

11 Management of OPW-owned residential properties

- 11.1** The Office of Public Works (OPW) is responsible, on behalf of the State, for managing and maintaining a diverse portfolio of approximately 2,500 properties, ranging from historic buildings such as Dublin Castle to Garda stations and government offices.
- 11.2** Included within the OPW's portfolio are certain residential properties. In the past, these were used primarily by State employees (e.g. caretakers, park staff and Garda personnel) or retained for strategic, heritage or operational purposes. In addition, a number of these residential properties are designated as protected structures.
- 11.3** OPW records identify a total of 94 residential properties within its managed residential portfolio: 57 residential properties located throughout the Phoenix Park in Dublin and 37 residential properties in other locations across the State.

Focus of the examination

- 11.4** This examination was undertaken to review
- how the OPW monitors and manages residential properties within its property portfolio
 - the accuracy and completeness of the OPW's residential property records
 - how rents are set, reviewed and collected, and
 - the OPW's management of vacant residential properties.
- 11.5** The examination team interviewed staff from the OPW and reviewed a range of documents and a sample of rent payments by tenants. Site visits and inspections of unoccupied properties were carried out in the Phoenix Park (Dublin), Castletown House demesne (Kildare) and Glenveagh National Park (Donegal). The examination team also engaged with the National Parks and Wildlife Service (NPWS) in relation to arranging access to properties.

Property management systems

- 11.6** The OPW provided the examination team with a list of the 94 residential properties it owns. Two of the listed properties were previously used as residences but have now been repurposed for alternative uses.¹ This report focuses on the management of the remaining 92 residential properties.
- 11.7** The OPW is directly responsible for the management of 56 of the residential properties. The OPW has assigned the management of 36 properties to other entities (see Figure 11.1). The OPW was unable to provide the examination team with evidence of any formal agreements governing these assignment arrangements. The OPW stated that it now intends to put formal agreements in place for OPW-owned properties managed by other entities.

¹ One is used as a bike hire shop and one is used as an office by An Garda Síochána.

Figure 11.1 Entities responsible for the management of OPW residential properties as at 31 December 2025

Management responsibility	Phoenix Park		Other locations		Total
	Occupied	Vacant	Occupied	Vacant	
Office of Public Works ^a	25	11	9	11	56
Tailte Éireann	6	1	—	—	7
An Garda Síochána ^b	3	9	—	—	12
National Parks and Wildlife Service (NPWS) ^c	—	—	8	5	13
Irish Landmark Trust ^d	—	—	4	—	4
Total	34	21	21	16	92

Source: Office of Public Works

- Notes:
- a Includes two properties at Farnleigh for official use, one property leased to Dublin Zoo and two properties leased to third parties.
 - b The residential properties assigned to An Garda Síochána are adjacent to Garda headquarters in the Phoenix Park.
 - c NPWS is part of the Heritage Division of the Department of Housing, Local Government and Heritage.
 - d Irish Landmark Trust is a non-profit charity with a mission to save, share and sustain Ireland's built heritage.

Property management policy

- 11.8** In 2015, the OPW developed a document entitled *Phoenix Park Lodge Policy* (2015 policy). The document provides some historical context about the properties in the Phoenix Park, as well as options for occupation and rental rates, management and conservation, and a sample pro-forma lease.
- 11.9** The OPW stated that the policy has not been updated since 2015 and there is no such policy in place for the management of residential properties elsewhere. However, it stated that an approach similar to that articulated in the 2015 policy document is applied to the management of residencies outside the Phoenix Park.
- 11.10** The OPW currently owns 55 residential properties in the Phoenix Park (see Figure 11.1). The 2015 policy lists 56 domestic residences/lodges in the Phoenix Park. At that stage, 18 properties were noted as vacant and 38 were classified as occupied with details of the tenant, for example employee, retiree, etc.

Property management system and record keeping

- 11.11** The examination team asked the OPW for detailed information relating to all OPW residential properties, including specific information that would be expected from a standard property management system. When the OPW responded, over 60% of the data fields requested had incomplete or no information.
- 11.12** An assessment of some key information details expected from an effective management system and what the OPW provided is set out in Figure 11.2.

Figure 11.2 Analysis of residential property data provided by the OPW

Data type	Data provided
Unique property ID, address and location details with Eircode	
Property type (house, apartment, etc.)	
Asset register reference	
Land registry details	
Building energy rating (BER) ^a	n/a
Size (number of bedrooms, floor area)	
Construction type and year built	
Occupancy status	
Detail of tenancy (start and end dates, rent amounts and calculations, rent review terms and dates, termination and notice requirements)	
Compliance status (e.g. safety certificated)	
Cost of maintenance/maintenance requests (work orders raised, contractor details, etc.)	
Property inspections (dates, findings, follow up)	
Value of property and valuation methodology	
Taxes due on property (local property tax, vacant property tax, etc.)	
Residential Tenancies Board registration ^b	n/a
Capital expenditure history	
 Available  Not available in all cases  Not available	

Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

Notes: a OPW residential properties are considered protected structures and do not require a statutory BER certificate. However, this does not prevent an energy rating being produced for management purposes.

b The requirement to register tenancies with the Residential Tenancies Board does not apply to dwellings let by a public authority i.e. the OPW.

