



LGMA Annual Report 2023



LGMA
Local Government
Management Agency

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Highlights of our year 2023



LGMA Corporate Plan 2023-2025 published



56 CCMA committee meetings held



6 LGMA Board meetings and 26 LGMA committee meetings held



New central Local Government Ireland – Cyber Security Unit (LGI-CSU) established



The Local Government Digital and ICT Strategy - *“Digital Local Government: Working for Everyone”* was adopted



60,915 children availed of the Libraries Summer Stars initiative



Town Centre First (TCF) website launched



Over 1500 local government sector jobs advertised on localgovernmentjobs.ie



LGMA signed up to an energy decarbonisation partnership programme with the SEAI



A Cloud-based analytics platform was designed by the CDU, in consultation with technology partners and work proof-of-concept is underway

Highlights of our year 2023



Four audits were undertaken with three fully complete and one underway



Over 150 delegates representing the local authorities attended the HR conference



23 local authorities went live on the National ePlanning Portal



New National Public Library Strategy *"The Library is the place"* was launched



Three Research reports were published



Roll-out of Local Community Safety Partnerships with Department of Justice



Five CCMA Data Working Groups were operational in 2023



30 Recruitment competitions
• 44 Starters
• 50 training courses



The LGMA Innovation Team continued to build on the *"Innovation"* extranet site to communicate, share content and ideas with local authorities



The Green Committee was reestablished and carried out a *"Green your wardrobe"* workshop and developed a book exchange facility

1 Reflections on our Year

Chairperson



It is my privilege to present the 2023 LGMA Annual Report, on behalf of the LGMA Board, to the Minister for Housing, Local Government and Heritage and on behalf of the Board, I am pleased to report on the progress, achievements and challenges experienced by the Agency during the last year. The LGMA continues to support the local government sector and to support innovation and excellence in service delivery in all local authorities. The LGMA works collaboratively with local authorities and national stakeholders to address the challenges facing the sector and to support the delivery of the best possible outcomes for the communities we serve.

Following extensive engagement, the Agency adopted the Corporate Plan for 2023 to 2025 based on seven key objectives, each of which has the support of the local government sector at its core. Key achievements for the LGMA and indeed for local authorities include the approval of the business case and the subsequent commencement of the establishment of the Cyber Security Unit (LGI-CSU) along with continued engagement with the National Cyber Security Coordinated Response Network, both of which will play a key role in mitigating cyber related risks into the future.

I am pleased the Local Government Customer Services Report demonstrates an increase in awareness and engagement with local authorities year on year within our communities and the dedicated information platform, localgov.ie will build on this by providing a unique online location to highlight the work of the local government sector and by linking people to local government information and services.

The LGMA Research Unit is providing valuable insights and information through its work with local authorities to inform and support local decision making and support efficiencies in service delivery. Research conducted this year includes management of social housing stock, customer satisfaction and the development of climate action key performance indicators. The Agency also continued to play a key role in HR and IR negotiations at sectoral and national level.

The Local Authority Waste Programme Office is coordinated through the LGMA and its function is to support local authorities and sectoral waste shared services to deliver local, regional and national waste targets. A critical success during 2023 was the development of the Code of Practice for CCTV and the Code of Practice for Mobile Recording Devices in terms of permitted usage of CCTV for both Litter and Waste Management.

While the transition of water services to Uisce Eireann has presented many challenges, the Master Cooperation Agreement together with Data Sharing Agreements were agreed during 2023 culminating in the control of water services within 30 local authorities moving to Uisce Eireann. Both the transition of employees to Uisce Eireann and the reassignment of remaining water services' employees within local authorities has also commenced.

Town Centre First Coordination is also managed within the LGMA and significant progress was made during the year. 26 Town Regeneration Officers are in place with 24 Town Centre First plans completed. The Town Centre First Office has also launched its own website to provide information on the participating towns and plans.

While I have highlighted some of the key achievement and initiatives, the Annual Report delves much deeper into a wide range of areas that showcase the comprehensive efforts and progress made by the Agency in supporting local authorities.

On behalf of the LGMA Board, I would like to thank the LGMA for their professionalism and dedication over the last year. Sincere thanks also to Paul Dunne, Chief Executive Officer, for his leadership, guidance and support.

Finally, I wish to acknowledge the support of all the staff in the LGMA, my colleagues on the LGMA Board and the LGMA Committees during my term as Chairperson.



Joe MacGrath
Chairperson
LGMA Board

1 Reflections on our Year

Chief Executive Officer



I am delighted to present our LGMA 2023 Annual Report and to take the opportunity to reflect on our accomplishments over the last year. In a year that presented many challenges, locally and globally, our commitment to supporting local authorities and delivering on our objectives remained a constant.

Following extensive engagement with our primary stakeholders, the LGMA delivered a new Corporate Plan for the 2023-2025 period. Our Corporate Plan outlines our vision, mission and objectives to support and guide our strategic direction and to underpin the delivery of our goals and aims.

The LGMA provided vital support and coordination to the key areas of Housing, Building and Planning in conjunction with the Housing Delivery Co-ordination Office (HDCO). The HDCO continued to play a pivotal role supporting local authorities to deliver on government's Housing for All Plan to maximise housing delivery and supply and to coordinate multiple housing initiatives including public private partnerships, land acquisition and accelerated delivery programmes. Contemporaneously, the CCMA Housing Building and Land Use (HBLU) committee, with representatives on 75 working groups, has helped influence housing and planning policy at national, regional and local level.

The Emergency Vacant Housing Delivery (Ukraine) Unit continued to provide leadership and support in terms of the response to the Ukrainian humanitarian crisis.

The roll out of the National Online Planning Portal reached 23 Local Authorities in 2023 and the transition to electronic applications is gathering momentum. The success of the project is already evident through the achievement of online submissions of more than 50% of planning applications in the live sites and the Agency will continue with the roll out of the portal to all local authorities next year.

The LGMA is committed to reducing energy-related emissions in line with Government's Climate Action Plan and the agency has partnered with SEAI to garner support for our decarbonisation journey. The Agency looks forward to working with SEAI who will provide advice, mentoring and technical supports to assist with meeting our energy targets in support of national policy to achieve net zero by 2050.

Our new national public library strategy 'The Library is the Place' was launched by the Minister for Rural and Community Development, Ms Heather Humphries in July this year and I look forward to working with all stakeholders in delivering its' objectives and actions.

The development of our Digital & ICT strategy, Working for Everyone, was another key achievement during 2023 and will underpin the transformation to digital service delivery across local government. The Agency is currently recruiting a Chief Information Officer at Assistant Chief Executive level to spearhead the delivery of the strategy, action plan, and to lead the establishment of a Local Government Cyber Security Unit (LGI-CSU) which is being co-funded by the EU and DHLGH.

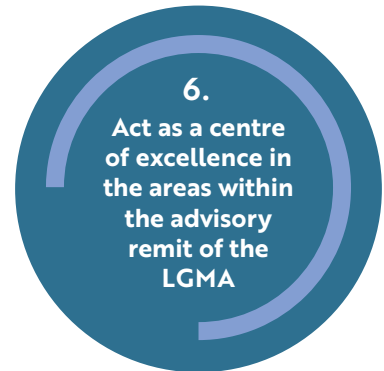
Significant progress was also made with the localgov.ie online platform, which will provide information on local authorities centrally. This website will act as a vital support service for citizens seeking information on the multitude of services delivered by local authorities and will promote local government initiatives.

In conclusion, I would like to thank all the employees of the Agency and the LGMA Board for their continued support and dedication during 2023.



Paul Dunne
Chief Executive Officer
LGMA

2 Our Objectives



3 Values, Vision and Mission

Our values, vision and mission help to define our purpose and goals. Our values represent the beliefs and principles that underpin our culture, actions, and decisions. Our mission statement defines our reason for existence and outlines our primary objectives, while our vision serves as a guide in decision making and strategic planning to achieve our desired outcomes.

Our Mission Statement

To focus activities to deliver a quality customer experience to local authorities, prioritised on the development and promotion of best practice policies, systems and sectoral approaches to the business challenges facing local authorities.

Our Vision

In partnership with local authorities, the LGMA will be a shared centre of excellence in leading sectoral approaches to the development and expansion of exemplary public services at local level.



LGMA
Local Government
Management Agency

Take a seat

Communicate, Meet, Chat, Collaborate

Our Values



LOCAL GOVERNMENT FOCUSED

The LGMA will place local government at the centre of our activities.



STRATEGIC

The LGMA will focus on offering 3-5 year strategic planning, addressing upcoming challenges and opportunities.



LEADERSHIP

The LGMA will lead and work with local authorities and other stakeholders to bring about positive change for the local government sector.



COLLABORATIVE

The LGMA will promote an ethos of collaborative working.



INNOVATIVE

The LGMA will embrace new ideas, new practices and technologies in order to advance and develop the local government sector in a forward-thinking way.



RESPONSIBLE

The LGMA will be accountable and responsible for all its decisions.



PEOPLE

The LGMA will value our employees and secondees and will strive to build an inclusive, flexible, knowledgeable and resilient workforce.



Structure, Governance and Management

Promoting Good Governance

Code of Practice for the Governance of State Bodies: Annex on Gender Balance, Diversity, and Inclusion

As of 31st December 2023, the Board had five (50%) female and five (50%) male members, with zero positions vacant. Between January 2023 and October 2023, the Board had three (30%) female and seven (70%) male members.

Membership of the Board is controlled by the County and City Management Association (CCMA) and Department of Housing, Local Government and Heritage (DHLGH) who nominate representatives to the Board. The CCMA nominated eight representatives and DHLGH nominated two representatives. DHLGH has the option to nominate a third representative, with the Minister also having discretion to nominate an external Board member.

The LGMA brings the gender composition of the Board to discussions with the CCMA and DHLGH when new Board members are being nominated. The LGMA recognises the importance of diversity including gender diversity and the benefits this brings to the organisation. The CEO and employees are subject to a Code of Conduct and must comply with all statutory requirements, namely the Equal Status Act 2000, Equality Act 2004, and the Disability Act 2005, to ensure that the work environment is free of discrimination based on membership of the Traveller Community, race, nationality, colour or ethnic origin, religion or belief, age, disability, sexual orientation, civil

status, family status or gender in relation to employment and occupational or vocational training.

The LGMA continues to develop a values culture which is key to promoting gender balance, diversity, and inclusion in its workforce.

Board Responsibilities

The work and responsibilities of the Board are set out in the Board Terms of Reference which also contains a Schedule of Matters Reserved for Decision by the Board. Standing items considered by the Board include:

- Update from CEO
- Declaration of interests
- Reports from committees
- Financial reports
- Risk Register
- Governance matters

Section 18(a) of the Local Government Management Agency Establishment Order 2012 requires the Board of the LGMA to keep proper accounts of all income and expenditure of the Agency, and of the sources of such income and the subject matter of such expenditure, and of the property, credits, and liabilities of the Agency.

In preparing these financial statements, the Board of the LGMA is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with S18 (a) of the Local Government Management Agency Establishment Order 2012. The maintenance and integrity of the corporate and financial information on the LGMA's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. The Board approved the 2023 Budget on 22nd September 2022 and the Corporate Plan 2023-2025 on 22nd March 2023.

The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the LGMA give a true and fair view of the financial performance and the financial position of the LGMA on 31st December 2023.

LGMA Schedule of Matters

Specific Responsibilities of Board Members include:

- Safeguarding the assets of the LGMA by taking reasonable steps in the prevention and detection of fraud and other irregularities.

- The disposal and retirement of assets above €70,000.
- The approval of significant acquisitions above €100,000.
- The approval of terms of major contracts (in excess of €100,000).
- The approval of Annual Budgets and Corporate Plans.
- The approval of Annual Reports and accounts.
- Compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading, and conditions of appointment of all staff, including remuneration and superannuation.
- Approval of all major investments and capital projects.
- Ensuring that delegated authority levels, treasury policy and risk management policies are in place and adhered to.
- The proper books of accounts are maintained which disclose with reasonable accuracy at any time the financial position of the LGMA and which enable it to ensure that the financial statements comply with section 18 (a) of the Establishment Order 2012.
- The appointment, remuneration and assessment of the performance of, and succession planning, for the Chief Executive, in compliance with government policy.
- That a balanced and understandable assessment of the LGMA's position is made in presenting its Annual Report and accounts to the Minister.
- Compliance with all statutory obligations applicable to the LGMA. Where individual Board members become aware of non-compliance with any such obligation, they should immediately bring this to the attention of their fellow Board members with a view to having the matter rectified. Non-compliance

should be brought to the attention of the relevant Minister whilst also informing the Board Secretary of this action.

- Bringing an independent judgement to bear on issues of strategy, performance, resources, key appointments, and standards of conduct.
- Significant amendments to the pension benefits of the Chief Executive and staff.
- The Chairperson will advise the relevant Minister if a specific skill set is required on the Board.
- In line with section 3.9 of the Code of Practice for the Governance of State Bodies, attendance of 100% is expected at Board meetings.

Ethics in Public Office & Standards in Public Office Acts

All LGMA senior personnel, Board members and any designated post holders in the organisation are required to submit annual statements in compliance with these Acts.

Protected Disclosures

There were no protected disclosures made to the LGMA during 2023.

Implementing the Public Sector Equality and Human Rights Duty

Section 42 of the *Irish Human Rights and Equality Commission Act 2014* imposes a statutory obligation on public bodies in performing their functions to have regard to the need to eliminate discrimination, promote equality of opportunity and treatment for staff and persons to whom it provides services and protect the human rights of staff and services.

The LGMA works collaboratively to support local authorities in achieving their goals. The LGMA is focused on delivering a quality customer experience to local authorities, prioritising the development and promotion of best practice, policies, systems and sectoral approaches to the business challenges facing local authorities.



In the support of internal LGMA operations, our [Corporate Plan 2023 to 2025](#) outlines our initiative to support good governance: Support the Board of the LGMA and its committees to ensure full adherence to the 'Code of Practice for the Governance of State Bodies' (2016) and 'Implementing the Public Sector Equality and Human Rights Duty' (2019) report.

The LGMA has engaged with all employees and carried out internal analysis and assessments to develop the required policies to support the elimination of discrimination, to promote equality of opportunity and to protect the human rights of staff. Employee policies in place are:

- Dignity at work policy
- Policy and Code of Practice for Employment of People with a Disability
- Equal Opportunity and Diversity Management Policy

- Grievance Policy and Procedure
- Right to Disconnect Policy
- Work Life Balance Policy
- Code of Business Conduct

The LGMA Intranet site is accessible to all employees and hosts all of our internal policies including those listed above. In addition, the LGMA delivers a transparent recruitment process with all recruitment information booklets outlining our commitment to a policy of equal opportunity and this is evidenced through the publicly available vacancy information on our website.

Diversity and inclusion requirements for the composition of the LGMA Board are set out in the Code of Practice for the Governance of State Bodies: Annex on Gender Balance, Diversity, and Inclusion and details of Board composition are included in our Annual Report.

The LGMA has a People Strategy with four key objectives related to the implementation of the public sector duty requirements.

- Create a culture of continuous learning and development.
- Empower our managers and supervisors.
- Promote positive employee relations and engagement.
- Create a fair supportive and healthy working environment.

Corporate Procurement

All LGMA procurement activity is guided by the Public Procurement Guidelines and Policies published by the Department of Finance. The LGMA avails itself of procurement frameworks established by the Office of Government Procurement for services.

Internal procurement procedures adhere to recommended best practice including segregation of duties, regular management reporting and a system for the authorisation of expenditure. Under the LGMA Procurement Procedures, sanction is required from the Board for all expenditure above an agreed threshold.

Procurement Strategy Working Group

A Procurement Strategy Working Group (PSWG) has been established to review and update the LGMA Corporate Procurement Plan (CPP), LGMA Procurement Policy and LGMA Procurement procedures.

LGMA Energy Report

The tenth annual report on the energy efficiency performance of Government Departments and public bodies was published by SEAI.

The report analyses data submitted from public bodies, including the LGMA, on energy consumption and greenhouse gas (GHG) emissions. The LGMA analysis indicates a reduction of 69% in energy consumption coupled with a reduction of 3% in non-electricity GHG emissions. Overall, this equates to a reduction of 43% in total GHG emissions since the baseline in 2009.

<https://www.seai.ie/publications/Public-Sector-Annual-Report-2023-English.pdf>



LGMA BOARD - Appointment Date and Attendance Record at Board Meetings 2023

<i>Member</i>	<i>Occupation</i>	<i>Notes</i>	<i>Attended</i>	<i>Eligible to attend</i>
Mr. T Enright (Chairperson to November 2023)	CE, Wexford County Council	Nominated 10/20	5	6
Mr. J MacGrath (Chairperson from mid November 2023)	CE, Tipperary County Council	Nominated 10/22	6	6
*Mr. O Keegan	CE, Dublin City Council	CCMA Executive 10/14	2	4
*Mr. T Lucey	CE, Cork County Council	CCMA Executive 05/14	3	5
*Mr. B McGrath	CE, Galway City Council	Nominated 10/20	3	3
**Mr. F Curran	CE, Dun Laoghaire Rathdown County Council	Nominated 10/22	4	5
Ms. AM Delaney	CE, Offaly County Council	Nominated 10/22	6	6
Mr. P Daly	CE, Limerick City & County Council	Nominated 10/22	5	6
Ms. F Quinn	Assistant Secretary, DHLGH	Nominated 05/22	5	6
Ms. S Neary	Principal Advisor, DHLGH	Nominated 06/19	6	6
Mr. P Mahon	CE, Longford County Council	Nominated 07/23	3	3
Mr. R Shakespeare	CE, Dublin City Council	CCMA Executive 11/23	2	2
Ms. V O'Sullivan	CE, Cork County Council	CCMA Executive 11/23	1	1
Ms. M Murrell	CE, Kerry County Council	CCMA Executive 11/23	1	1

*Mr. O Keegan retired.

*Mr. B McGrath retired.

*Mr. T Lucey retired.

**Mr. F Curran Board term expired.

Audit and Risk Committee

The Audit and Risk Committee (ARC) is comprised of five members appointed by the Board, all of whom are independent non-executive members and at least one member has relevant recent financial experience. The ARC supports the Board in relation to its responsibilities for issues of risk, control, governance and associated assurance.

The ARC is independent of the financial management of the organisation. In particular, the ARC ensures that the internal control Systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting and formally in writing annually.

