaking being €5 million within the previous 2 years.

Line Management Approval Powers

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

Enterprise Ireland Board

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

APPENDIX 7 IDA Ireland Grant expenditure thresholds / approval limits

Controls Environment

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

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

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

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

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

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

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

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

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

IDA Ireland Grant Approval Limits

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

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

To further strengthen its procedures, the Board established a Management Investment Committee, chaired by the Chief Executive Officer of IDA Ireland. This Committee reviews all proposals for grant assistance before making recommendations to the Board. Under powers delegated by the Board, this Committee also approves grants up to a maximum of €1.1 million.

APPENDIX 8 Fáilte Ireland Grant Expenditure Thresholds and Governance Controls Review

Governance and Control Environment

Fáilte Ireland operates under the National Tourism Development Authority Act 2003 and complies with the Code of Practice for the Governance of State Bodies. The Fáilte Ireland Authority (Board) is responsible for overseeing the organisation's governance framework, expenditure approvals and investment decisions.

The Board has established a number of governance structures to support the discharge of its responsibilities, including:

- the Investment Committee, which supports the Board in reviewing substantial capital investment proposals and making recommendations on funding approvals;
- the Audit, Risk and Registration Committee (ARRC), which supports the Board and Accounting Officer in relation to governance, risk management, internal control and assurance arrangements;
- executive and programme governance structures that review and assess investment proposals prior to recommendation for approval.

Fáilte Ireland applies a structured project appraisal framework when assessing investment proposals and funding applications. Proposals are evaluated across Strategic, Financial, Commercial, Economic and Management dimensions, together with assessments relating to Accessibility and Inclusivity, Sustainability and Climate Action, and Community Impact.

Approved projects are subject to ongoing monitoring and evaluation throughout delivery, including progress reporting, investment performance monitoring and assessment against programme objectives and expected outcomes.

Internal Audit, Risk Management and Assurance

The ARRC reviews the Corporate Risk Register and Risk Management Reports and reports annually to the Board on the adequacy of risk management and internal control arrangements.

The ARRC oversees the Internal Audit function, including approval of the annual Internal Audit Plan and monitoring implementation of audit recommendations. Through these arrangements, assurance is obtained that expenditure appraisal, approval and monitoring procedures remain appropriate and compliant with applicable Infrastructure Guidelines.

The Board annually approves the Statement of Internal Control and receives regular reporting on financial performance, risk management, governance and compliance matters.

Fáilte Ireland Approval Framework

Fáilte Ireland maintains separate delegated approval frameworks for capital expenditure investments and current expenditure budget and forecasts, each designed to ensure that expenditure decisions are proportionate, transparent and subject to appropriate levels of governance and oversight.

Capital Expenditure

In line with the Code of Practice for the Governance of State Bodies, The Board retains overall responsibility for major capital expenditure and investment decisions. The Investment Committee (a sub-committee of the Board) reviews substantial investment proposals and makes recommendations to the Board. Under the Delegated Approvals Policy for Capital Expenditure, the Board has delegated approval authority to the Executive for investments within approved schemes and programmes up to specified thresholds. Use of delegated authority is reported to the Investment Committee, and approval limits are reviewed annually.

Approval Limits

Approval Limits	Approval Threshold
Executive Team	Up to and including €500,000
Fáilte Ireland Board	€500,001 and above
Investment Committee	Recommendation and Oversight Role

#	Entity	Role	Membership
1	Fáilte Ireland Board	Approval of Funding	All Board Members
2	Fáilte Ireland Investment Committee	Recommendations of Funding Approvals to the Board	5 Authority Members
3	Executive Team	Recommendations of Funding Approvals to the Investment Committee	CEO & Relevant Directors
4	Project/Investment Programme Steering Group	Recommendations of Funding Approvals to the Executive Team	Directors/Heads of Division
5	Project/Investment Programme Evaluation Panel	Recommendations of Funding Approvals to the Steering Group	Managers/Officers

Current Expenditure

Current expenditure budgets are governed through Fáilte Ireland's Budgeting and Forecasting Policy, which establishes the approval, reforecasting and budget reallocation framework for expenditure funded through the organisation's annual business planning process. As part of the annual budget process, each Division prepares detailed budget proposals for the following year, which are reviewed and challenged, by the Executive Team, with the budget by strategic pillar approved by the Board in advance of the commencement of the year.