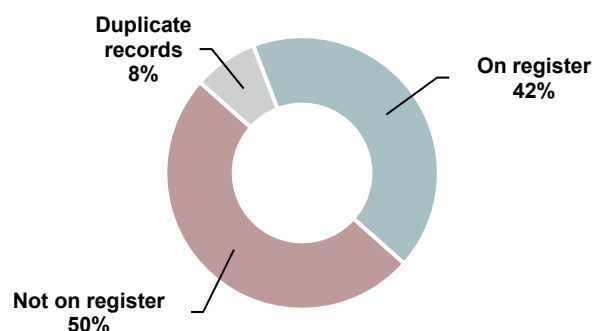
11.13 The OPW stated that the information provided was compiled by a centralised team using different sources within the OPW and reviewed thoroughly. The OPW stated that it does not fully utilise a centralised management system for residential properties that maintains the requested information. Data about the residential properties such as land registry details, occupancy status, rental/lease agreements, maintenance responsibility, site surveys, property value and rent amounts due were added manually to the list provided to the examination team.

- 11.14** Without a comprehensive centralised management system, it is difficult to establish with confidence the accuracy and completeness of the information provided.
- 11.15** The OPW stated that it will prioritise a review of its records to ensure accurate property management information is captured centrally on its database. It intends to do this by conducting a verification exercise of legacy records as identified by the examination team relating to residencies and a broader review of the owned estate data.

Maintenance of asset register

- 11.16** The examination team compared the OPW's asset register with the listing of residential properties supplied for this examination. The comparison identified 46 of the 92 residential properties (50%) that were not on the asset register (see Figure 11.3). In addition, there were duplicate entries — seven properties were listed on the asset register using two separate codes.
- 11.17** Of the 46 properties that were not on the asset register, 31 had management responsibility assigned by the OPW to
- National Parks and Wildlife Service — 13
 - An Garda Síochána — 12
 - Tailte Éireann — 6.²
- 11.18** The OPW does not have a formal policy in place that governs what assets should be recorded on its asset register and could not explain why properties it manages directly are not on its own asset register. The OPW stated that it is currently developing a new asset policy.

Figure 11.3 Analysis of residential properties on the OPW asset register



Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

Asset valuation

- 11.19** Central Government Accounting Standard (CGAS) 17 Property, Plant and Equipment (PPE) became effective for government departments and offices from 1 January 2024. It sets out the recognition, valuation and disclosure requirements for tangible assets. The CGAS applies to the OPW's residential properties and to other real estate properties it owns.

² A total of seven residential properties are assigned to Tailte Éireann but only one was listed on the OPW asset register.

- 11.20** The OPW applied for and received a derogation in respect of the requirements of CGAS 17. The OPW has stated that substantial work will be required to undertake a fair value assessment of each property due to the significant number of unique properties it owns. It is expected that this work will be completed in 2029 and that the asset register will then be updated accordingly.

Property risk register

- 11.21** OPW records indicate that approximately 40% of its residential properties are classified as vacant.
- 11.22** The OPW records a number of risks which relate to vacant property on its risk register e.g. the risk of loss of State land due to encroachment and the risk that parts of the estate will not be available due to failure to maintain and prioritise repair. However, there is no evidence to demonstrate that other residential property-related risks such as non-compliance with housing regulations, health and safety, misuse of property, building condition and maintenance have been considered and addressed.
- 11.23** During this examination, visits were undertaken to a sample of the properties that are currently listed as vacant. Arising from those visits and subsequent enquiries, two examples of encroachment on the OPW's property have been identified.
- At one of the vacant properties visited, it was evident that the premises was in fact being used. It appeared that the occupier of the adjacent occupied house had accessed the vacant house and was using it to store miscellaneous items, apparently without prior notice to, or the approval of, the OPW.
 - The examination also found that the occupier of another residential property had undertaken works to join that property to an adjacent house, creating an enlarged residential property which continues to be occupied. This work appears to have been done without the prior knowledge or approval of the OPW. However, there is evidence that the OPW has been aware of this situation at least since the late 1990s.
- 11.24** The OPW stated that it is reviewing its corporate risk management activities alongside the development of a new residential policy and implementation plan including a more robust risk assessment as part of the management of the residential properties.

