



An Roinn Fiontar,
Trádála agus Fostaíochta
Department of Enterprise,
Trade and Employment

Quality Assurance Report for 2022


Submitted to the Department of Public Expenditure and
Reform in compliance with the Public Spending Code

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1. Certification

This Quality Assurance Report for 2022 reflects the Department of Enterprise, Trade and Employment's ("the Department") annual assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Specifically, it confirms that Quality Assurance checks have been successfully carried out on expenditure incurred by Enterprise Ireland and IDA Ireland on capital and current projects supported by the Department during 2022. The report also includes a quality assurance check on expenditure incurred by the Department. Funding provided to Enterprise Ireland and IDA Ireland accounted for 45% of the Department's gross outturn in 2022.¹



Declan Hughes

Accounting Officer

Department of Enterprise, Trade and Employment

Date: 18 September 2023

¹ Based on unaudited figures in draft Appropriation Account 2022.

2. Departmental Overview

The Statement of Strategy 2023 - 2025 describes the Department's mission as follows:

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

The Department leads in advising on and implementing the Government's policies of stimulating the productive capacity of the economy and creating an environment which facilitates employment creation and sustainability. The Department is also charged with promoting fair competition in the marketplace, protecting consumers and safeguarding workers. Working with our Offices and Agencies, the Department's remit covers a wide range of activity including:

- Assisting entrepreneurs and businesses to create and sustain high quality employment across all parts of the country, by developing a strong Irish owned enterprise base, attracting foreign direct investment and strengthening trade.
- Orienting policy to help enterprise reduce resource consumption and carbon emissions, meet the costs of decarbonisation and exploit the opportunities of the transition to a low carbon economy.
- Delivering on Ireland's ambition to be a digital leader to drive productivity and enable a decoupling of economic growth from resource consumption.
- Assisting enterprise to research and innovate to maintain and create high quality jobs and contribute to building a better society.
- Identifying the future skills needs of enterprise and working across Government to develop policies to meet these needs, including through upskilling.
- Leading a whole-of-Government approach to developing a competitive environment for investment, productivity and sustainable jobs.
- Promoting quality employment, positive workplace relations, well-functioning dispute resolution mechanisms, safe working environments and legislating for enhanced workers' rights.
- Ensuring business regulation facilitates sustainable investment and development, competition in the marketplace, high standards of consumer protection and corporate governance, and provides Ireland with a competitive advantage in the global market.
- Working ambitiously across Government with EU and international partners to advance Ireland's interests, influence and values in our shared world.
- Ensuring best value for money and alignment of Departmental expenditure with policy priorities, informed by data, evidence and robust evaluation.

3. Overview of the Department's Spending Programme 2022²

The Department's net expenditure in 2022 (net of Appropriations-in-Aid) was €0.8 billion, split between capital supports (€0.5 billion) and current expenditure (€0.3 billion). Current expenditure is used to meet the day-to-day running costs of the Department and its Agencies. The capital provision is provided through a range of grant funded programmes administered by the Department's Agencies to assist in the development of Ireland's enterprise and innovation sectors. 2022 was a record year for Irish trade with exports reaching €545 billion. The Q4 2022 Labour Force Survey showed 68,500 jobs were created in the year to Q4 2022 with total employment at 2.57 million.

The supports provided by the Enterprise Agencies assisted their clients to create over 60,000 new jobs in 2022 which significantly helped in reducing the level of unemployment to 4.3% at year's end.

IDA Ireland, Enterprise Ireland (EI) and the Local Enterprise Offices (LEOs) all recorded strong jobs growth in client companies.

IDA Ireland

IDA Ireland performed strongly in 2022 with client companies creating 33,000 gross new jobs, a net increase of almost 25,000 jobs year on year. Total Foreign Direct Investment employment in Ireland at the end of 2022 stood at over 300,000, the highest ever number employed in the multinational sector. Total employment in IDA client companies in core sectors grew in 2022, up 9% to 116,192 in Information and Communications Services, up 8% 105,199 in modern manufacturing, 5.6% in traditional manufacturing to 23,658 and up 9% to 56,426 in business, financial and other services. Of the 242 new investments won in 2022, 127 (52%) were in regional locations, with employment growing in every region of the country.