Detailed Annual budgets are prepared by the Heads of Division and approved by the Executive Team as part of the annual business planning and budgeting cycle. They include approval of work programmes, resource allocation and budget management across groups of related strategic objectives and activities.

During the year, budget revisions and reallocations are subject to defined delegated approval thresholds to ensure appropriate governance, accountability and oversight of public expenditure. All approved changes are retained for audit trail and reporting purposes.

Approval Limits

Current Expenditure Budget Changes / Transfers	Approval Required
Less than €500,000 at Goal/Strategic Objective Level	Head of Division
Greater than €500,000 at Goal/Strategic Objective Level	Relevant Divisional Director/s
Strategic Priority change or transfer of between 20% and 30%	CEO
Strategic Priority change or transfer exceeding the lower of €1 million or 30%	Executive Team and Board

Substantial changes to Strategic Priority (VICEX) plans are escalated in accordance with these delegated authority thresholds, ensuring that material reallocations of funding receive appropriate executive and Board oversight.

Grant Claims, Verification and Payment Controls

Fáilte Ireland operates a grant claims and payment control framework to ensure public funds are distributed only for approved purposes and in accordance with grant conditions, set out in Investment Grant Agreements which set out approved expenditure, funding conditions and claim requirements.

Grant recipients must formally accept funding offers before payment can be made. Claims are independently reviewed by the Grant Payment Unit, which validates compliance with grant conditions and verifies eligible expenditure through review of supporting documentation including invoices, proof of payment and project evidence.

The investment grant payment process incorporates segregation of duties between programme management, claims verification and payment processing functions. Higher-value claims (€250,001 and above) are subject to additional review by senior Finance management.

For capital projects, independent professional advisers, including architects, engineers and quantity surveyors, may be engaged to verify project progress, completion and compliance before grant payments are released.

Note: *The above was in place for the 2025 expenditure, following the deployment and approval of a new Corporate Strategy in July 2026, a revised approval and decision-making process is being developed.*

APPENDIX 9 Checklists – Department and Agencies

Name of Body	Which checklists provided
Department of Enterprise, Tourism and Employment (DETE)	Checklist 1
Consumer and Competition Protection Commission (CCPC)	Checklist 2
Enterprise Ireland	Checklists 1 to 7
IDA Ireland	Checklists 1 to 7
Fáilte Ireland	Checklists 1 to 7

Scoring Mechanism for checklists

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

Department of Enterprise, Tourism and Employment – Checklist 1

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

	General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating 1 - 3	Discussion/Action Required
Q 1.1	Does the Department ensure, on an ongoing basis, that appropriate people within the Department, and in its agencies, are aware of their requirements of the Public Spending Code (incl. through training)?	2	Formal training on specific aspects of the Quality Assurance procedures element of the Code is provided by public service training agencies. Guidance is also provided by Govt Accounting Unit.[19] The annual Statement of Internal Control questionnaire issued by IAU also captures staff understanding of the PSC and training can be arranged, as required.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	As above.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your Department is responsible for, i.e., have adapted sectoral guidelines been developed?	N/A	
Q 1.4	Has the Department in its role as Sanctioning Authority satisfied itself that the agencies that it funds comply with the Public Spending Code?	3	Yes. This Quality Assurance Report is evidence of this work. Internal Audit in the Department conducts an audit of the oversight of each Agency under its aegis every 3 years – this includes a check

