# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014

**LGMA ANNUAL REPORT 2014**

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## INTRODUCTION TO LOCAL GOVERNMENT MANAGEMENT AGENCY

The Local Government Management Agency (www.lgma.ie) is a State agency established in 2012 following the merger of the Local Government Management Services Board (LGMSB), the Local Government Computer Services Board (LGCSB) and the integration of An Comhairle Leabharlanna (ACL) functions.

The Local Government Management Agency delivers on its statutory functions by providing:

- Such services as may be required by local authorities for the purposes of staff negotiations/staff development;
- Such services as may be required by local authorities for the purpose of coordinating and securing compatibility in, the use of ICT;
- Such other management services as may be required by local authorities;
- Such services for meetings of managers and such other support services required by the County and City Managers Association (CCMA);
- Provision of advice, assistance and services to library authorities in relation to the public library service;
- Such advice, information and assistance required by the Minister of Environment, Community and Local Government

The Agency aims to meet the needs of Local Authorities and the Department of the Environment, Community and Local Government (DECLG) in delivering on the public sector reform agenda in the local government sector (particularly in terms of shared services), researching emerging and identified issues, assisting Local Authorities in the implementation and measurement of change, and supporting, in general, enhanced performance by the local government sector.

**Joseph Nugent**

**CEO**
**LGMA**

## CHAIRMAN'S REPORT



I am pleased, on behalf of the Local Government Management Agency, to present this Annual Report for 2014, a year of continued reform in the Local Authority sector.

The Government's Action Programme for Effective Local Government, 'Putting People First', provides the context for this reform agenda with the Local Government Agency a key enabler of change throughout the year.

In this regard the LGMA provided significant assistance in the merger of a number of local authorities particularly in the areas of ICT, HR and IR guidance and support. The scale of the mergers involved provided the Local Authority sector with very significant challenges. In summary the county and city authorities in Waterford (3 authorities), Limerick (2 authorities) and Tipperary (9 authorities) were officially merged in June 2014; while the town/borough councils in 17 authorities (Carlow, Cavan, Clare, Donegal, Galway, Kildare, Kerry, Kilkenny, Longford, Louth, Mayo, Meath, Monaghan, Offaly, Sligo, Wicklow, Westmeath) were also officially unified during the year. I would like to pay a particular tribute to all the LGMA staff who assisted the sector in the smooth transition to the new authority structures.

2014 also saw major progress in the implementation of the public library strategy – 'Opportunities for All'. A contract for the supply of a new single national library management system was awarded which will pave the way for the provision of free access to core library services, a single library membership card, universal membership and a national digital library. Furthermore three pilot 'Open Libraries' were established and opened in November 2014. These pilots extend the accessibility of the respective libraries with library services available to all, opening seven days a week between eight in the morning and ten at night.

The Local Authority shared services agenda also featured prominently on the LGMA work programme with major assistance continuing to be provided in the areas of change management, communication and policy development with the implementation of the local authority payroll shared service (MyPay). The work ethic and spirit of co-operation with the shared service provider, Laois County Council is much to be admired on both sides and provides the road map for the delivery of future shared service initiatives.

In looking back on the year, I would like to recognise the work of LGMA staff who provide an invaluable contribution to the work of the Local Authority sector. At the end of the year Mr. Paul McSweeney, left his position as LGMA CEO to take on a new role in the HSE. I thank Paul for his work as Chief Executive and wish him well in the new position.

I would also like to express my appreciation to my Board colleagues who have provided vision, guidance and support through this year of continued reform.  Furthermore I acknowledge the assistance provided by Minister Alan Kelly and his officials in the Department of Environment, Community and Local Government, through 2014.  Finally, I wish Mr. Phil Hogan every success in his role as EU Commissioner and recognise the support he provided through his period as Minister.


Pat Gallagher

**Chairman**

# AT A GLANCE

**HOUSING**



- iHouse central database – 17,303 queries to date (8,132 in 2014 completed)
- HAP rolled out to another 6 LA's

**ROADS**



- Release 3 rolled out – now in 31 LA's.
- Two Apps developed for recording as-constructed works and for recording the speed limit signposts
- 8 LA's using MapRoad Roadworks Licensing

**LIBRARIES**



- Contract awarded for implementing Single Library Management System
- Three pilot 'Open Libraries' established & opened Nov 2014

**FMS**



- Financial Management System - assisted merger of 6 LA's & unification of 17
- SEPA implemented in all LA's

**HPS**



21 active projects in 2014
Merging of LA's, Independent sites on-board, SEPA project,
- new financial arrangement saves on costs
- Final two modules of Safety Management System– Inspections and Audit delivered

**BCMS**



Live in all LA's March 2014

**PROCUREMENT**



Over three million spend records from the sector were processed from 2011 - 2013

**MERGERS**



- Facilitated ICT merging of 3 LA's and 17 town/borough councils

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**SHARED PAYROLL**

- 10 LA's implemented

**BUREAU**

- LPT - 10,998 calls processed
- NPPR - €79.75 m processed in 2014 by LGMA & LA's –
-€46m processed by LGMA €32m after 1st August 2014

**FRANCHISE**

- > 560 queries in 2014

**IR**

- Continues to play a lead role on behalf of LA sector

**POW**

- 452,000 registrations by end 2014 –
 > €9m collected

# HOUSING

## HOUSING OVERVIEW

The number of contacts logged by Local Authorities, seeking operational support, amounted to 850, the majority of which were dealt with within the agreed service level agreements.