Property monitoring and inspection

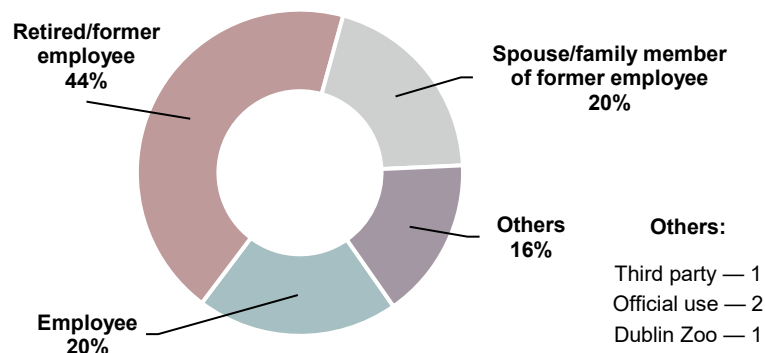
- 11.25** The management of residential properties requires effective systems of monitoring and inspection to ensure, *inter alia*, the safeguarding of assets, appropriate use of property, compliance with legislation, fire safety, and health and safety obligations.
- 11.26** The OPW does not have an inspection policy in respect of its residential properties and does not have in place standard operating procedures for conducting inspections. The 2015 policy did not incorporate a framework or process to follow for conducting inspections.

- 11.27** The OPW stated that it carries out inspections as required, subject to the availability of resources. Out of a sample of 20 properties for which inspection/condition reports were sought, the OPW provided reports in respect of nine properties.
- 11.28** Without a clearly defined inspection policy, there is no consistent or documented approach to how inspections should be planned, conducted, recorded and followed up. This increases the risk of failure to identify and address property-related issues in a timely manner. Furthermore, it undermines effective governance, reduces assurance over property condition and tenant safety, and increases the exposure of the OPW to financial and reputational risk.

Management of occupied properties

- 11.29** The 2015 policy recommends that management of its residential property in the Phoenix Park can be best achieved by park staff occupying the majority or all of the lodges. However, it acknowledged that many of the properties had unfavourable living conditions because of little or no capital investment for decades. It also recognised that the OPW would be obliged to refurbish the properties to an acceptable level to meet current building, safety, environmental and tenancy regulations.
- 11.30** The OPW has stated that it addresses issues raised and refurbishes and carries out repairs on the properties subject to the availability of funding, resourcing and required statutory consents (planning, protected structure, change of use).
- 11.31** The OPW provides accommodation to certain employees that are required to live on site to facilitate the performance of job responsibilities. As at the end of 2025, 25 (69%) of the OPW-managed properties in the Phoenix Park were occupied. The categories of tenants occupying the properties are set out in Figure 11.4. Only 20% of the tenants were current employees. Just under two-thirds of the tenancies were in respect of former employees or their surviving family members. One of the properties is leased to an unconnected third party.
- 11.32** The 2015 policy stipulates that, upon retirement, all staff residing in an OPW residential property must vacate the property, following notice. Any request from retired staff to continue to reside in the property can be considered on a case-by-case basis.

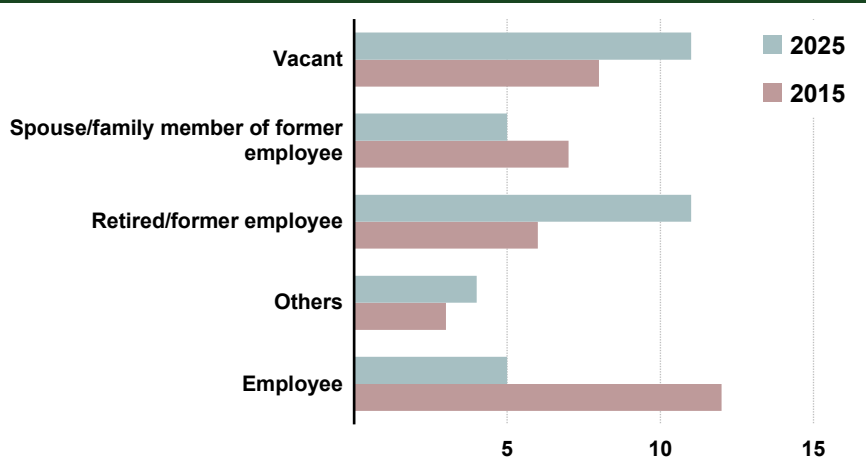
Figure 11.4 Occupancy of OPW-managed Phoenix Park residential properties by category of tenancy



Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

11.33 Since 2015, the number of residential properties in the Phoenix Park managed by the OPW that are occupied by OPW employees has more than halved (see Figure 11.5). Properties housing retired OPW employees almost doubled. The OPW stated that continued occupancy by retirees was permitted on compassionate and practical grounds. However, it intends that this practice will be discontinued once the new residential policy is implemented.