[19] https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/collections/infrastructure-guidelines/

			on compliance with the Code of Practice for State Bodies.
Q 1.5	Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Department and to agencies?	2	Yes, where applicable.
Q 1.6	Have recommendations from previous Quality Assurance exercises been acted upon?	2	Yes, where applicable.
Q 1.7	Has an annual Public Spending Code Quality Assurance Report been submitted to and certified by the Department's Accounting Officer and published on the Department's website?	3	Yes, Quality Assurance Reports for the years 2013 – 2024 have been certified by DETE's Accounting Officer and published on DETE's website. This is the thirteenth such report.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per Step 4 of the QA process?	3	Yes, as outlined in the Quality Assurance Report and in the reports from the Agencies.
Q 1.9	Is there a process in place to plan for ex post evaluations?	3	Yes. Capital Expenditure Projects may be subject to Internal Audit Review. For large scale capital projects, as part of this QA process, IAU reminds the project owners of their responsibilities under the Infrastructure Guidelines for each phase of the project and brings the relevant Checklists to their attention at the earliest possible stage.
Q 1.10	How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	3	N/A – No audit Reports in this area in 2025.

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	This doesn't tend to happen as Capital Projects tend to be unique to individual units, thus resources are allocated from existing resources within that unit, with support from ICT personnel.

Consumer and Competition Protection Commission (CCPC) – Checklist 2

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

The CCPC provided DETE Internal Audit with a thorough response, supported by relevant documentation, addressing each item in Checklist 2 of the Public Spending Code Quality Assurance Guidelines in relation to its Case Management System Project.

A summary of these responses is set out below.

Assessment Metric
Scope for significant improvements - Score of 1
Compliant but with some improvement necessary - Score of 2
Broadly compliant - Score of 3

	Capital projects/programmes & capital grant schemes that were under consideration in the year under review.	**Self-Assessed Compliance Rating 1 – 3**	**Comment/Action Required**
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	N/A
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	• Our supplier contract includes the project milestones and timeline, and our supplier statement of work sets out in detail the expected project deliverables linked to invoicing. • We have an established project steering group, chaired by the CCPC's Chairperson, who evaluate performance using the project monthly project-status reports which includes milestone tracking, risks and issues. Progress Reports are also issued by the Project Manager to the Commission monthly and the project Peer Review group every quarter.

Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	• In 2019 CCPC commissioned external ICT consultants to carry out an evaluation of CCPC Case Management and develop a Business Case for introducing a case management system, this business case included appraisals. • OGCIO's Build to Share eCase solution was assessed in 2020 and piloted in 2021, with the resulting report indicating that it did not meet all of the CCPC's specific needs. • In 2022 CCPC benchmarked with more than twenty public bodies and found that the 2019 appraisal of costs for a project of this nature was too low when compared to appraisals of similar projects. • In 2023, progress on the project stalled for a period due to the implementation of Office 365 to move to a more stable Document Management System as a prerequisite for the successful implementation of a new CMS. Also, a senior resource within the Corporate Services Division (Deputy Director) was originally allocated to project manage this project in 2023 but had to be redeployed unexpectedly to project manage a priority project for the HR Division due to resourcing constraints. • In 2024 CCPC carried out a pilot to establish how a Case Management

			System might support and strengthen CCPC processes. The pilot findings were positive, and the Commission gave approval to start developing the project PID. • The project PID was developed and Commission approved in Q1 2025. • Risk Self-Assessment (RSA) was submitted and business case submitted to DGOU in Q1 2025. • Peer review Group was established in Q2 2025 comprising of 3 external public body reps with relevant experience, including with deployment of case management systems. • Both DGOU and the peer review group approved the project business case in Q2 2025. • CCPC Commission approved the project teams Business Case for Procurement above €75k, with the condition that an additional go/no go step was included in the process. In the event that tender responses came in above agreed cost tolerances, a further submission to the Commission is required for their consideration prior to contracts being signed (this step was not required as responses were within estimated cost tolerances).

