



**Carlow County Council**

**Quality Assurance Report, 2025**

**Issued by**

**Carlow County Council**

**Submitted to the National Oversight Audit Commission (NOAC)**

**MAY 2025**

**No: 145**

## CERTIFICATION

The annual Quality Assurance Report reflects Carlow County Council's assessment of compliance with the Public Spending Code.

It is based on the financial, organisational, and performance-related information available across the various areas of responsibility.

Signature of the Chief Executive:

*Coilín O'Reilly*

**Coilín O'Reilly**

Dated : 29<sup>th</sup> of May 2026

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## **1. INTRODUCTION**

The Public Spending Code (PSC) sets out the roles, procedures and guidelines to ensure value for money in public expenditure across the public service. The Code sets out the rules and guidance for spending in public bodies at all stages in the spending lifecycle and allows for: -

- More robust evaluation of public policy options
- Greater assurance regarding VFM
- Increased transparency and accountability for citizens/taxpayers

Carlow County Council has completed a Quality Assurance (QA) Report in respect of 2025 expenditure as part of its on-going compliance with the PSC.

## **2. SCOPE OF THE PSC**

- Capital and revenue expenditure.
- Any scheme, project or programme that: -
  - Is currently incurring expenditure.
  - May incur expenditure in the near future, or
  - Has incurred expenditure in the recent past.

## **3. The Quality Assurance requirement of the PSC involves the following five steps: -**

### **1. Drawing up inventories of projects/programmes at different stages of the Project Life Cycle**

The three sections are expenditure “being considered”, “being incurred” and “recently ended”. The inventory includes all projects/programmes above €0.5m.

### **2. Publish information on the Council’s website of all procurements in excess of €10m**

This requirement applies to projects of a value greater than €10m from categories “in progress” or “completed in the year under review”.

### **3. Checklists to be completed in respect of the different stages**

These checklists allow Carlow County Council to self-assess its compliance with the Code.

#### **4. Carry out a more in-depth check on a number of projects/programmes**

The value of projects selected for in-depth review must adhere to the following criteria: -

- Capital projects selected must represent a minimum of 5% of all capital projects.
- Revenue projects selected must represent a minimum of 1% of revenue projects.
- The minimum is an average over a three-year period.

#### **5. Complete a short report for the National Oversight and Audit Commission (NOAC)**

This report includes: -

- An inventory of all projects above €0.5m
- The website reference for the publication of procurements above €10m
- Completed checklists
- An in-depth review of a current and capital expenditure project and a note of how inadequacies identified in the QA process will be addressed. This report is signed by the Chief Executive and published on the Local Authority's website.

## 1. PROJECT INVENTORY

### 1.1. Inventory of projects/programmes

This section details the inventory drawn up by Carlow County Council. The inventory lists the Local Authority's projects and programmes at various stages of the project life cycle with a value greater than €0.5m. Appendix 1 sets out the inventory for Carlow County Council for the year ended 31<sup>st</sup> December 2025.

The inventory is divided between capital and current expenditure and between three stages: -

- Expenditure being considered
- Expenditure being incurred
- Expenditure recently ended

### 1.2. Expenditure being considered

Expenditure being considered contains details of thirty capital projects: -

- Seven relate to housing developments € 34,795,775
  - Fourteen are in respect of roads projects €76,560,000
  - Nine relate to special projects € 39,457,000
- €150,812,775**

In relation to current expenditure being considered, there was an increase of €1,163,619 when the 2024 budget figures were compared to 2025 expenditure figures. (Service E11 Operation of the Fire Service)

### Expenditure being incurred

The total amount of expenditure being incurred in respect of 2025 was €81,017,204.

- Revenue expenditure in respect of twenty-seven different service areas amounted to €68,696,013. This expenditure relates to normal day to day activities of the Council, including the maintenance and improvement of housing and roads, street cleaning, operation of the fire service, burial grounds and landfill operations. These figures are taken from the financial statement for 2025.
- There was a total expenditure of €12,321,191 reported in respect of capital projects. In addition to capital projects in respect of housing and roads, capital expenditure is also reported in respect of Local Sports Partnership, Recreation and SICAP.

### 1.3. Expenditure recently ended

- There are ten items of expenditure which Carlow County Council has deemed as recently ended, with a total value of €22,981,796.
- Five of the projects relate to the Housing Directorate in the amount of €18,656,078
- Three of the projects relate to the Road Transportation & Safety in the amount of €2,658,809
- The remaining two projects had a total value of €1,666,909.

### 1.4. Overall Number of Projects Quality Assurance process.

	Rev			Cap			Total
	0.5m - 5	5m-20	Over 20m	0.5m-5	5m-20	Over 20m	
Considered	1	0	0	22	6	2	31
Incurred	24	3	0	19	0	0	46
Completed	0	0	0	9	1	0	10
	25	3	0	50	7	2	87

	Rev			Cap			Total
	0.5m - 5	5m-20	Over 20m	0.5m-5	5m-20	Over 20m	
Considered	1,163,619	0	0	45,362,525	50,450,250	55,000,000	151,976,394
Incurred	40,505,713	28,190,300	0	12,321,191	0	0	81,017,204
Completed	0	0	0	11,724,518	11,257,278	0	22,981,796
	41,669,332	28,190,300	0	69,408,234	61,707,528	55,000,000	255,975,394

## 2. SUMMARY INFORMATION ON WEBSITE

As part of the Quality Assurance process, Carlow County Council has published summary information on the website of all procurements in excess of €10m in respect of expenditure incurred or recently ended. Listed below is the link to this publication page on the Council's website. For 2025 there are no procurements in excess of €10m.

[Procurements in Excess of €10Million During Year Ended 2025.pdf \(carlow.ie\)](#)

## 3. CHECKLISTS TO BE COMPLETED

### 3.1 Checklist completion: approach taken and results

This step in the Quality Assurance process involves completing a set of checklists covering all expenditure. These checks are based on self-assessment by the Local Authority of how compliant the Council has been regarding the requirements of the Public Spending Code.

The checklists are as follows: --

- Checklist 1** *General obligations not specific to individual projects/programmes*
- Checklist 2** *Capital expenditure being considered – appraisal and approval*
- Checklist 3** *Current expenditure being considered – appraisal and approval*
- Checklist 4** *Incurring capital expenditure*
- Checklist 5** *Incurring current expenditure*
- Checklist 6** *Capital expenditure recently completed*
- Checklist 7** *Current expenditure that (i) reached the end of its planned timeframe or was (ii) discontinued*

Directorates and relevant Departments completed individual checklists. These checklists were then compiled to create one checklist representing the Council overall. The completed checklists are outlined in Appendix 2. In addition to the self-assessed scoring mechanism, some answers are accompanied by explanatory comments. The scoring mechanism is as follows: -

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

### **3.2 Main issues arising from the Checklist Assessment**

The above Checklists represent Carlow County Council's assessment of its compliance with the Public Spending Code.

The latest guidance document "A Guidance Note for the Local Government Sector (Version 4)" assists local authorities in meeting their obligations under the Code. The Council, in implementing the Public Spending Code and in producing this report, have been guided largely by this document.

Regarding completion of the Checklists, it is acknowledged there is room for improvement where responses indicating a compliance level of two and under are recorded.