Figure 11.5 OPW-managed Phoenix Park residential properties tenancy status 2015 vs 2025



Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

Tenancy agreements

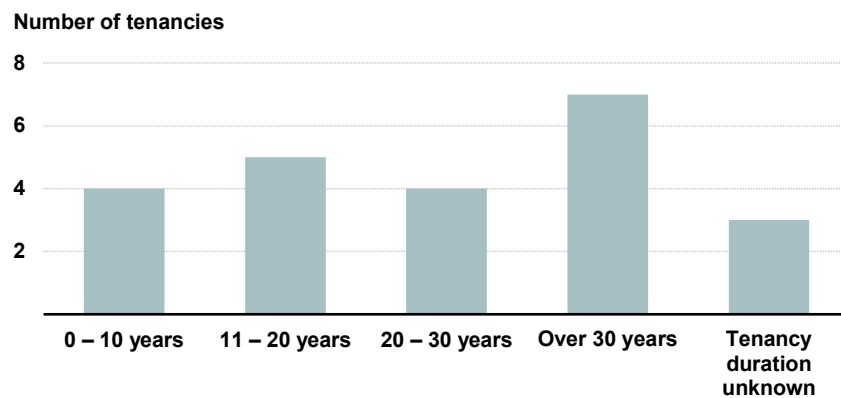
11.34 A tenancy agreement should clearly set out the rights, responsibilities and expectations of both the landlord and the tenant to minimise misunderstandings and disputes. In addition, a tenancy agreement provides both the landlord and tenant with legal protection.

11.35 The OPW manages 36 residential properties in the Phoenix Park, of which two were in official use to provide State accommodation as required, and 11 are vacant. The remaining 23 properties are occupied. The OPW provided tenancy information in relation to 20 of those properties. Seven of the tenancies were over 30 years old and had not been revised in that time (see Figure 11.6). Tenancy information was not provided for the other three properties which were occupied.

11.36 The examination team reviewed a sample of the available tenancy agreements. The review found that the very old agreements do not contain the kind of details expected from a modern tenancy agreement. In one case, it was found that a letter of undertaking was in place for three months in 2024, but no tenancy agreement was put in place upon expiry of the letter.³

3 The letter of undertaking advised the tenant that the occupation was subject to a tenancy agreement that was being drafted at that time. The letter also listed conditions that the tenant should adhere to (e.g. rent due, utility bills, occupancy restrictions).

Figure 11.6 Length of tenancy of OPW's occupied Phoenix Park residential property as at 31 December 2025^a



Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

Note: a Length of tenancy can include periods of employment and retirement.