			• The market (tender responses) informed the final costs.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	• Objectives were defined through a staged, approval-gated plan and aligned to the CCPC ICT Strategy (current and previous) and relevant public-sector digital-government requirements. • The project objective was to implement a secure, cloud-based, organisation-wide case management capability with improvements in control, workflow, reporting and data quality. • Although Climate-related considerations were not material to the principally digital investment we did include a requirement in our RFT for environmental and social considerations. • Objectives/deliverables are also set out in the supplier statement of work and tracked by the project manager.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	The project appraisal was a combination of the original ICT consultant-led business-case appraisal, market information, option assessment, public-body benchmarking, engagement with DETE's Head of ICT, pilot/proof-of-concept testing, requirements discovery and analysing technical complexity.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	• In Q3 2019 the CCPC issued a Request for Information to a number of suppliers. The subsequent

			responses informed the 2019 business case to implement a case management system which included estimated costs (supporting documentation provided under item 2.3). • CCPC evaluated potential lower cost options available – the OGCIO's build to share eCase system, which ultimately wasn't a viable option as it didn't meet the CCPC's specific needs. • CCPC later engaged with approx. 20 other public bodies and reviewed the 2019 cost estimates against similar procured systems, which found these estimates to be too low. • In 2024, the CCPC completed a proof-of-concept case management system. The purpose of this was to deliver a prototype system, ensuring it met the business requirements prior to investing in an organisation wide system. Following the completion of the proof of concept in Q4 2024, the project team recommended the procurement of a case management system to the Commission. • Estimates to source a supplier to implement a cross organisational case management system were included in the project PID in Q1 2025. • These estimated costs were submitted to DETE in start of year estimates and

			also included in RSA/DGOU submissions/business case (document provided under 2.3). • Cost scores were calculated and applied as part of the open tender evaluation which informed final project costs. • Budget constraints were explicitly considered before contract signature, and delivery was phased to remain affordable.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisal began well in advance of procurement. • The need was first identified in the 2016–2019 ICT Strategy. • Mazar business-case work began in July 2019. • OGCIO's Build to Share eCase solution was assessed in 2020 and piloted in 2021. • Public-body benchmarking work followed in 2022. • A further proof of concept was completed in 2024. • Refreshed discovery, project approval and procurement preparation were completed during 2025 followed by Steering Group decision for Go/No Go before to sign supplier contract late 2025.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Options considered included: • Retaining the manual processes with minimal data stored across disparate legacy systems. • A commercial case-management solution.

			• OGCIO Build to Share eCase. • a limited proof of concept. • A cloud based configurable organisation-wide system. Due to the increasing case volume and administration demand, the option to continue with the manual processes were ruled out. The 2020–2021 eCase assessment/pilot found that option did not meet CCPC needs. The 2024 proof of concept provided evidence to proceed with a cloud based configurable organisation-wide system.
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	• Estimated costs were included in the business case. The estimates were based on the evidence gathered from the 2019 market/business-case work and research conducted across 20 public state bodies. • The final costs were informed by the 2025 supplier competition and tender evaluation. • Cost estimates were refined as better market information became available. CCPC estimated costs based on information gathered but final costs were informed by the market responses. • We adhered to procurement guidelines which calculates costs scores to ensure competitive pricing. • Affordability and uncertainty were managed

			through Go/No Go stage gate before supplier contracts were signed. Milestone and deliverables are linked to set payments, and a clear change control process was agreed with the supplier. Once appointed, the CCPC engaged with the supplier. Their initial proposal was to complete the work in one year however the CCPC's non-pay budget was insufficient to meet the full costs of the project in 2026 and it was agreed to spread the implementation and associated costs across two years.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	• Risks were included as part of the initial business case. • The project manager manages and reports on project risks/issues to the project steering group and Commission monthly using the CCPC project status report template. Similar information is presented at the Peer Review Group meetings. • Governance structure and deliverables for this project were approved at Commission level and include: ○ Commission approval of the PID and monthly Commission reporting to support oversight. ○ CCPC Chairperson designated Project Sponsor, demonstrating high-level support for this important project. ○ Project Manager delegated to manage