The provision of training for staff involved in expenditure, project and budget management is strongly recommended, together with an increased awareness of the obligations regarding implementing the conditions and meeting the requirements of the Public Spending Code.

## **4. Summary Report**

The inventory contained in this report lists the capital and current expenditure that were being considered, incurred and recently ended, with a value greater than €0.5m, in respect of 2025.

There are no procurement contracts in excess of €10m in the year under review.

The completed checklists reveal a broad level of compliance with the principles of the Public Spending Code. However, there are areas which need improvement where scores of less than "3" are recorded in the checklists.

An in-depth check was carried out in respect of expenditure on the ORIS project (capital) and the operation of the burial grounds (current). This year represents the first year of a new three-year review cycle. The performance targets for the subsequent two years are expected to align with or exceed the thresholds required for review, in terms of both revenue and capital expenditure.

## **5. Summary and Conclusion**

Full compliance with the PSC needs to be encouraged going forward. A constant review of processes and procedures is necessary across all spending Departments to ensure compliance and adherence to the requirements of the Code.

The need for training has been identified and an emphasis on the importance of compliance with the requirement of the Code needs to be communicated to all relevant staff.

Overall, the Quality Assurance process provides management with reasonable assurance that the requirements of the PSC are being broadly complied with.

Based on this review, Internal Audit provides a satisfactory assurance rating as to the effectiveness of the operational and management controls currently in place in relation to the Public Spending Code.

David Hayde  
**Internal Audit**  
**Carlow County Council**

**Carlow County Council**

**Public Spending Code In-Depth Review**

**Issued by**

**Internal Audit**

**May 2025**

## **APPENDIX A**

### **INTRODUCTION**

The Quality Assurance process provides for in-depth checks to be carried out by Internal Audit.

In respect of the 2025 return, a review of two projects was completed to assess the level of compliance with the Code through a more detailed analysis.

The projects chosen were as follows: -

- Outdoor Recreation Infrastructure Scheme, (ORIS). (capital)
- Operation of burial services. (current)

### **PROJECT 1 – Outdoor Recreation Infrastructure Scheme (ORIS)**

#### **Background**

The Outdoor Recreation Infrastructure Scheme (ORIS) is a national funding programme that supports the development, enhancement, maintenance, and promotion of outdoor recreational infrastructure in rural areas across Ireland. Within Carlow, ORIS funding has been utilised by Carlow County Council to facilitate the delivery of outdoor recreation projects aimed at improving access to and enjoyment of countryside amenities for residents and visitors, while contributing to broader economic, tourism, and community wellbeing objectives.

The scheme supports a range of outdoor recreational activities, including walking, cycling, trekking, kayaking, and hiking. In the context of County Carlow, projects funded under ORIS typically seek to maximise the use of the county’s natural assets—such as rivers, trails, and rural landscapes—by providing safe, accessible, and sustainable recreational infrastructure. Examples of eligible infrastructure include walkways, cycleways, blueways, greenways, mountain access routes, and associated amenities.

ORIS is delivered through three funding measures, each differing in terms of scale, grant thresholds, and project scope. These measures provide for small-scale repair, development, and promotional initiatives; medium-scale upgrades and new infrastructure; large-scale strategic projects; and a dedicated project development measure to support preparatory works for major proposals. Grant assistance of up to 90 percent of eligible project costs may be provided, with the remaining 10 percent required to be met through non-state match funding.

All ORIS-funded projects administered by Carlow County Council are required to align with *Embracing Ireland’s Outdoors: The National Outdoor Recreation Strategy 2023–2027* and to demonstrate consistency with the objectives of the *Fourth National Biodiversity Action Plan 2023–2030*. The scheme prioritises projects located in rural settings and excludes developments within the boundaries of the main towns, with provision for limited exceptions as outlined in scheme guidelines.

Eligible expenditure under ORIS is restricted to costs directly attributable to project delivery, incurred within the approved project timeframe, and procured in compliance with public procurement requirements. All expenditure must be supported by appropriate documentation, including invoices, proof of payment and must be capable of verification.

This audit considers the governance, financial management, and administrative processes applied by Carlow County Council in the delivery of ORIS-supported projects. Particular emphasis is placed on compliance with scheme conditions, expenditure controls, match-funding arrangements, record-keeping, and overall accountability for the use of public funds.

### **Audit Opinion**

Based on the audit work undertaken, reasonable assurance is provided that Carlow County Council has implemented the Outdoor Recreation Infrastructure Scheme (ORIS) in an effective and well-controlled manner. Governance, financial management, procurement, and compliance arrangements were found to be robust and aligned with scheme requirements and national policy objectives. Expenditure reviewed was appropriately supported, accurately recorded, and in compliance with funding conditions. Projects examined demonstrated clear strategic alignment, proper oversight, and a focus on value for money. No significant control weaknesses or material non-compliance issues were identified during the course of the audit.

## **Project 2- Operation of Burial Grounds**

### **Overview**

The Burial Grounds Service represents a core local authority function that combines operational delivery, regulatory oversight, heritage stewardship and community engagement. The service supports essential end-of-life needs across the county while ensuring that burial grounds are managed in a safe, dignified and sustainable manner.

Operationally, the service is responsible for the day-to-day management of active burial grounds, including burial scheduling, plot allocation, interments, re-openings and ash burials. This work requires close coordination with funeral directors and families and demands high standards of professionalism and sensitivity. Effective administration and accurate record-keeping are critical, both for legal compliance and for responding to public and genealogical enquiries.

The maintenance of burial grounds presents ongoing resource demands. Grounds management, structural repairs, drainage, and the inspection of memorials are necessary to ensure public safety and preserve the overall condition of sites. Many burial grounds include historic or closed graveyards, adding a heritage conservation dimension that requires compliance with national monuments and environmental legislation, as well as engagement with community and voluntary groups.

Health and safety risk management is a significant consideration, given the presence of aging memorials, visitor traffic and operational plant. In parallel, capital investment is required to extend capacity, improve accessibility, and develop new infrastructure such as columbaria and memorial gardens.

The service operates within a complex regulatory and governance framework, with increasing expectations around environmental sustainability, biodiversity protection and customer service standards. Effective strategic oversight is therefore essential to balance operational pressures, capital planning, heritage obligations and community expectations, while ensuring compliance, financial control and service continuity.

### **Historic Graveyards**

At the time of Disestablishment of the Church of Ireland in 1869 there were a large number of old graveyards which were never taken into ownership of the Representative Church body. The Commission of Church Temporalities in Ireland, under the *'The Irish Church Act 1869'* vested these grounds in the guardians of the various poor law unions. *'The Public Health (Ireland) Act 1878'* subsequently vested these grounds in the 'Burial Boards' of several Sanitary Districts. This covered the general management, regulation and control of these graveyards. In 1925 the poor law unions and rural districts were abolished and the powers of boards of guardians were transferred to the County Councils' Boards of Health. Thus, the graveyards vested in Poor Law Unions/Burial Boards were transferred to the relevant County Councils.

Carlow County Council only has a role in cemeteries which were vested under the above Acts. The majority of historical cemeteries in Co. Carlow were not vested to Carlow County Council, they are not in Local Authority ownership or control, are located on private lands and as such Carlow County Council does not have the authority or role to carry out maintenance works.