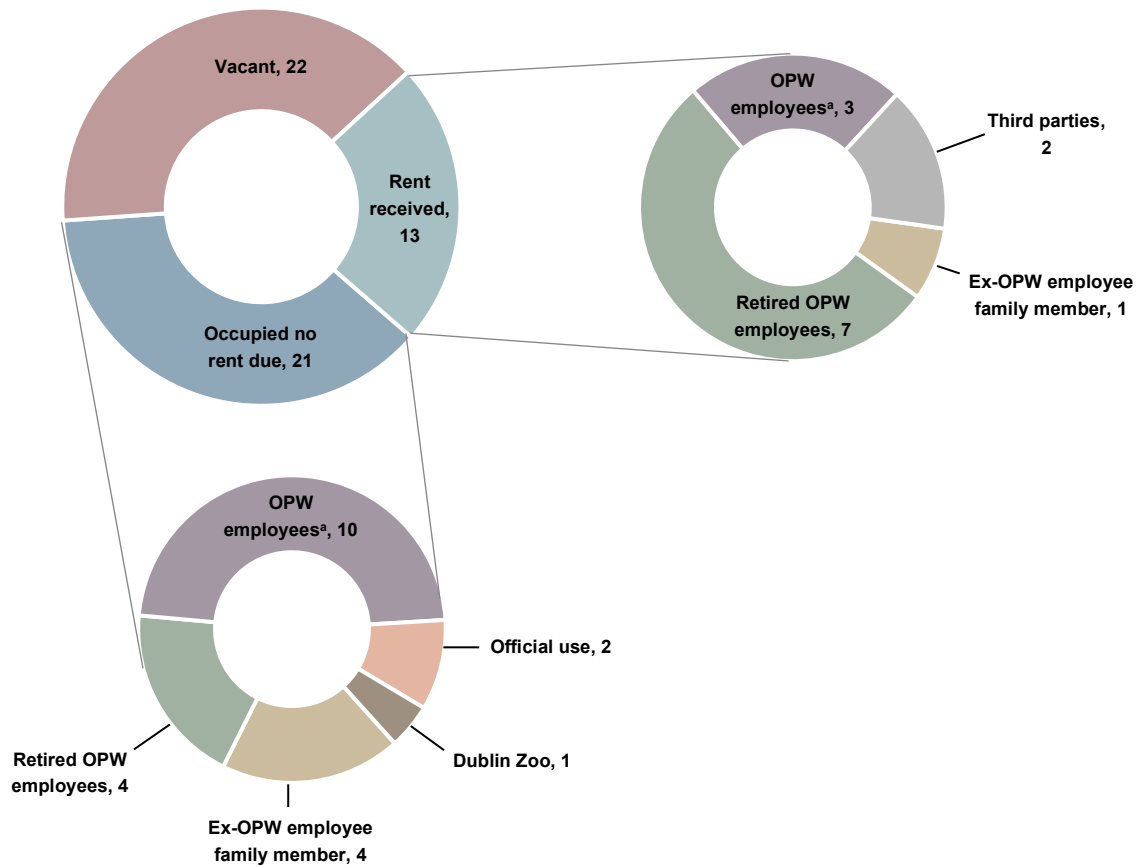
Rental income

11.37 Historically, the OPW considered residential properties being occupied by gatekeepers and other staff as an appropriate way of securing the park against criminal damage, controlling livestock and implementing the by-laws of the park. The OPW stated that in the case of properties occupied by OPW workers that provide essential services and who are required by the terms and conditions of their employment to reside on site, rent is not charged. In some other cases, accommodation is provided to employees to facilitate the performance of their duties, and this is reflected in the amount of rent charged.

11.38 The 2015 policy contains a section on rental rates and recommends that future rents should reflect rents for comparable accommodation across the city and be index linked, and that the criteria for setting rents should be clear, objective and transparent. It also states that all new tenancy agreements should include a rent review. The examination team inspected three tenancy agreements drafted since this policy was implemented. The rent set for one of the agreements did not include provision for a rent review.⁴

⁴ The other two agreements were part of OPW employee contracts.

11.39 The OPW stated that the 2015 policy is being updated and will include a provision for regular rent reviews.

Figure 11.7 OPW-managed residential properties rental breakdown

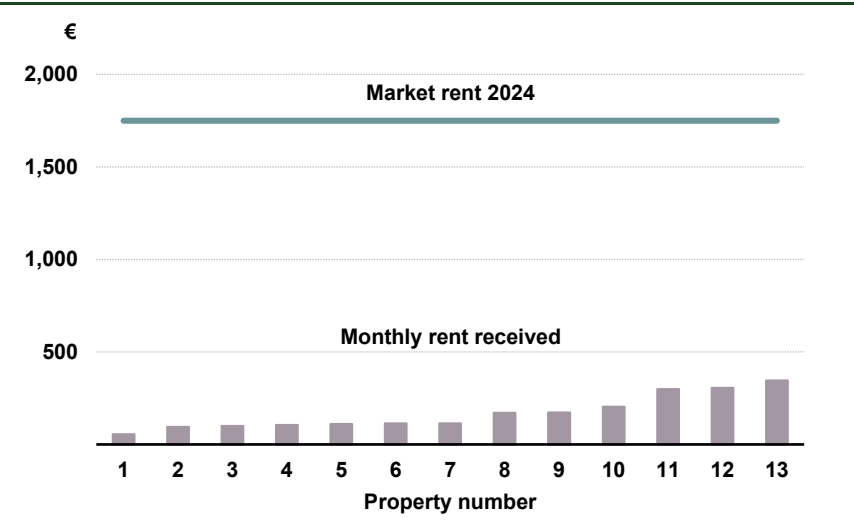
Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

Note: a Emoluments are earnings which are in addition to basic salary, such as an allowance.

11.40 The OPW is responsible for the management of 34 residential properties that are occupied in the Phoenix Park and elsewhere. Rent was being paid on 13 of the properties with no rent due on the remaining 21 properties (see Figure 11.7).

11.41 For the 13 properties that are subject to rent payments, the OPW received an average monthly rent per property of €169. Rents received ranged from €56 to €347 per month. The market rate in 2024 for similar properties was €1,750 per month (see Figure 11.8).

Figure 11.8 OPW-managed residential properties — rents received in 2025 market comparison^a



Source: Office of Public Works and Central Statistics Office. Analysis by the Office of the Comptroller and Auditor General.

Note: a Market rates are for 1 – 3 bed properties in Dublin as per the Residential Tenancies Board average monthly rent report published on the Central Statistics Office website.

Benefit in kind

- 11.42 In January 2026, the Revenue Commissioners (Revenue) requested the OPW to carry out a review of its benefit in kind (BIK) obligations regarding residential properties. Revenue requested information from the OPW including
- a schedule of occupied and unoccupied properties for 2024
 - details of the BIK treatment applied to all occupied properties
 - confirmation that rents are being collected from occupiers and that those rents are at market value.
- 11.43 The OPW stated that a previous Revenue compliance check on BIK liabilities arising from occupation of residential property had resulted in an unprompted disclosure in 2018. The OPW made a further disclosure in 2026 about BIK and has paid €698,600 to settle liabilities (including interest of €140,400 and penalties of €12,000) for the years 2022 to 2025. The settlement is currently under review by Revenue.