There were four meetings of the Audit and Risk Committee in 2023. The members are:

<i>Member</i>	<i>Occupation</i>	<i>Attended</i>	<i>Eligible to attend</i>
Mr. J MacGrath (Chairperson until November 2023)	CE, Tipperary County Council	3	3
Ms. V O'Sullivan (Chairperson from December 2023)	CE, Cork County Council	1	1
*Mr. B McGrath	CE, Galway City Council	2	2
Mr. P Mahon	CE, Longford County Council	2	2
Ms. H Cunningham	Head of Finance, Dun Laoghaire Rathdown County Council	4	4
Ms. F Lawless	Director of Service, Meath County Council	4	4
*Mr. A Connolly	Non-Public Official	2	2
Ms. M Lane	Non-Public Official	1	1

**Mr. B McGrath retired.*

**Mr. A Connolly retired.*

Finance Committee

The Finance Committee comprises of four Chief Executives of local authorities. The role of the Finance Committee is:

- To recommend, before 30th June each year, parameters for the following year's budget.
- To recommend, before 30th September each year, a draft budget for the following year and the apportionment of charges to each local authority, based on the approved Charging Policy.

- To recommend the Audited Financial Statements to the Board
- To consider the implications that a new strategy may have on Charging Policy/ Budgeting.
- To review and monitor the financial position of the Agency.

The Chair of the Committee is a member of the Board of the LGMA.

There were four meetings of the Finance Committee during 2023. The members are:

<i>Member</i>	<i>Occupation</i>	<i>Attended</i>	<i>Eligible to attend</i>
Mr. P Mahon (Chairperson from September 2023)	CE, Longford County Council	2	2
*Mr. B McGrath (Chairperson to May 2023)	CE, Galway City Council	2	2
*Ms. J Maguire	CE, Meath County Council	2	2
Ms. AM Delaney	CE, Offaly County Council	4	4
Mr. M Lydon	CE, Sligo County Council	4	4
Mr. P Daly	CE, Limerick City & County Council	1	2

**Mr. B McGrath retired*

**Ms. J Maguire retired*

Change Management Committee

The Change Management Committee comprises of eight local authority Chief Executives, one DHLGH nominee, and two Heads of HR. The Chair of the Change Management Committee is a member of the Board of the LGMA.

The Change Management Committee assists the Board of the LGMA in governing and overseeing the LGMA's implementation of IR and HR Strategy and related matters. Furthermore, the Committee supports the Board by advising on the alignment of the strategy to local authority emerging business needs.

There were six meetings of the Change Management Committee during 2023. The members are:

<i>Member</i>	<i>Occupation</i>	<i>Attended</i>	<i>Eligible to attend</i>
Mr. P Daly (Chairperson)	CE, Limerick City & County Council	6	6
*Ms. J Maguire (Vice-Chairperson)	CE, Meath County Council	3	3
Mr. M Lydon (Vice-Chairperson)	CE, Sligo County Council	5	6
Ms. A Doherty	CE, Cork City Council	2	6
Mr. P Dowling	CE, Clare County Council	1	5
Mr. T Enright	CE, Wexford County Council	4	6
Ms. A Farrelly	CE, Fingal County Council	6	6
Ms. S Finegan	Principal Officer, Dept of Environment, Community & Local Government	3	4
Mr. J McLaughlin	CE, Donegal County Council	3	6
Ms. T O'Donovan	Head of Human Resource Management, Cork County Council	5	6
Ms. E Quinlivan	Assistant Chief Executive Corporate Services, Transformation & Human Resources, Dublin City Council	5	6
**Ms. E Reeves	Principal Officer, Dept of Environment, Community & Local Government	1	2
Mr. S Tiernan	CE, Roscommon County Council	1	1

**Ms. J Maguire retired.*

***Ms. E Reeves resigned from the Committee 22nd March 2023*

Information and Communications Technology (ICT) Committee

The Information and Communications Technology Committee comprises three Chief Executives of local authorities, one Board nominee, four Head of Information Systems (HIS) Officers, one Head of Finance, one OGCIO representative, one Chief Information Officer from DHLGH and two LGMA representatives. The Chair of the ICT Committee is a Board member of the LGMA.

The role of the ICT Committee is:

- To provide assurance to the Board that the work of the individual local government projects has proven Architecture, ICT and Standards.
- To work with local government business projects to assure them that associated ICT programmes meet with overall

Architectural approaches and use Agreed Standards for Communication and Interoperability.

- To provide advice and guidance on ICT in any business initiatives, how the ICT components can work with business as usual and to ensure the timely retirement of older ICT initiatives.
- To provide technical advice in the prioritisation of local government initiatives and challenge the optimal use of technological solutions across the sector.
- To provide a common architectural reference, based on current practice, for all ICT Systems across local government.

There were seven ICT Committee meetings during 2023. The members are:

<i>Member</i>	<i>Occupation</i>	<i>Attended</i>	<i>Eligible to attend</i>
Mr. T Lucey (Chairperson)	CE, Cork County Council	7	7
Ms. P Gallagher	CE, Westmeath County Council	2	5
Ms. C Kavanagh	HIS, Wexford County Council	5	6
Mr. S Brady	HIS, Dun Laoghaire Rathdown County Council	7	7
Ms. E O’Gorman	CE, Wicklow County Council	5	6
Ms. M O’Donoghue	Head of Operations, OGCIO	5	7
Ms. K Quinn	Head of Finance for ICT, Dublin City Council	5	7
Mr. M Bilauca	Chief Information Officer, DHLGH	5	7
Mr. T Ryan	CE, Cavan County Council	2	7
Mr. S Mullarkey	A/Head of Finance IS & Digital Transformation, Roscommon County Council	6	7
Mr. R Hopkins	HIS, Kildare County Council	7	7
Mr. E O’Loughlin	ACE LGMA	7	7

Public Sector Oversight Group (PSROG) Committee

The PSROG Committee comprises the Chair of the LGMA, the Chief Executive of the LGMA, the Chair of the CCMA, the Vice-Chair of the CCMA, the Chief Executive of Cork County Council, the Chief Executive of Dublin City Council, the Secretary General of the Department of Housing, Local Government and Heritage, an Assistant Secretary General of the Department of Housing, Local Government and Heritage and an external representative from the Commercial Sector.

The role of the PSROG is to direct, monitor and report on the reform and efficiency programme of Local Government. The Chairperson of the PSROG is a member of the Board of the LGMA.

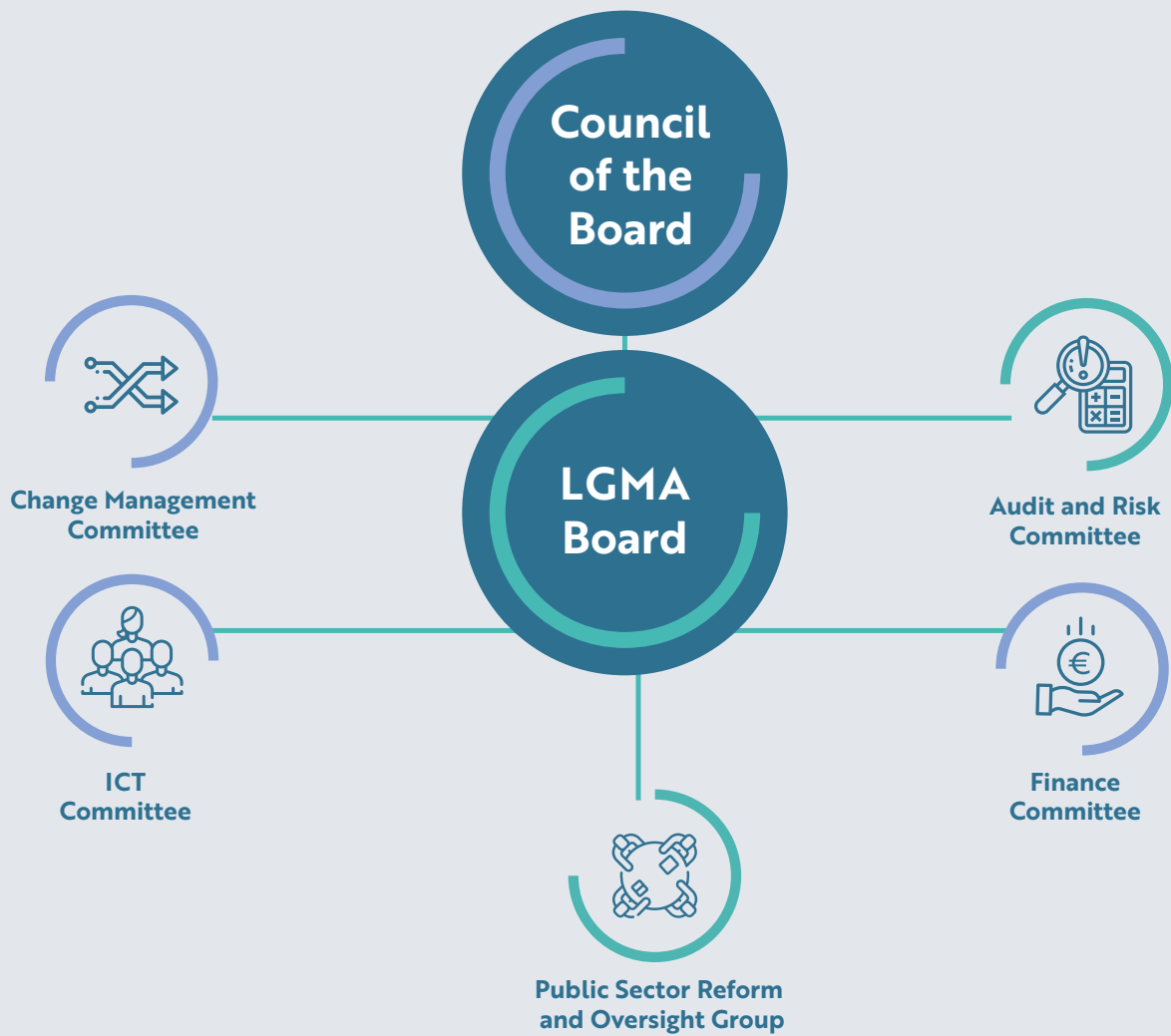
There were five PSROG Committee meetings during 2023. The members are:

<i>Member</i>	<i>Occupation</i>	<i>Attended</i>	<i>Eligible to attend</i>
Mr. O. Keegan, (Chairperson until August 2023)	CE, Dublin City Council	3	3
Mr. R. Shakespeare (Chairperson from September 2023)	CE, Dublin City Council	1	2
Mr. T. Lucey	CE, Cork County Council	3	4
Mr. F. Curran	CE, Dun Laoghaire Rathdown County Council	4	4
Mr. B. McGrath	CE, Galway City Council	1	1
Ms. T. Enright	CE, Wexford County Council	4	5
Mr. P. Dunne	CE, LGMA	5	5
Ms. M. Murrell	CE, Kerry County Council	1	1
Ms. V. O'Sullivan	CE, Cork County Council	1	1
Mr. G. Doyle	Sec Gen, Dept. of Housing, Local Government & Heritage	0	5
Ms. F. Quinn	Asst. Sec Gen, Dept. of Housing, Local Government & Heritage	5	5
TBC	Commercial Sector Representative		

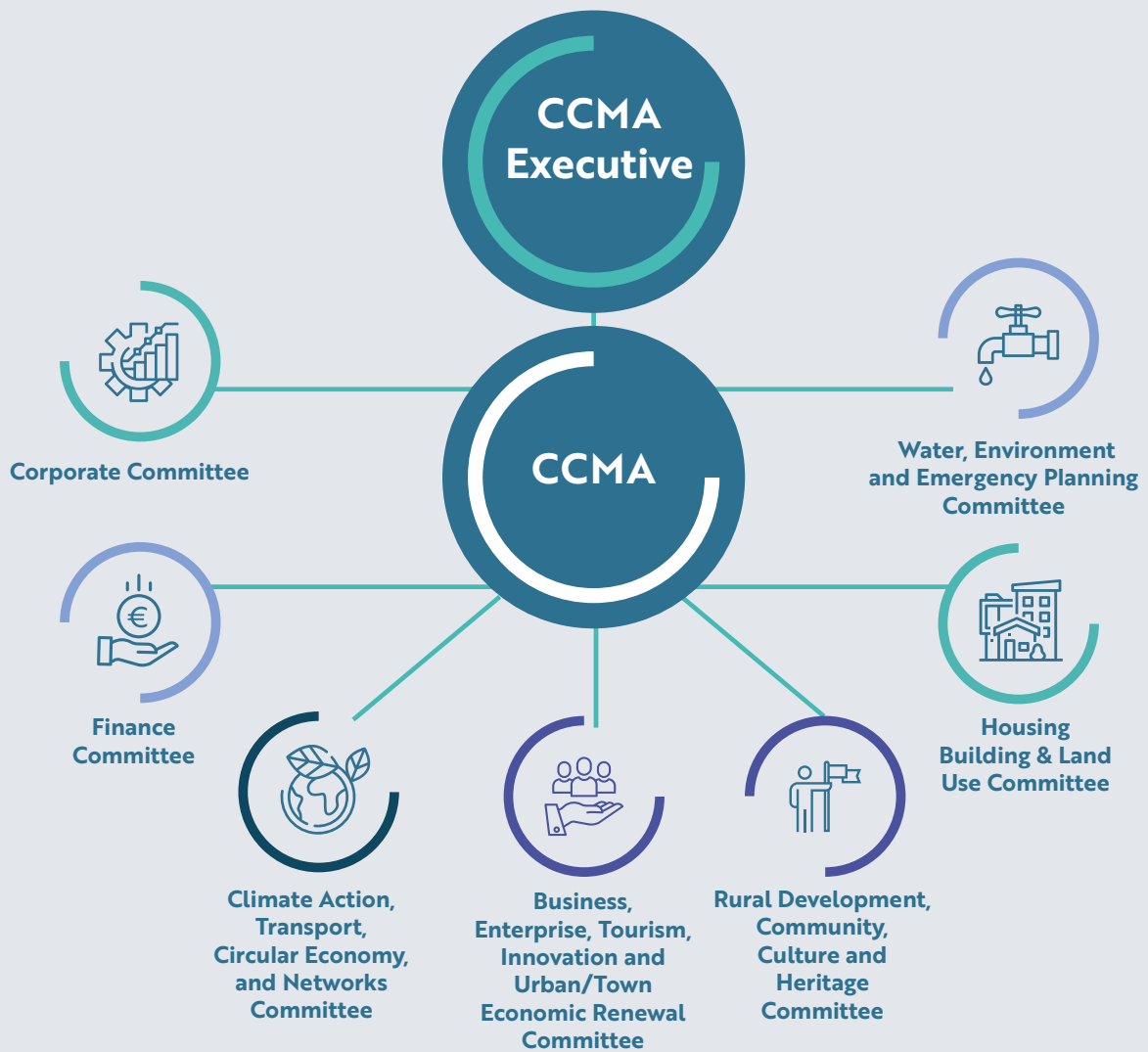
Fees & Expenses

There were no annual fees or expenses paid to Board or Committee members who are employees of the LGMA or local authorities, in relation to attendance at Committee meetings for 2023.

LGMA Governance Structure



Supporting the County and City Management Association



Corporate Services

LGMA Corporate Plan 2023-2025

The [LGMA Corporate Plan 2023-2025](#) published in 2023 outlines our vision, mission and objectives for the next three years to guide our strategic direction and decision making, helping us to achieve our goals in the delivery of professional services through excellence to the local government sector. Our Corporate Plan 2023-2025 has been prepared in compliance with the Code of Practice for the Governance of State Bodies (2016).



LGMA signs up to SEAI's Public Sector Partnership Programme

In September 2023, the LGMA signed up to an energy decarbonisation partnership programme with the Sustainable Energy Association of Ireland (SEAI). The partnership enables the LGMA to access expert advice on energy efficiency and energy related decarbonisation to assist the LGMA in meeting public sector and national climate targets.



L-R: Mr. Paul Dunne, CEO LGMA and Mr. William Walsh, CEO SEAI signing the SEAI's Public Sector Partnership in the LGMA.

Green Committee

A Green Committee was established within the Agency. This committee promotes energy saving initiatives and reduce your waste campaigns. Communications were issued on reducing waste, promoting sustainability, sustainable food practices and sustainable fashion. The committee organised a Green Your Wardrobe online workshop for employees, facilitated by the Rediscovery Centre.

Oversight Agreement & Performance Delivery Agreement

The Oversight and Performance Delivery Agreement between the LGMA and the DHLGH was finalised in 2023. The purpose of the Oversight Agreement is to define the terms of the relationship between the Local Government Management Agency (LGMA) and the Department of Housing, Local Government and Heritage (the Department), in accordance with the Code of Practice for the Governance of State Bodies.

The purpose of the Performance Delivery Agreement is to formalise a process through which the outputs and outcomes required from the LGMA can be measured and assessed. Equally, the agreement sets out the expectations of the LGMA in relation to the support, guidance and information flow from the Department, which are vital in enabling the LGMA to achieve its strategic and operational goals.

Town Halls

During 2023, three Town Halls were held to inform employees on LGMA initiatives and developments.

Facilities Management

New entrance doors were installed in Local Government House. LGMA improved access/security compliance levels by enrolling all employees into the access control System for Local Government House. In addition to general maintenance, extensive roof repairs were carried out in Local Government House.

Risk Management

A review of the Risk Management Process within the Agency progressed throughout 2023.

The LGMA Risk Appetite Strategy and Policy was approved at the December 2023 Audit & Risk committee meeting and the Agency has designated a Chief Risk Officer to work with risk owners, risk coordinators and the Audit and Risk Committee to identify, mitigate and manage significant risks.

Audit Programme 2023

Three audits were completed in 2023. The Local Government AFS Audit of the LGMA for 2022 was completed and the final report was included in the 2022 Annual Report.

The System of Internal Controls audit for 2022 was undertaken by newly appointed internal auditors and consisted of a high-

level review of the System of internal controls in operation within the Agency including:

- Approach to risk management
- Internal Control Framework
- Management Information Systems relating to the budgeting process
- Reporting of and responsiveness to issues and internal control weaknesses
- The effectiveness of the LGMA’s public reporting process.

An internal audit of the Human Resources, Payroll and Superannuation Project (HPSS), which included an assessment of the design and operational effectiveness of the policies procedures, processes, and controls, was undertaken in 2023. The key areas considered were:

- Governance and organisation of HPSS
- HPSS Strategic Planning
- Process for management of discrete HPSS assignments
- HPSS Programme monitoring and reporting
- Documented policies, procedures and guidance related to the activities of the HPSS.