Carlow County Council has completed Phase I of a two phased Heritage Audit of the Historic Churches and Graveyards in County Carlow. The final number of historic graveyards is unknown at this stage of the Heritage Audit process as some graveyards occur without an associated church. It is estimated that there are between 90 and 100 historic graveyards in County Carlow.

### **Audit Opinion**

The audit concluded that Carlow County Council's Burial Grounds Service is supported by a sound and effective system of internal control, providing reasonable assurance that key risks are being managed appropriately. The review found that governance, operational and administrative arrangements are well established, with clear procedures for burial administration, plot management and record-keeping. Burial registers and supporting documentation were maintained to an appropriate standard, promoting transparency and accountability. Grounds maintenance and inspection programmes were found to be satisfactory, ensuring burial grounds are safe, dignified and accessible. Financial controls over burial fees were operating effectively, with no material issues identified. Overall, while minor improvement opportunities were noted, these do not detract from the robustness of the control environment or the overall assurance rating.

**APPENDIX B – DETAILS OF PROJECTS AND PROGRAMMES THAT EXCEED €500,000 DURING 2025**

*Please see attached excel sheets*

## APPENDIX C- Checklists

### Carlow County Council

#### 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	It is recommended training is provided in relation to the principles and requirements of the Code.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	The updated guidance document has been circulated to relevant staff. The need for training has been identified.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes. A guidance document for the Local Government Sector has been developed.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Recommendation that formal evaluations to be completed
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	

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

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	Not applicable in respect of some housing projects in excess of €10m as they were constructed by private developers and procured by the LA/AHB through Turnkey/CALF Schemes.
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?  Have steps been put in place to gather performance indicator data?	2	Procedures are in place to monitor and assess performance.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	Appraisals were carried out in accordance with the Sanctioning Authority's Guidelines.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
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?	2	
Q 2.10	Was risk considered and a risk mitigation strategy commenced?  Was appropriate consideration given to governance and deliverability?	2	
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 €200m?	N/A	

Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	2	
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?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
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	

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

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

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	N/A	No expenditure in the inventory comes under this category
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No expenditure in the inventory comes under this category
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No expenditure in the inventory comes under this category
Q 3.4	Was an appropriate appraisal method used?	N/A	No expenditure in the inventory comes under this category
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	The items falling into this category are ongoing essential functions, i.e. maintenance and improvement of LA housing and road network.
Q 3.6	Did the business case include a section on piloting?	N/A	See above
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	See above
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	See above
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No expenditure in the inventory comes under this category
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No expenditure in the inventory comes under this category
Q 3.11	Was the required approval granted?	N/A	No expenditure in the inventory comes under this category
Q 3.12	Has a sunset clause been set?	N/A	No expenditure in the inventory comes under this category
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No expenditure in the inventory comes under this category
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No expenditure in the inventory comes under this category
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No expenditure in the inventory comes under this category

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

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Consultants Professional Services Contract for Phases 1-4 signed and sanctioned by the Department of Transport (DoT) as the Funding & Approving Authority. Phase 1 Gate Approval was given by DoT.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within Departments met on a regular basis.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, in respect of large projects
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Staff at the appropriate level are given responsibility for specific projects.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	KPI's agreed with appointed consultants for professional services and completed as per schedule
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – projects were within budget or approval was received from the Department in respect of acceptable budget over-runs.
Q 4.7	Did budgets have to be adjusted?	3	Yes, with Department approval.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No budget adjustment required as this is a fixed price lump sum contract with a defined service requirements document.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, Sanctioning Authority approved increased costs

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	The multi annual capital programme may be amended having regard to changes in funding, circumstances, local or national priorities. Projects may be adjusted or postponed accordingly.
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**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending programme defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	3	National KPI's are in place for local government.
Q 5.3	Are outputs quantified on a regular basis?	3	KPI's are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring of output is in place.
Q 5.5	Are outcomes well defined?	3	Mechanisms and measurements are in place to ensure outcomes are defined (Ref Business Plans/Risk Registers).
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes. Outcomes are quantified. (Ref Business Plans/Risk Registers)
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes. Partly. (Ref Unit Costing in FMS)
Q 5.8	Are other data compiled to monitor performance?	3	Yes. A method is in place to monitor effectiveness (Ref Business Plans/Risk Registers)
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes. See Chief Executive's monthly report and quarterly financial reporting
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes. Chief Executive's monthly report to Council.  In some instances, oversight committees are established, and quarterly review meetings are held with the Department (Housing).

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

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	None
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	None
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	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?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**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.**

	<b>Current Expenditure that (i) reached the end of its planned time-frame or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2025
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2025
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2025
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2025
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2025
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2025
Q 7.7	Were changes made to the organisation’s practices in light of lessons learned from reviews?	N/A	No programmes relevant to PSC in 2025

## APPENDIX D – IN-DEPTH REVIEW

### PROJECT 1

#### Quality Assurance – In Depth Check

##### Section A: Introduction

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

Program or Project Information	
<b>Name</b>	Outdoor Recreation Infrastructure Scheme, (ORIS)
<b>Detail</b>	ORIS provides funding for the development of new outdoor recreational infrastructure. It also provides support for the necessary repair, maintenance, enhancement or promotion of existing outdoor recreational infrastructure in rural areas in County Carlow.
<b>Responsible Bodies</b>	Carlow County Council
<b>Status</b>	Expenditure being incurred (capital expenditure)
<b>Start date</b>	October 2018
<b>End date</b>	December 2025
<b>Expenditure to date</b>	<b>€1,774,518</b>

## **Project Description**

The Outdoor Recreation Infrastructure Scheme (ORIS) is a national funding programme designed to develop new outdoor recreational infrastructure, upgrade, maintain and promote existing amenities and focus on rural areas .

Carlow County Council has successfully leveraged funding under the Outdoor Recreation Infrastructure Scheme (ORIS) to enhance, develop and promote sustainable outdoor recreational infrastructure across the county. The projects funded through ORIS aim to improve access to natural amenities, support rural communities, and encourage physical activity and tourism in scenic areas.

Key types of projects funded are walking trails, looped walks, greenways, cycle routes and bike facilities, blueways (rivers, kayaking, angling access), forest parks and recreational spaces, trail signage, car parks and accessibility features.

Expenditure incurred to date for the period up to December 2025 totals €1,774,518. This is spread over 19 different projects over a wide variety of schemes. This includes feasibility studies on proposed projects to commencement and completion of walkways and forest trails.

Investment has been made in enhancing existing recreation areas and natural sites, including viewing points, seating and rest areas, car parking facilities and trailhead infrastructure together with environmental protection measures to minimise erosion and habitat impact

The scheme supports Carlow's broader tourism strategy by linking trails and outdoor assets into wider tourism offerings, promoting eco-tourism and low-impact recreational activities, enhancing visitor experience in scenic and heritage-rich locations.

## SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit has completed a Program Logic Model (PLM) in respect of ORIS

Objective	Inputs	Activities	Outputs	Outcomes
<p>Develop and improve outdoor recreation infrastructure. Provide amenities that improve quality of life and wellbeing in rural areas. Ensure projects benefit local communities as well as visitors. Encourage outdoor activities like walking, cycling and hiking. Help people engage with nature and adopt healthier lifestyles. Use outdoor recreation as a tool to boost tourism. Generate local economic activity and jobs in rural regions. Promote partnerships between local authorities, communities, and state bodies. Fund both small local projects and larger strategic developments.</p>	<p>Funding by the Department of Rural and Community Development and the Gaeltacht of €1,197,549</p> <p>Match funding of 10% secured by Council.</p> <p>Overall expenditure to date totaling €1,774,518.</p> <p>Collaboration with local communities.</p> <p>County Carlow Outdoor Recreation Vision 2040.</p>	<p>Expression of Interest for schemes fulfilling ORIS objectives.</p> <p>Consultation with Carlow Tourism, Waterways Ireland, Coillte and local community groups.</p> <p>Assessment of submissions in accordance with the terms of ORIS requirements.</p> <p>Submission of applications to the DRCDG.</p> <p>Approval sought and obtained from the DRCDG.</p> <p>Consultation and liaison with the DRCDG, contractors and professionals to progress and implement each scheme.</p> <p>Recoupment from the Department on the completion and delivery of approved projects.</p>	<p>Completion of walkways:</p> <p>South Leinster Way to Barrow Path.</p> <p>Upgrade of Oak Park Forest Looped Walk.</p> <p>Borris Village to River Barrow footpath.</p> <p>Bagenalstown Northern Environs Walk.</p> <p>Borris Viaduct Walk.</p> <p>Feasibility studies on proposed projects.</p>	<p>Increased opportunities for walking, hiking and outdoor activity Boosts rural economies and supports small businesses. Improves quality of life in rural and remote areas. Promotes responsible access to forests, mountains, and countryside. Reduces environmental damage through defined trails, controlled access points. Creates jobs in construction and trail development, tourism, and hospitality. Links existing trails, villages, and attractions Proper pathway design protects farmland, drainage systems, and sensitive landscapes. Reduces informal trail creation and land damage. Supports alignment with Ireland’s outdoor recreation strategy. Development of sustainable, year-round tourism offerings</p>

**Objectives:**

Develop and improve outdoor recreation infrastructure.  
Provide amenities that improve quality of life and wellbeing in rural areas.  
Ensure projects benefit local communities as well as visitors.  
Encourage outdoor activities like walking, cycling, and hiking.  
Help people engage with nature and adopt healthier lifestyles.  
Use outdoor recreation as a tool to boost tourism.  
Generate local economic activity and jobs in rural regions.  
Promote partnerships between local authorities, communities, and state bodies.  
Require projects to consider environmental protection, biodiversity, and proper planning.  
Fund both small local projects and larger strategic developments.

**Inputs:**

The primary input into the project is funding from the Dept of Rural & Community Development and the Gaeltacht, in addition to 10% match funding by the council. Consultation with local community groups, and the County Carlow Outdoor Recreation Vision 2040 Plan.

**Activities:**

Activities conducted during each project application:

- Seeking Expressions of Interest
- Assessment of submissions
- Preparation of applications to DRCDG for project funding
- Obtaining approval of the DRCDG
- Meetings and correspondence with the DRCDG, contractors and other professionals
- Monitoring and recoument of expenditure from the DRCDG

**Outputs:**

Completion of South Leinster Way to Barrow Path walkway  
Completion of Borris Village to River Barrow footpath  
Upgrade of Oak Park Forest Looped Walk  
Bagenalstown Northern Environs Walk  
Borris Viaduct Walk  
Feasibility Studies on proposed projects

**Outcomes:**

The initiative has created opportunities for walking, hiking, and other outdoor activities while enhancing connectivity between existing trails, villages, and local attractions. It is expected to stimulate rural economies by supporting small businesses and creating employment across construction, trail development, tourism, and hospitality sectors. The development will also improve quality of life in rural and remote areas, while promoting responsible and sustainable access to natural landscapes such as forests, mountains, and countryside. Carefully designed pathways and controlled access points will help protect farmland, drainage systems, and sensitive environments, while reducing informal trail creation and associated environmental damage. Overall, the project aligns with Ireland's outdoor recreation strategy and will contribute to the development of sustainable, year-round tourism offerings.

## SECTION B – STEP 2 – SUMMARY TIMELINE OF PROJECT/PROGRAM

**The following outlines the process in respect of the development Measure 1 Applications for feasibility studies and community upgrades for 2025**

	<u>Nine Mile Stones- Feasibility Study- (OR424CW01) Measure 1</u>
	Feasibility study on Enhancement of the Nine Stones recreation site
	-
Mar-25	Application Overview – Project Description
Mar-25	Photos of area and Mapping
Mar-25	Signed Measure 1 Application Form submitted to DRCDG projected cost €55,000 - Funding Required €49,500
Aug-25	Letter of Offer from DRCDG
Aug-25	Funding Agreement Letter from DRCDG
Sept-25	Signed Letter of Acceptance Form submitted to DRCDG
Oct-25	Job Code Request Capital

	<u>Clogrennan Forest – OR124CW02- Measure 1</u>
	Extension to existing carpark, installation of woodland signage and picnic area.
	-
Feb-25	Application Overview - Project Description
Feb-25	Letter of Support- Carlow Tourism
Feb-25	Letter of Support- Coillte
Mar-25	Signed Measure 1 Application Form submitted to DRCDG projected cost €39,725 - Funding Required €35,752
Aug-25	Letter of Offer from DRCDG
Aug-25	Funding Agreement Letter from DRCDG
Sept-25	Signed Letter of Acceptance Form submitted to DRCDG
Oct-25	Job Code Request Capital

	<u>Borris Village Looped Walk Phase 2- (OR124CW01)- Measure1</u>
	Second and final phase of the Borris Village Looped Walk development
Jan-25	Proposed Walking Route Mapping
Jan-25	Proposed Works Summary & Mapping
Feb-25	Letter of Support- Carlow Tourism
Mar-25	Signed Measure 1 Application Form submitted to DRCDG projected Cost €44,000 - Funding Required €40,000
Aug-25	Letter of Offer from DRCDG
Aug-25	Funding Agreement Letter from DRCDG
Sept-25	Signed Letter of Acceptance Form submitted to DRCDG
Oct-25	Job Code Request Capital

**The following outlines the process in respect of the development Oak Park Forest Looped Walks (Measure 2)**

Date	Detail
Nov-20	Assessment and Photos of paths in disrepair, article in Carlow Nationalist
Nov-20	Letter of Support- Carlow Chamber/Dolmen Hotel
Nov-20	Signed Application Form Measure 2 for funding of - €200,000
Dec-20	Annex 4 Funding Drawdown Request Claim Form submitted to DRCD
Mar-20	ORIS Funding Agreement from DRCD for €200,000
Mar-20	Letter of Offer from DRCD for €200,000
Mar-20	Signed ORIS Funding Agreement sent to DRCD
Feb-22	Purchase Order Raised for Contractor costs
May to Oct 2022	Emails May 2022 to Oct 2022 on Progress of work
Sept-22	Invoice work of €264,651 from contractor
Nov-22	Case Study Template Complete - Summary of Project with before and after photos. €264.651 Cost- Funding €200,000
Dec-22	Sales Order of €200,000 raised by DRCD