A number of non-critical issues were highlighted during the last major upgrade of iHouse. Work continued providing fixes and enhancements to address these issues via service pack releases. A comprehensive upgrade to iHouse was developed and released during Q3 & Q4 of 2014. This addressed a substantial amount of outstanding issues and user requested enhancements. User Acceptance Testing commenced in December.

## HOUSING CENTRAL BROKER 'PPSN CHECKER'

Web services are provided to this central database via iHouse, to interrogate this facility. Secure Access is provided to all sites and to date 17,303 (8,132 in 2014) queries have been completed. This facility allows the user to establish if a Housing client has applied for, or has received, or was associated with an application for Housing support from another Housing Authority. Work is continuing with the Dublin Housing Authorities to enable the capture of data from their databases.

*17,303 queries completed to date – 8,132 in 2014*

## HOUSING LOANS – DATA GATHERING INITIATIVE

This project which was completed in 2014, delivered a solution to facilitate Local Authorities in extracting the relevant specified data from their respective Financial Management Systems in a standard format for collation and consolidation for submitting to the DECLG. The objective of the data gathering initiative was:

*Data Gathering Initiative completed*

- To expand the level of information on the Mortgage Portfolio and
- To enable the Sector to address the financial risk contained therein in a more strategic and cost effective fashion.

The application extracted the required information from the Financial Management System (FMS) locally, consolidated and sent to the DECLG, allowing them to report on the status of loans from a national perspective.

## HAP – HOUSING ASSISTANCE PAYMENTS

The Government approved the priority drafting of required legislation to introduce a new Housing Assistance Payment (HAP) which is considered a very important milestone underlining the delivery of HAP by local authorities as a key objective.

The LGMA worked with the Department of Social Protection, DECLG, Housing Agency and the representative local authorities in reviewing the Business Process Maps to reflect the recommendation from the business case, delivered by the HAP Oversight Group, the DECLG and Limerick City & County Councils.

*LGMA assists HAP to get up and running*

The LGMA assisted the HUB, (tasked with doing the centralised transaction processing on behalf of the Pilot and Wave 1 authorities), with their ICT requirements to get up and running (FMS, CRM) and significant progress was made in 2014 in terms of delivering:

- an administrative pilot test site for HAP in Limerick HUB
- the rolling out of HAP to another 6 local authorities

## MODIFICATIONS TO iHOUSE

Following deliberations a functional specification for iHouse enhancements to facilitate the processing of HAP clients was agreed during the year.

*Functional specification for iHouse enhancements agreed*

## RATES – SECTION 32 of the LOCAL GOVERNMENT REFORM ACT 2014

Section 32 of the Local Government Reform Act 2014, imposes an obligation (effective 1st July 2014) for an owner (or owner's agent) to notify the local authority within 14 days of the transfer of (or transfer of interest in) the ownership of a property.  A penalty accrues to the owner for failure to comply in particular circumstances.  The LGMA, in conjunction with a rates working group, initially prepared a hard copy information pack for all authorities within a tight timeframe, to meet the launch deadline.  The working group subsequently prepared a requirements specification for an online system which will ultimately be available to property owners in order to record the change of occupation data. This is scheduled for completion in 2015.

*Prepared RequirementSpe cification for online system for Rates – Section 32*

# ROADS

### MapRoad PAVEMENT MANAGEMENT SYSTEM (PMS)

Release 3.0 of the system was rolled out in September 2014 and is implemented in 31 local authorities. This is a centralised version of the system and this means there is a significant reduction in the support overhead and for deployment of updates of the system. Release 3.0 also allows the recording of planned works on the regional and local road network and is complemented by the MapRoad Mobile APPs for recording the condition rating of the road.  In 2014 there were two other Apps developed for recording the as-constructed works as well as a separate App for recording the speed limit signposts in line with the recommendations of the 2014 Speed Limits review. As the MapRoad PMS system is centrally hosted at LGMA, all such survey data is uploaded automatically to the centralised system.

Further development is planned for 2015 which will facilitate the grant application process for road maintenance and restoration projects as well as further enhancements, in line with department policy on speed limits and best practice in pavement management.

*Release 3.0 implemented in 31 local authorities*

### MapRoad ROADWORKS LICENSING

There was a phased deployment of the initial release of the system to local authorities throughout 2014.  Eight local authorities were using the system to process Eircom applications by the year end.  Development was ongoing with the release of a number of upgrades throughout the year.  Development and deployment will continue throughout 2015.