The final audit for completion by the internal auditors during 2023 was a review of the Local Government Strategic Procurement Centre (LGSPC) and the outcome of this audit is expected to be presented to the March 2024 Audit and Risk Committee meeting.

Human Resources

Total Recruitment Competitions	30
Applicants	278
Interviews	77
Training Courses	50
Number of Attendees	249
Leavers	17
Graduates	1
Promotions	3
New Starters	44
Educational Assistance	6
Retirements	5
Preserved Pensioners	4

Information Security

The Information Security Sub Committee (ISSC) of the agency ran a two-day incident response workshop for local authority ICT Teams, with over 50 local authority employees in attendance. The ISSC also developed a business case for improving the security posture of the local government sector, securing funding from the EU and central government resulting in the establishment of a new Local Government Ireland – Cyber Security Unit (LGI-CSU) within the LGMA.

The Agency ran one training campaign during the year, along with monthly simulated phishing attack campaigns, several simulated spear phishing campaigns to ensure Information Security was at the forefront of employee's minds. The IT business continuity plan was constantly reviewed to ensure that the document reflected the changing working environment of the Agency.

The LGMA continued to participate in the NCSC Coordinated Response Network, which comprises Departments and agencies from central and local government, and the Local Government Ireland – Information Sharing and Analysis Centre, set up for local authorities to share good practices about physical and cyber threats and mitigation.

5

CCMA Committee Meetings 2023

CCMA Committee Meetings 2023

Committee	No. of meetings	Plenary
CCMA Executive	11	0
CCMA*	11	0
CCMA Housing, Building and Land Use (HBLU) Committee	11	0
CCMA Climate Action, Transport, Circular Economy, and Networks (CATCEN) Committee	6	1
CCMA Finance Committee	6	0
CCMA Business, Enterprise, Tourism, Innovation and Urban/Town Economic Renewal (BETIUER) Committee	10	1
CCMA Corporate Committee	6	0
CCMA Rural Development, Community, Culture and Heritage (RDCCH) Committee	9	1
CCMA Water, Environment and Emergency Planning (WEEP) Committee	4	1

*The CCMA also held special meetings on Housing in addition to their formal monthly meetings - to urgently progress matters of national importance.



L – R: Mr. Paul Dunne, CEO LGMA; Mr. Darragh O’Brien TD Minister for Housing, Local Government and Heritage; Mr. Frank Curran, CE Dún Laoghaire Rathdown County Council, in attendance at a CCMA meeting in the LGMA.

Collaborative engagement and partnership working are central to the ethos and work of the seven CCMA committees. During 2023, work was progressed with key stakeholders across a wide range of sectors including Government Departments, agencies and many other key and diverse organisations.

The key stakeholders that each committee engaged with during 2023 are provided below.

In addition to engagement with these stakeholders, the members of committees were also nominated to National Taskforces and Oversight Groups, Sectoral Working Groups and Sub-Groups over the course of the year.

Committee members also represented the local government sector on many cross-sectoral government steering groups/ taskforces.

Housing, Building and Land Use (HBLU) Committee		
<i>Government Departments</i>	<i>Agencies / State Bodies / Shared services</i>	<i>Other Organisations</i>
<p>Department of Housing, Local Government and Heritage (DHLGH)</p> <p>Department of Children, Equality, Disability, Integration and Youth (DCEDIY)</p> <p>Department of Environment, Climate and Communications (DECC)</p> <p>Department of Further and Higher Education, Research, Innovation and Science (DFHERIS)</p> <p>Department of Transport (DoT)</p> <p>Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media (DTCAGSM)</p> <p>Department of Agriculture, Food, and the Marine (DAFM)</p>	<p>An Bord Pleanála</p> <p>Approved Housing Bodies Regulatory Authority</p> <p>Cooperative Housing Ireland</p> <p>Data Protection Commission</p> <p>Environmental Protection Agency (EPA)</p> <p>Heritage Council</p> <p>Housing Building Finance Ireland</p> <p>Housing Commissioner</p> <p>Housing First</p> <p>Institute of Professional Auctioneers and Valuers</p> <p>Irish Council for Social Housing</p> <p>Irish Prison Services</p> <p>Irish Property Owners Association</p> <p>Land Development Agency</p> <p>Maritime Area Regulatory Authority</p> <p>Northern Ireland Housing Executive</p> <p>The Housing Agency</p> <p>Office of Public Works (OPW)</p>	<p>Office of the Planning Regulator</p> <p>Organisation for Economic Co-operation and Development</p> <p>The Economic and Social Research Institute</p> <p>Tuath</p> <p>TUSLA</p> <p>Irish Human Rights and Equality Commission (IHREC)</p> <p>Clúid</p>

Climate Action, Transport, Circular Economy, and Networks (CATCEN) Committee		
<i>Government Departments</i>	<i>Agencies / State Bodies / Shared services</i>	<i>Other Organisations</i>
<p>Department of Environment, Climate and Communications (DECC)</p> <p>Department of Housing, Local Government and Heritage (DHLGH)</p> <p>Department of Transport (DoT)</p> <p>Department of Community and Rural Development (DCRD)</p>	<p>An Garda Síochána</p> <p>Met Éireann</p> <p>Environment Protection Agency (EPA)</p> <p>Office of Public Works (OPW)</p> <p>Sustainable Energy Authority of Ireland (SEAI)</p> <p>Transport Infrastructure Ireland (TII)</p> <p>Road Management Office (RMO)</p> <p>Road Safety Authority (RSA)</p> <p>National Transport Authority (NTA)</p> <p>Climate Action Regional Offices (CAROs)</p> <p>Commission for Regulation of Utilities (CRU)</p> <p>National Waste Collection Permit Office (NWCPO)</p> <p>Regional Waste Management Planning Offices (RWMPOs)</p> <p>Waste Enforcement Regional Lead Authorities (WERLAs)</p> <p>National Trans-Frontier Shipment Office (NTFSO)</p>	<p>National Broadband Ireland (NBI)</p> <p>Climate Change Advisory Council (CCAC)</p> <p>Joint Utility Local Authority User Forum (JULA)</p> <p>Irish Business and Employers Confederation (IBEC)</p> <p>Irish Waste Management Association (IWMA)</p> <p>European Union Network for the Implementation and Enforcement of Environmental Law (IMPEL)</p>

Finance Committee		
<i>Government Departments</i>	<i>Agencies / State Bodies / Shared services</i>	<i>Other Organisations</i>
<p>Department of Housing, Local Government and Heritage (DHLGH)</p> <p>Local Government Audit Service and Local Government Finance</p> <p>Department of Enterprise, Trade and Employment (DETE)</p>	<p>Valuation Office</p> <p>Revenue Commissioners</p> <p>Office of Government Procurement (OGP)</p> <p>Irish Public Administration (IPA)</p>	<p>Irish Public Bodies Insurance (IPB)</p>

Business, Enterprise, Tourism, Innovation and Urban/Town Economic Renewal (BETIUER) Committee		
<i>Government Departments</i>	<i>Agencies / State Bodies / Shared services</i>	<i>Other Organisations</i>
<p>Department of Enterprise, Trade & Employment (DETE)</p> <p>Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (DTCAGSM)</p> <p>Department of Rural & Community Development (DRCDD)</p> <p>Department of Justice (DoJ)</p> <p>Department of Housing, Local Government & Heritage (DHLGH)</p> <p>Department of Foreign Affairs (DFA)</p> <p>Department of the Environment, Climate & Communications (DECC)</p>	<p>Local Enterprise Offices (LEOs)</p> <p>Enterprise Ireland</p> <p>IDA</p> <p>Smart Dublin</p> <p>All Ireland Smart Cities Forum</p> <p>Climate Action Regional Office (CARO)</p> <p>National Association of Community Enterprise Centres (NACEC)</p>	<p>MERITS Incubation Hub</p> <p>Chambers Ireland</p> <p>Institute of Public Administration (IPA)</p>

Corporate Committee		
<i>Government Departments</i>	<i>Agencies / State Bodies / Shared services</i>	<i>Other Organisations</i>
<p>Department of Housing, Local Government and Heritage (DHLGH)</p> <p>Department of Justice (DoJ)</p> <p>Department of Children, Equality, Disability, Integration and Youth (DCEDIY)</p> <p>Department of Public Expenditure, NDP Delivery and Reform (DPENDR)</p>	<p>Standards in Public Office Commission (SIPO)</p> <p>National Disability Authority (NDA)</p> <p>National Archives of Ireland</p> <p>Irish Human Rights and Equality Commission</p> <p>Electoral Commission</p> <p>Institute of Public Administration (IPA)</p> <p>National Standards Authority of Ireland</p> <p>National Women's Council of Ireland</p>	<p>Ernst & Young</p>

Rural Development, Community, Culture and Heritage (RDCCH) Committee		
<i>Government Departments</i>	<i>Agencies / State Bodies / Shared services</i>	<i>Other Organisations</i>
<p>Department of Rural & Community Development (DRCD)</p> <p>Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (DTCAGSM)</p> <p>Department of Children, Equality, Disability, Integration and Youth (DCEIDY)</p> <p>Department of Health (DoH)</p> <p>Department of Justice (DoJ)</p> <p>Department of Housing, Local Government & Heritage (DHLGH)</p> <p>Department of Foreign Affairs (DFA)</p> <p>Department of the Environment, Climate & Communications (DECC)</p> <p>Department of An Taoiseach</p>	<p>Arts Council</p> <p>Sport Ireland</p> <p>National Office for Suicide Prevention (NOSP)</p> <p>Heritage Council</p> <p>Creative Ireland</p> <p>Western Development Commission (WDC)</p>	<p>Outdoor Recreation NI</p> <p>Institute of Public Administration (IPA)</p>

Water, Environment and Emergency Planning		
<i>Government Departments</i>	<i>Agencies / State Bodies / Shared services</i>	<i>Other Organisations</i>
<p>Department of Environment, Climate and Communications (DECC)</p> <p>Department of Housing, Local Government and Heritage (DHLGH)</p> <p>Department of Defence (DoD)</p> <p>Department of Agriculture, Food and Marine (DAFM)</p> <p>Department of Public Expenditure, NDP Delivery and Reform (DPENDR)</p> <p>Department of Rural and Community Development (DRCD)</p> <p>Department of Enterprise, Trade and Employment (DETE)</p>	<p>Office of Public Works (OPW)</p> <p>Environmental Protection Agency (EPA)</p> <p>Uisce Éireann (UE)</p> <p>Commission for Regulation of Utilities (CRU)</p> <p>Food Safety Authority of Ireland (FSAI)</p> <p>National Directorate for Fire and Emergency Management (NDFEM)</p> <p>Local Authority Water Programme (LAWPRO)</p> <p>Water Safety Ireland</p> <p>National Emergency Coordination Group (NECG)</p>	<p>An Post</p> <p>Public Water Services Transformation Group</p> <p>Water National and Regional SLA groups</p> <p>Water Services ASP and Budget group</p> <p>Change Management Network</p> <p>Met Éireann</p> <p>An Garda Síochána</p> <p>Irish Coast Guard (IRCG)</p>

6 Innovation

Programme Management Office (PMO)

The PMO continued to develop additional tools and support to further enhance the efficient delivery of projects through the organisation. A full suite of templates, guidance documentation and the PMO handbook is now available for all projects to follow. These documents provide a procedure to ensure that the PMO methodology is consistent in all projects.

Reform initiatives progressed and supported by the PMO in 2023 include.

- ePlanning
- National Planning System
- Local Government Electoral Register System
- Local Enterprise Office CRM
- Local Authority Natural Water Resources
- National Environmental Management Information System
- National Waste Coordination Permit Office
- Local Authority Waste Coordination Office
- National Building Control Management System
- National Housing ICT System
- Asset Management Projects
- Local Government Ireland - Cyber Security Unit
- Local Government Digital and ICT Strategy

A number of the reform initiatives were supported through peer review by the PMO upon completion of their business case. All business cases were approved by PSROG post peer review. The following projects were supported in this process.

- National Housing ICT System
- Local Government Electoral Register System
- Asset Management for Public Lighting

Design Thinking Workshops

Acknowledging the key role that Design Thinking will play in the delivery of projects and services for local government in the coming years, the PMO engaged Expleo Ireland to run a number of practical workshops for innovation leads in local authorities on Design Thinking and how it can be applied to projects locally. 17 local authorities participated in the workshops which focused on tools and techniques that can be used to identify user needs which can be replicated across multiple projects and services.

Shared Services Report

The PMO finalised and issued revisions to the Local Government Shared Services Report in March providing a high-level summary of the status, structure, costing and future plans for the shared services listed in the document. The report identified 40 shared services currently in operation with a cost to the local government sector of €20 million per annum. 21 of these shared services are managed by the LGMA and the remaining 19 are managed by an approved single lead authority or regional structures involving 17 local authorities.

Innovation Strategy

The Local Authority Innovation Representatives Group was expanded, and regular communication provided by the LGMA on all elements of innovation. The PMO continued to host quarterly interactions with this group during 2023 with focus sessions held where local authority case studies were shared with the group. The LGMA Innovation Team continued to build on the 'Innovation' extranet site which is used to communicate and share content and ideas with all 31 local authorities.

Public Service Innovation Fund 2023

There was a high number of applications to the Public Service Innovation Fund from across the local government sector. The PMO provided assistance and support for queries or applications. A total of 18 successful projects were selected to receive funding from across four categories: Digital Transformation, Citizen Support Innovation, Innovative Design of Services and Green & Sustainability Initiatives. Overall, €750,000 was awarded in support across all projects. The local government sector proved very successful in securing 40% of the total fund available (€294,000) through this very competitive process.

Public Service Transformation Week

The LGMA PMO, with support from Kilkenny County Council, hosted the CCMA/NOAC Good Practice Seminar in Kilkenny Castle. This was a featured event in the Public Service Transformation Week. The event was a hybrid event with representation from all local authorities in attendance in person at the event; the event was also streamed live via the LGMA YouTube channel.



Mr. Dominic Byrne, LGMA at the 6th annual Good Practice in Local Government Seminar, organised by NOAC, in collaboration with the Local Government Management Agency and the County and City Management Association.

7 Knowledge

Research

Research Highlights

- The 2022 Local Government Customer Services report was published detailing improvements made over the year in levels of service awareness, use and engagement.
- A report about COVID-19 related services provision by local authorities was published in July 2023.
- The first Local Government Climate Action KPI report was published for 2022, detailing the number of dedicated climate action staff that were in place, the sectoral governance infrastructure that had been set up, levels of emission reductions and energy savings, as well as the implementation of a variety of actions across the sector.
- Five CCMA Data Working Groups were operational, focusing on the analysis of a variety of local authority administrative data sets including, planning applications, social housing tenancies, homeless data, customer service data, libraries data and climate action data.
- The Central Data Unit was fully operational and developed sectoral dashboards relating to social housing tenancies, homelessness, customer service, planning, and climate action for the Data Working Groups.
- The Central Data Unit conducted further developments on their bespoke data collection and analysis System for Offer A Home National Programme, in response to additional requirement needs from stakeholders.

Customer Service

The 2022 Local Government Customer Service Report: Service Awareness, Engagement, Satisfaction and Sentiment was published in 2023. The report showed that in 2022, people were more aware of the range of services being provided by local authorities and were using services more than in the previous year. There were also improvements in how people rated local authorities in relation to overall service delivery and, encouragingly, those who were actively using local authority services were more positive about local authorities than the small number of non-service users. The results illustrate that there was a marked increase in the use of websites and

other electronic methods of engagement over the past two years, reflecting a general shift towards using online technologies and social media platforms to conduct business and engage with people. However, traditional forms of engagement, such as in-person, over the phone, or public meetings, continue to be important to many service users, particularly older people, and new communities.



Research Reports

Local Government COVID-19 Response Data
A data report relating to the Community Call Initiative, the Keep Well Campaign, on-line library resources and small business supports provided during the pandemic was published in July 2023.



2022 Local Government Climate Action Key Performance Indicators

The first Local Government Climate Action Key Performance Indicators report was published in 2023. The results show that there was an extensive infrastructure of climate action staff and cross functional climate action Teams in place at the end of 2022. There was a lot of activity taking place via meetings, and through the implementation of adaptation actions, active travel plans, social housing retrofits and the activation of severe weather response plans. Work has taken place to enhance the capacity of staff and elected members through active participation in a series of climate action training modules designed specifically for local authorities, while small businesses were supported to reduce their emissions through practical supports via the Local Enterprise Office 'Green for Micro' coaching programme. Through this report, we can also demonstrate the greenhouse gas emissions reductions achieved across this sector despite an increase in the range of services being provided to our growing population.



Data Working Groups (DWG)

The LGMA Research Unit has increased its focus on the use of sectoral administrative data to generate national statistics for local government and to use the data to help improve local decision making. With the support of the Central Data Unit to undertake the analysis and visualisation of the data, the Research Unit works directly with local authorities, via Data Working Groups, to identify the key sectoral issues where data can provide evidence to support operations locally and inform policy nationally, and to develop a dissemination strategy to feed that data back to relevant stakeholders. Five Data Working Groups were operational in 2023.

Housing Data Working Group

The Housing DWG identified two areas where data could be used to support their work. The first related to the efficient management of the social housing stock through the delivery of rightsizing projects. The second area related to tracking homeless data over time, to identify regional and local patterns of engagement, with data collection commencing at year end.

Corporate Data Working Group

The Corporate DWG focused on the generation of customer satisfaction data for the sector. Through a series of targeted surveys conducted with libraries users and tenants using housing maintenance services, the data revealed high levels of satisfaction with the experience of customers engaging with staff.

Libraries Data Working Group

Libraries selected a review of their libraries services data so patterns of engagement can be analysed and a review of their resources data to identify correlations with library type. Data collection was underway at year end.

Climate Action Data Working Group

The Climate Action group worked on the identification and development of sectoral climate action KPIs, production of comprehensive data collection guidelines, and the publication of the 2022 Climate Action KPI report published in 2023.

Planning Data Working Group

This group was established at the end of 2023 and the data selected relates to planning permissions submitted and granted since 2020. In advance of the group's establishment. The LGMA commissioned a report documenting the flow of planning data through the various IT Systems that are operational across the planning System.

Central Data Unit

The Central Data Unit (CDU) was fully operational during 2023 and technical support was provided to the Data Working Groups (DWG) through data collection, cleansing, and visualisation on Tableau dashboards.

Dashboard Development

For the Housing DWG, data relating to the social housing occupancy levels and tenant profiles was collected and visualised for a pilot using eight local authorities. Data collection towards development of national-level analysis dashboard covering all 31 local authorities commenced in Quarter 4 2023. Separately, analysis and visualisation of monthly trends, from 2021 to 2023, of individuals accessing and exiting emergency accommodation was completed.