**The following outlines the process in respect of the development Borris village to River Barrow Phase 2 (Measure 2)**

Nov-23	Proposed works and costings for final 550m footpath
Nov-23	Submitted DRCD Application Form Measure 2 Funding Request - €175,500- Projected Costs €195,000
Jun-25	DRCD Funding agreement €175,500 received
Jun-25	DRCD Letter of Offer for €175,500 received
Jun-25	Signed Acceptance of Offer submitted to DRCD
Mar to Aug 2025	Invoices for Contractor and ESB raised €176,140
Oct-25	ORIS Project Meeting Notes
Oct-25	Annex 7 Case Study Template- Signed 24/10/2025 Confirming Project is completed. (ORIS Site Visit Certification)
Oct-25	Photos of Completed Project
Nov-25	Annex 4- Funding Drawdown Rest Claim Form
Nov-25	Remittance Advice received from DRCDG €158,527.48
Dec-25	Sales Order from DRCD €158,527.48

**The following outlines the process in respect of the development of South Leinster Way to Barrow Path walkway. (Measure 3)**

<b>Date</b>	<b>Detail</b>
Jul-21	Application Overview –Project Descriptions & Estimate Cost of Works
Jul-21	Letter of support from community groups/Organisations including Carlow Tourism /Tullow Mountaineering /St House Hotel/Waterways Ireland/Blackstairs Ramblers Club & Coillte.
April to Dec 2022	Invoices received for works on project totalling €275,025
April to Dec 2022	All Invoices matched to Agresso
Mar-23	Application Form Measure 2 submitted to DRCD
Mar-23	Annex 4- Funding Drawdown Reset Claim Form submitted to DRCD
Mar-23	Sales Order received from DRCD FOR €246,212
Dec-23	Payment Notice received from DRCD

## SECTION B – STEP 3 – ANALYSIS OF KEY DOCUMENTS

The following section reviews the key documentation relating to appraisal, analysis, and evaluation for applications under the ORIS Scheme

<b>Project/Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Initial Applications	Application overviews, Photos, Mapping, Letter of Supports for Projects
Application Forms to DRCD for funding	Application Forms Measure 1,2 & 3 to DRCD
Project approval	Letters of Approval from the DRCD which outline the conditions on which approval was granted.
Project documentation	Correspondence, reports, recommendations and emails detailing project progression and completion
Claim Forms	Recoupment from the DRCD
Agresso Financial reports	Reports from Agresso to verify the amounts paid to contractors and creditors, sight of invoices and amounts recouped from the DRCD
ORIS Strategy	Embracing Ireland’s Outdoors - National Outdoor Recreation Strategy 2023-2027

Key Document 1: Applications overviews with backup Mapping, Photos and Letters of support for each project.

Key Document 2: Application Forms to the DRCD under each Measure 1,2 & 3.

Key Document 3: Letters of Approval from DRCD outlining funding and approval requirements.

Key Document 4: Project progression documentation including emails, reports on project progress, site overview completion reports, completion project photos, and Case Study templates.

Key Document 5: Confirmation of Funding granted by the DRCD including Letter of Offer, Funding Agreement from DRCD and return of signed Funding agreements to DRCD.

Key Document 6: Funding drawdown Claim forms for each project completed.

Key Document 7: Income and expenditure figures are verified using reports generated from Agresso, and all supporting invoices are reviewed for accuracy and completeness.

## SECTION B – STEP 4: DATA AUDIT

The following section details the data audit that was carried out for ORIS scheme

It evaluates whether appropriate data is available for the future evaluation of the project/programme.

Data Required	Use	Availability
Initial Applications	Application overviews, Photos, Mapping, Letter of Supports for Projects	Yes – available on file
Submission of projects to DRCD	Signed application forms by Director of Services	Yes – available on file
Department approval	The Department outlined specific conditions regarding the approval of the acquisition	Yes – available on file
Signed Letter of Acceptance regarding funding	Provides details of the agreement	Yes – available on file
Interim reports in respect of work completed and payments to contractor.	Provides detailed breakdown of works completed to date and associated value.	Yes – available on file
Recoupment and reconciliation	Provision of details in relation to receipts and expenditure including invoices from subcontractors and creditors and submission of recoupment details to the DRCD	Yes – available on file & Agresso

### Data availability and proposed next steps

The objective of the ORIS scheme is to develop new outdoor recreational infrastructure, upgrade, maintain and promote existing amenities and focus on rural areas. Details of the scheme are well documented on file and operate in a strong controlled environment with final expenditure available from Agresso (the financial management system).

## **Section B – Step 5 – Key Evaluation Questions**

The following section looks at the key evaluation questions for the operation of the ORIS Scheme.

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

Following a review of the relevant documentation, Internal Audit is satisfied that the ORIS projects and applications are being delivered within a robust and well-governed framework that aligns fully with the standards set out in the Public Spending Code. The assessment confirms that the core principles of the Code are clearly embedded across all stages of the programme, including appraisal, implementation, and post-implementation.

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

It is confirmed that all necessary data and information relating to ORIS projects and applications are fully available and maintained. Comprehensive documentation is on file, including financial records, supporting invoices, and detailed income and expenditure on Agresso. In addition, the relevant department retains sufficient records and correspondence covering the progression and key aspects of each project, such as funding applications, approval letters, and agreements. Overall, this ensures that a complete evaluation of each project can be readily undertaken at any future stage.

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

The ORIS programme in Carlow is an ongoing initiative, with new project applications arising each year. As such, it should continue to operate within the governance and control frameworks established by the Department of Rural and Community Development and the Gaeltacht. It is recommended that Carlow County Council maintains strong and detailed oversight of all ORIS projects to ensure effective delivery and accountability. Given the increasing mobility of staff, it is important to reinforce the principles of the Public Spending Code among all personnel involved in project management. Compliance with the Code should be emphasised at every stage of the project lifecycle.

## **Section C: In-depth Check Summary**

The following section presents a summary of the findings of the in-depth check in respect of ORIS.

### **Summary of the in-depth check: -**

The evaluation of the ORIS programme in Carlow County Council finds that it operates within a well-structured governance framework, fully aligned with Public Spending Code requirements. Internal Audit confirms consistent compliance across all key stages of the project lifecycle, including appraisal, implementation, and post-implementation. This reflects strong oversight practices and effective management controls that support accountability and value for money.

The review also highlights comprehensive data management and record-keeping systems. All relevant financial information, including income, expenditure, and invoices, is accurately maintained within the Agresso system. In addition, supporting documentation—such as applications, approvals, agreements, and correspondence are retained. This ensures transparency, provides a clear audit trail, and enables future evaluations and monitoring activities to be undertaken efficiently.

As the ORIS programme continues to expand, the Council is well positioned to sustain its high standards of governance. However, it is recommended that ongoing emphasis be placed on reinforcing Public Spending Code principles among staff, particularly considering workforce changes. Maintaining staff awareness and capability will be critical to ensuring consistent compliance and effective project delivery over time.