			contract, deliverables, resources and timeline. o Steering Group, chaired by the Chairperson, to support in the appropriate resolution of issues, mitigation of risks and maintain project manager accountability. o Project team with appropriate business and technical knowledge to manage workstreams. o Oversight of engagement with the DGOU in the OGCIO at senior management level within the Corporate Services division, including engagement on governance and deliverables. o Establishment of a Peer Review Group (PRG) incorporating external members with directly relevant experience and expertise. o Approval of the business case by the PRG prior to subsequent formal approval by the DGOU. o Quarterly meetings with the PRG and the Project Manager to provide advice/guidance.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	• A detailed project brief and procurement strategy were part of the PID submitted and approved by the Commission in Q1 2025. • In preparation for procurement CCPC Digital

			Solutions Unit engaged with the CCPC stakeholders to: ○ Gather requirements ○ Map functions across CCPC ○ Scope Data sources These records defined scope, requirements, phased implementation, testing, migration, training, support and deliverables. • A supplier statement of work was developed after the contract was awarded which sets out in detail the expected project deliverables linked to invoicing.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	• The project team used an open eTenders competition supported by the CCPC procurement team and an external procurement specialist to advise on best approach. • The process was conducted in line with applicable National and EU procurement requirements, including transparency, equal treatment, non-discrimination and objective evaluation of tenders. • Records published on eTenders included a published contract notice, RFT, TRD, clarifications and responses, tender opening record and a contract award notice. • Internal records included, RFT, TRD, clarification log, signed conflict-of-interest/confidentiality

			declarations, evaluation workbooks and report, outcome notification/standstill correspondence to all tenders, contract approvals, the executed supplier contract and the procurement file checklist.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	N/A
Q 2.15	Were State Aid rules checked for all support?	N/A	N/A
Q 2.16	Was approval sought from the Approving Authority at all decision gates? (Approving Authority = DETE)	3	• DETE supported the project through the CCPC's engagement with DETE liaison during the Start-of-Year ICT estimates process and DETE has a representative on the peer-review group. • Project details and estimated value included in RSA submission. • Commission approval of the PID/initiation • DGOU approval in principle. • Peer Review Group (including DETE liaison Representative) approval of the business case. • DGOU final approval based on Peer review approval. • Commission approval of the business case for procurement. • Commission budget approval.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, as noted above, there were strong governance structures in

			place for this project from the beginning, which included approvals at appropriate stages from the Commission, DETE and the DGOU in the OGCIO. DETE supported the project through the Start-of-Year ICT estimates and continues to have representation in the peer-review group. Project details including estimated cost, benefits etc. were included in the business case which was approved by DGOU after it was approved by the peer review group.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	N/A

Enterprise Ireland – Checklist 1

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

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff are aware of the requirements of the Public Spending Code. The key managers are involved in the annual audit and brief their staff members.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Completed as required when roles changes.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	All EI processes comply with the code.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	This is for the Department of Enterprise, Tourism and Employment.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, all findings are reported to and monitored by the ARC.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, as part of our Issue tracking process which is overseen by the Audit and Risk Committee.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?	N/A	This is for the Department of Enterprise, Tourism and Employment.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes

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

Enterprise Ireland – Checklist 2

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

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes – all large capital projects are assessed, and detailed proposals submitted to the Investment Committee, Board and Government as required.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes

Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, captured in the Corporate Risk Register.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to D/PENDR for technical review for projects estimated to cost over €100m?	N/A	No such projects.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	No such projects.
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes – with agreed delegated powers limits.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No such projects.

Enterprise Ireland – Checklist 3

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

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes
Q 3.4	Was an appropriate appraisal method used?	3	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in D/PENDR?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes, additional funds are considered based on demand and need.
Q 3.11	Was the required approval granted?	3	Yes
Q 3.12	Has a sunset clause been set?	3	Schemes have a finite date.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes

Enterprise Ireland – Checklist 4

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.