*Roadworks Licensing deployed to 8 LA's*

### INTEGRATED LICENSING APPLICATION SYSTEM

The tender process to establish a Single Supplier Framework Agreement for the provision of an Integrated Licence Application Service was undergone in 2014. Contract conclusion was still ongoing by the end of the year.  It is anticipated that a contract will be signed in early 2015.

## LIBRARIES

### LIBRARIES DEVELOPMENT

The public library strategy *Opportunities for All* was published and launched by the Minister in December 2013.  During 2014, the following recommendations were implemented:

### SINGLE LIBRARY MANAGEMENT SYSTEM

A contract was awarded for implementing the system across all local authorities. The LMS will provide a platform for the provision of free access to core library services, a single library membership card, universal membership and a national digital library.

### OPEN LIBRARIES

As part of the strategy recommendation to deliver enhanced opening hours, three pilot 'Open Libraries' were established and opened in November 2014.  The three pilot 'Open Libraries' offer seven day opening from eight in the morning until ten at night.  Staffing levels and hours remain as previously, while the extended hours are unstaffed.

### RIGHT TO READ NATIONAL CAMPAIGN

Right to Read is a national initiative through the Programme for Government which will be delivered in all local authorities via a nationally coordinated framework for literacy support and development.  Delivery will be through local authorities and other agencies identified by DECLG, or the body responsible at national level for their policy area.

### LIBRARY SERVICES TO SCHOOLS

The establishment of a collaborative approach for the provision of educational support and leisure reading materials between schools and public libraries is an objective of the public library strategy.  A number of standard services which all public library services will make available to primary schools has been identified and agreed between DECLG, the Department of Education and Skills and Libraries Development, LGMA.

### PUBLIC LIBRARY STANDARDS AND BENCHMARKS

Libraries Development, LGMA, supported the Department in the development of national standards and benchmarks for libraries, in line with the public library strategy.  The standards and benchmarks are due to be circulated to local authorities shortly and will be monitored by DECLG, supported by Libraries Development.

*Contract awarded for Single Library Management System*



*3 pilot 'Open Libraries' were established*

*Supported the DECLG in the development of national standards and benchmarks for libraries*

# FINANCIAL MANAGEMENT SYSTEM (FMS)

The LGMA manages Financial Management Systems and services to assist local authorities in managing annual budgets and to enable the provision of an on-line environment for customers and suppliers. The Financial Management System in use in thirty city and county councils (pre-mergers) and their associated town councils is the Agresso Financial Management System. The system provides services in relation to General Ledger, Accounts Payable, Accounts Receivable, Purchasing, Stores, Bank Reconciliation, Integrated cash receipting, Billing (Housing Rents, Housing Loans, Rates, Water and Service Charges) and Reporting tools.

In 2014, the majority of work in this area was focused on assisting the local authorities in the completion of the merging of 6 main authorities and the unification of 17 authorities by June 2014.

*Assisted merger of 6 LA's and unification of 17 authorities*

## ANNUAL FINANCIAL STATEMENTS (AFS)

The AFS 2013 software was released and the Audit adjustments software was made available to all sites in January 2014.  There is on- going work on the AFS to reflect changes to the local government system.

*AFS and Audit adjustments software made available to all sites*

## CHART OF ACCOUNTS

A Standard Chart of Accounts is maintained for Local Authorities.  LGMA collate change requests which are then brought to the General Accounts Working Group for review/approval. When finalised they are released to all sites.  There were a number of releases in 2014.

## SEPA (SINGLE EURO PAYMENTS AREA)

SEPA was implemented in local authorities in 2014 ensuring that all electronic files sent to banks contained the BIC and IBAN numbers instead of the Account Number and Sort Code as heretofore. Agresso 5.4 was enhanced to allow this data to be retained.

*SEPA was implemented in LA's*

## MAJOR UPGRADE OF THE FINANCIAL MANAGEMENT SYSTEM -MILESTONE 4 (MS4) IN THE LOCAL AUTHORITIES

Twenty seven of the thirty one local authorities have implemented the Financial Management System (FMS). Since 2000, LAs have achieved significant benefits from the original version 5.2 and the subsequent version 5.4 in 2004.

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Software by its nature has a defined shelf life. Changes and improvements in technology are usually responsible for this, but investment in new and enhanced functionality in the product by software suppliers is also a main factor.

Milestone 4 (MS4), which was released in January 2014, comes with greatly enhanced features for the user that will allow local authorities to capitalise on an ever improving FMS and will assist in the achievement of their business goals.

The LGMA prepared a business case for the MS4 project that was approved to proceed by the LGMA Board in March 2014.  Following this approval, the LGMA negotiated an agreement to deliver the enhanced web enabled solution over the specified period.

During 2014 the LGMA FMS project team prepared schedules, project plans and implementation documentation for local authorities, ahead of the project commencement.