Overall, the ORIS programme makes a meaningful contribution to sustainable rural recreation. It aligns with national policy objectives by supporting environmental sustainability, protecting biodiversity, and enhancing community wellbeing through improved outdoor recreational infrastructure.

Based on the Internal Audit review, the programme has been assessed as compliant with the principles of the Public Spending Code. The review provides a Satisfactory Assurance rating, confirming that the project adheres to the relevant requirements and standards set out in the Code.

## APPENDIX E - IN-DEPTH REVIEW

### PROJECT TWO

#### Quality Assurance – In Depth Check

##### Section A: Introduction

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

Program or Project Information	
Name	Operation of burial grounds
Detail	Responsibility for the provision, regulation, and maintenance of local authority burial grounds within County Carlow
Responsible Bodies	Carlow County Council
Status	Revenue expenditure being incurred
Start date	Recurring annual costs
End date	Recurring annual costs
Overall expenditure in 2025	Expenditure of €472,616

### 1. PROJECT DESCRIPTION

#### Burial Ground Services Provided by Carlow County Council

Carlow County Council has responsibility for the provision, regulation, and maintenance of local authority burial grounds within County Carlow. These services are delivered primarily through the Environment Section, in cooperation with Municipal District offices, and are governed by national legislation and locally adopted byelaws. The Council's role covers the full lifecycle of burial grounds, from plot allocation and record-keeping to maintenance, memorial regulation, and public access to records.

The following are the burial grounds which Carlow County Council has responsibility for:

<b>Muinebheag Municipal District</b>			
<b>1</b>	Ballymoon, Muinebheag	Ballymoon Cemetery	
<b>2</b>	St. Lazerians Street, Leighlinbridge	Leighlinbridge Cemetery	
<b>3</b>	Newtown	Newtown Cemetery	
<b>4</b>	Ballinabranna	Ballinabranna Cemetery	
<b>5</b>	Ballinkillen	Ballinkillen Cemetery	
<b>6</b>	Kilcoltrim, Borris	Borris Cemetery	
<b>7</b>	Mill Road, Tinnahinch	St. Michael's Cemetery	
<b>8</b>	Ballyknock, St. Mullins	St. Mullins Cemetery	
<b>Carlow Municipal District</b>			
<b>9</b>	Rathnapish, Old Dublin Road, Carlow	St. Mary's Cemetery	
<b>Tullow Municipal District</b>			
<b>10</b>	Shillelagh Rd, Tullow	St. Patrick's Cemetery	
<b>11</b>	Bridge St, Hacketstown	Hacketstown Cemetery	
<b>12</b>	Tinneclash, Kiltegan	Tinneclash Cemetery	
<b>13</b>	Oldtown, Clonmore	Clonmore Cemetery	
<b>14</b>	Kildavin	Kildavin Cemetery	
<b>15</b>	Clonegal	Clonegal Cemetery	
<b>16</b>	Lismaconly, Myshall	Lismaconly Cemetery	
<b>17</b>	Main St, Ballon	Ballon Cemetery	
<b>18</b>	Nurney Road, Tinryland	Tinryland Cemetery	

## **1. Ownership, Control, and Day-to-Day Management of Burial Grounds**

Carlow County Council owns and directly manages 18 local authority cemeteries across the county. These are commonly referred to as “COCO” cemeteries and are distinct from the church-owned or privately managed burial grounds in the county. The Council is responsible for ensuring that these burial grounds operate in a dignified, safe, and respectful manner in accordance with burial law and public health requirements.

Management responsibilities include:

- Setting rules for access and use of burial grounds
- Allocating burial plots
- Regulating burials and memorial works
- Ensuring burial grounds remain accessible to the public

While the Council may also provide support or advice to community-managed burial grounds, full operational responsibility applies only to council-owned cemeteries.

## **2. Burials Register and Record-Keeping**

A core function of Carlow County Council is the maintenance of a public Burials Register for all council-operated burial grounds. Local authorities are legally required to maintain accurate and permanent records of all interments, and Carlow County Council fulfils this obligation through appointed Cemetery Registrars.

The Burials Register records:

- New burials in purchased plots
- Burials in existing family plots
- Cremated remains burials
- Inurnments in columbarium wall niches

Registrars collect detailed personal and demographic information relating to the deceased, as required under the Rules and Regulations for the Regulation of Burial Grounds, 1888 (as amended 2013). This ensures that burial records serve both legal and historical purposes, preserving accurate information for future generations.

All internments must be formally recorded by the Registrar, and no burial may take place in a council cemetery without compliance with this process.

### **3. Burial Administration, Plot Allocation, and Deeds**

The Council administers all practical and legal aspects of burial plots in its cemeteries. This includes:

- Allocating new burial plots
- Confirming entitlement to burial in existing plots
- Applying and collecting approved cemetery fees
- Issuing deeds of grant for new burial plots. Carlow County Council also manages columbarium wall niches for cremated remains where available. The Council explicitly prohibits the scattering of ashes in local authority burial grounds, in line with cemetery regulations and byelaws.

### **4. Grave Ownership and Ownership Enquiries**

Carlow County Council maintains a formal Grave Owners Register for all council-operated cemeteries. This register records the legal owner(s) of burial plots and is essential for:

- Authorising additional burials
- Approving memorial works
- Processing ownership transfers. Ownership enquiries must be made in writing, and the Council requires documented proof of entitlement, such as:
  - a) A deed of ownership
  - b) A valid transfer document
  - c) A receipt or other evidence of plot purchase

For data protection and legal reasons, the Council will not disclose ownership or burial details without satisfactory supporting documentation.

### **5. Regulation and Approval of Headstones and Memorials**

All headstones, monuments, and memorial inscriptions erected in council burial grounds are subject to approval and regulation. Carlow County Council operates a two-stage approval process:

1. Initial review by the Cemetery Registrar
2. Final approval by a Senior Executive Engineer. Memorials must comply with:
  - a) Cemetery size and design standards
  - b) Safety and stability requirements
  - c) The Burial Ground Byelaws 2021, adopted by the Council in November 2021.

No memorial work may commence until approval is granted, and the Registrar must be contacted before installation.

## **6. Maintenance and Upkeep of Burial Grounds**

The physical maintenance of council burial grounds is carried out by the relevant Municipal District in which the cemetery is located. Maintenance duties include:

- Grass cutting and landscaping
- Maintenance of paths and access routes
- General grounds upkeep for health, safety, and appearance. Members of the public can report maintenance issues directly to the appropriate Municipal District office or through the Environment Section.

## **7. Public Access to Records and Genealogical Services**

Carlow County Council facilitates public access to burial records in several ways:

- Burial records for local authority cemeteries are digitised and available online through the Discover EverAfter platform.
- The platform allows users to search by name, cemetery, plot, or date and to view cemetery maps and records.