	Incurring Capital Expenditure	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes – a signed Letter of Offer is required for all capital projects.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – a Client Advisor, Client Solutions lead or dedicated program manager co-ordinates implementation.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – time extensions are considered by committee and may be granted in exceptional circumstances.
Q 4.7	Did budgets have to be adjusted?	3	A twice annual reallocation process is standard practice.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes. Enterprise Ireland administers ERDF programme funding (Smart Regions). The scheme was resized with part of the funding reallocated to alternative enterprise development programmes.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, in collaboration with DETE and Managing Authorities.

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, in collaboration with DETE and Managing Authorities.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No

Enterprise Ireland – Checklist 5

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

	Incurring Current Expenditure	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, through regular meetings with project manager.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where relevant.
Q 5.8	Are other data complied to monitor performance?	3	Yes, where relevant.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, through formal scheduled reviews.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Ongoing discussions with DETE and our policy team on schedules of evaluations and methodologies to be used.

Enterprise Ireland – Checklist 6

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	The capital projects are all grant or Seed and venture-capital related. Grant Projects are reviewed as standard before payment. S&VC reviews are presented to the Board of EI.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Any new funding proposal going to the committee for an existing client includes an update on previous projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	3	S&VC reviews include outcomes and recommendations where relevant.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	One for each grant that ended.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	This would only be relevant for programs that ended. There were none.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Final reports, with lessons learnt, are presented to the Senior Leadership Team of Enterprise Ireland. Actions are taken arising from these presentations.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Yes
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to D/PENDR for dissemination?	3	No such projects.

Enterprise Ireland – Checklist 7

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	2	It is standard for the contract manager to review the effectiveness of their contract when it is complete. These reviews are not always documented.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	Yes
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	Yes
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	Yes
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No – there is a continuing need for the services provided.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	2	No – this would be standard for some contracts but not all e.g. Internal Audit outsourcing would be reviewed by the CFO with the programme manager.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	No – there were no recommended changes.

IDA Ireland – Checklist 1

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

	General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1–3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	All appropriate people are aware. The CFO, Compliance Manager, Head of Property and the Chief Risk Officer are aware of the requirements of the public spending code.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	An updated Procurement Training Programme, including Public Spending Code requirements, will be made available to all relevant staff during 2026.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes - as it applies to relevant capital grant awards and relevant contracts.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	IDA Ireland is not an Approving Authority.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?	N/A	IDA Ireland is not an Approving Authority.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes. A sample of at least 5% of grants approved and of current expenditure projects was subjected to in-depth review.

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

IDA Ireland – Checklist 2

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

	Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	A Formal SAR was not completed. However, large Capital Projects are planned in line with IDA Ireland's agreed Strategy cycle which is agreed & approved in advance of commencement.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes. Large Capital Projects are planned in line with IDA's agreed Strategy cycle which is agreed & approved in advance of commencement. On commencement of large capital projects key deliverables are agreed & managed through the construction Programme & within the Public Works Contract frameworks. Additionally, strategy reviews are completed mid-cycle to track progress on milestones and note any adjustments required.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes. Business Cases are developed as part of the strategy development process. The case for development of buildings remains under constant review up to the point of construction contract commitment. Large Capital Projects are planned in line with IDA's agreed Strategy cycle which is agreed & approved in advance of commencement. Each project is assessed through the internal approval process where the business case for each is set

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

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

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

IDA Ireland – Checklist 3

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

	Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes. Proposals for all procurements in excess of €500,000 are approved in advance by the IDA Executive Committee and the objectives are clearly set out.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes. Business Cases are developed as part of the approval process.
Q 3.4	Was an appropriate appraisal method used?	3	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	N/A
Q 3.6	Did the business case include a section on piloting?	N/A	N/A
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	N/A
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	N/A
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in D/PENDR?	N/A	N/A
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	N/A
Q 3.11	Was the required approval granted?	N/A	N/A
Q 3.12	Has a sunset clause been set?	N/A	N/A
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes. This is set out in the signed contract.