Enterprise Ireland

As Irish enterprise continues to navigate the impact of Covid-19 Ireland's new trading relationship with the UK and the effects of the war in Ukraine, Enterprise Ireland's focus in 2022 was on supporting Irish businesses to capitalise on change and continue to deliver sustainable growth. To deliver on this, Enterprise Ireland's new strategy Leading in a Changing World 2022 – 2024 includes strategic priorities aimed at increasing levels of innovation by sustainable methods, scaling through internationalisation, and continued regional development. Despite a difficult global economic environment, Enterprise Ireland reported job creation ahead of target with 218,178 people employed in supported companies and a net jobs gain of 10,841 or 5% over 2021. The positive jobs figures saw increases in employment across all regions in Ireland, with 64% of new jobs created outside of Dublin.

² DETE Annual Report 2022. <https://enterprise.gov.ie/en/Publications/Department-Annual-Report.html>

Local Enterprise Offices

The 31 Local Enterprise Offices (LEOs) are the ‘first-stop-shop’ for providing advice and guidance, financial assistance, and other supports to those wishing to start or grow their own business. In 2022 the LEOs delivered a net increase of 3,447 jobs through the provision of grant aid to microenterprises, representing their ninth consecutive year of growth. The LEO portfolio now has 7,870 client companies, supporting 37,863 associated jobs. 84% of the new jobs created were outside of Dublin.

Total Capital Expenditure

The total capital expenditure incurred across the Department’s Vote in 2022 was €0.5 billion. This expenditure included Enterprise Ireland, IDA Ireland, Local Enterprise Development, the National Standards Authority of Ireland, InterTrade Ireland, Subscriptions to International Organisations, Disruptive Technologies, Strategic Banking Corporation of Ireland (SBCI) Loan Scheme, the Emergency Humanitarian Flood Aid and the Ukraine Enterprise Crisis Scheme.

For the purposes of the 2022 Quality Assurance (QA) report the Department focused on the largest capital programme areas, namely:

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

Table 1: 2022 Capital Expenditure

Subhead	Agency	€ million
A5	IDA Ireland	168
A7	Enterprise Ireland	74
B4	Enterprise Ireland (Science & Tech Dev Programme)	125
	Subtotal	367
	Other capital subheads	156
	Total Capital Expenditure	523

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

4. Department and Agency Programme Evaluations

It is important to appreciate that Enterprise Agencies continually undertake regular assessment, ongoing reviews and formal evaluations of their programme portfolio to ensure that the programme offerings are:

- in line with Government policy - on foot of Government spending reviews
- meeting a national strategic need
- represent best use of resources available to the Agency
- effective, and can be delivered to ensure best value for money for the Exchequer.

The Future Growth Loan Scheme: An Independent Review conducted by SQW³ (July 2022)

This paper provides a review of the Future Growth Loan Scheme (FGLS) to date. The review relies on online surveys of businesses that have secured access to the loan as well as those who confirmed their eligibility but have not secured a loan. It also utilised qualitative interviews, and consultations with approved lenders, industry, and policy stakeholders to get insight into the efficacy of the scheme. The paper examines the types of investment activities undertaken using FGLS finance, the alignment with the schemes objectives and the wider policy context, and business preference for the scheme. The paper also explores the outcomes of the scheme to date and the additionality associated with FGLS lending.

<https://enterprise.gov.ie/en/publications/review-of-the-future-growth-loan-scheme.html>

Spending Review 2022: Review of the Covid-19 Online Retail Scheme (December 2022)

The Covid-19 Online Retail Scheme (ORS) targets retailers with a pre-existing online presence to respond to both the domestic and international consumer demand for a competitive online offering. This is the first time DETE has targeted a scheme of this scale specifically designed for the retail sector and represents a historical shift in the sectors supported by the Department.