## **8. Information Provision and Public Support**

Finally, Carlow County Council provides comprehensive information services relating to burial grounds, including:

- Lists and maps of council-run cemeteries
- Contact details for Cemetery Registrars
- Burial fees and byelaws
- Guidance on burial procedures, ownership, and memorial applications

## SECTION B – STEP 1 – LOGIC MODEL MAPPING

As part of the in-depth check, Internal Audit has completed a Program Logic Model (PLM) in respect of Operation of Burial services

Objective	Inputs	Activities	Outputs	Outcomes
Responsibility for the provision, regulation, and maintenance of local authority burial grounds within County Carlow	Budget of €451,860 provided for the year 2025.	Maintain burial grounds, burials register, grave opening and closing and licencing of headstones.	There was a total of 192 new burial plots created in 2025.	Project delivered in line with approved budget. Total spend for the year was €472,616.
Ensure all interments are carried out in a dignified, lawful, and recorded manner.	Liaise with funeral director and inspect burial permits and grave ownership records.	Verify documentation, schedule burials, prepare/open graves, supervise interments, close graves safely.	Accurate interment records maintained together with completed burials and record activity logs.	Compliance with legislation, respectful service and reduced errors/disputes on ownership of sites. Income generated for the year totalled €106,895.
Ensure headstones and memorials comply with safety standards and regulations	The process is supported by a formal application process, cemetery byelaws and trained staff.	The Council reviews memorial applications, conducts a two-stage approval process, inspects installed headstones, assesses safety and stability, and communicates decisions or required actions to applicants.	Approved/rejected applications, inspection reports, and issuing compliance notices.	Safe burial grounds, regulatory compliance, and reduced risk of liability.
Maintain burial grounds to health, safety, and environmental standards	Supported by health and safety policies, risk assessments, maintenance schedules, burial ground operators and machinery.	Conduct inspections, maintain landscaping, repair infrastructure, and address hazards.	Maintained grounds, inspection records, and incident reports.	Safe, accessible, and well-maintained burial grounds for the public.
Maintain a complete, accurate, and accessible burial register	Supported by historical records, interment documents, digital systems, and trained registrars.	Record interments, update and verify data, digitise records.	Accurate burial registers, searchable databases, and responses to public requests.	Reliable, accessible records ensuring transparency, compliance, and historical preservation

## **Summary**

### **Objective**

Provide lawful, safe, and dignified burial services in County Carlow, including regulation, maintenance, record-keeping, compliance, and public safety across burial grounds and memorial management.

### **Inputs**

The annual budget of €451,600 encompasses payroll expenditures of €110,983, alongside broader operational costs essential to the effective management and maintenance of the site, ensuring consistent service delivery, regulatory compliance, and the preservation of infrastructure and standards.

Operational costs, totalling €362,633, cover site maintenance, plant hire, security, utilities, drainage, Plotbox licensing, staffing, policy development, inspections, record systems, and coordination with funeral directors, as well as documentation relating to permits, ownership, historical records, and safety obligations.

### **Activities**

Maintain grounds and registers, schedule and supervise burials, verify documentation, inspect memorials, conduct safety checks, perform risk assessments, digitise records, and ensure compliance with operational and legal procedures.

### **Outputs**

In 2025, 192 plots were developed with all burials completed, records accurately maintained, and registers updated into a searchable database to support effective tracking, reporting, and compliance.

### **Outcomes**

Burial services spend for the year totaled €472,616 which was in line with the approved budget. Services provided meet legal requirements, and deliver safe, respectful burials. The recording facility for plots makes records easier to find, while burial ground maintenance improves safety for both staff and visitors.

## SECTION B – STEP 2 – SUMMARY TIMELINE OF PROJECT/PROGRAM

The operation of the burial grounds is an annual revenue spend. There are 18 Burial grounds operated at a local authority level, which are divided into three areas, Northern area, Southern Area and Carlow town. Legislation for operation and maintenance of burial grounds is governed by:

- Public Health (Ireland) Act 1878
- Burial Grounds Regulations 1888 (as amended)
- Local Government (Sanitary Services) Act 1948
- Local Government Acts 1994 and 2001
- Historic and Archaeological Heritage and Miscellaneous Provisions Act 2023
- Carlow County Council Burial Ground Bye Laws adopted November 2021

Period	Detail
January	Money allocated from the Revenue Budget of Carlow Council
January to December	Payment to staff on a fortnightly basis through Payroll
January to December	Maintenance of existing plots and creating of new plots as required during the year
January to December	Maintain a complete, accurate and accessible burial register
January to December	Expenditure is monitored through Agresso, the financial management system. An individual job code is given to each operation in Agresso.
January to December	Income is monitored through Excel & Agresso. Each entity who avails of a burial service is given a unique customer no. in Agresso.
January to December	Oversight of budgets, rosters and schedules by management in the Environment section.

## **Procedure for Cemeteries in Norther & Southern area of County Carlow**

1. Interment notices are received from the Cemetery Caretaker.
2. Each notice is reviewed to determine whether the burial relates to:
  - a. An existing plot, or
  - b. A new plot purchase
3. All interments are recorded in the Excel spreadsheet titled:  
“County Burial Grounds – Sale of Plots”
4. Entries are recorded under the relevant calendar year.
5. Records are visually categorised using colour coding:
  - a. Existing plots
  - b. New plots
6. Each new plot interment requires an invoice.
7. An invoice is raised through Agresso.
8. The invoice number is recorded in the “Sale of Plots” spreadsheet as a reference.
9. Where specified on the interment notice, the invoice is issued to:
  - a. The funeral director, or
  - b. Another designated party
10. All invoices relating to Environment (including burial plots) are recorded in a separate Excel tracking sheet.
11. This sheet is maintained with status indicators, including:
  - a. Invoiced
  - b. Paid
12. An Income Report is requested from the Finance Department approximately every two months.
13. Based on this report:
  - a. Payments received are identified
  - b. Corresponding records are updated in both Excel spreadsheets
14. Both spreadsheets are reviewed regularly to monitor outstanding invoices.
15. Reminder invoices or follow-up communications are issued where necessary.  
It is recognised that payment delays are common following bereavement.

### **Special Procedure: St. Mary’s Cemetery, Carlow**

#### **1. High-Volume Funeral Directors**

- Two primary funeral directors are invoiced on a quarterly basis (four times per year).
- A consolidated spreadsheet is prepared and submitted to Finance.
- Finance raises a sales order for the total amount due.

#### **2. Other Funeral Directors**

- All other funeral directors are invoiced individually following each interment.

### SECTION 3 – STEP 3 – ANALYSIS OF KEY DOCUMENTS

The following section reviews the key documentation relating to the appraisal, analysis and evaluation of the operation of the burial grounds.

<b>Project / Programme Key Documents</b>	
<b>Title</b>	<b>Details</b>
Legislation & Bye Laws	Burial Grounds Regulations 1888 (as amended)  Carlow County Council Burial Ground Bye Laws adopted November 2021  Local Government (Sanitary Services) Act 1948
Annual Budget 2025	Revenue budgets in respect of 2025 were approved by Carlow County Council at Budget Meeting of November 2024. An allocation of €451,860 was approved.
Financial Report	Reports from the Agresso are reviewed frequently to monitor expenditure
Public Service Pay Agreements	Revision of Pay and Terms & Conditions for members of staff including Local Government Salary Scales.
Process and procedures	Outlining all aspects of burial ground services, compliance, training, licencing and inspection.
Income from burial services	Income received relating to creation of burial ground plots, burial fees, headstone licence and Columbarium wall.