## IMPLEMENTATION SCHEDULE

It is intended to implement the MS4 solution in 27 local authorities over the period September 2014 to Quarter 1, 2017.  The pilot site is Fingal County Council who have a 'go live' date of April 2015.  Roscommon County Council will be the validation site.  The remaining twenty five local authorities will use the implementation templates designed for the pilot and verified by the validation site during their rollout.

## BUSINESS OPPORTUNITY

MS4 will help drive operational efficiencies through the implementation of automated solutions such as workflow and scanning. The introduction of an integrated workflow in will enable process improvement throughout the local authority. Standardisation and harmonisation of processes and data across Local Authorities will facilitate improved reporting at central government level.

The introduction of MS4 will facilitate the gathering of Procurement data across the local government sector.  The Office of Government Procurement (OGP) is actively seeking procurement statistics across all areas of the public sector.

Existing Debtor/billing systems used in 5.4 and originally developed by Mentec for the Local Authorities will be made MS4 compliant.  The development of the web based solutions in MS4 has made it possible to introduce new ways of delivering and accessing services.  Miscellaneous Debtors processes will be reviewed as part of the project.

MS4 is web service enabled which will allow ease of validation across various third party databases within the local authority.

*Milestone 4 approved to proceed. Fingal commenced as pilot site*

*Fingal Co. Co. Pilot site, Roscommon Co. Co. Validation site*

*Will enable process improvement throughout the LA*

*Will facilitate gathering of Procurement data across the sector*

The introduction of MS4 will assist in the implementation of the Accounts Payable shared service (APSS) if required.

**IMPROVED PURCHASE TO PAY PROCESSES**

The LGMA held a series of Purchase to Pay (PTP) Design workshops for the seven initial sites during 2014. The objective of these workshops was to finalise the PTP business processes and agree on a template that will be used across all local authorities using the FMS. UNIT4, who are contracted to implement the upgrade, will use this template when creating the PTP workflow in MS4. The final template will include proposals on how to accommodate the Procurement agenda as espoused in the Public Sector Reform plan.   LGMA delivered a set of process flow diagrams as a result of the PTP workshops while UNIT4 produced a report for the workflow template.

LGMA is currently examining the Income & Debt Management processes and have met with the design working group to review and make recommendations that will be accommodated in the Workflow in MS4.

*Purchase to Pay Design Workshops held for 7 sites*

# HUMAN RESOURCES, PAYROLL, SUPERANNUATION AND SHARED SERVICES (HPSS) PROGRAM OVERVIEW

### Objective of HPSS

The HR Payroll Shared Services Program entered its second year in 2014. This successor Program to the original HPS Project has become a mature body of work organised into a National Rollout Plan. This Plan has five main projects with the Shared Payroll (MyPay) project being the priority project. The Nation HPS System upgrade to Version 19 is the second priority with its dependent sub-projects of Safety Management and PMDS system. The final piece of the national jigsaw is the inclusion of the previously independent Authorities. The team in LGMA are working assiduously with these organisations to enable them to join the National Program to the mutual benefit of all participating organisations.

### HPSS Program

The HPSS Program expanded during 2014 with the mid-year deadline for the merging of certain local authorities, the SEPA project and the commencement of the migration of those local authorities coming on board.  The main focus remained on the MyPay rollout and the piloting of the HPS Version 19 migration exercise. The LGMA provided a new technical environment based on ORACLE 11g running on the Linux Operation System. The licenses for this new environment were funded by the Department of Environment, Community and Local Government.

The Program consisted of twenty-one active projects in 2014 and operated under the governance of the HPSS Program Board chaired by Ms. Jackie Maguire, CEO of Meath County Council. The Program Board met bi-monthly and received reports from the National Program Manager, the National Standards Committee Co-ordinator, and the HPS Provider Project Manager. There were six meetings of the Program Board in 2014. The membership of the Program Board changed during the year with the departures of Mr James Feane, Director of Service, Limerick and Mr. Conor Lehane of South Dublin County Council and the admission of Mr Michéal Ó Cinnéide, Director at the EPA, Mr. M Lydon, Head of Finance, Roscommon County Council and Ms. Lorna Maxwell, Director of Corporate Performance and Change Management at South Dublin County Council.

The financial arrangement between the LGMA and the HPS provider, on behalf of the participating local authorities was restructured with the new arrangement to apply from 2015 onwards. This new arrangement represents a saving on the Annual Support and Maintenance costs and reduces the cost of financial administration for both organisations.

Over the course of the year the National Program Team developed a National Rollout Plan with multiple streams. The priority stream is the Shared Payroll (see Shared Services – Payroll on page 28) implementation stream. The Plan also

*Merging of LA's, SEPA Project, Migration of on independent sites*

*21 active projects in 2014*

*New financial arrangement saves on Annual Support & Maintenance Costs and reduces cost of financial administration for LA's & CORE*

contains streams covering the HPS V19 migrations, the Safety Management System (SMS) implementations, the PMDS implementations and the local authorities migrating on-board. An additional stream to provide for the Shared Superannuation scheme is under development. The National Rollout Plan allows for proper co-ordination across the various project streams and is published for the information of the senior managers in all local authorities to facilitate local resource planning.