For the Corporate DWG, customer satisfaction surveys were developed, administered, analysed, and visualised for library and housing maintenance service usage. At year end, work on visualising the national survey data used to produce the 2021, 2022 and 2023 Local Government Customer Service reports was underway.

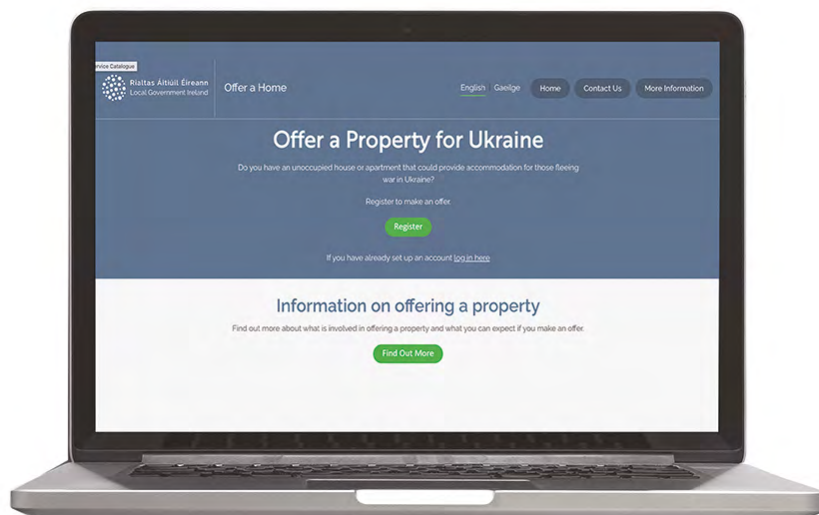
For the CATCEN DWG, surveys were developed and administered for the collection of sectoral climate action KPIs, and the resulting data analysed, contributing to the 2022 Climate Action KPI report.

Technology Platform

A state-of-the-art Cloud-based analytics platform was designed by the CDU, in consultation with technology partners, and work on a proof-of-concept for this platform is underway. The technology will enable the unit to securely collect and store content from diverse data sources, accelerate analytics programmes of work, and leverage Machine Learning and Artificial Intelligence libraries for the development of deeper analytical insights.

Offer A Home National Call Systems and Analytics

The Unit has continued to support this National Call initiative – developing the functionality of technologies delivered in 2022, further enhancing data security, and providing System support to the sector.



8

Advocacy and Local Government

Industrial Relations Representation

The LGMA continued to represent the sector in a large number of cases before the Workplace Relations Commission (WRC) Adjudication service and the Labour Court dealing with complex issues under the Employment Equality Act, Organisation of Working Time Act together with miscellaneous IR cases arising under the Industrial Relations Acts.

Disciplinary Process and Investigations Training

Disciplinary Process and Investigations Training workshops were held on 7th and 31st March 2023. The events were very well attended.

Water Services Transition Office (WSTO)

Work continued on Water Sector Transformation following the conclusion of discussions under the auspices of the Workplace Relations Commission and the publication of the Framework for Future Delivery of Water Services in June 2022. Throughout 2023, a Working Group representing the Sector, continued to negotiate with Uisce Éireann in relation to a replacement of the Service Level Agreement which had been in place since 2014.

This newly named Master Co-Operation Agreement was completed in May 2023 and covers the period of framework up to end of 2026 at which time local authorities will no longer have any involvement in delivery of public water and wastewater services.



L-R: Paul Dunne CEO LGMA; Tommy Ryan CE Cavan & Chair of CCMA WEEP Committee; Dawn O Driscoll, Uisce Éireann; Niall Gleeson, CEO Uisce Éireann; Frank Curran CE Dun Laoghaire Rathdown & Chair of CCMA.

WSTO supported the CCMA Water, Waste, and Emergency Planning (WWEP) Committee in its work and conducted research across the sector as well as preparing statutory and non- statutory submissions on specific issues as they arose. WSTO continues to support the sector through pre and post WRC framework activities. Engagement continued with local authorities, the Department of Housing Local Government and Heritage, Uisce Éireann and others.

- New Master Cooperation Agreement, together with Data Sharing Agreements signed by 30 local authorities. On the agreed effective dates, 30 local authorities moved to full direction and control to Uisce Éireann.
 - A large volume of data was gathered across 31 local authorities to enable Uisce Éireann to move to direction and control of activities.
 - The National Health & Safety Governance forum was established.
 - The National IWCG recommenced under auspices of the WRC with meetings scheduled on a bimonthly basis.
 - Numerous guideline documents were issued to local authorities covering areas of reassignment in local authorities, Health & Safety, local HR/Union Forums.
 - Support Service Agreements (SSA), specific to each local authority were developed to highlight services Uisce Éireann require local authorities to continue to provide over the framework timeframe, together with supports local authorities require to continue some non-water activities.
- Reassignment of local authority staff choosing to remain in local authority has commenced together with transition of local authority employees to Uisce Éireann for those who have chosen to do so. These are two of the options available to Water Services staff under the framework. The final option of a Voluntary Redundancy Scheme specific to water service staff will be made available by the Department in early 2024.
 - A working group formed under direction of Minister Darragh O'Brien in February 2023 to review and formulate a Memorandum of Understanding (MOU) covering stranded costs and activities that will remain with the sector after the end of framework. Work will continue to reach a finalised MOU and agreement on stranded costs to the sector throughout 2024.

Local Authority Waste Programme Office

The Local Authority Waste Programme Office (LAWPO) was set up in the LGMA in September 2021.

The LAWPO provides support to local authorities / local authority waste shared services, the Department of the Environment, Climate and Communications and other Government Departments, environmental NGOs, the waste industry, and other external stakeholders to ensure the efficient delivery of local, regional, and national waste targets. The office works very closely with the business unit in the LGMA responsible for supporting the CATCEN CCMA committee.

The office seeks to coordinate the existing shared waste services programmes as follows:

- Regional Waste Management Planning Offices (RWMPOs),
- Waste Enforcement Regional Lead Authorities (WERLAs),
- National Waste Collection Permit Office (NWCPO),
- National Transfrontier Shipment Office (NTFSO).

The office is tasked with coordinating and advising on the delivery of relevant commitments in the Waste Action Plan for a Circular Economy.

In 2023, Local Authority Waste Programme Office was responsible for:

- Working collaboratively with the Chair of the CCMA CATCEN Committee.
- Coordinating the work of the existing local authority waste shared services.
- Working with the CATCEN committees and supporting the Regional Waste Management Planning Offices (RWMPOs) to conclude the new National Waste Management

- Leading a review of the Governance of Shared Services in 2023. This process will be concluded in January 2024.
- Leading the development of Codes of Practice for CCTV under the Litter Pollution Act, 1997 and Waste Management Act, 1996, and Mobile Recording Devices under the Waste Management Act, 1996. These Codes were approved by Minister Ossian Smyth in December 2023.
- Operational responsibility for interactions between the waste industry and the local government sector.
- Working with all the relevant stakeholders to monitor and manage waste capacity.
- Supporting the establishment of the enhanced WERLA enforcement programme and coordination of enforcement functions on a national basis through the WERLAs.
- Working with the CATCEN committee and with the RWMPOs on the feasibility of providing contingency treatment capacity for use in emergency situations.
- Serving as the ongoing focal point for all local authority waste operations and representing the sector at various fora including: the National Waste Advisory Group, National Waste Enforcement Steering Committee, the National Circular Economy Programme, NIECE.
- Advising on the range of issues impacting on local authority waste management operations.
- Supporting the development of systems and processes to ensure appropriate data is available to inform effective decision making while driving continuous quality improvement.
- Working to provide quality policy input to the Department of Environment, Climate and Communications.

- Providing enhanced cooperation within the sector between the shared services and externally with other stakeholders including the EPA.
- Keeping up to date with relevant external policy and regulatory developments, trends in the waste industry, and identifying opportunities which may be beneficial to the functioning of local authority waste services.

Finance Advisory and Support Services

Mortgage Protection Insurance (MPI)

The CCMA Mortgage Protection Insurance Committee invited tenders for the new Local Authority Mortgage Protection Insurance Scheme in August 2022. Following this process, new administrators of the local authority MPI scheme and underwriters of the local authority MPI scheme, were appointed with effect from 1st January 2023 to 31st December 2027.

Local Authority Agresso Migrations

During 2023 South Dublin County Council migrated their Loans Management from Cygnus to Agresso MS 7 and Dún Laoghaire Rathdown County Council commenced their migration. Cork City Council also commenced their entire FMS migration from JDE to MS 7.

In 2023 a Tax Due Diligence Programme was initiated across all local authorities. This involved the review and analysis of tax headings (Professional Services Withholding Tax (PSWT), Relevant Contract Tax (RCT), Employment Tax, Stamp Duty, Value Added Tax (VAT). This concluded with a national webinar setting out the findings, individual meetings with local authorities to discuss the findings and priorities and a National Report.

Human Resources, Payroll and Superannuation (HPSS) Advisory and Support Services

Human Resources, Payroll and Superannuation (HPSS) Programme

The Human Resources, Payroll and Superannuation (HPSS) Programme enables local authorities and other public sector organisations to provide HR, Payroll, and ancillary services efficiently, accurately and securely within the local authority sector.

People XD Optimisations

The LGMA continued to work with the Access Group on improved optimisations of People XD for the sector. 2023 saw the preparation and user acceptance testing to move Work Force Management from back office to portal.

The National Standards Committee and the HPSS Programme Board approved the Talent Module (PMDS) which was piloted by Fingal County Council and validated by Wexford County Council. This module is now available on People XD for local authorities who wish to implement PMDS on People XD.

Onboarding of Local Authorities

The LGMA continued to work collaboratively with Dublin City Council and the Access Group in relation to their onboarding to People XD. Dublin City Council went live with Phase 1 (salaries and pensions) of this project in March 2023. Preparation for Phase 2 also commenced.

Shared Payroll

The LGMA continued to work collaboratively with the Payroll & Superannuation Shared Service Centre (MyPay) in Laois County Council in relation to legislative updates to People XD.

2023 saw the implementation of national pay increases.

The Finance Act 2022 introduced Section 897C which requires employers to report details on certain payments to employees including Travel & Subsistence from 1st January 2024. The LGMA and MyPay worked collaboratively with the local authorities in relation to Enhanced Employer Reporting 2024. In December 2023, People XD was configured in preparation for this reporting. MyPay are acting as payroll agent for the sector and are returning on behalf of those payments made through payroll.

The LGMA and MyPay recommenced regional information workshops in relation to payroll and superannuation process in October 2023. Three sessions were held in Ballincollig RTC, Castlebar RTC and Local Government House.

Superannuation Data Readiness

The LGMA continued to support local authorities to achieve a level of readiness with the superannuation data for migration to the Superannuation Shared Service Centre as part of the overall Shared Superannuation Project.

Single Pensions Scheme

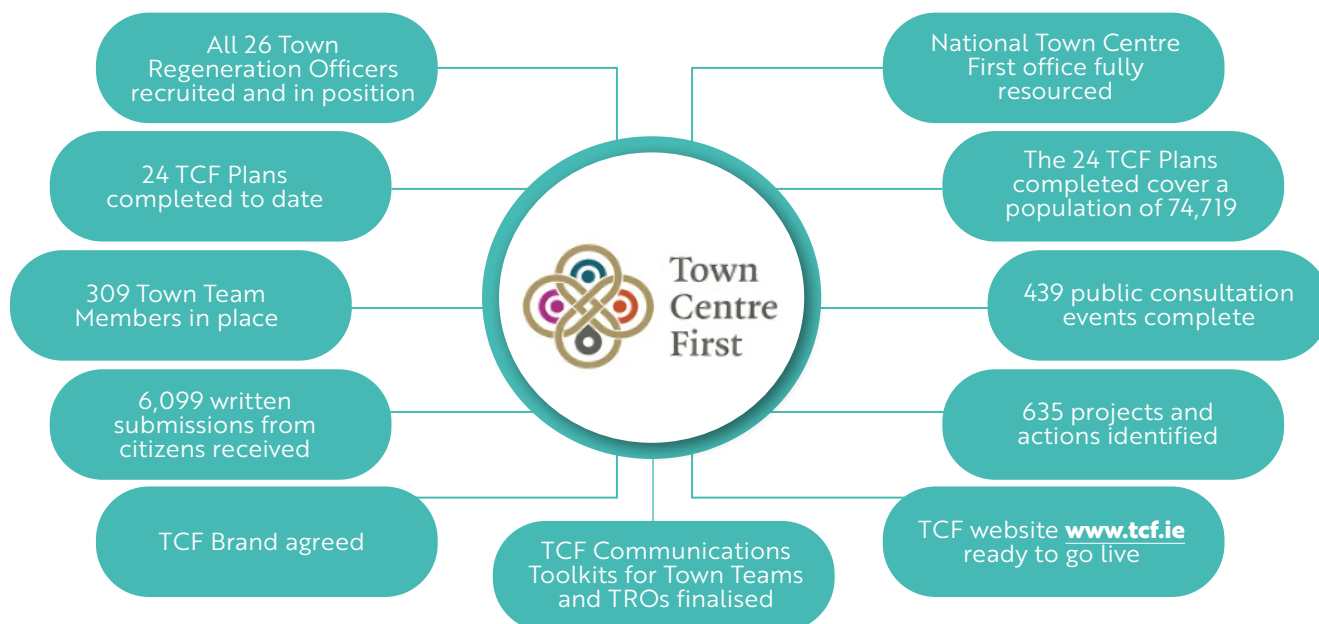
MyPay continued to administer SPS on behalf of the onboarded local authorities; and produced the 2022 Annual Benefit Statements for those. MyPay also uploaded the 2022 data for the onboarded local authorities to the DPENDR databank. The LGMA continued to support MyPay with this project; as well as providing assistance to the 12 sites which have not yet onboarded to MyPay Shared Superannuation Services.

Town Centre First

Capacity Building & Sharing Experience

- The National Town Centre First Office is in place to assist in policy delivery and implementation of the Town Centre First (TCF) actions and to co-ordinate stakeholder engagement at a national level.
- The Town Centre First Network is in place with 26 Town Regeneration Officers in relevant local authorities. In addition, representatives from city local authorities have been added to the network to support the development of Town Centre First Policy consistently throughout Irish towns.
- Through the experience of the development of the first Town Centre First Plans significant work has been undertaken with TCF Network to understand resourcing requirements to fully support the Town Centre First policy.
- Significant experience and learning from initial pilot of Town Centre First Plan locations on competence to assemble and coordinate Town Teams in line with Town Centre First Policy. This will facilitate and inform the development of national guidance for Town Teams.
- Based on work conducted through Town Centre First Network in documenting Town Teams through first pilot locations, a skills building programme is being developed to increase the capacity and capability of Town Teams.
- Developed SharePoint based extranet along with Miro based collaboration space for Town Centre First Network to facilitate integrated data sharing and peer to peer learning and engagement amongst Town Regeneration Officers.
- Town Centre First Brand and identity designed and launched along with Communication Strategy for promotion of policy and work of Town Regeneration Officers and Town Teams to a national audience.
- Town Centre First Website launched in Q4 2023. www.towncentrefirst.ie This shall initially serve as the location for promoting Town Centre First Policy and Pilot locations along with existing best practice guidance and toolkits. Bespoke toolkits and guidance when developed will be shared through a website and possible Town portal within the website.

National Town Centre First Office Achievements 2023





L - R: Áine McCarthy, Town Regeneration Officer, Tipperary County Council; Donal O' Murchadha, Project Manager, National Town Centre First Office; Cllr Gerard Darcy, Cathaoirleach of Tipperary County Council; Brian King, Roscrea Town Champion; Billy Sheehy, Project Officer, National Town Centre; First Office. Mairead Hunt, National Town Centre First Coordinator.

Corporate Communications

The communications team provided support across the LGMA including the corporate team on LGMA internal and external communications.

During 2023, we continued to communicate about LGMA work, projects, and achievements across our internal and external channels, including our website and social media.

Work commenced on the development of an e-zine newsletter. We believe an e-zine newsletter would provide valuable insight into the LGMA, it is planned to include the latest news and updates, encouraging connection and improving communication across the sector.

Communicating and Promoting the Local Government Sector

Communicating local government work, positions, and people, and coordinating communications across the sector are important aspects of the work of the LGMA, in collaboration with the County and City Management Association (CCMA) and a Communications Working Group under the CCMA Executive.

Marketing and PR Campaigns

LGMA Communications supports CCMA committees and Teams across the LGMA in relation to communications campaigns, media engagement and website development.

During 2023, this included campaigns and work in relation to local government careers and recruitment, the Offer a Home programme, Your Council Day, and local authority housing services.

External Engagement and Representation

The LGMA Communications Team regularly engages across local and national government, with the media, and other stakeholders on behalf of the LGMA and local government sector.

During 2023, we represented the sector on a cross-government group examining communications and community engagement in relation to International Protection (IP) and Beneficiaries of Temporary Protection (BOTP) accommodation as well as on government groups related to climate action, circular economy, the role of the councillor, Residential Zoned Land Tax, and local enterprise.

Strategy Implementation

LGMA continued to implement the CCMA sectoral communications strategy and aligned social media strategy and brand and digital strategy during 2023. Significant research, analysis and consultation was undertaken ahead of the development of a new sectoral communications strategy due for implementation from 2024.

LocalGov.ie

Working with the [LocalGov.ie](#) Project Board, significant progress has been made towards the development of LocalGov.ie - a website that will act as the online home of local government in Ireland.

During 2023, developers were appointed and onboarded; wireframing, design and user-testing were completed; and website content was developed. A marketing strategy to support the site was also developed for implementation in 2024 and beyond.

Communications Network Support and Training

The LGMA continued to provide day-to-day and strategic support to the Communications Network, which includes all those working in communications throughout the sector.

As part of this, a Local Government Communications Seminar was held in November with speakers from the public and private sectors focusing on communication to meet organisational objectives. During 2023 we also continued a series of learning and development webinars

for the Communications Network. The PRII Strategic Communications for local authorities Diploma Course also ran in 2023 in collaboration with the Public Relations Institute of Ireland.

Library Promotion

LGMA managed several library promotion campaigns during 2023, including My Little Library Book Bags and Ireland Reads.

Project Communications

The communications team provided communications support and advice across the organisation including in relation to projects and programmes such as the Digital and ICT Strategy, Town Centre First, housing programmes and the Local Government Graduate Programme.