**Key Document 1:**

The byelaws provide detailed, structured regulations for all aspects of cemetery operation: grave allocation, interments, exhumations, monuments, conduct, visitor management, and registers. The Rules and Regulations for the Regulation of Burial Grounds 1888 (as amended) provide the legal framework for cemetery management in Ireland, requiring local authorities to maintain, fence, and drain burial sites. Key provisions include mandatory plot mapping, minimum grave depths, and regulations for safe interments, including the 2013 amendment allowing for uncoffined burials in designated areas.

The Local Government (Sanitary Services) Act 1948 in Ireland modernised burial regulations, strengthening local authority control over cemeteries (burial grounds) to ensure sanitary disposal. It established controls on new burial locations, managed exhumations, and enabled burial boards (local councils) to manage, maintain, and set fees for cemeteries under their authority.

**Key Document 2:**

The adopted 2025 Local Authority Budget provides for the continued operation of burial services across Carlow, with a total allocation of €451,860. This funding is distributed across key areas including the development of new burial plots, ongoing maintenance and enhancement of burial grounds, and the provision of administrative support to ensure effective service delivery.

**Key Document 3:**

Agresso (Financial Management System) contains details of income received, day to day expenditure payments and payroll. Income is primarily derived from the sale of burial plots, burial fees (including headstones and St. Mary's cemetery) and sale of niches (columbarium wall). These income streams collectively amount to approximately €105k. Total burial grounds expenditure is substantial, with a clear split between payroll and non-payroll (other) costs. Total expenditure is approximately €472.6k. Of this, payroll costs account for approximately €110.9k (~23%), other operational and maintenance costs amount to approximately €361.6k (~77%).

Non-payroll costs represent the dominant share of expenditure and include significant outlays on-site maintenance, plant hire, diesel, professional fees, drainage, and general upkeep activities, reflecting the ongoing operational demands of burial ground services. The burial grounds service operates at a material net cost to the authority, with expenditure (particularly maintenance and operational costs) significantly outpacing income generated from fees and plot sales. This reflects the essential public service nature of the activity and its reliance on local authority funding support.

**Key Document 4:**

Key Document 5: DHLGH circulars dated 1<sup>st</sup> March 2025 and 1<sup>st</sup> August 2025 outline revised pay scales for Local Authority employees. Payroll agreements are central to verifying that:

- Employees are paid in line with approved scales
- Any incremental increases or revisions are correctly applied from the circular dates
- No unauthorised payments or deviations occur

**Key Document 5:**

Process and Procedure documentation in relation to all aspects of the operation of the burial services including income collection and 'Procedures for creation of new burial plots'.

**Key Document 6:**

County Burial Grounds Plot Sales.

This document serves as a central mechanism within the audit process for burial grounds. It provides a structured approach for recording each burial, including the documentation of deaths and the associated financial transactions. This encompasses the issuance of invoices for newly purchased plots, as well as the registration of burials in plots that have been previously purchased.

**SECTION B – STEP 4: DATA AUDIT**

The following section details the data audit that was conducted in relation to the operation of burial grounds. It evaluates whether appropriate data is available for the future evaluation of the day-to-day operations.

<b>Data Required</b>	<b>Use</b>	<b>Availability</b>
Agresso – financial reports	Monitoring expenditure	Yes – available
Excel Recording System	Monitoring income	Yes – available
Agresso / CORE - Payroll	Details of all staff included in Burial grounds Payroll	Yes – available
DHLGH Circulars	Reference to up to date pay agreements for council staff.	Yes – available
Income received for burial fees, plot sales and other services.	Monitoring of income received	Yes – available
Process and Procedures	Procedures and Processes documentation for all aspects of burial ground operations	Yes – available

**Data availability and proposed next steps.**

It is evident from the table above that the data required to evaluate the operation of burial grounds is readily available. Files requested by Internal Audit were made available at the time of review.

## **Section B – Step 5 – Key Evaluation Questions**

The following section looks at the key evaluation questions in respect of the operation of the burial services under the remit of Carlow County Council, based on the findings from the previous sections of this report.

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

The operation of burial services is an annual current expenditure programme. The programme is managed and administered by staff in the Environment and Finance Departments. Money in respect of the operation of burial services is allocated by Carlow County Council from its revenue budget. All records of expenditure can be found in Agresso. Expenditure is monitored by staff in Finance. The Finance Department is responsible for monitoring the invoicing and collection of burial fees invoiced. The system currently in place provides assurance that the requirements of the Public Spending Code are broadly complied with .

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

Yes, the necessary information is available to facilitate a full evaluation of the scheme at a later date. Agresso provides details in relation to payments, invoices and income received. Sale of plots are recorded together with name of deceased, date of death, burial ground, deed holder, plot details , registrar and undertaker, invoice details and amount.

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

An Internal Audit has confirmed that strong processes, practices, and procedures are currently in place in relation to the operation of burial services. However, considering the high level of staff movement within the area, it is recommended that a structured programme of targeted training be implemented for burial ground staff and administrative personnel. This programme should focus on some key areas including compliance with Public Spending Code requirements, financial procedures and controls, data management and record-keeping standards. In addition, it is recommended that refresher training be provided on an ongoing basis, particularly to support new and rotating staff, to ensure consistency, compliance, and continuity of the services provided.

## **Section C: In-depth Check Summary**

The review of burial services administered by Carlow County Council confirms that the programme is operating broadly in line with the requirements of the Public Spending Code across appraisal, implementation, and post-implementation stages. The service is funded through the Council's annual revenue budget and managed collaboratively by the Environment and Finance Departments. Financial oversight is supported through the Agresso system, which facilitates comprehensive monitoring of expenditure, invoicing, and fee collection, ensuring transparency and accountability in financial administration.

In terms of data availability, the current systems provide a solid foundation for future evaluation. Detailed records are maintained for plot sales, including key information such as the deceased's details, burial location, ownership, and associated financial transactions. This level of data integrity supports effective tracking, reporting, and long-term planning of the service.

While internal audit findings confirm that appropriate controls and procedures are in place, there is a clear opportunity to strengthen service resilience. Given ongoing staff turnover, the introduction of a structured and targeted training programme is recommended. This should focus on compliance obligations, financial controls, and data management standards. Regular refresher training will be essential to maintain consistency, support staff transitions, and ensure continued delivery of a high-quality, compliant service.

Based on the Internal Audit review, the programme has been assessed as compliant with the principles of the Public Spending Code. The review provides a Satisfactory Assurance rating, confirming that the service adheres to the relevant requirements and standards set out in the Code.

## AUDIT RATINGS

<b>Satisfactory</b>	<p>Overall, there is an adequate and effective system of governance, risk management and control. While there is some residual risk identified, this should not significantly impact on the achievement of objectives.</p> <p>Some improvements are required to enhance the adequacy and/or effectiveness of governance, risk management and control.</p>
<b>Limited (needs improvement)</b>	<p>There is an inadequate and/or ineffective system of governance, risk management and control in place. Therefore, there is a significant risk that the system will fail to meet its objectives.</p> <p>Prompt action is required to improve the adequacy and/or effectiveness of governance, risk management and control.</p>
<b>Unacceptable</b>	<p>The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.</p> <p>Urgent action is required to improve the adequacy and/or effectiveness of governance, risk management, and control.</p>