## HPS SYSTEM UPGRADES

The LGMA commenced a project with the HPS provider in January to pilot the mechanism for migrating the local authority system to the next generation of the HPS software. There were a number of motivating factors driving this initiative, namely, the desire to avail of the newest system functionality and improvements, the need to move to a newer hardware platform and the desire to use the new system as a vehicle for the delivery of the Safety Management and PMDS systems.

*Kerry and Laois Co. Co.'s test sites for migrating LA system to next generation of HPS software*

The pilot project was launched in March with Kerry and Laois acting as the test sites. A data migration issue arose during the pilot testing and this unforeseen problem has delayed the conclusion of the HPS Version 19 migration project. The HPS provider has taken action to address the migration issue and has developed a special Data Validation Engine which will be used to smooth the transition of the existing databases to the new version. This project is expected to complete early in 2015.

## SAFETY MANAGEMENT SYSTEM (SMS)

The Safety Management system development was completed by mid-year, with the delivery of the final two modules, namely Inspections and Audit modules. This system was specified originally by the local authorities' safety practitioners, represented by Waterford County Council and Cork County Council. The LGMA provided a temporary new technical environment to enable the Functional Acceptance Testing (FAT) to be conducted while the Version 19 pilot was proceeding in parallel. The FAT testing was completed by the end of the year.

*Safety Management System ready for delivery*

## PMDS

*PMDS module delivered to Kerry for testing*

The enhanced PMDS was delivered to Kerry County Council early in 2014 for testing. A decision was taken to postpone the formal PMDS testing until after the Version 19 pilot test was completed, this is expected to be in early 2015.

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## INCORPORATION OF INDEPENDENT LOCAL AUTHORITIES

A major milestone was reached this year with the induction of South Dublin County Council (SDCC) into the National Program in November. This is the first independent local authority site to join the National Program. During the year a series of parallel runs were conducted between the local SDCC system and the centrally hosted standard system, culminating in the move to the central system in November. This paves the way for implementing fortnightly pay arrangements and the eventual move to the Shared Payroll regime.

The LGMA also engaged with the other independent authorities during the year with a view to their respective induction into the National Program. A number of matters were addressed including costs, current functionality and migration strategies.  By the end of the year discussions advanced to the stage  where Adherence Agreements, the Contractual Vehicle for induction, had been sent to SDCC, Fingal, DLR  and Cork City.  Dublin City has also undertaken a series of Gap Analyses using the LGMA provided Training System.  Wexford have commenced discussions with LGMA in order to come in under the National Program. The prospect for 2015 is very positive with all the independent sites included in the new National Rollout plan.

## STRATEGIC INITIATIVES

A number of additional projects were managed by the National Program Team namely SEPA, Key  Performance Indicators, CORE Mobile , Haddington Road (Sick Leave) Changes. The team members also contributed to other endeavours including Attendance Management BPI, the specification, procurement and configuration of the new technical environment, the Single Pension Scheme and the final wave implementation of the Superannuation 2012 package.

## NATIONAL STANDARDS COMMITTEE (NSC)

The National Standards Committee met on 18 occasions and pronounced on numerous issues brought for adjudication. The main issues were the proposed new arrangements for Sick Leave, Social Welfare payments and System options available with the new Version 19.  MyPay Shared Service for Payroll implementations commenced in 2014, and the NSC is now charged with decisions on operational issues and policy for this Project.

## SERVICE LEVEL AGREEMENT (SLA)

A number of sessions were held in the last quarter of 2014 to update the existing SLA for the HPS system.   The SLA sub-committee of the HPSS Program Board is now chaired by the Head of Information Systems, Westmeath County Council and

*South Dublin County Council moved to central system in November*

*Managed other projects, SEPA, KPI's, CORE Mobile, Haddington Road*

*National Standards Commitee met 18 times*

*SLA updated to reflect new technical environment and improvement in Business Continuity and Disaster Recovery*

the expertise on the committee has been augmented by the accession of the Head of Information Systems, South Dublin County Council.  The SLA is being changed to reflect the new technical environment and the improvement in Business Continuity and Disaster Recovery available with the enhanced ORACLE 11g infrastructure. The new SLA will be available in early 2015.

### PROGRAM MANAGEMENT

Throughout the year the program configuration and governance documents were updated to reflect changes in resources, structure and priorities. These documented procedures were used to launch and manage the many sub-projects within the overall HPS Program and to streamline co-ordination and co-operation between the LGMA National Program Team, the MyPay Team in Laois, the various local authority teams and the National Standards Committee and the Program Board.