Local Government Ireland Brand

The Local Government Ireland brand managed by the LGMA to represent the 31 local authorities and the local government sector continued to expand in use and reach during 2023. We also embarked on a project to develop the brand further with additional applications and templates and more comprehensive brand guidelines to align with sectoral requirements in advance of applying the brand across shared services and additional digital platforms.

Media and Issues Management

Issues of particular significance and media interest in 2023 included industrial relations disputes and library collection matters.

Social Media

As part of our work in communicating about the local government sector to a public and stakeholder audience, we continued to manage social media accounts for Local Government Ireland, Libraries Ireland and the LGMA during 2023.

Local Government Strategic Procurement Centre (LGSPC)

Procurement Reform Programme

The LGSPC represents the sector on the Office of Government Procurement (OGP) Executive Board and works in partnership with the OGP to embed the procurement reform programme in the local government sector. The Local Government Procurement Programme Board (PPB) reviews and directs the development of the reform programme in the local government sector and provides oversight and governance to the LGSPC and the Local Government Operational Procurement Centre (LGOPC). The Programme Board reports to the CCMA Finance Committee and issues guidance on best practice policy and procedures to local authorities in relation to procurement function. The LGSPC facilitates meetings of the PPB, four meetings were held in 2023.

Engagement with procurement officers continued with virtual meetings of working groups and the Procurement Officers Management Committee. An in-person meeting of Procurement Officers took place in September 2023 at a networking event in Portlaoise with speakers from the OGP and IPB in attendance. The LGSPC worked with colleagues in the LGOPC to further support procurement reform and the use of central arrangements by participating in the groups such as the OGP Local Government Metrics and Indicators and SupplyGov User working groups.

Spend Data Management System

Spend Data for 2021 was collected and collated for analysis. A scheduled review of the System commenced in 2023 to determine the best course of action when the System goes end-of-life in 2025.

Promoting SME Engagement in Local Authority Procurement Opportunities

A review of The Local Government Public Procurement Guide to encourage SME participation in public procurement opportunities was conducted and the guide was updated to include recent changes to public procurement e.g., circular 05/2023 and the implementation of the new eTenders System. The guide was republished in September 2023 and circulated to all relevant stakeholders. It is also available on the LGMA website at [local-government-guide-to-public-procurement-2023.pdf](https://www.lgma.ie/local-government-guide-to-public-procurement-2023.pdf) ([lgma.ie](https://www.lgma.ie))



Green Public Procurement

The LGSPC & LGOPC met with Minister Ossian Smyth in May, with the OGP and other Central Purchasing Bodies (CPBs) to provide a comprehensive update regarding the greening of each CPB's central purchasing arrangements per the 'Programme for Government.' The local government sector updated the Minister on how the benefits of green measures can be tracked across the LGOPC solutions.

The Environmental Protection Agency (EPA) hosted a Green Public Procurement (GPP) Showcase Event in the Aviva Stadium on 30th November. The event included a showcase of GPP case studies, presentations, and a panel discussion (including from the LG sector). The EPA extended invitations to representatives from local government facilitated by the LGSPC and 53 local government attendees from 26 organisations attended.

Promoting Engagement with Central Procurement Arrangements

As part of the procurement reform program the LGSPC continues to work with the OGP to promote the take up of centralised arrangements across the sector.

To further support engagement with established central procurement arrangements the LGSPC supported the roll out of OGP information sessions on nine topics in 2023. The LGSPC also sourced sectoral nominees to assist the Commercial Skills Academy of the OGP who hosted a series of regional Community of Practice Events that focused on the Procurement Processes and Procedures for Small Works Procurement.

eTenders Migration

The OGP conducted a procurement process and selected a new supplier to develop and implement a new electronic tendering platform which went live in May 2023. The OGP led a project to migrate to the new eTenders platform and worked with all public sector stakeholders during the transition. The LG Procurement Programme Board nominated the LGSPC Procurement Policy Support Officer to the role of Sectoral

Implementation Lead (SIL) to support communications between local authorities and the OGP during the transition. In order to support the role of the SIL, the LGSPC established a Single Point of Contact (SPOC) Group to support communication flow to the sector and to provide oversight on the local delivery of tasks required by the OGP during the migration to the new eTenders platform. The SIL engaged with the SPOC Group to coordinate the delivery of tasks, provide updates, and raise identified issues with the OGP during the transition. A dedicated LGMA extranet site with access for the SPOC Group was used to assist with communication flow from the sector. The SIL coordinated the sourcing of local government nominees for participation in UAT and over 100 LG eTenders users for the initial train the trainer sessions. Additional training was provided by the OGP on request of the LGSPC and a further 300 local authority staff attended.

The training provided focused on the technical functionality of the platform and following consideration by the LG Procurement Programme Board the LGSPC retained the services of procurement consultants who provided online training sessions on eTenders and the new eForms. This training was tailored for local government users and 62 local authority staff availed of the training over three sessions in November and December 2023. The feedback received in relation to the training provided was very positive.



Empowering the Sector

People Advisory Supports to the Sector 2023

The People Advisory Section (LGMA) continued to support and provide an advisory function across a range of areas:

- Human Resources
- Industrial Relations
- Learning and Development
- Health and Safety
- Equality, Disability, and Inclusion
- Freedom of Information
- Data Protection

The People Advisory Section coordinated and supported the following LGMA Committees and Steering Groups:

- Change Management Committee
- Local Authority Sector National Training Group
- People Strategy Steering Group
- Joint Union Management Health and Safety Steering Committee
- Health and Safety Operational Committee
- Water Industry Health and Safety Committee

The LGMA continued to coordinate support, initiatives, and approaches to facilitate effective human resource practices across the sector and advise on compliance matters and issues such as equality, diversity, and inclusion. The Agency has also advised the sector on new legislation and circulars which came into effect over the course of 2023 such as the [Work life Balance and Miscellaneous Provisions Act](#).

HR Officers Network

Three regional HR Officer Network meetings were held in October in Local Government House (Eastern Region), Limerick City and County Council (Southern Region) and in Roscommon County Council (Western Region). Our regular HR officer network virtual meetings were held during the year.

Employees Training, Learning and Development

Sectoral Recruitment and Selection
The LGMA continues to support the www.localgovernmentjobs.ie website which is the sector's job vacancy website. Over 1500 local government sector jobs were advertised on the site between January and December 2023.

WAM and Local Authorities partnership results in internships for graduates with disabilities

In 2023, the local government sector partnered with AHEAD on the Willing Able Mentoring (WAM) Programme to offer paid and mentored work placements for graduates with disabilities. The local government sector was recognised at the WAM Leaders Awards 2023 for participation in and support for the WAM programme which aims to promote access to the labour market for graduates with disabilities.

Coordinated through the LGMA, five local authorities participated in the pilot WAM graduate programme 2022/2023 which offered paid and mentored work placements for nine graduates with disabilities. The LGMA is currently working with AHEAD and a further eight participating local authorities for the WAM Programme 2023/2024.



L - R: Caroline McGrotty, AHEAD; Amanda Kane, LGMA; Kay Sheehy, Kerry County Council; Geraldine Browne, LGMA; Lynda McGavigan, Cavan County Council and Deirdre Moore, AHEAD.

Grad Ireland Careers Fair

The sector was represented at the Grad Ireland Careers Fair in September 2023. The Local Government Ireland stand aimed to attract candidates to local government jobs, both as part of the national local government Grad recruitment campaign and for the graduate technical/specialist roles in local authorities.

Wellbeing

An official launch of the Healthy Ireland Wellbeing funding took place in April 2023. and Wellbeing Strategy Implementation training took place on 10th May 2023 in Local Government House.



L - R: Tom James, Healthy Ireland, Hildegard Naughton, TD, Minister of State; Paul Dunne, CEO, LGMA and Amanda Kane, LGMA.

Applications for funding opened on 26th May 2023 with a deadline of 30th June 2023. Funding was allocated to each individual local authority based on headcount numbers and all local authorities had received their funding by the year ending 31st December 2023.

Guidance workshop on Disability, Reasonable Accommodation and Needs Assessment during Recruitment and in the Workplace

The LGMA coordinated a two-hour online guidance workshop on Disability, Reasonable Accommodation and Needs Assessment during Recruitment and in the Workplace on 25th October. This workshop was funded via the National Disability Strategy Implementation Group (Department of Housing, Local Government and Heritage). Over 50 delegates attended, and the feedback was very positive.

Data Protection

Disability Awareness Training

A Disability Awareness Training Workshop, hosted by Clare Kennelly, Inclusive World, was held on 23rd September in the offices of the LGMA with 38 delegates from 31 local authorities attending. The feedback was very positive.

Gender Pay Gap Reporting 2023

The Agency supported local authorities in producing their 2023 Gender Pay Gap Reports. A copy of the Gender PayGap Report is available on each local authority website.

Blended Working

The Agency received positive feedback from local authorities on the implementation of blended working in the sector and the Agency commenced a review of the sectoral policy and procedure in late 2023.

Coaching Development Programme

The Agency completed the arrangements for the implementation of its Coaching Development programme seven Pilot sites, Dun Laoghaire Rathdown County Council, Meath County Council, Waterford County Council, Wexford County Council, Louth County Council, Clare County Council and South Dublin County Council. This programme will commence in 2024.

Child Safeguarding

The LGMA coordinated Child Safeguarding workshops for 15 newly appointed Designated Child Protection Liaison Officers in the local government sector.

Codes of practice for the use of CCTV and other mobile recording devices in the prevention, detection and prosecution of littering and waste offences

The Circular Economy and Miscellaneous Provisions Act, 2022 contains a statutory requirement for the LGMA to prepare three separate codes of practice for the use of CCTV and other mobile recording devices in the prevention, detection and prosecution of littering and waste offences. In cooperation with the Local Authority Waste Programme office three codes of practice for the use of CCTV and MRDs were prepared for use by local authorities. The development of these codes of practice required a statutory consultation process with various Government departments and the Data Protection Commission (DPC). The LGMA Board approved the three Codes of Practice which were subsequently approved by Minister Ossian Smyth on 15th December 2023. The Department of Environment, Climate and Communications (DECC) are working on getting the required commencement orders for the relevant sections of the Circular Economy & Miscellaneous Provisions Act finalised in 2024.

Health and Safety Advisory and Support Services

Health & Safety Operational Committee

Meetings of the Health and Safety Operational Committee were conducted on a quarterly basis throughout the year to ensure the continued implementation and mainstreaming of best practice in health and safety across local authorities. The Health and Safety Operational Committee oversaw the development of a number of key initiatives and supports for the sector.

Health and Safety Incident Tracking Tool

The LGMA continues to function as the central repository for the collection and collation of local authority employee health and safety accident and incident data through a tailored template and reporting methodology. Reports on this data are presented and discussed at each of the Local Authority Safety Officer Group (LASOG) regional meetings and at the Health and Safety Operational Committee meetings.

Local Authority Safety Officer Group (LASOG)

The LASOG Regional Groups, which are the Southern / Eastern Region and the Northern Western Region had meetings on a quarterly basis to progress projects as outlined in each of the regional Programmes of Work. The LGMA continued to attend and support both regional groups.

Employee Safety Handbook

A review of the existing Local Authority Employee Safety Handbook was undertaken in 2023. The handbook was reviewed in line with current legislation and developments in health and safety since the previous edition issue in 2014. The updated handbook provides general information on health and safety issues that may arise in the local authority sector. It details key information in relation to roles and responsibilities, training, policies, hazards, and risk controls and is targeted at all local authority employees.

It is intended to provide a guide to working safely in a local authority which can be used as an employee guidance booklet to complement the Local Authority's own local Safety Management System.

The handbook was distributed to all local authorities in both hard and soft copy.

Water Services Master Co-Operation Agreement – Health & Safety Governance National Committee

To support the implementation of Section 8 of the Water Services Master Co-operation Agreement, a National Health & Safety Governance Committee was established.

The role of this committee is to provide national guidance on the implementation of Section 8 of the Water Services Master Co-operation Agreement and to provide a forum to address any national issues that may arise. The committee will function as an oversight group with the role of providing overarching governance at the national level.

The committee first met in September 2023 and a number of meetings were held thereafter.



Services Delivered

ICT

The LGMA continued to deliver ICT services for local authorities and other public service departments and agencies. The LGMA continued to support Core Payroll Infrastructure, MyPay, MapRoad Roadworks Licensing (MRL), Building Control Management System (BCMS), CheckTheRegister.ie, LG Returns, iPlan, iHouse, iReg, Travel and Subsistence (T&S) and Low Value Purchase Cards Systems iPlan was upgraded to version 5.0 and continues to be rolled out to local authorities as was the T&S and back office CheckTheRegister Systems which also underwent upgrades. The LGMA ICT team supported and facilitated local authorities on a range of technical groups and national licensing procurements including Microsoft Office 365.

Cyber Security

The Information Security Sub Committee (ISSC) of the agency developed a business case for a central Cyber Security Unit. The business case was accepted by the local government sector, with a new unit established within the LGMA and funding secured from the EU and the DHLGH.

The ISSC ran Incident Response Planning training for the local government sector to assist local authorities to further develop their plans for responding to Cyber-attacks.

The Agency ran 13 training campaigns via its online platform for employees during the year, along with a monthly simulated phishing attack campaign to ensure Information Security was at the forefront of employee's minds.

The ICT Business Continuity and Incident Response plans were constantly reviewed to ensure that the document reflected the changing working environment of the Agency.

The LGMA participated in the NCSC Coordinated Response Network, which comprises departments and agencies from central and local government.

Digital Local Government: Working for Everyone

– Ireland's Local Government Digital and ICT Strategy 2030 was adopted by the LGMA Board in September 2023.

The strategy was developed following a comprehensive engagement with multiple stakeholder groups. Internal stakeholders included CCMA, CCMA committees, HIS Group, Digital Officers, Broadband Officers, Project Leads for national and shared services, GIS Officers, local authority staff, LGMA staff and the All Ireland Smart Cities Forum. Other stakeholders consulted included members of the public, young people, older people, disabled people, councillors, staff in outdoor grades, and the OGCIO ICT Advisory Board. The following reports were produced from the engagement process and informed the development of the strategy –

Digital Capability Report
Digital Maturity Report
Citizen engagement report
Focus Groups engagement report
Outdoor Staff engagement report
Digital and ICT Strategy Outcome Report

The strategy was developed under the oversight of the Digital and ICT Strategy Project Board and with the input of the Digital and ICT Strategy Working Group, which including representatives from each of the CCMA committees.

The aim of the Digital and ICT Strategy is to enable the delivery of modern local government services using digital and ICT. The strategy is comprised of four core themes –

Digital Services
Digital Communities
Digital Workforce
Digital Systems

There are 38 statements of intent grouped under each of the four core themes which set out our aspirations and what we intend to achieve over the lifetime of the strategy. These statements of intent will be achieved through the implementation of actions set out in the Digital and ICT Strategy Action Plan. The action plan includes 73 actions to be delivered between 2023 and 2030.

In the latter part of the year, work was completed on 4 enabling actions for the strategy –

Communications strategy
Change Management Toolkit
Benefit Realisation Approach
User-Centric Service Design. A detailed plan for actions to be carried out in 2024 was also developed and costed.

Network Operations Centre

- The transition to new hardware progressed with 95% of new hardware racked and cabled in the data centres.
- The Interim SOC/SIEM service went live in Q4 2023 with the LGMA and four local authorities.

MyPay

A contract was signed in April with a managed service provider for a fully managed infrastructure service and associated services.

A new managed desktop service commenced in Q4 2023 which includes management of the MyPay Office 365 tenant.

Housing Delivery Coordination Office

Housing for All 2022-2026 is nearing mid programme with an expected review of Local Authority Housing Delivery Action Plans (HDAPs) in 2024 and an increase in targets expected following the NDP/NPF review. During 2023, the work of the HDCO continued, supporting local authorities, engaging, and consulting with DHLGH and other housing stakeholders to ensure ongoing progress relating to the Housing for All Programme.

The housing sector continued to face extraordinary challenges in 2023 arising from the war in Ukraine, rising interest rates, construction cost inflation, increased homelessness and accommodation requirements, increased numbers seeking asylum, all of which continue to impact on the housing industry and the local government sector.

During 2023, to respond to these challenges, the Government introduced a range of additional actions under Housing for All aimed at delivering more housing supply. The range of new and existing housing initiatives represents a key challenge for local authorities to quickly adapt and upskill staff to extend existing schemes and implement new schemes in short time periods, develop clear, concise processes and procedures for new initiatives and their associated approvals processes.

Housing Delivery and Supply

Local Authority Housing Delivery Action Plans (HDAP) are the cornerstone of local authority housing delivery programmes at local level, setting out the 'what, where and when' of planned social and affordable housing delivery. Activity in 2023 across the social and affordable delivery pipeline continued including:

Local authorities and AHBs expect to deliver c.8000 new build social homes in 2023. Pipeline of c.25,500 new builds approved nationally for local authorities and AHBs.

c.11,000 on site across 900+ sites.

Pipeline of c.16,000 pipeline in LA's outside of Dublin, c.9,500 pipeline in Dublin.

c.12,500 new builds at proposal stage by LAs and AHBs.

c.6,700 proposals in LA's outside of Dublin, 5,800 proposals in Dublin.

c.7,500 LA affordable purchase and cost rental homes planned pipeline out to 2030.

c.4,500 proposals being progressed.

Strong activity under acquisitions and leasing, including acquisitions under the new Tenant in Situ programme.



The Housing Delivery Coordination Office is also coordinating multiple housing initiatives including:



Public Private Partnership Programme



Land Acquisition Fund



Accelerated Delivery Programme



Housing Landbank



State Lands Review



Tenant in Situ Scheme



Energy Retrofit Programmes and Climate Change



Strategic Coordination



HDCO Real Time Information System



National Housing ICT System



Project Díon

Transport & Roads

MapRoad Asset Management System

Ongoing support continues for the MapRoad Asset Management System in conjunction with the Road Management Office (RMO) shared service.

With the advent of significant investment in Active Travel Infrastructure, the RMO with the support of the LGMA have and are continuing to develop modules within MapRoad to record and facilitate the management of this new local authority asset.

MapRoad Public Lighting

Additional updates to the Public Lighting Module of MapRoad were undertaken to support the rollout of the ongoing National LED public lighting replacement project.

MapRoad Roadworks Licensing (MRL)

MRL was upgraded to support significant improvement to functionality and overall user experience. Dublin City Council now using the system.