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

IDA Ireland - Checklist 4

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes. Contracts are put in place in all such cases in line with the relevant Board, Committee or delegated power approval.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	In some cases, Covid, planning delays, tendering activity & Supply chain matters delayed construction commencements This had an impact on time and cost. Covid, fuel shortages & Supply chain are managed by aligning costs incurred with the methodologies approved through the OGP Inflation Management Framework as agreed in 2023 & through provisions set out in the PWC. Planning and Tendering delays are managed by working through the process to respond to queries with other parties & accepting that delays can occur in respect of these matters.
Q 4.7	Did budgets have to be adjusted?	3	In some cases, delayed construction timelines had an impact on time and cost adjustment decisions. This has required advice from technical

			teams to determine the validity of the amendments to time & cost. This was managed by aligning costs incurred with the methodologies approved through the OGP Inflation Management Framework.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	N/A
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	N/A
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	N/A	N/A
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A

IDA Ireland – Checklist 5

To be completed in respect of current expenditure (over €500k) programmes incurring expenditure in the year under review.

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. All expenditure over €500,000 is approved at the IDA Executive Committee. The Committee document sets out clear objectives. These are then incorporated in the relevant contract. In advance of this the budget is approved at the appropriate level. In addition, all property related expenditure is agreed through the Property Strategy, Tender & the Budget planning process.
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes, through Contract Management measures.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, including performance reviews and Contract Management measures where appropriate.
Q 5.5	Are outcomes well defined?	3	Yes, in the contract
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, through contract management & monitoring measures.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where appropriate.
Q 5.8	Are other data complied to monitor performance?	3	Yes, where appropriate.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, through contract management & monitoring measures.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	Not done for any projects/programmes in the year under review.

IDA Ireland - Checklist 6

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

	Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	All large-scale property capital projects (buildings and key infrastructure) have regular site meetings right up to completion that are formally minuted details of which are kept on the project file. All projects are reviewed upon completion however formal project completion reports are not prepared.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	A Lessons Learned Register is centrally populated where applicable by the Property Team and is accessible to the entire Property Team.
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	N/A
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	All projects are reviewed upon completion however formal Ex-Post Evaluations were not prepared.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	N/A
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	N/A
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to D/PENDR for dissemination?	N/A	N/A

IDA Ireland - Checklist 7

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	2	Current expenditure programmes that matured in 2025 were reviewed regularly during the contract period. New replacement contracts for the relevant services were put in place following a compliant procurement process.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	N/A
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	N/A
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	Yes. Learnings are reflected in future spend programmes, where applicable. Property maintains a centralised 'Lessons Learned' register.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	1	Reviews are conducted by the Manager with responsibility for the project and reviewed by the relevant Committee where a new contract is being proposed.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	Yes. Learnings, where applicable, are reflected in future spend programmes. Property maintains a centralised 'Lessons Learned' register.

Fáilte Ireland – Checklist 1

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

	General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1–3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff are aware of the requirements of the Public Spending Code. The key managers are involved in the annual audit and brief their staff members.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Completed as required when roles changes.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	All Fáilte Ireland processes comply with the Code.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	This role is for DETE.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	N/A	This is the first such review to be conducted in Fáilte Ireland.
Q 1.6	Have recommendations from previous QA reports been acted upon?	N/A	This is the first such review to be conducted in Fáilte Ireland.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?	N/A	The report will be submitted to DETE for approval as Approving Authority.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - note that there was not a sample of 'Capital Expenditure recently completed' selected as part of the 2025 review as there was no such projects on the Fáilte Ireland inventory.
Q 1.9	Is there a process in place to plan for ex post evaluations?	3	On a cyclical basis all Fáilte Ireland offers are evaluated ex-post. Ex post evaluations are undertaken by Fáilte Ireland / DETE and DPEIPSRD.