*Program configuration and governance documents updated*

## BUILDING CONTROL MANAGEMENT SYSTEM

The Building Control Management System (BCMS) is a new national system developed by the LGMA in collaboration with Fingal County Council and the Department of Environment Community and Local Government (DECLG). The system went live in all local authorities on March 1st 2014.

The BCMS facilitates the public online submission of building control commencement notices and associated documentation and provides an internal management system for the processing of notices received online and over the counter in local authorities.

Its overarching aim is to prevent future occurrence of poorly constructed dwellings, pyrite damage and structures breaching fire regulations. This major step forward will for the first time, give authorities and home owners, clarity, traceability and accountability at all stages of the building process.

Each Building Control Authority (local authority) will now have accurate and real time oversight of building activity across the whole of Ireland. This will facilitate the application of a risk based approach to inspection and compliance assessment, having regard to the comprehensive and high quality information which must be lodged prior to commencement of building works.

*Building Control Management System live March 1st 2014*

*Each LA will now have accurate and real time oversight of building activity across the whole of Ireland*

**Figure 1 Building Commencements March to December 2014**



*84% of notice and documentation submitted online. 89% compliance rate*
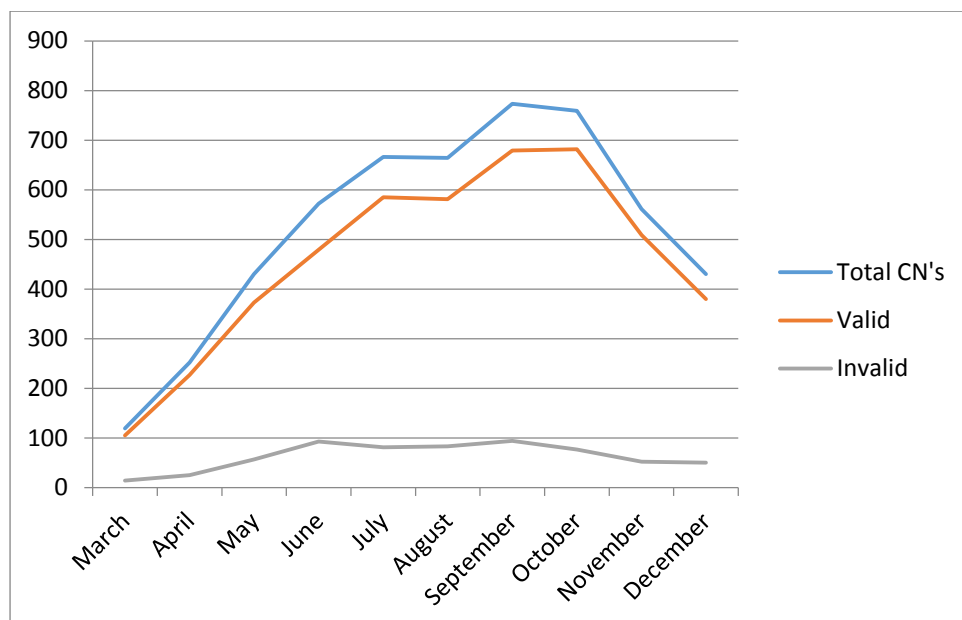
Feedback from local authorities has been extremely positive citing improved customer relations and greater compliance - 84% of notice and documentation are submitted online with an 89% compliance rate.

Figure 2 Commencement Notices 2014

# PROCUREMENT

The Procurement Unit provides advice and assistance to the various business sections in the LGMA regarding the production of requests for tenders and evaluation of tenders. Additionally the unit contributed to the following projects:

## OFFICE OF GOVERNMENT PROCUREMENT BUSINESS INTELLIGENCE PROJECT

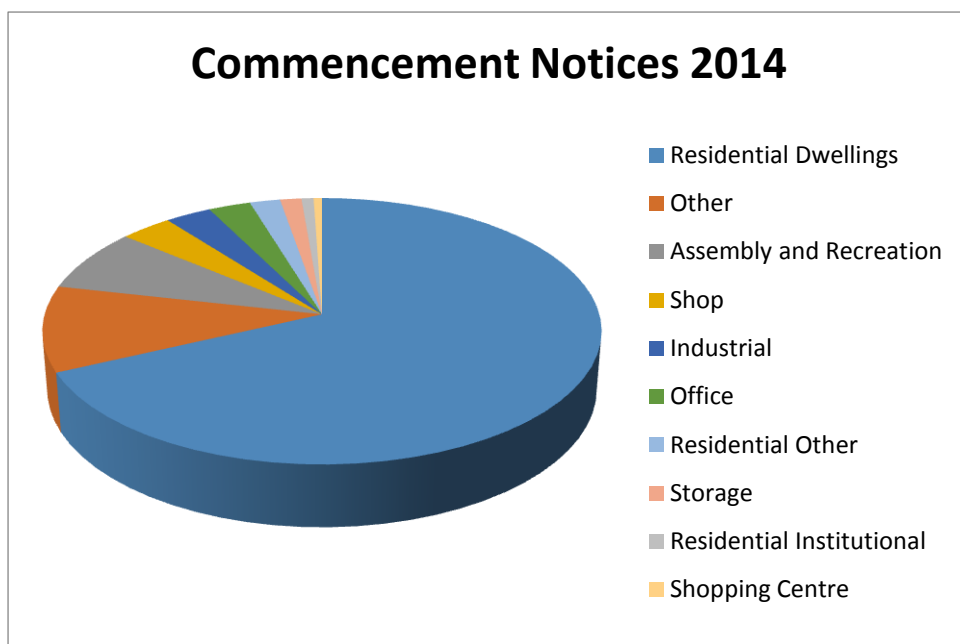The unit represented the Local Government sector on the BI Phase I Project team, defining the data requirements and processes and building the necessary applications for extracting, collating and transferring spend data from local authorities to the Office of Government Procurement. Over three million spend records from the sector were processed covering the three years from 2011 to 2013.