This paper reviews the ORS to assess the efficacy of the scheme in achieving its objectives. It examines the rationale for the scheme and assesses how the scheme aligns with national policy as well as to other existing digital supports.

The review found that the ORS assisted the retail sector by providing the necessary credit required to build and develop digital capabilities to become more productive and competitive. It also established that the retail sector needs to be equipped with digital tools so it can retain and expand its customer base and face the increasing competition domestically and to internationalise its activities. The paper concluded that, since ORS is a recent scheme, some of the outcomes of the scheme may have not fully realised yet. Hence, follow-up and comprehensive evaluations are recommended in order to capture medium and/or long-term outcomes, and possible evolutions of the scheme in line with the long-term policy objective of developing a resilient and competitive retail sector.

<https://www.gov.ie/en/collection/5ca0a-spending-review-2022/#enterprise-trade-and-employment>

³ SQW are an independent provider of research, analysis and advice services. They work with clients to develop, implement and evaluate social and economic development interventions across a wide range of policy domains.

5. 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'⁴

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

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

- **Enterprise Ireland** - by the Enterprise Ireland Internal Audit function
- **IDA Ireland** - by the IDA Ireland Internal Audit function
- **Department Expenditure** – by DETE Internal Audit Unit.

These evaluations incorporate an in-depth check on a small number of programmes to comply with the fourth step of the PSC procedure, which are included in this report. This report, which assesses the Department's compliance with the PSC for expenditure in 2022, fulfils the fifth step of the Quality Assurance process.

⁴ The Public Spending Code Quality Assurance Process, Department of Public Expenditure and Reform
<https://www.gov.ie/en/publication/public-spending-code>

6. Public Spending Code - Inventory of Projects for 2022

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.

Enterprise Ireland publishes general information on grant aid schemes (application process etc.) on its website.⁵ The inventory of the Enterprise Ireland grant recipients was provided to Internal Audit as part of this review. See **Appendix 1** 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. The Agency has, however, provided a full inventory of the grants appraised and approved, by type, for the three years 2020 – 2022 to the Department’s Internal Audit Unit.

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

IDA Ireland also provided to the Internal Audit Unit details of the monetary value of the grant expenditure sample which was selected for the in-depth check for Step 4 of the process.

Information on the in-depth check conducted by IDA Ireland’s internal auditors is set out in **Appendix 2** of this report. IDA Ireland publishes details of its leading investments in its Annual Reports which are available on its website.⁷

The Department’s inventory of capital projects and details on the in-depth check conducted by the Department’s Internal Audit Unit is set out in **Appendix 3** of this report.

⁵ <https://www.enterprise-ireland.com>

⁶ <https://webgate.ec.europa.eu/competition/transparency/public/search/home?lang=en>

⁷ <https://www.idaireland.com>

7. Public Spending Code - Procurements over €10 million

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

Neither **the Department** nor **Enterprise Ireland** had procurements in excess of €10m relating to 2022.

IDA Ireland had two procurements greater than €10m that involve projects spanning 2022. Details of both are published on the IDA Ireland Website under the title “Public Spending Code Publication of Projects”.⁸

8. 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, Enterprise Ireland and IDA Ireland. Copies of the completed checklists by the Department and the agencies sampled are provided at **Appendix 6**.

9. 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 NDP Delivery and Reform (DPENDR) in relation to the provision of training. DPENDR has advised that information is available through documentation on its website.⁹ External training providers offer training on various elements of the Public Spending Code and these are publicised across the Civil and Public Service.

No formal specific training on the Quality Assurance procedure element of the PSC is currently available but if Departments/Agencies have a particular query in relation to this area and how it should be applied, Government Accounting Unit in DPENDR has stated that it can provide assistance.

⁸ <https://www.idaireland.com/corporate-governance>

⁹ <https://www.gov.ie/en/publication/public-spending-code/>.

10. Public Spending Code - Main findings

Various Quality Assurance checks on 2022 expenditure projects have been undertaken by Internal Auditors in both Enterprise Ireland and IDA Ireland and by the Internal Audit Unit of the Department.

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

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

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

11. Public Spending Code – Detailed findings

Enterprise Ireland

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 2022 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 1**.