Environment

National Environmental Management Information System (NEMIS)

Funded by the Department of Environment, Climate and Communications, an interim solution was released to provide tools to allow for partial completion of Recommended Minimum Criteria for Environmental Inspections for waste activities (RMCEI) return for EPA. Funding was secured for Phase 2 of development, which commenced in the latter half of 2023, and this will provide significant updates to the current release.

Climate Action

The initial 5-year funding arrangement for the CAROs was concluded. A new revised governance arrangement was put in place for the CAROs. This replaced the previous steering committee and was implemented on foot of an updated SLA between the Department of Environment, Climate and Communications and the CAROs.

The LGMA provided significant support for the implementation of funding for the various new positions within the local authorities related to climate action and for the funding of community climate action projects.

Most local authorities had recruited their allocation of climate action positions before year end.

Libraries

Libraries Development

Launch of the New National Public Library Strategy

The new national public library strategy, *The Library is the Place*, was launched by Ms. Heather Humphreys, TD, Minister for Social Protection and Minister for Rural and Community Development at the opening of, the new Portlaoise library on the morning of Monday 17th July. The strategy, which is a joint DRCD-CCMA-LGMA document, contains nine strategic objectives and three strategic enablers, under the themes of People, Spaces, and Connections. Its 41 strategic actions address topics relating to literacy and reading, digital inclusion, buildings and vehicles, and user-centred service design, while 25 strategic alignments reference multiple government departments and high-level stakeholders that libraries will work with to develop capacity, access resources, and deliver objectives. The strategy is available digitally in English and Irish on the [Libraries Ireland](#) website.

Libraries featured in the Government's Voluntary National Review presented to the United Nations High Level Political Forum

Ireland's Voluntary National Review (VNR) of progress towards the Sustainable Development Goals was published in July. The VNR is shared with all UN Member States and contains an entire chapter on Irish public libraries, which has not been seen in any other country's VNR before. This is a highly positive showcase for the work of the Irish public library sector at international level. The VNR was presented at the UN High Level Political Forum in New York by Minister Ryan on Wednesday July 19th, 2023.

Summer Stars Reading Programme 2023

As part of the annual national Right to Read Programme supporting literacy and reading development, public libraries deliver a Summer Stars initiative for children and families across summer each year. Summer Stars is designed to support children and parents to maintain levels of reading in a fun way across the period when formal education is not taking place. For 2023, Summer Stars ran from mid-June to the end of August and 60,915 children took part, with 1,641,751 children's books, 81,047 e-audio books and 30,613 e-books issued over the period.

Sustainable Development Goals (SDG) Week

The National Implementation Plan for the SDGs (2022-2024) acknowledges libraries as key stakeholders in this, recognising their role as sustainable institutions helping to provide knowledge, understanding, and resources to communities, through initiatives, facilitation and citizen involvement, and their potential to raise awareness of the SDGs and contribute to change. In 2023, 194 library events were registered on the European Sustainable Development Website, and included Sustainable Energy Saving events, Recycled Crafts, Climate Action Storytimes, Sewing for Beginners, Sustainable Gardening, and much more! Libraries estimated around 11,500 attendees at the events around the country during Irish SDG Week 2023.

Little Library

The first five Little Library initiative was delivered for the third year in 2023, with two key actions taking place across all library authorities:

- My Little Library Bag providing books, resources, and library membership to all children in the country aged four and five starting school in September, available in Irish and English versions.
- To date, almost 15,000 new 4- and 5-year-old members have registered in 2023 and for this age, there is now a total of 43,900 library members, representing approximately 73% of the population for that age.

Little Library at Bedtime offers a bedtime book, resources and library membership to all children aged between 0 and four in the country. Almost 200,000 bedtime books in English and Irish, chosen by a library expert selection group, have been made available in all library branches for families to take home and they are encouraged to join the library at the same time. This action under the Little Library initiative was launched by the Minister for Children, Equality, Disability, Inclusion and Youth, Roderick O’Gorman, T.D. in early October and runs until the end of 2023.

Advancing Digital Empowerment of Libraries in Europe (ADELE)

Libraries Development are currently coordinating the ADELE Erasmus+ project which supports the use of digital technology in non-formal adult education. The project is undertaken in collaboration with partners in Belgium, Italy, and Bulgaria, and with 100 public libraries across the EU including 25 public libraries in Ireland. In October, Libraries Development hosted 24 librarians from nine EU countries in the LGMA and provided a week-long schedule of training

activities, workshops, and library visits. An online, work-based learning tool has also been created as part of the project which will develop library staff competencies in their engagement with digital technologies and the support, they offer to library users.

Workforce Development

Library staff training workshops and skills-share sessions were delivered online throughout the year with 21 live training events in total organised by Libraries Development. Additional training resources were made available on the SharePoint platform for library staff including training videos and recordings of workshops. A library staff skills audit was undertaken in June with 732 staff participants and a report on a skills gap analysis was produced. A scoping review for a Learning Management System to support library staff skills’ development was also undertaken this year and included feedback gathered from library staff to identify needs to achieve increased engagement with training resources. A report was produced on the requirements and technical specifications for a new Learning Management System.

National Planning System

The National Planning System project commenced in July 2023. The purpose of the project is to develop a business case to support the need for a singular System used by all 31 local authorities, which will greatly simplify the planning process for all users while enhancing and standardising the data-capture capability and reporting requirements. The project has been identified as a key component of local government digital/ICT strategy, Digital Local Government: Working for Everyone – Ireland’s Local Government Digital and ICT Strategy 2030. Significant stakeholder engagement was carried out to inform the Project Initiation Document (PID). The PID was recommended for approval by the HBLU Committee in November and final approval was received by PSROG at their December meeting.

National ePlanning Portal

The National ePlanning Portal Project made excellent progress in 2023. With successful cooperation from all parties, the portal is now fully live in the 23 local authorities that use iPlan. Donegal County Council, the final iPlan site to go live, has recently completed testing and will make online planning live in 2024.

In each of the counties that have gone live with online planning; Carlow, Cavan, Clare, Galway City, Galway County, Kerry, Kildare, Kilkenny, Laois, Leitrim, Limerick, Longford, Louth, Mayo, Meath, Monaghan, Offaly, Roscommon, Sligo, Tipperary, Waterford, Westmeath, and Wicklow, it is now possible for planning agents, applicants, and members of the public to input and pay for planning applications and make submissions online via the portal. Part 8’s can also be catered for. The portal also allows planning agents to upload any further

information requests and for prescribed bodies to receive and respond to referrals electronically.

Dún Laoghaire Rathdown and South Dublin County Councils commenced a ‘soft launch’ with select planning agents permitted to submit applications via the portal thereby enabling a transition from hard copy applications. Rollout will continue in the remaining local authorities, Cork City, Cork County, Dublin City, Fingal, and Wexford County Council in 2024.

The efficiencies brought about by Online Planning have eliminated an enormous amount of paperwork and removed the need for printing, scanning, filing and repetitive tasks. This has freed up resources to concentrate on other areas. Feedback from applicants, agents, members of the public and local authority staff has been very positive. Some local authorities now receive over 70% of their planning applications online.

Audio-Visual Upgrade

The LGMA invested in upgrading the audio-visual infrastructure of the corporate boardroom, which is used for both in-house and sectoral meetings and training. This investment resulted in the ability to provide a wireless microphone facility which allows for multi configuration of the room while presenting attendees, both in person or virtual, with a quality audio and visual experience.

11

Our Events – Bringing People Together to Network and Learn

Annual Local Government HR Conference 2023

The 25th Annual Local Government Human Resource Conference was held in the Royal Marine Hotel, Dun Laoghaire, Dublin on the 5th & 6th October 2023. The theme of this year's Conference was HR – Leading an Inclusive, Diverse and Healthy Workplace.

The Conference was officially opened by Minister of State for Local Government and Planning, Kieran O' Donnell, TD who stressed the importance of local authorities championing inclusive, diverse, and healthy workplaces.

There was an excellent panel of speakers with a diverse range of expertise to address conference delegates with a particular focus on managing an inclusive, diverse, and healthy workplace. The Conference explored the challenges and opportunities

for people management while looking at future trends, insights for HR and the future of learning. The Conference also looked at a number of a case studies including Coaching and Mentoring in the Workplace, Embracing an Agile Approach to People and Culture and Embedding a Culture of Workplace Wellbeing.

Delegates were also delighted to welcome Brent Pope who joined the conference to speak on the mental health awareness campaign 'The Elephant in the Room Movement'.

The Conference was very well attended by over 150 delegates representing each of the 31 local authorities.



L - R: Paul Dunne, CEO, LGMA; Kieran O'Donnell TD, Minister of State at the DHLGH; Sharon Finegan, Principal Officer, DHLGH; Margaret O'Brien, LGMA



Grad Ireland Careers Fair. L to R Jane Brophy, HR Executive, LGMA and John Conway, HR Executive, LGMA

Grad Ireland Careers Fair

The sector was represented at the Grad Ireland Careers Fair in September 2023. The Local Government Ireland stand aimed to attract candidates to local government jobs, both as part of the national local govt Grad recruitment campaign and for the Graduate technical/specialist roles in local authorities.

Local Authority Health & Safety Conference

The Annual Local Authority Health & Safety Conference for Health & Safety Officers took place on 7th & 8th November in the Mullingar Park Hotel, Co. Westmeath. Feedback from the Conference delegates was very positive.

The Conference covered a wide range of topics including:

- An Insight into Human Behaviour Factors from a Safety Management Perspective (Trinity College Dublin)
- Healthy Work in a Digital Age - Psychosocial Risks in the Changing World of Work (Health & Safety Authority)
- Radon in Ireland – The Hazard and How to Reduce It (EPA)
- Update on the Transition to a National Water Services Authority (LGMA)
- Embedding a Culture of Workplace Wellbeing (Iarnród Éireann)
- The Rise of Violence and Aggression in the Workplace (Dundalk Institute of Technology)
- Code of Practice on Indoor Air Quality and Asbestos Management (Health & Safety Authority)
- Fire Safety Guide for Building Owners and Operators (National Directorate Fire and Emergency Management)
- Sessions on Nutrition, Well-Being, and Resilience



Appendix 1 Public Lending Remuneration Annual Report 2023

Public Lending Remuneration Scheme Fourteenth Annual Report for the year ending 31st December 2023

Contents

- 1. Introduction**
 - 1.1 Legislative Basis
 - 1.2 Statutory Instrument
 - 1.3 Management of the PLR Scheme
- 2. The PLR Process**
- 3. Collection of Loans Data**
- 4. Author Registrations**
- 5. PLR Payments 2023**
- 6. British Library, Public Lending Right UK**
- 7. Communications and Publicity**
- 8. Finance**
- 9. Acknowledgements**
- 10. Appendices**
 - 10.1 Summary of Payments
 - 10.2 Summary of Payment Methods
 - 10.3 Payment of Country of Residence
 - 10.4 Spread of payment amounts

1. Introduction

1.1 Legislative Basis

Public Lending Right is the exclusive right of an author to loan her/his book, and it was introduced into Irish law by the Copyright and Related Rights (Amendment) Act 2007. The Act brought Irish legislation into compliance with European law.¹ The Act specifies that the lending right applies unless a remuneration scheme is in place and provided for the establishment of a remuneration scheme by the Minister of the Environment, Heritage and Local Government.

1.2 Statutory Instrument

The regulations establishing the scheme, the Copyright and Related Rights (Public Lending Remuneration Scheme) Regulations 2008 were issued on 31st December 2008.² (S.I. No. 597 of 2008). Under the Public Lending Remuneration (PLR) scheme, payment is made to authors, illustrators etc. whose books are borrowed from public libraries. The Copyright and Related Rights (Public Lending Remuneration Scheme (Amendment) Regulations 2013, S.I. No. 221 of 2013 were signed on 20th June 2013.³

1.3 Management of the PLR Scheme

Under the regulations the Chief Executive Officer of the Local Government Management Agency was designated as Registrar of Public Lending Remuneration. Libraries Development manages the PLR scheme which is funded by the Department of Rural and Community Development. The PLR Office working in cooperation with the British Library, Public Lending Right UK have developed systems to provide enhanced services resulting in more streamlined and efficient registration and related PLR services for authors.

2. The PLR Process

Under PLR, a payment will be made to registered authors, citizens of or resident in the European Economic Area (EEA) or UK authors who are eligible authors in respect of books registered with the PLR and loaned by public library authorities.

Authors are required to register with the PLR Office, providing details of the books for which they wish to claim remuneration. Public library authorities provide the PLR Office with details of their loans, including the number of times each book in their collections is issued during the year.

At the end of the PLR period, the loans data from each authority is matched to the author/title data and a list of authors whose books have been loaned, and the number of issues of each, is produced. The amount that each qualifying author is to receive is calculated and payments made.

3. Collection of Loans Data

A PLR loans module is installed on the library management system and the data giving details of the number of times each book is issued during a specified period are transmitted to the PLR Office automatically.

- 1 Directive 2006/115/EC, OJ L 376, 27.12.2006, p. 28–35.
- 2 S.I. No. 597 of 2008.
- 3 S.I. No. 221 of 2013.

4. Author Registrations

33,004 authors were registered for the PLR system at the end of PLR year 2023.

5. PLR Payments 2023

The Department of Rural and Community Development provided €220,000 for payments to the authors whose works were loaned to the Irish public.

Payments are made annually and are based on loans from the preceding calendar year. Authors were eligible for payment if their PLR earnings reached a minimum of €2, while there was a maximum payment of € for the most-borrowed authors. The Rate-per-loan (RPL) was calculated at 7.02 cents. The 2023 PLR payment calculation was based on a total of 5,495,240 eligible loans. A total of 6,685 authors from 36 countries qualified for a payment in 2023, with 8 authors receiving the maximum payment.

6. British Library, Public Lending Right UK

The Responsibility for UK PLR was transferred to the British Library in October 2013. The British and Irish PLR staff discussed future joint approaches for PLR to maximise use of resources and provide enhanced services for authors.

The PLR Office appreciates the considerable assistance provided by the PLR team in supporting the PLR system.

7. Communications and Publicity

The PLR Office maintains the www.plr.ie website. The collection of loans data from all library authorities allows for an analysis of public library loans on a national basis. The PLR Office provides information on public library borrowings to the media on request.

8. Finance

The Public Lending Remuneration Scheme is funded directly by the Minister for Rural and Community Development and the costs are not levied on the local authorities.

9. Acknowledgements

The Local Government Management Agency would like to thank the Minister for Rural and Community Development, the Minister of State, and their officials for their ongoing support, public library authorities for their co-operation in the ongoing operation of the PLR scheme, the PLR team at the British Library for advice, support, and technical assistance.



Eamonn Hunt

15.05.2024

10. Appendices

10.1 Summary of Payments

<i>Summary of Payments</i>	2023
Number of authors registered for PLR at the end of 2023	33,0004
Number of authors qualifying for a payment	6,685
Total Spend (Department funding and carry over from 2022)	220,316.88
Number of authors receiving the maximum payment	8
Rate-per-loan (RPL)	7.02
Total number of eligible loans	5,495,240

10.2 Summary of Payment Methods

<i>Method of Payment</i>	<i>Number of Authors 2023</i>	<i>Total amount 2023 €</i>
Direct e-payment into Euro/Non-Sterling Accounts	340	8,119.69
Direct e-payment into UK Sterling Accounts	5,924	191,504.50
e-Payment via Collection Societies	328	19,553.23
On Hold Payments	93	1,139.46
Total	6,685	220,316.88

10.3 Payment of Country of Residence

Country	Amount €	Country	Amount €
United Kingdom	190,001.56	Greece	60.91
Ireland	24,869.59	Luxembourg	57.21
France	820.83	Bulgaria	54.67
Germany	705.39	South Africa	51.87
Italy	692.27	Isle of Man	36.11
Canada	572.04	Switzerland	29.13
Spain	513.60	Austria	17.27
Channel Islands	397.03	New Zealand	15.27
Netherlands	278	Denmark	14.58
United States	183.36	Japan	13.61
Belgium	149.68	Finland	11.92
Portugal	116.83	Hungary	9.13
Croatia	109.4	Romania	8.49
Sweden	106.84	Thailand	5.82
Australia	92.3	Brazil	5.68
Cyprus	80.58	Unknown	5.04
Iceland	79.04	Lithuania	4.84
United Arab Emirates	72.76	Poland	3.3
Norway	70.93	Total	€220,316.88

10.4 Spread of Payment Amounts

From Amount €	To Amount €	Number of Payments 2023	Amount € in 2023
0.01	5	2143	6,994.59
5.01	10	1338	9,651.7
10.01	50	2152	49,195.29
50.01	100	557	38,949.09
100.01	300	388	62,930.09
300.01	500	72	26,880.10
500.01	1000	35	25,716.02
Total		6685	€220,316.88



Appendix 2

LGMA Financial Accounts

Local Government Management Agency Audited Financial Statements for the year ending 31st December 2023

Contents

- 1. Report of the Local Government Auditor**
- 2. Statement on System of Internal Controls**
- 3. Statement of Board Responsibilities**
- 4. Statement of Comprehensive Income**
- 5. Statement of Financial Position (Balance Sheet)**
- 6. Statement of Cash Flows**
- 7. Notes to and forming part of the Accounts**

Report of the Local Government Auditor to the Board of the Local Government Management Agency

Introduction

I have audited the financial statements of the Local Government Management Agency for the year ended 31 December 2023. The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows, and the notes to and forming part of the Accounts.

Respective Responsibilities of the Board and of the Local Government Auditor

The Board of the Agency is responsible for the preparation of the financial statements in accordance with the Local Government Management Agency (Establishment) Order 2012 and for ensuring the regularity of transactions. The accounting responsibilities of the Members of the Board are set out in the Statement of Board Members' Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant, legal and regularity requirements and in accordance with the Code of Audit Practice. I report my opinion as to whether the financial statements give a true and fair view, in accordance with generally accepted accounting practice. I also report whether in my opinion, proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of accounts.

I also report on whether or not I have obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Board's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

Basis of Audit Opinion

I conducted my audit in accordance with the Code of Audit Practice. An audit includes examination on a test basis of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements and of whether the accounting policies are appropriate to the Agency's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations,

which I considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other

irregularity or error. In forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

I report by exception if:

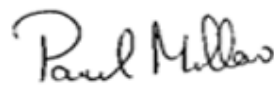
- I have not received all the information and explanations I require for my audit, or
- The Statement on Internal Financial control does not reflect the Agency's compliance with the Code of Practice for the governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

Opinion on the Financial Statements

In my opinion, the financial statements give a true and fair view of the state of the Agency's affairs on 31 December 2023 and of its income and expenditure for the year ended on that date.