## OFFICE OF GOVERNMENT PROCUREMENT DATA REQUESTS

The unit collated savings and pipeline data from the sector in March and October and provided analysis of the data to the Local Government Strategic Procurement Centre for their discussions with the OGP.

## NATIONAL PRODUCT CODES

The unit contributed to the design and development of a set of product codes to be used for collating data across the sector, along with the development of an application to facilitate the mapping of local product codes to the national set. This project is ongoing and due for completion in 2015.

## PROCUREMENT MANAGEMENT SYSTEM

The unit put forward a proposed design for a Procurement Management System for consideration by the Local Government Strategic Procurement Centre and the sector at large. The aim of this system is to facilitate the collating of data from across the sector and reporting it back to the Office of Government Procurement.

*Over 3 million spend records from the sector were processed, covering the three years from 2011 to 2013*

*Proposed a design for a Procurement Management System for sector*

## PROGRAMME MANAGEMENT OFFICE (PMO)

The PMO has been operational since January 2012, following consideration through 2011.  The initial work programme included a data analytics exercise to establish the real verifiable level of savings achieved through the efficiency and reform agenda in the Local Authority sector.

The work continued by introducing Project Management principles to establish standard procedures for all new initiatives.

An overarching programme detailed the number of initiatives to be undertaken with a focus on the implementation of the recommendations in the Local Government Efficiency Review Report.

Additionally, the work of the Local Government Strategic Procurement Centre has fallen under the umbrella of PMO.

The primary focus of the PMO in recent years has been in respect of these initiatives and this work continues.

Reports on progress in respect of these initiative, is considered by the Public Service Reform Oversight Group (PSROG).

Current major change initiatives being reported to the PSROG are:-

- MyPay
- Procurement
- Debt Management
- RMO
- Indicators of efficiency achievement


The PSROG has endorsed the PMO user guide for delivery of the CCMA Shared Service Programme.  This document forms the framework for the delivery of all shared services and details both the processes and governance structure to be applied throughout the life cycle of the delivery of shared services.

*PMO applying Project Management Principles*

*Focuses on recommendations in Local Government Efficiency Review Report*

## LOCAL AUTHORITY MERGERS AND UNIFICATIONS

The Local Government Reform Act 2014 established June 1st as the date for the merging of certain local authorities. Consequently the LGMA had to facilitate the merging of the IT systems to support the merged business entities post June. The county and city authorities in Waterford (3 authorities), Limerick (2 authorities) and Tipperary (9 authorities) were official merged in June 2014.

Town/borough councils in 17 authorities were officially unified in 2014. They are:

1. Carlow
2. Cavan
3. Clare
4. Donegal
5. Galway
6. Kildare
7. Kerry
8. Kilkenny
9. Longford
10. Louth
11. Mayo
12. Meath
13. Monaghan
14. Offaly
15. Sligo
16. Wicklow
17. Westmeath

### HPS

The National Program Team of the LGMA organised, planned and conducted a well-choreographed series of steps to standardise and combine twin HPS databases into a single database for each of the main merging authorities. These were Limerick City and County Councils, Waterford City and County Councils and Tipperary North and South Riding County Councils. In addition to the three main mergers at city and county level a further sixty four Town Councils had their systems merged into the County system as part of the overall abolitions of Town Councils under the Act. The National Program Team liaised with the HPS Supplier, other teams in the LGMA, the Heads of Finance and HR and the Revenue Commissioners to streamline the merging process and minimise the manual effort involved while complying at all times with any legislative and regulatory imperatives.

*The following county and city authorities merged*

*Waterford, Limerick, Tipperary*

*17 town /borough council unified*

*Merger of CORE systems for Limerick, Cork, Waterford*

# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014

## Financial Management System

The Merger project also involved the merging of two Financial Management System databases in Waterford, Limerick and Tipperary and included tasks such as selection and setup of a host database, restructuring of master data, streamlining of processes and procedures among others.