Management of vacant properties

- 11.44 The examination team visited a sample of residential properties that are listed as vacant on the OPW's records. The sample included 11 properties in the Phoenix Park that are under the direct management of the OPW, nine properties assigned to An Garda Síochána and seven properties located elsewhere. The team visited the properties to understand the overall condition and current habitable state including identification of any visible defects.

- 11.45

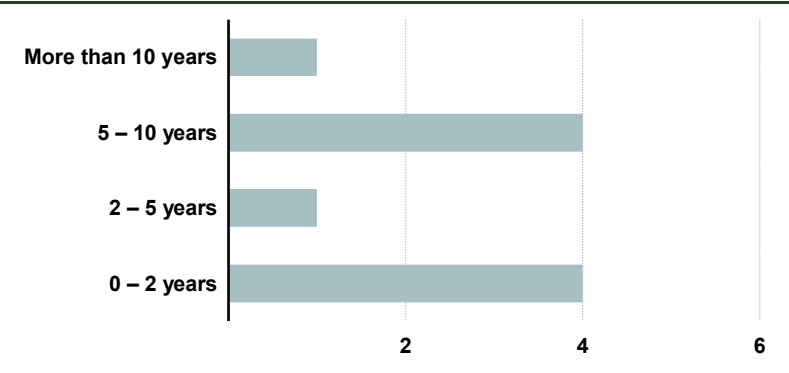
During the site visits, it was found that one of the OPW directly managed residential properties in the Phoenix Park listed as vacant was in use on a temporary basis as an office for the management of the Farmleigh Estate, which is owned and managed by the OPW. Of the remaining ten OPW-managed properties in the Phoenix Park classified as vacant at the end of 2025

 - two were boarded up and appeared in need of extensive refurbishment⁵
 - five require varying levels of repair and refurbishment
 - three had been refurbished in recent years and are currently vacant and awaiting assignment of tenancies.
- 11.46

The ten OPW-managed properties have been vacant for periods ranging between three months and 20 years (see Figure 11.9). The average vacancy duration is almost six years for the ten vacant residential properties. The OPW has stated that some properties have been vacant for significant periods due to a lack of capital funding or funding being required for higher-priority projects.
- 11.47

One of the vacant properties in the Phoenix Park was refurbished in the period 2015 to 2018 at a total cost of €388,000 (excluding VAT). The property was occupied from February 2019 to September 2025, and a tenancy agreement was in place. The rent payable for the period was €1,800 per month (€21,600 per annum). The OPW stated that the rent was the market rate at the commencement of the letting and no rent review clause was included in the tenancy agreement. The property has remained vacant since September 2025. The OPW stated that it is planned that the property will be occupied by the end of 2026.

Figure 11.9 Vacancy duration of properties in the Phoenix Park as at 31 December 2025^a



Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

Note: a There were 11 residential properties in the Phoenix Park categorised as vacant at the end of 2025 but one of these was being used as an office.

5 One of these properties was occupied until 2024 when a fire occurred in the property.

11.48 It was evident during the visits to properties assigned to An Garda Síochána that the vacant properties were damp and damaged and all would need considerable refurbishment to make them habitable.

11.49 Of the vacant properties located elsewhere,

- two were in use as offices
- four were being used for short-term letting
- one had been recently vacated (in 2025).

11.50 Currently, the OPW does not have a clear plan in place for the future use, refurbishment or repurposing of vacant properties it owns. The OPW stated that it is finalising plans for the residential properties, including an approach to the refurbishment or repurposing of properties, which will be implemented over a five- to ten-year period, subject to availability of capital and other resources.

11.51 The OPW stated that the 2015 policy is under review and will form the basis of a policy for all residential properties, including those in the Phoenix Park. This policy review will determine how properties are used and allocated in the future.

Vacant homes tax

11.52 In 2025, the OPW paid vacant homes tax (VHT) of just under €115,000 in respect of vacant residential properties that it owns. Amounts paid in respect of individual properties ranged from €630 to €4,095.

11.53 Over €59,000 of the total of €115,000 (52%) paid by the OPW in VHT is in relation to 86 vacant Garda stations which are owned but not managed by the OPW. These properties are classified as residential for tax purposes if residential and/or married quarters are attached directly to the station. The OPW stated that it is currently reviewing these properties in respect of VHT.

Maintenance and refurbishment costs

11.54 The OPW reports it spent €7.7 million on maintenance and construction costs in relation to residential properties in the period 2020 – 2025 (see Figure 11.10). The OPW could not provide a listing of the costs incurred on each individual property.