I have obtained all the information and explanations, which I considered necessary for the purpose of the audit. In my opinion, proper books of account have been kept by the Agency. The financial statements are in agreement with the books of account.

Signed:



Paul Mullen (Housing)
Local Government Auditor

Date: 07/06/2024

Statement on System of Internal Controls

For year ending 31st December 2023

Scope of Responsibility

On behalf of the Board of the Local Government Management Agency, I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies 2016.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way. The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the Local Government Management Agency for the year ended 31 December 2023 and up to the date of the approval of the financial statements.

Capacity to Handle Risk

The Board of the LGMA is responsible for ensuring that the LGMA has an effective system of internal control in place. The Board is assisted in its work by the Audit and Risk Committee (ARC), which is comprised of a Board member (who chairs the committee), and 4 other members with financial and audit experience. The ARC met 4 times in 2023. The Board has delegated executive authority to the CEO who, along with the senior management team operates the LGMA's risk management framework and reports on risk at every Board meeting,

Finance Committee meeting and ARC meeting.

The LGMA has an outsourced internal audit provider who conducts a programme of work agreed with the ARC. In 2023 three internal audits were undertaken with two fully complete. An audit of the LGMA System of Internal Control and the Human Resources, Payroll and Superannuation Programme (HPSS) were completed in 2023 while an audit of the Local Government Strategic Procurement Centre (LGSPC) commenced in 2023.

The ARC has developed a risk management policy which sets out the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff to alert management on emerging risk and control weakness and assume responsibility for risk and controls within their own area of work.

Risk and Control Framework

LGMA has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A corporate risk register is in place which identifies the key risks facing the LGMA and these have been identified, evaluated, and graded according to their significance. The register is prepared by management and reviewed by the Board, the Finance Committee, and the ARC at each meeting. The outcome of the assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. The risk register details the controls and

actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- Procedures for all key business processes have been documented.
- Financial responsibilities have been assigned at management level with corresponding accountability.
- There is an appropriate budgeting system with an annual budget which is kept under review by senior management and the Finance Committee.
- There are systems aimed at ensuring the security of the information and communications technology systems.
- There are systems in place to safeguard assets.

Internal Control

The LGMA has a system of internal control and risk management designed to identify and report key risks and the management actions being taken to address and where possible, to mitigate them. The key elements of the system are:

- A Corporate Plan, approved by the Board, which guides the annual team plan and budget.
- An annual budget approved by the Board.
- Documented policies and procedures covering key areas of risk management which are periodically reviewed and approved by the Board.
- Defined limits and authority for financial expenditure including procurement of goods and services and capital expenditure, approved by the Board.
- Quarterly management accounts prepared and presented to the Finance Committee.
- An Audit and Risk Committee (ARC) which provides oversight and guidance

in the areas of risk management, risk register review, risk reporting and policy development.

- A number of other Board Committees to support the Board in its oversight role. These are listed in the Governance Statement.
- Policies covering fraud, health and safety and other key risk areas as well as a Code of Conduct for the Board and staff.
- Policies and procedures covering staff performance, training and continuing education.
- A procurement policy which is reviewed and approved by the Board.
- An internal audit function which reviews identified processes, systems and controls and reports on its work to the ARC.
- The ARC which deals with any significant control issues raised by internal audit, the Local Government Auditor or other external reviews:
- A corporate risk register which is prepared by management and reviewed regularly by the ARC and the Board. Project risk registers are also reviewed by the Executive on a regular basis and risks elevated to the corporate risk register if necessary.
- Systems and software in place to protect the ICT environment from threats and to ensure the security of the information we hold.

Board Committees

The Board is assisted in its oversight role by a number of Board Committees which are comprised of Board members and external members with subject matter expertise in the Committees' respective areas of responsibility. The Committees are charged by the Board with in-depth consideration of certain matters, and they provide advice to help with Board decision-making. An

update from each Committee is provided to the Board meeting. Details of the Committees in operation during 2023 are included in the Governance Statement and Board Member's Report.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- Key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies;
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- There are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/ forecasts.

Procurement

I confirm that the LGMA has policies in place to support compliance with procurement rules and guidelines and that during 2023 the LGMA complied with those policies.

Review of Effectiveness

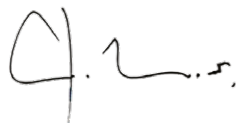
I confirm that the LGMA has procedures to monitor the effectiveness of its risk management and control procedures. LGMA's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the Audit and Risk Committee which oversees their work. The senior management within LGMA is responsible for the development and maintenance of the internal financial control framework.

I confirm that the Agency conducted an annual review of the effectiveness of internal control for 2023. I confirm that there have been no material weaknesses identified in the internal controls in relation to 2023 that require disclosure in the financial statements.

Internal Control Issues

While no weaknesses in internal controls were identified in relation to 2023 that require disclosure in the financial statements, the audit of the system of internal controls identified areas for improvement including evidence of compliance with Code of Practice requirements and business continuity responsiveness, especially the testing of responsiveness to an event.

The LGMA is reviewing the monitoring and reporting of performance to further support evidence of compliance with the Code of Practice and is prioritising the review of business continuity event responsiveness.



29.05.2024

Joe McGrath
Chairperson of the LGMA

Statement of Board Responsibilities For year ending 31st December 2023

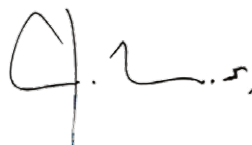
The Local Government Management Agency (LGMA) was established by the Local Government Management Agency (Establishment) Order 2012 (SI No. 290 of 2012).

It is a statutory body charged with providing a range of services to the Local Government sector.

The Local Government Management Agency (Establishment) Order 2012, Section 18 requires the Board to keep all proper accounts of all income and expenditure of the Agency, and of the sources of such income and the subject matter of such expenditure, and of the property, credits and liabilities of the Agency. In preparing these financial statements the LGMA is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the LGMA will continue in operation;
- Disclose and explain any material departures from applicable accounting standards.

The Board is responsible for keeping proper books of account, which disclose with reasonable accuracy at any time the financial position of the LGMA and which enable it to ensure that the financial statement complies with Section 18 of the Local Government Management Agency (Establishment) Order 2012. The Board is also responsible for the safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Joe McGrath
Chairperson of the LGMA



Eamonn Hunt
Acting CEO of the LGMA

29.05.2024

Statement of Comprehensive Income

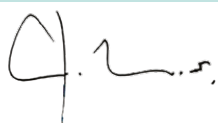
For year ending 31st December 2023

Statement of Comprehensive Income									
For year ending 31st December 2023									
	Notes	Agency Services	Bureau Services	Shared Services & National Projects	2023	2022	Agency Services	Bureau Services	Shared Services & National Projects
INCOME									
Local authority contributions		12,114,342	-	-	12,114,342	11,363,960	11,363,960	-	-
Project income	3.1	31,531,460	47,617	-	31,579,077	27,217,044	27,162,093	54,951	-
Funded programmes	3.2	-	-	7,987,185	7,987,185	4,581,359	-	-	4,581,359
Other income	3.3	12,652	-	-	12,652	241,825	241,825	-	-
Bureau services - collections	3.4	-	10,688,082	-	10,688,082	18,424,449	-	18,424,449	-
Retained superannuation		274,060	-	-	274,060	280,993	280,993	-	-
Sinking fund contributions		228,910	-	-	228,910	228,910	228,910	-	-
Interest receivable and similar income		196,566	-	-	196,566	41,913	41,913	-	-
Total Income		44,357,990	10,735,699	7,987,185	63,080,874	62,380,453	39,319,694	18,479,400	4,581,359
EXPENDITURE									
Staff costs	4	9,310,388	153,706	3,131,573	12,595,667	10,996,705	8,647,458	140,010	2,209,237
Operating costs and overheads	5	32,770,865	163,934	3,448,835	36,383,634	30,070,723	28,579,075	491,105	1,000,543
Disbursements	6	890,616	10,418,059	1,406,777	12,715,452	20,240,599	1,020,735	17,848,285	1,371,579
Depreciation	7	817,619	-	-	817,619	829,474	829,474	-	-
Total Expenditure		43,789,488	10,735,699	7,987,185	62,512,372	62,137,501	39,076,742	18,479,400	4,581,359
Surplus for the year before appropriations		568,502	-	-	568,502	242,952	242,952	-	-
Transfer to special reserve		<228,910>	-	-	<228,910>	<228,910>	<228,910>	-	-
Surplus for the year after appropriations		339,592	-	-	339,592	14,042	14,042	-	-

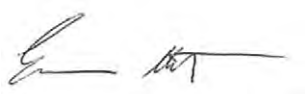
Statement of Financial Position (Balance Sheet)

For year ending 31st December 2023

Statement of Financial Position (Balance Sheet)			
For year ending 31st December 2023			
	Notes	2023 €	2022 €
Non-Current Assets			
Tangible Assets	7	16,777,445	17,509,622
Current Assets			
Receivables	9	6,558,841	6,807,773
Cash and Cash Equivalents	8	4,749,846	6,100,448
Investments		27,044,866	22,035,389
Investments - Special Reserve		2,955,134	2,961,430
		41,308,687	37,905,040
Current Liabilities (amounts falling due within one year)			
Payables	10	17,599,948	14,739,157
Net Current Assets		23,708,739	23,165,883
Creditors: (Amounts falling due after more than one year)			
Loans Payable	11	2,469,679	2,992,296
Total Net Assets		38,016,505	37,683,209
Representing			
Retained Revenue Reserve	12	22,068,656	21,190,558
Revaluation Reserve	12	12,992,715	13,531,221
Special Reserve	12	2,955,134	2,961,430
		38,016,505	37,683,209



Joe McGrath
Chairperson of the LGMA

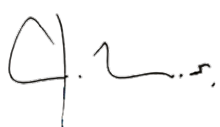


Eamonn Hunt
Acting CEO of the LGMA

Statement of Cash Flows

For year ending 31st December 2023

Statement of Cash Flows For year ending 31st December 2023		
	2023 €	2022 €
Cash Flows from Operating Activities		
Excess Income over Expenditure	339,592	14,042
Bank Interest received	(196,567)	(41,913)
Depreciation	817,619	829,474
Decrease/(Increase) in Receivables	248,932	(426,866)
Increase/(Decrease) in Payables	2,792,663	(1,729,693)
Net Cash Inflow/(Outflow) from Operating Activities	4,002,239	(1,354,957)
Cash Flows from Investing Activities		
Purchase of Tangible Assets	(85,442)	(203,219)
Net Cash Outflow from Investing Activities	(85,442)	(203,219)
Cash Flows from Financing Activities		
Proceeds from bank loan	-	760,000
Repayment of bank loan	(454,489)	(396,108)
(Decrease) in Sinking fund investment	(6,296)	(550,357)
Bank Interest received	196,567	41,913
Net Cash inflow from Financing Activities	(264,218)	(144,552)
Net Increase/(Decrease) in cash and cash equivalents	3,652,579	(1,702,728)
Cash and cash equivalents at 1 January	31,097,267	32,799,995
Cash and cash equivalents at 31 December	34,749,846	31,097,267



Joe McGrath
Chairperson of the LGMA



Eamonn Hunt
Acting CEO of the LGMA

Notes to the Accounts

For year ending 31st December 2023

1. General Information

The Local Government Management Agency (LGMA) was established by the Local Government Management Agency (Establishment) Order 2012 (SI No. 290 of 2012).

The LGMA is a state agency of the Department of Housing, Local Government and Heritage established to provide a range of services to the Local Government Sector. The Agency was created through the merger of the Local Government Computer Services Board, Local Government Management Services Board and An Comhairle Leabharlanna.

The addresses of the LGMA offices are:
Local Government House,
35 - 39 Ushers Quay, Dublin 8

Phoenix House,
27, Conyngham Road, Dublin 8

2. Summary of significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and have been prepared on an accruals basis, except as noted at 2.3 and 2.5 below, and in accordance with Generally Accepted Accounting Practice. The financial statements have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting

Council (FRC), as promulgated by Chartered Accountants Ireland. The preparation of financial statements requires management to exercise its judgement in the process of applying accounting policies. There are no areas of the financial statements that require management judgement or estimates that are critical to the reported values.

2.2 Foreign Currency

The functional and presentation currency is the Euro (€).

Foreign currency transactions are translated into Euro at spot exchange rates at the dates of the transactions. Exchange gains and losses resulting from the settlement of these transactions at a different rate are taken to the income and expenditure account.

2.3 Revenue sources and recognition

The primary source of income for the LGMA is provided by way of contributions from local authorities. The basis of the contributions is by way of agreed allocation of the LGMA annual budget.

The LGMA also receives income from local authorities and other state bodies for undertaking specific projects on behalf of the local government sector. In the Statement of Comprehensive Income, both of the above categories are combined under Agency Services.

Under the relevant legislation introducing the charge or registration fee, the LGMA was the agency charged with the collection and management of the following:

- Non principal private residence charge (NPPR)

- Household Charge
- Protect our Water registration fee

Collections from the public made under the above headings are recorded in the financial statements on a cash received basis. These collections are shown in the Statement of Comprehensive Income as Bureau Services.

The LGMA receives central funds in respect of costs incurred for certain shared services/national projects.

Income in respect of these projects is shown in the Statement of Comprehensive Income as Shared Services & National Projects.

2.4 Property, plant & equipment and depreciation

Property, plant & equipment is stated at historical cost less accumulated depreciation, with the exception of

Freehold Premises, which are shown at valuation and cost of additions.

The difference between depreciation on the deemed cost and the original cost is transferred from revaluation reserve to retained reserve.

Depreciation is charged so as to write off the cost or valuation of the assets to residual value using the straight line method over their estimated lives on the following bases:

Freehold Premises	2%
Fixtures & Fittings	10%
Computer and Ancillary Equipment	33.33%
Furniture and Office Equipment	10%
Training Equipment	20%

No depreciation is charged in the year of disposal and a full year's depreciation is charged in the year of acquisition.

An independent valuation of Freehold premises was carried out by Colliers international valuers on 21st October 2020.

	Valuation 2020	Cost
Local Government House, 35/39 Ushers Quay, Dublin 8	€9,850,000	€2,385,323
Phoenix House, 27 Conyngham Road, Dublin 8	€8,000,000	€3,186,625

2.5 Superannuation

The LGMA is a member of the Local Government Superannuation Scheme (LGSS).

Payments in respect of pensions are charged to the Income & Expenditure Account in the period in which payments are made. The cost of salaries in the accounts include deductions in respect of superannuation (including Widows and Orphans) benefits. Such deductions are credited as receipts to the Income & Expenditure Statement. Lump sums on retirement are funded from the Agency's Special Reserve, established for that purpose.

The LGMA is also a member of the Single Public Service Pension Scheme ("Single Scheme") which commenced with effect from 1 January 2013. Employee contributions for the Single Scheme continue to be deducted by the LGMA but are remitted centrally to DPER.

Financial Reporting Standard 17 has not been applied to these accounts.

2.6 Shared services and National projects in Local Government

The Public Service Reform Oversight Group (PSROG) was established in 2012 by the CCMA to directly oversee the reform agenda for the sector. A number of Shared services were identified in the Local Government Efficiency Review as being capable of delivering efficiencies and cost savings. The LGMA Project Management Office was established to coordinate and direct these projects which are funded by a combination of Central Government, EU and the Local Government sector. In 2014 the LGMA received sanction for a €7m loan facility with a 10 year term, to facilitate the roll out of the MyPay facility to all local authorities. The value of the loan drawdown is paid across to the MyPay shared services centre and is recognised as a debt from them to the LGMA. Additionally, this area has grown in recent times to include National Projects such as the Housing Delivery Coordination Office, Town Centre First, LA Circular Economy Coordination Office, Emergency Vacant Housing Delivery Office and an LA Central Cyber Unit.

2.7 Reserves

The LGMA Reserves are classified as follows:

Retained Reserves	- The accumulated surpluses arising from normal operating activities of the LGMA, and prior to the creation of the LGMA, the accumulated operating reserves of the Local Government Computer Services Board and the Local Government Management Services Board.
Special Reserve	Reserve created to make the payment of retirement lump sum amounts. This reserve is represented by the Investment Account, shown under Current Assets on the Balance Sheet.
Revaluation Reserve	Reserve created for Freehold property

3. Total Income

Income is further analysed as follows:

	Notes	2023 €	2022 €
3.1 Project Income			
The main projects (in excess of €100,000) funded during the year:			
Library Development Unit		7,632,648	7,435,109
Climate, Waste & Transport		2,823,858	2,275,196
HR, Payroll & Superannuation		4,328,833	3,891,895
Financial Management System (FMS)		2,769,488	2,399,749
LGMA Networks, data centre & digital strategy		1,241,075	868,528
Housing		449,562	614,512
Planning		926,365	964,728
ICT Licensing		11,326,788	8,381,184
Emergency Accommodation Response		-	280,040
Other projects		32,843	51,152
Total for Agency Services		31,531,460	27,162,093
Funding of Household Charge Collection costs	Note 3.4.c	47,617	54,951
Total Project Income		31,579,077	27,217,044

	Notes	2023 €	2022 €
3.2 Funded Programmes			
Shared services and reform programmes have been funded by:			
Department of Housing, Local Government and Heritage		7,075,388	3,891,918
Other sources of funds		911,797	689,441
		7,987,185	4,581,359

	Notes	2023 €	2022 €
3.3 Other Income			
Other income received in the year:			
Social Welfare refunds received		12,652	7,362
DHLGH Subsidy relating to cost of national pay agreement		-	234,403
Other		-	60
		12,652	241,825

	Notes	2023 €	2022 €
3.4 Bureau Services - Income collected			
Non Principal Private Residence Charge (NPPR)	See 3.4.a	10,415,523	18,137,846
Protect our Water registration fee	See 3.4.b	272,559	286,603
Household Charge refunds	See 3.4.c	-	-
		10,688,082	18,424,449

3.4.a Non Principal Private Residence Charge (NPPR)

The Local Government (Charges) Act 2009 imposed an annual charge in respect of certain residential properties.

The annual charge of €200 applied between 2009 and 2013. Property owners were obliged to register any property falling within the charge and to pay the charge together with any penalty applicable for late payment.

The LGMA is the designated board identified to collect the annual charge on behalf of local authorities.

Though the last charge year was 2013, the LGMA continued to collect arrears due under the legislation.

This charge will cease to be collectable from 1st April 2025.