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

Details of the grant expenditure thresholds and grant approval procedures are set out at **Appendix 4**.

Enterprise Ireland has completed self-assessment checklists covering capital and current expenditure (**see Appendix 6**).

The Quality Assurance review in respect of Enterprise Ireland funding in 2022 concluded that *“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”*.

IDA Ireland

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 2022.

The review consisted of an examination of 15 projects (4 approved in 2020, 5 in 2021, and 6 in 2022). 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 13% of the total grant-aided projects approved by IDA Ireland during the 3-year period 2020 to 2022. Please see **Appendix 2** 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 1% of the total current expenditure projects for the year under review. IDA's Internal Auditors' selected sample provided an overall coverage of 24% of the total current expenditure projects exceeding €500,000 in 2022.

Details of thresholds and approval limits are set out in **Appendix 5**. IDA Ireland has completed self-assessment checklists covering capital and current expenditure (**see Appendix 6**).

The Quality Assurance review in respect of IDA Ireland's funding in 2022 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".

DETE Findings

The review was carried out by the Department's Internal Audit Unit (IAU) and consisted of an examination of the capital projects that were planned or ongoing during 2022 as per the inventory at **Appendix 3**.

The Department has strong Governance and Compliance Frameworks in place. The Department works closely with the Digital Government Oversight Unit of the Office of the Government Chief Information Officer (OGCIO) during the planning stages of major ICT capital projects.

The Employment Permits Processing System and Application and the Online Export/Import Licensing System were selected for in-depth checking. The IAU met with key officials involved in the projects from the ICT Unit. Key documents were examined relating to the appraisal, planning, approval, governance, monitoring and expenditure of the projects. The Department has completed the self-assessment checklists covering capital expenditure (**see Appendix 6**).

The review concluded that "the controls evaluated are deemed to be adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met".

APPENDIX 1 Enterprise Ireland In-Depth Check and Inventory

The 2022 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: €17,320,603

Total Value of Capital Project Inventory: €127,555,017

% of Capital Projects selected: 13.58%

Current Expenditure Projects

Sample selection for Current Projects: €6,455,636

Total Value of Current Project Inventory: €27,208,537

% of Current Projects Selected: 23.73%

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

The expenditure inventory provided to the Department's Internal Audit Unit as part of this review includes details of grant recipients with approval amounts in excess of €500k (over project life cycle) that incurred expenditure in 2022.

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

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

Findings

There was one minor finding brought to the attention of Enterprise Ireland's Audit, Finance and Risk Committee. This related to one instance of not publishing a contract award notice in the Official Journal of the EU within the requisite time limit.

APPENDIX 2 IDA Ireland In-Depth Check and Inventory

IDA Internal Auditors sought details of all grant-aided projects approved for the period 2020 to 2022 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. However, the information contained in the inventory was separately provided to the Internal Audit Unit in the Department for verification purposes.

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 2020 to 2022 and provided overall coverage of approximately 13% of total grant funding over this period. Details of the monetary value of the samples selected were provided to the Internal Audit Unit in the Department for verification purposes. The sample of grants selected for this review had not been selected for review in prior years. The breakdown of the categories/years selected is as follows:

Grant Type	2020	2021	2022	Total
RD&I	3	1	3	7
Training	1	1	1	3
Capital	0	2	1	3
Employment	0	1	1	2
Total	4	5	6	15

Current Expenditure Projects

The selected sample for review provided an overall coverage of approximately 24% of the total current expenditure projects exceeding €500,000 in 2022. This is in excess of the 1% 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 of Findings

Based on their review, the auditors identified two minor areas for improvement - both related to delays in publishing notifications:

- (i) one instance where funding granted was not published within six months of the date of granting, as required under the transparency rules of the Framework for State aid - the delay was minor (10 days);
- (ii) one instance of not publishing a contract award notice in the Official Journal of the EU within the requisite time limit.

APPENDIX 3 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 2022 were reviewed for high value expenditure. The Department's Appropriation Account for 2022 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 2022. The total projected lifetime cost of the projects amounted to €2.7 million.