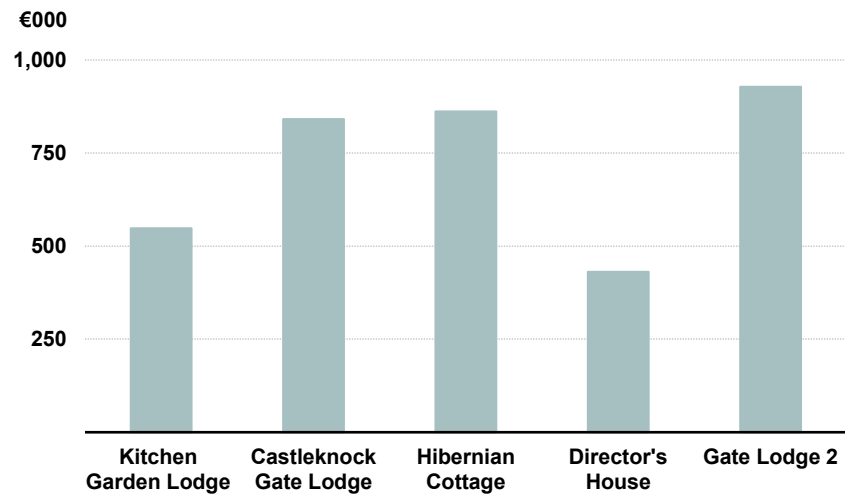
11.55 However, five properties accounted for almost half of the total costs, with over €900,000 spent on one property (see Figure 11.11). Three of these properties are now occupied by OPW employees. The other two properties have remained vacant since refurbishment was completed in December 2025.

Figure 11.10 OPW expenditure on residential properties 2020 – 2025

	€000	€000	€000
	Occupied	Vacant	Total
OPW-managed properties			
The Phoenix Park	2,514	2,346	4,860
Other locations	1,460	197	1,657
Properties managed by other entities^a			
Tailte Éireann	—	—	853
An Garda Síochána	—	—	345
NPWS	—	10	10
Irish Landmark Trust	6	—	6
Total			7,731

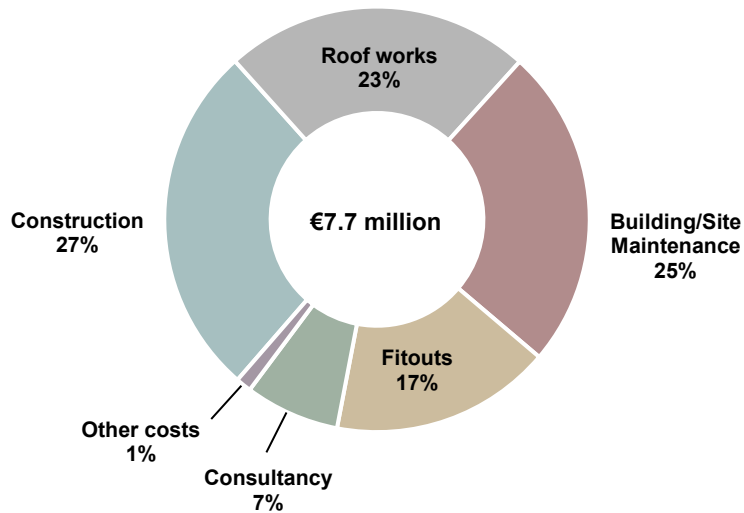
Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

Note: a The breakdown of expenditure between occupied and vacant is not available for Tailte Éireann and An Garda Síochána.

Figure 11.11 OPW expenditure on residential properties 2020 – 2025

Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

11.56 Construction and roof work costs amounted to €3.9 million (50%) of the total spent on maintenance and repair of residential properties in the period 2020 to 2025 (see Figure 11.12). The OPW has stated that these old, protected properties present complex and costly maintenance challenges, including asbestos, damp and structural decay. Specialist labour and traditional materials are often required, while utility charges can also be significant.

Figure 11.12 OPW spend on residential properties 2020 – 2025 by category

Source: Office of Public Works. Analysis by the Office of the Comptroller and Auditor General.

Conclusions and recommendations

- 11.57** The OPW controls one of the largest property portfolios in the State. According to its records, it owns and has responsibility for 92 residential properties within its portfolio of approximately 2,500 properties. The majority (60%) of the residential properties are in the Phoenix Park in Dublin, and the remaining properties are spread throughout the country.
- 11.58** The OPW is responsible for direct day-to-day management of 56 of the 92 properties. The OPW has assigned the control and use of the other residential properties to a number of other entities.
- 11.59** The OPW's data management system for its residential properties does not represent a comprehensive centralised record of standard property-related information such as property location, occupancy, tenancy details or rent payments. The original list of residential properties provided by the OPW to the examination team had a considerable amount of incomplete information.
- 11.60** Other sources of property information identified during the examination such as the workplace management system used by the OPW, the OPW's asset register and the record of VHT payments by the OPW do not easily reconcile with the information on the portfolio provided by the OPW.
- 11.61** Without a robust system for managing residential property information, the examination team was unable to obtain assurance as to the completeness and accuracy of the information provided by the OPW.