	Notes	2023 €	2022 €
Gross collections			
Development and operating costs		10,415,523	18,137,846
Net collections		<172,767>	<479,743>
Disbursements to local authorities		10,242,756	17,658,104
		10,242,756	17,658,104

3.4.b Protect our Water registration fee:

The Water Services (Amendment) Act 2012 amended the Water Services Act 2007 in introducing a registration process for domestic waste water treatment systems. The registration process commenced on 26 June 2012. For an initial three month period the registration charge was €5 rising to €50 thereafter. Owners who register are issued with a Certificate of Registration.

The LGMA was appointed as the agency to administer the registration process, known as Protect our Water.

	Notes	2023 €	2022 €
Gross collections		272,559	286,603
Development and operating costs		<97,255>	<96,421>
Net collections		175,304	190,182
Disbursements to local authorities		-	-
Available to be disbursed		175,304	190,182

3.4.c Household Charge

The Household Charge was a charge of €100 on each residential property in the State, introduced by the Local Government (Household Charge) Act 2011. The charge applied only for 2012 and was abolished on the introduction of the Local Property Tax in 2013.

The LGMA was the relevant board designated to collect and administer the Household Charge on behalf of local authorities. The Revenue Commissioners are responsible for the administration of the Local Property Tax (LPT) and for any arrears in respect of the Household Charge. The LGMA continue to maintain the IT infrastructure and manage customer queries on the charge. The net cost of this service is met by the DHLGH.

	Notes	2023 €	2022 €
Refunds during the year			
Development and operating costs		<47,617>	<54,951>
Net cost to LGMA		<47,617>	<54,951>
Claimed/Claimable from DHLGH		47,617	54,951

4. Staff Costs

a. Staff Costs are made up of the following:

	Notes	2023 €	2022 €
Wages and salaries		8,747,395	7,663,266
Social security costs		794,825	660,030
Holiday Pay accrual - change in the year		27,116	(2,097)
Pension costs (seconded staff only)		445,596	316,263
Cost of staff employed		10,014,932	8,637,462
Payments to pensioners		2,580,735	2,359,243
Total staff costs		12,595,667	10,996,705
The whole time equivalent number of employees for 2023 was 136			

	Notes	2023 €	2022 €
The number of employees whose total benefits were in excess of €60,000 are as follows:			
€60,000-€70,000		14	13
€70,001-€80,000		18	18
€80,001-€90,000		11	5
€90,001-€100,000		8	8
€100,001-€110,000		6	5
€110,001-€120,000		2	1
€120,001-€130,000		1	-
€130,001-€140,000		-	1
€140,001-€150,000		-	1
€150,001-€160,000		1	-
€160,001-€170,000		-	-
€170,001-€180,000		1	1

b. CEO Salary and benefits

The salary and benefits that were in place for the CEO in 2023 were as follows:

	Notes	2023 €	2022 €
Salary paid in year (incl. allowances)		179,652	173,418
Pension Contributions (in excess of standard scheme)		Nil	Nil
Bonus or performance related pay		Nil	Nil
Termination payment		Nil	Nil

c) Key Management Compensation

The salary cost of key management in 2023 was €701,578 (2022 €759,345). Key management is comprised of the executive management team. The LGMA is a member of the Local Government Superannuation Scheme (LGSS) and all LGMA staff are members of this scheme or the single public service pension scheme.

Board members do not receive any fees or other remuneration from LGMA for their work.

5. Operating costs and overheads

Analysed as follows:

	Notes	2023 €	2022 €
Travel and subsistence	5.1	229,125	153,558
Training		356,470	330,562
Operating	5.2	33,140,064	27,008,463
Establishment	5.3	928,357	1,109,530
Administration	5.4	1,729,618	1,468,610
		36,383,634	30,070,723

5.1 Travel and Subsistence consists of:

	Notes	2023 €	2022 €
Domestic costs - Agency Services		132,994	100,573
Domestic costs - Bureau Services		-	473
Domestic costs - Shared Services		91,614	50,894
Total Domestic Costs		224,608	151,941
International costs - Agency Services		4,093	1,334
International costs - Shared Services		424	284
Total International costs		4,517	1,617
Total Travel and Subsistence costs		229,125	153,558

5.2 Operating costs

These are costs relating to the delivery of projects for the benefit of the Local Authority sector. The majority are for the development, implementation and maintenance of IT solutions for the sector for the following projects:

	Notes	2023 €	2022 €
Financial Management System		2,702,664	2,390,848
Climate, Waste & Transport		2,774,996	2,265,253
HR, Payroll & Superannuation		4,265,524	3,786,673
LGMA Networks, data centre & digital strategy		1,446,953	1,188,457
Library Development Unit		6,007,710	5,819,881
Shared Services		2,767,419	630,061
Housing		449,598	596,219
Bureau Services		126,222	436,170
i-Reg		32,701	159,613
Planning		929,363	904,114
LGReturns		72,967	166,087
ICT Licensing		11,326,621	8,381,080
Research		2,304	23,381
Other projects and programme management		235,022	260,626
		33,140,064	27,008,463

5.3 Establishment costs

These relate to the running costs of the LGMA premises at Local Government House, 35-39 Ushers Quay, Dublin 8 and Phoenix House, 27 Conyngham Road, Dublin 8.

	Notes	2023 €	2022 €
Rent and Rates & Service Charges		206,481	187,628
Light and heat		172,176	162,769
Maintenance, repairs, cleaning and security		549,700	759,133
		928,357	1,109,530

5.4 Administration costs

These consist of office costs, insurance, staff recruitment, professional fees etc.

They include:

	Notes	2023 €	2022 €
Personnel costs including recruitment		112,756	162,219
Telephones, postage and stationery		878,320	768,033
Bank Charges and Merchant Fees		20,206	60,513
Audit Fees including internal audit		35,054	42,949
Professional fees including legal fees		435,777	294,249
Insurances		197,749	116,361
Miscellaneous		49,756	24,286
		1,729,618	1,468,610

5.5 Professional fees and other costs

Included within Operating costs and overheads are the following:

	Notes	2023 €	2022 €
Cost of statutory audit		16,520	15,500
Cost of Internal audit		18,534	25,184
Prompt payment interest and charges		1,797	1,324
<i>Legal fees greater than €10,000 for the following activities:</i>			
Advice on sectoral issues and contracts		142,305	49,845
LGMA corporate costs		Nil	19,126

There have been no amounts of settlement or compensation costs paid by LGMA in relation to any legal issues.

Consultancy and professional fees greater than €10,000 for the following activities:

	Notes	2023 €	2022 €
Advice on Local Authority sector issues**		2,594,745	561,530
Public relations		30,700	43,604
LGMA corporate costs		83,376	102,445

** Advice on sectoral issues and contracts

The total cost of contributions to staff social activities and events in 2023 was €1,690 (2022 €2,012).

6. Disbursements of collections and funded programmes

During 2013, the LGMA became the body responsible for administering the collection of costs and making funding claims to central government, currently the Department of Housing, Local Government and Heritage (DHLGH), on behalf of those local authorities that are the lead authorities for shared services. Approved costs incurred by local authorities for provision of shared services are recouped from the LGMA who in turn receive funding from the DHLGH.

In addition, the LGMA is the designated agency to collect NPPR, Household Charges and Protect our Water fees as described in note 3, with net proceeds being disbursed to local authorities.

The main collections and grant funding for disbursement are:

	Notes	2023 €	2022 €
Library Services*		890,616	1,020,735
NPPR net proceeds disbursed		10,242,755	17,658,104
Protect our Water net proceeds		175,304	190,181
Shared services funds		1,406,777	1,371,579
Total staff costs		12,715,452	20,240,599

*Library services includes the sum of €220,000 paid to authors, illustrators etc whose books are borrowed from public libraries, under the Public Lending Remuneration Scheme.

7. Non Current Assets - Tangible Assets

Schedule of property, plant and equipment

	Premises	Fixtures & Fittings	Computer Equipment	Office Equip & Furniture	Training Equipment	Total
COST						
Accumulated Cost as at 01/01/2023	18,778,047	1,809,326	3,367,913	636,354	20,902	24,612,542
Disposals	-	-	-	-	-	-
Additions	-	-	85,442	-	-	85,442
Revaluation	-	-	-	-	-	-
Accumulated Cost as at 31/12/2023	18,778,047	1,809,326	3,453,355	636,354	20,902	24,697,984
DEPRECIATION						
Accumulated Depreciation as at 01/01/2023	1,439,861	1,809,326	3,222,203	610,628	20,902	7,102,920
Disposals	-	-	-	-	-	-
Charge for Year	700,966	-	112,763	3,890	-	817,619
Revaluation	-	-	-	-	-	-
Accumulated Depreciation as at 31/12/2023	2,140,827	1,809,326	3,334,966	614,518	20,902	7,920,539
Net Book Value as at						
31/12/2023	16,637,220	-	118,389	21,836	-	16,777,445
31/12/2022	17,338,186	-	145,710	25,726	-	17,509,622

8. Cash and Cash Equivalents

	Notes	2023 €	2022 €
LGMA operational accounts		1,961,685	2,732,300
NPPR bank accounts		817,407	1,631,813
Household Charge		16,043	16,017
Protect our Water		1,954,711	1,720,318
		4,749,846	6,100,448

9. Receivables

	Notes	2023 €	2022 €
Debtors		791,068	388,720
Funding loan receivable within one year	Note 11	573,549	505,421
Prepayments & accrued income	Note 11	2,724,545	2,921,336
Funding loan receivable after more than one year		2,469,679	2,992,296
		6,558,841	6,807,773

10. Payables

	Notes	2023 €	2022 €
Trade creditors		810,422	1,035,478
Funding loan due within one year	Note 11	573,549	505,421
Taxation and social security		325,552	320,963
Other creditors, accruals*** and prepaid income		15,890,425	12,877,295
		17,599,948	14,739,157

*** Included in accruals is a provision for restructuring LGMA ICT services of €152,579 (2022; €152,579).

The programme of work to address inherent issues and risks associated with the operation of the current ICT estate is due to be completed in the first half of 2024

11. Creditors: amounts falling due after more than one year

	Notes	2023 €	2022 €
Funding loan payable		2,469,679	2,992,296
		2,469,679	2,992,296

In 2014 the LGMA received sanction, on behalf of the MyPay shared service centre, for a €7m loan facility to support the roll out of a shared services initiative, the MyPay shared service, to all local authorities. A loan facility was agreed with the Housing Finance Agency in 2014 at an interest rate of 1.75%, a 10 year term and with half-yearly repayment periods.

Drawdowns to date of €5,075,000 have been made. Funds drawn down are transferred to the MyPay shared services centre who reflect the liability to the LGMA in their accounts. Loan repayments and interest costs are funded by the MyPay shared services centre as they arise.

12. Analysis of Reserves

	Revaluation Reserve	Retained Reserve	Retained Revenue Reserve	Special Reserve	Total
Opening balance at 1st January 2023	13,531,221	21,190,558	34,721,779	2,961,430	37,683,209
Local Authority contributions in period				228,910	228,910
Interest earned				22,519	22,519
Lump sum pensions paid in the year				<257,725>	<257,725>
Surplus / (Deficit) for the year		339,592	339,592		339,592
Depreciation on revalued premises	<538,506>	538,506			
Property revaluation					
Balance at 31st December 2023	12,992,715	22,068,656	35,061,371	2,955,134	38,016,505

The Revaluation Reserve is in respect of Local Government House, 35-39 Ushers Quay, Dublin 8 and Phoenix House, 27 Conyngham Road, Dublin 8.

The Board of the LGMA has resolved to move the agency out of its current office space and purchase a larger single building that would house all staff and meeting facility requirements. This is proving difficult in the current market, however we will continue to accumulate General Reserves to fund this objective.

The Special Reserve was created to make the payment of retirement lump sum amounts. This reserve is represented by the Investment Account, shown under Current Assets on the Balance Sheet.

13. Contingent Liabilities

All potential liabilities of the LGMA have been reflected in the accounts. The Board are not aware of any material contingent liabilities at the reporting date.

14. Commitments - capital

There were no capital commitments at the year-end.

15. Events after the Reporting

There were no events after the reporting date that would require adjustment to, or disclosure in the Financial Statements.

16. Approval of Financial Statements

The Financial Statements were approved by the Board on 29.05.2024

Glossary

ADP	Accelerated Delivery Programme	DEASP	Department of Employment Affairs and Social Protection
AHB	Approved Housing Bodies	DECC	Department of Environment, Climate and Communications
ARC	Audit and Risk Committee	DETE	Department of Enterprise, Trade, and Employment
BEIUER	Business, Enterprise, Innovation and Urban Town Economic Renewal Committee	DHLGH	Department of Housing, Local Government and Heritage
BCMS	Building Control Management System	DHPLG	Department of Housing, Local Government and Heritage
BOTP	Beneficiaries of Temporary Protection	DPC	Data Protection Commission
CARO	Climate Action Regional Offices	DPENDR	Department of Expenditure, NDP Delivery and Reform
CATCEN	Climate Action, Transport, Circular Economy, and Networks	DPER	Department of Public Expenditure and Reform
CCAC	Climate Change Advisory Council	DRCD	Department of Rural and Community Development
CCMA	County and City Management Association	DSP	Department of Social Protection
CDU	Central Data Unit	DTCAGSM	Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media
COP	Codes of Practice	DWG	Data Working Group
CPB	Central Purchasing Bodies	EPA	Environment Protection Agency
CPO	Compulsory Purchase order	ERDF	European Regional Development Fund
CPP	Corporate Procurement Plan	ERICA	Energy Retrofit Information Capture Analysis
CRM	Customer Relationship Manager	ERP	Energy Profit Programme
CRTiS	Cost Rental Tenant in Site Scheme	EVHDU	Emergency Vacant Housing Delivery
CRU	Commission for Regulation of Utilities	FMS	Financial Management System
CSA	Commercial Skills Academy	FSAI	Food Safety Authority Ireland
CSSC	Cyber Security Sub Committee	GDPR	General Data Protection Regulations
DCCAE	Department of Communications, Climate Change and Environment	GPP	Green Public Procurement
DCU	Dublin City University	GHG	Greenhouse Gases
DAFM	Department of Agriculture, Food, and Marine	HAP	Housing Assistance Payments
DCEDIY	Department of Children, Equality, Disability, Integration and Youth		
DOD	Department of Defence		
DoT	Department of Transport		

HBLU	Housing, Building, and Land Use Committee	LAWPRO	Local Authorities Waters Programme Office
HDAP	Housing Delivery Action Plan	LCSP	Local Community Safety Partnerships
HDCO	Housing Delivery Co-ordination Office	LDA	Land Development Agency
HIS	Head of Information Systems	LEO	Local Enterprise Office
HoF	Head of Finance	LGERS	Local Government Employees' Retirement System
HPSS	Human Resources, Payroll, Superannuation and Shared Services	LGI-CSU	Local Government Ireland – Cyber Security Unit
IBEC	Irish Business and Employers Confederation	LGMA	Local Government Management Agency
ICT	Information and Communications Technology	LGOPC	Local Government Operational Procurement Centre
ICSH	Irish Council for Social Housing	LGSPC	Local Government Strategic Procurement Centre
IDA	Industrial Development Agency	LRC	Labour Relations Commission
IHREC	Irish Human Rights and Equality Commission	MFA	Multi Factor Authentication
IMPEL	European Union Network for the Implementation and Enforcement of Environmental Law	MOU	Memorandum of Understanding
IPA	Institute of Public Administration	MPI	Mortgage Protection Insurance
IPB	Irish Public Bodies	MRL	Map Road Roadworks Licensing
ICSH	Irish Council for Social Housing	NBCMP	National Building Control Management Project
IP	International Protection	NBI	National Broadband Ireland
IPAS	International Protection Accommodation Services	NDFEM	National Directorate Fire and Emergency Management
IR	Industrial Relations	NDA	National Disability Authority
IRCG	Irish Coast Guard	NDFEA	National Development Finance Agency
ISSC	Information Security Sub Committee	NDP	National Development Plan
JPC	Joint Policy Committee	NECG	National Emergency Coordination Group
JULA	Joint Utility Local Authority	NESC	National Economic and Social Council
KPI	Key Performance Indicator	NOSP	National Office for Suicide Prevention
LANC	Local Authority National Council	NOAC	National Oversight and Audit Commission
LASOG	Local Authority Safety Officers Group	NOAG	National Oversight and Advisory Group

Glossary

NPPR	Non-Principal Private Residence	SEAI	Sustainable Energy Authority of Ireland
NSC	National Standards Committee	SICAP	Social Inclusion and Community Activation Programme
NTA	National Transport Authority	SIL	Sectoral Implementation Lead
NTFSO	National Trans-Frontier Shipment Office	SIPD	Standards in Public Office Commission
NUIM	National University of Ireland	SLA	Service Level Agreement
NWCPO	Natural Waste Collection Permit Office	SME	Small, Medium Enterprise
OGP	Office Government Procurement	SMS	Safety Management System
OGCIO	Office of the Government Chief Information Officer	SORUM	Sex Offender Risk Assessment and Management
OPW	Office of Public Works	SPC	Strategic Policy Committee
PID	Project Initiation Document	SPOC	Single Point of Contact
PLR	Public Lending Remuneration	SSA	Support Service Agreement
PMDS	Performance Management and Development System	TCASM	Tourism, Culture, Arts, Sport, and Media
PMO	Programme Management Office	TCF	Town Centre First
PMS	Pavement Management System	TII	Transport Infrastructure Ireland
PPB	Procurement Programme Board	TRABIS	Tracker Business Intelligence Solution
PPP	Public Private Partnership	UAT	User Acceptance Testing
PR	Public Relations	UNCRPD	United Nations Convention on the Rights of Persons with Disabilities
PRII	Public Relations Institute of Ireland	URDF	Urban Regeneration Development
PSROG	Public Sector Reform Oversight Group	WAM	Willing Able Mentoring
PSWG	Procurement Strategy Working Group	WERLA	Water, Waste Management
PSWT	Professional Service Withholding Tax	WWEPP	Water, Waste Management, Environment and Emergency Planning Committee
RAS	Rental Accommodation Scheme	WIOF	Water Industry Operating Framework
RCT	Relevant Contract Tax	WRC	Workplace Relations Commission
RDCCH	Rural Development Community, Culture, and Heritage Committee	WSTO	Water Services Transition Office
RMO	Road Management Office		
RSA	Road Safety Authority		
RTB	Residential Tenancies Board		
RWMPO	Regional Waste Management Planning Office		