Capital Projects

The Inventory of the Department's Capital projects (value > €500k) spanning 2022 included the following:

No.	Project Title
1.	Oracle E-Business Suite Upgrade to R12
2.	Labour Court Case Management System
3.	Employment Permits Processing system and application
4.	Online Export/Import Licensing System

For the purposes of the in-depth check, Internal Audit selected the following two projects:

- (i) the Employment Permits Processing System and Application project (incurring expenditure)
- (ii) the Online Export/Import Licensing System (approved for funding)

The sample for the in-depth check amounts to 51.2% of the total value of the projects in the inventory and meets the minimum of 5% of the total value of all capital projects in the inventory, as set out in the Public Spending Code.

Current Expenditure Projects

There were no Current Expenditure Projects exceeding €0.5m relating to the year 2022.

Summary

Internal Audit evidenced robust project management structures in place for both the Employment Permits Processing System and Application and the Online Export/Import Licensing System. The controls evaluated are deemed to be adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.

APPENDIX 4 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 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 Committee has approved a 3-year audit plan which is implemented by the Internal Audit department. The IA department completes between 15 and 20 internal audits across the organisation annually, assisted by independent internal auditors.
5. The EI Board sign off on the Statement on Internal Control annually.
6. The C&AG audits the accounts of Enterprise Ireland annually.
7. EI produces an annual report which is laid before the Houses of the Oireachtas through the Minister for the Department of Enterprise, Trade 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 and EI has been awarded the SWIFT 3000 standard for Corporate Governance since 2011.
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 signed minutes 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. Funding for the Job Expansion Programme is in the form of an employment grant. The maximum grant available under the Job Expansion Fund is €150,000, with a maximum grant of €15,000 per job.
- iv. Funding for the Capital Investment Initiative is in the form of a capital grant. The minimum grant available is €20,000 and the maximum grant is €250,000.
- v. **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 Development 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 Acquisition Grants must be brought to the attention of Government.

APPENDIX 5 IDA Ireland Grant expenditure thresholds / approval limits

Controls Environment

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

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

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

- working closely with Government and various agencies and institutions to ensure that there is a clear understanding of IDA Ireland's goals and support for the Agency's strategies to achieve those goals
- carrying out regular reviews of strategic plans both short and long term and evaluating the risk to bringing those plans to fruition
- setting annual and longer-term targets for each area of our business followed by regular reporting on the results achieved
- establishing and enforcing extensive standard procedures and provisions under which financial assistance may be made available to projects, including provisions requiring repayment if the project does not fulfil commitments made by the promoter
- A Risk Management Policy and an organisational Risk Register have been developed in line with IDA Ireland Strategy 2021-24 'Driving Recovery and Sustainable Growth'.

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 €7.5m including an aggregate of all previous grants approved within a specific grant type - not the aggregate of all grants approved for the company. For example, the Board can approve a grant or aggregate grants for RD&I up to €7.5m before Government approval is needed. If there is a previous Government approval for aggregate RD&I grants greater than €7.5m then the previous approval turns the clock back to zero and additional RD&I grants can be approved up to another €7.5m before Government approval is again needed.

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 and Shares cannot exceed €15 million in aggregate without obtaining Government approval.

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

APPENDIX 6 Checklists – Department and Agencies

Name of Body	Which checklists provided
Department of Enterprise, Trade and Employment	Checklists 1, 2 & 4
Enterprise Ireland	Checklists 1 to 7
IDA Ireland	Checklists 1 to 7

Scoring Mechanism for checklists

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

Department of Enterprise, Trade 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. ¹⁰ 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 Department conducts an audit of the oversight of each Agency under its aegis every 3 years – this includes a check on compliance with

¹⁰ <https://www.gov.ie/en/publication/public-spending-code/>

			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?	N/A	No recommendations received in past three years from D/PENDR.
Q 1.6	Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	No recommendations received in past three years from D/PENDR.
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 – 2021 have been certified by DETE's Accounting Officer and published on DETE's website. This is the tenth such report.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per Step 4 of the QA process?	3	Yes, as outlined in the Quality Assurance Report and in the reports from the Agencies.
Q 1.9	Is there a process in place to plan for ex post evaluations?	3	Yes. Capital Expenditure Projects may be subject to Internal Audit Review.
Q 1.10	How many formal evaluations have been completed in the year under review? Have they been published in a timely manner?	3	N/A – No audit Reports in this area in 2022.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes – All audit recommendations are followed up by Internal Audit Unit until implemented.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	As part of the recommendation follow up process, a business manager is assigned to oversee implementation of each recommendation.