Recommendation 11.1

The OPW should compile and maintain a complete, accurate and up-to-date inventory of the residential properties it owns, including records of the formal arrangements governing the use and occupation of each property (e.g. assignment, licence, lease or tenancy agreements) to support effective oversight, safeguarding and management of the portfolio.

Accounting Officer's response

Agreed.

The OPW has an existing property database which will be enhanced with expanded functionality to ensure a consolidated set of records for residential properties. An inventory of residential properties will be completed by June 2027.

Timeline for Implementation

June 2027.

- 11.62** A property asset register is intended to be a detailed record of all land and buildings an organisation owns. Following a review of the register provided by the OPW, the examination team found that half of the buildings on the list of residential properties provided by the OPW were not on its asset register. Over two-thirds of the properties that are not on the OPW's asset register had been assigned to other entities for day-to-day management.
- 11.63** The OPW has assigned control and use of 36 of its residential properties to several other entities. However, there is no formal agreement in place that sets a framework for what property management functions are the responsibility of the respective parties or a policy for how the assets are accounted for.

Recommendation 11.2

The OPW should conduct a comprehensive review of its asset register to ensure that all property assets it owns are recorded and correctly classified. Furthermore, it should put in place a control mechanism to ensure timely and accurate updating of the register.

Accounting Officer's response

Agreed.

A comprehensive review of residential properties is ongoing and will be completed by the end of 2026. A reconciliation process for residential properties is now in place to ensure accurate updating of the asset register on an ongoing basis.

Timeline for Implementation

December 2026.

Recommendation 11.3

The OPW should put in place formal arrangements with other entities assigned management responsibility for residential properties to ensure clarity around the roles and responsibilities of each entity in relation to the proper management and recording of the assets.

Accounting Officer's response

Agreed.

Arrangements will be put in place taking account of the varied nature of the properties and uses within the portfolio, such as size, needs and requirements of entities assigned management responsibility of residential properties.

Timeline for Implementation

December 2026.

- 11.64** The OPW operates a residential property management policy that only applies to its properties in the Phoenix Park. The policy was put in place in 2015 and has not been reviewed or updated since.
- 11.65** The examination team identified instances of the OPW's management of the residential properties in the Phoenix Park that did not align with the policy. The policy stipulates that all personnel living in OPW residential properties must vacate the premises upon retirement. Since 2015, there has been an 83% increase in the number of properties occupied by retired OPW employees.
- 11.66** Periodic inspection of properties is standard good practice for property management. There was no evidence of inspections conducted by the OPW on residential properties it owns. The OPW's current property management policy only applies to some of its residential properties and does not include the requirement to conduct periodic inspections. Furthermore, the OPW does not have in place standard operating procedures for conducting periodic inspections or condition surveys.
- 11.67** The absence of a formal inspection regime may result in undetected maintenance or health and safety issues as identified during the audit visits. It may also result in the failure to detect unauthorised subletting by tenants or illegal activity, potentially exposing the OPW to legal, financial and reputational risks.
- 11.68** The examination team reviewed a recently drafted tenancy agreement and found no provision had been made for rent review. In addition, other long-standing agreements that were reviewed require updating and redrafting.

Recommendation 11.4

The OPW should conduct a risk assessment of its residential property portfolio and put in place comprehensive policies and related procedures that will address the risks identified and ensure a consistent approach to the management of its portfolio in line with good practice.

Accounting Officer's response

Agreed.

A residential property policy document finalised in September 2026 includes a risk assessment requirement of the residential property portfolio to ensure a consistent approach to the management of the portfolio in line with good practice. The risk assessment will be completed by June 2027.

Timeline for Implementation

June 2027.

- 11.69** There is no clear plan in place for the future use, refurbishment or repurposing of vacant properties within the OPW's portfolio. In a number of cases, properties have fallen into significant disrepair, and refurbishment to bring the properties to an acceptable standard for habitation may be very costly and not economically sustainable. Without a formal plan outlining intended use, timelines and funding requirements, there is an increased risk of not achieving value for money.

Recommendation 11.5

The OPW should formulate a strategic plan for residential properties, including clear proposals for all vacant residential properties within its portfolio.

Accounting Officer's response

Agreed.

The OPW is reviewing the future plans for the residential lodges including refurbishment or repurposing and are developing a strategic plan which will be completed by December 2026.

Timeline for Implementation

December 2026.