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	No formal evaluations were completed in the year under review.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Final reports are presented to the Senior Leadership Team of Fáilte Ireland.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Actions are taken arising from these presentations

Fáilte Ireland – Checklist 2

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

	Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	Yes – all large capital projects are assessed, and detailed proposals submitted to the Investment Committee, Board and Government as required.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes – all capital projects and programmes undergo a robust five case business case (Strategic, Commercial, Economic, Financial and Management) assessment throughout the evaluation process. Please refer to **Section 2.1** of the report.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes

Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, captured in the Corporate Risk Register.
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to D/PENDR for technical review for projects estimated to cost over €100m?	N/A	No such projects
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	2	Please refer to **Section 2.2** of the report.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	No such projects
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes – with agreed delegated powers limits
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	No such projects

Fáilte Ireland – Checklist 3

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

	Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes
Q 3.4	Was an appropriate appraisal method used?	3	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	No projects /programmes exceeded €20m or had an annual spend of €5m over 4 years
Q 3.6	Did the business case include a section on piloting?	3	No such projects / programmes
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?	3	No such projects / programmes
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	Methodology for impact assessment and data collection schedule and requirements are set out in Investment Grant Agreements/Letters of Offer for all projects/programmes. Scheme/project/programme guidelines outline the data provision requirements of Grantees in terms of material and timing.
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in D/PENDR?	3	No such projects
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes, additional funds are considered based on demand and need

Q 3.11	Was the required approval granted?	3	Yes, required approval granted.
Q 3.12	Has a sunset clause been set?	3	Yes, Schemes have a finite date
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes

Fáilte Ireland - Checklist 4

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes - a signed Letter of Offer is required for all capital projects.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes - – a Client Advisor, Client Solutions lead or dedicated program manager coordinates implementation.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – time extensions are considered by committee and may be granted in exceptional circumstances.
Q 4.7	Did budgets have to be adjusted?	3	A twice annual reallocation process is standard practice.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes. Fáilte Ireland administers ERDF programme funding (Smart Regions). The scheme was resized with part of the funding reallocated to alternative enterprise development programmes.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, in collaboration with DETE and Managing Authorities.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, in line with governance practices.

Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No such projects /programmes / grant schemes terminated for these reasons.

Fáilte Ireland – Checklist 5

To be completed in respect of current expenditure (over €500k) programmes incurring expenditure in the year under review.

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, through regular meetings with project manager.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where relevant.
Q 5.8	Are other data complied to monitor performance?	3	Yes, where relevant.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, through formal scheduled reviews.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Ongoing discussions with DETE and our policy team on schedules of evaluations and methodologies to be used.

Fáilte Ireland - Checklist 6

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

	Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	No such post project reviews were completed for the year in question. There are plans to complete post project reviews in 2026.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	A lessons learned element will be included in the 2026 post project reviews. Key Account Management reporting during operational periods continues to inform the performance of projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	No such post project reviews were published for the year in question. There are plans to complete and publish post project reviews in 2026.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	No such ex-post evaluations were completed for the year in question. There are plans to complete ex-post evaluations in 2026.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	This would only be relevant for programs that ended. There were none.

Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Final reports, with lessons learnt, will be presented to the Senior Leadership Team of Fáilte Ireland. Actions will be taken arising from these presentations.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	No such post project reviews or ex-post evaluations were completed for the year in question. There are plans to complete post project reviews and ex-post evaluations in 2026.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to D/PENDR for dissemination?	3	No such projects

Fáilte Ireland - Checklist 7

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

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	It is mandatory for the contract manager to review the effectiveness of their contract annually including the final year when it is complete. These reviews are always documented and include various KPIs which e.g. costs and VFM not always documented.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	Yes
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	Yes
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	Yes
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No – there is a continuing need for the services provided.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	2	No – this would be standard for some contracts but not all e.g., Internal Audit outsourcing would be reviewed by the CFO with the program manager.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	No – there were no recommended changes.