Department of Enterprise, Trade and Employment – 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?	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	Service level and Performance Indicators form part of the contract with the successful bidder.
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, and approved by the Management Board.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes. The proposal is in line with government policy relevant to the area.
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 Yes Yes (+/- 10%)

Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes. All primary project risks and high level remediation measures completed in the Request for Approval document.
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	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes. Proposed Procurement Approach set out in Request for Approval document.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes. RFT published on Official Journal of the EU.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	N/A
Q 2.15	Were State Aid rules checked for all support?	N/A	N/A
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Project Proposal was presented to the Department's ICT Advisory and Oversight Committee; Project Proposal was approved by the Management Board; Project Proposal was brought to the Digital Government Oversight Unit of the Office of the Government Chief Information Officer (OGCIO) for approval.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Completed at project proposal stage and proposal brought to the Digital Government Oversight Unit of the Office of the Government Chief Information Officer (OGCIO) for approval.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	N/A

Department of Enterprise, Trade and Employment – 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 contract was signed. As still early days of the project, it will be in line, but the first decision gate post initiation has not yet been reached.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, Project Board meet as required, and at least to sign off on each project milestone.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	N/A	Project co-ordinators not required for project.
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, experienced project manager from the ICT Unit in the Department is in place. The external company also have their own project manager overseeing the project from their side
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, these reports are produced weekly at this stage of the project, and this schedule is expected to continue, but will be escalated if required.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Due to Covid, the project was slow progressing to startup phase, but is now proceeding at a satisfactory rate. It is within the agreed budget.
Q 4.7	Did budgets have to be adjusted?	3	No.

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. As the existing legacy software is out of support, and work volumes are only going to increase, there was never really a prospect of abandoning the project.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	N/A
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Costs remain within the approved scope.
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 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, Trade and Employment.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, all findings are reported to and monitored by the Audit Finance and Risk Committee.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, as part of our Issue tracking process which is overseen by the Audit Finance and Risk Committee.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?	N/A	This is for the Department of Enterprise, Trade 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 D/PENDR.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	To be decided.
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. Actions are taken arising from these presentations
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	The decision makers are aware of all significant risks through the Corporate Risk Register.

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 – Covid schemes were approved by Government.

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?	3	Yes
Q 3.6	Did the business case include a section on piloting?	3	Yes
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?	2	COVID emergency response did not allow for the pilot of COVID response schemes.
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No such pilots.
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in D/PENDR?	N/A	No such pilots.
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes, additional funds are considered based on demand and need.
Q 3.11	Was the required approval granted?	3	Yes
Q 3.12	Has a sunset clause been set?	3	Schemes have a finite date.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes

Enterprise Ireland – Checklist 4

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes – a signed Letter of Offer is required for all capital projects.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes – a Development Advisor or dedicated program manager co-ordinates implementation.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – time extensions are considered by committee and may be granted in exceptional circumstances.
Q 4.7	Did budgets have to be adjusted?	3	To be decided.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	N/A
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	There was significant extra demand for Covid emergency funding and approval was sought from DETE and D/PENDR for extra funding to respond to this demand.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	3	No.

Enterprise Ireland – Checklist 5

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

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

Enterprise Ireland – Checklist 6

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

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	The capital projects are all grant or Seed and Venture Capital (S&VC) related. Grant Projects are reviewed as standard before payment. S&VC reviews are presented to the Board of EI.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Any new funding proposal going to committee for an existing client includes an update on previous projects. S&VC reviews include outcomes and recommendations where relevant.
Q 6.3	How many Project Completion Reports were published in the year under review?	3	One for each grant that ended.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	This would only be relevant for programs that ended. There were none.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	One.
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 Secretary to the Board.
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 2023.
Q 1.3	Has the Public Spending Code been adapted for the type of project/programme that your organisation is responsible for, i.e., have adapted sectoral guidelines been developed?	3	Yes - as it applies to relevant capital grant awards and relevant contracts.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	IDA Ireland is not an Approving Authority.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?	N/A	IDA Ireland is not an Approving Authority.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes. A sample of at least 5% of grants approved and a sample of at least 1% of current expenditure projects was subjected to in-depth check.
Q 1.9	Is there a process in place to plan for ex post evaluations?	N/A	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 and 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 and approved in advance of commencement. On commencement of large capital projects key deliverables are agreed and managed through the construction Programme.
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 and approved in advance of commencement. Each project is assessed through the internal approval process at the appropriate approval level. All large capital contracts are pre-approved at the appropriate level for advertising and award.

Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes. The IDA Strategy, the IDA Property Strategy and all property investments are aligned to the NPF and national and Organisational, Regional & sustainability objectives, as set down in the IDA Strategy. Large Capital Projects are planned in line with IDA's agreed Strategy cycle which is agreed and 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 and 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 and 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 and 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 and approved 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 and approved in advance of commencement.
Q 2.9	Was the evidence base for the estimated cost set out in each business case?	3	Yes. Prior to advertising and award of contracts IDA seeks cost estimates from external professionals for the purpose of budget planning.
	Was an appropriate methodology used to estimate the cost?	3	Yes - External subject matter experts are engaged on all projects to advise on cost through each stage of delivery. Recently completed projects of a similar scale and quality are generally benchmarked when developing budget plans. Prior to advertising and award of contracts IDA seeks cost estimates from external professionals for the purpose of budget planning.
	Were appropriate budget contingencies put in place?	3	Appropriate contingencies are proposed & approved depending on the scale and nature of the project.
Q 2.10	Was risk considered and a risk mitigation strategy commenced?	3	IDA maintain a dynamic risk register which identifies and manages the risk associated with the management of the Property programme
	Was appropriate consideration given to governance and deliverability?	3	

Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to D/PENDR for technical review for projects estimated to cost over €100m?	N/A	There were no projects estimated to cost over €100 million
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes. All approvals at this level are approved at the appropriate Committee level where compliance with State Aid rules is checked.
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes. DETE approves an annual budget allocation to IDA Ireland. The budget allocation across internal IDA Divisions and projects is then approved at Executive Committee and Board Level. Any changes to the initial budget figures is approved at the appropriate Committee/Board. The Industrial Development Acts require IDA to obtain the permission of Government to offer grants to companies over certain amounts.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes. Prior to advertising & award of contracts IDA seeks cost estimates from external professionals for the purpose of budget planning. This ensures that costs are aligned with market prices and fixed price contracts are used.
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	There were no projects estimated to cost over €100 million.

IDA Ireland – Checklist 3

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

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

Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, including performance reviews clauses detailed in the contract, where appropriate.
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IDA Ireland - Checklist 4

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

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes. Contracts are put in place in all such cases in line with the relevant Board or Committee approval.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	In some cases, Covid delayed construction and this had an impact on time and cost. This was managed by aligning costs incurred with the methodologies approved through the OGP Inflation Management Framework as agreed in 2022.
Q 4.7	Did budgets have to be adjusted?	3	In some cases, Covid delayed construction and this had an impact on time and cost adjustment decisions included reviews and advice from technical teams to determine the validity of the amendments. This was managed by aligning costs incurred with the methodologies approved through the OGP Inflation Management Framework as agreed in 2022.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes

Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	N/A
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	N/A	There were no such changes to a project in 2022.
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	No

IDA Ireland – Checklist 5

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

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

IDA Ireland - Checklist 6

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

	Capital Expenditure Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	All 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?	N/A	N/A
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 2022 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.
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.