During 2014, the merging authorities completed the work required to make the data unique across the local structures e.g. customers, suppliers etc.

Work on standardising policies and procedures across the authorities was also completed.

The town/borough councils in seventeen authorities were officially unified in 2014. The Unification Project involved only one database as the clients on a particular database were part of one local authority; there was already congruence in a number of processes and procedures. However, restructuring of master data (job codes, suppliers, customers, etc.), re-mapping of data and amendments to processes and procedures were necessary as part of the Unification Project.

During 2014, the unification authorities completed the work required to make the data unique across the local structures e.g. Customers, Suppliers etc.

## Payroll – Shared Service

The LGMA assisted with the implementation of the local authority payroll shared service (MyPay), particularly in the areas of change management, communication and policy development. Regional seminars were held to brief local authorities on the implementation plan and the likely impact the project will have. The LGMA continues to work with individual local authorities and with MyPay as the service rolls out.

## iHouse

A major exercise involving the Merging of Local Authorities was undertaken in 2014 in conjunction with Housing staff from affected Local Authorities. This culminated in the seamless merging of the iHouse databases for the Tipperary, Limerick and Waterford Authorities. Also successfully completed was the amalgamation of databases in preparation for the dissolution of the Town Councils.

## Exchange 2010

Work was carried out with the creation of new domains and directories and Exchange 2010 migrations. Post migration workshops were also carried out to plan subsequent application migrations and to complete the work, post-merger.

*Merger of Financial Management System databases for Limerick, Waterford and Tipperary and Unifications of 17 authorities*

*Regional Seminars held to brief LA's on Payroll Shared Service Implementation Plan*

*iHouse databases merged*

<u>Travel and Subsistence and e-Returns</u>

Work was carried out to facilitate the merging of Limerick City & County, Waterford City & County, Tipperary SR & Tipperary NR County Councils.

<u>SQL Services</u>

Consultancy and implementation assistance was provided to local authorities in relation to local authority mergers and cleanup of all Town Councils.

# iReg

Support was also provided to the merging authorities of North and South Tipperary, Limerick City and County and Waterford City and Council on the merging of their iReg applications in June.

*Merged T&S e-Returns,*

*iReg*

*databases*

## SHARED SERVICES

Shared Services hosted in LGMA include NPPR, POW, eHegs, HPS, PPSN Checker, Extranet, MapRoad and Household Charge.

The Shared Services Centre involved the creation of:-

- Local Government Shared Services Centre, Active Directory forest and Exchange 2010 Organisation;
- Highly redundant implementation with subnets in two data-centres;
- Exchange solution comprising seven servers in total;
- Implementation of Remote Desktop Services for MyPay users.

### LOCAL GOVERNMENT PORTAL

The LGMA has developed a Local Government Portal (LGP), www.localgov.ie as a shared services project and a shared resource for Local Authority eGovernment services, in line with a recommendation of the Local Government Efficiency Review report.  The Portal aims to facilitate an easy route to find information on and access to services provided through local authority websites.

Phase 1 of the LGP project has been successfully implemented on Drupal CMS and gives a flavour of what is possible to achieve with modern portal technology.  Links to every service carried by local authority websites are available through the portal and related through a comprehensive Service Catalogue.

Elements added to the LGP in 2014 included a Customer Registration facility and an Online Forms Module which were utilised in the first instance by the new Building Control Management System (BCMS).  This is realising a core objective of the portal to provide generic functionality which can be utilised by other shared services projects.

*Shared services hosted include NPPR, POW, eHEGS, HPS, PPSN Checker, Extranet, MapRoad, Household Charge*

*Local Government Portal developed – facilitates easy route to find information and access services provided through LA websites*

## SHARED SERVICES - PAYROLL

The National Project Team (NPT) members participated alongside their counterparts from the MyPay Centre in implementing the Shared Payroll scheme. By the end of 2014 ten local authorities had been implemented as follows:-

> **Pilot Sites**
> Laois
> Offaly
> **Wave 1**
> Longford
> Roscommon
> Westmeath
> Leitrim
> **Wave 2**
> Carlow
> Galway
> Monaghan
> Cavan

In May, the LGMA organised a sub-group under the National Standards Committee (NSC) to review the implementation of the Shared Payroll on request from the Public Service Review Oversight Group. This review group was established with a membership that included representatives from three of the independent local authorities, Fingal County Council, Cork County Council and Dun Laoghaire Rathdown as well as MyPay, LGMA and existing MyPay client authorities. The report made a number of recommendations and a fourteen point action plan was approved by the HPSS Program Board in September. MyPay and LGMA are currently implementing this action plan.

*Shared Services – Payroll - 10 local authorities have been implemented*



*Implementing action plan approved by HPSS Program Board*

## BUREAU SERVICES

The LGMA continue to provide a National Shared Service Central Data Bureau for the Non Principal Private Residence (NPPR) Charge, the Household Charge (HC), and the Protect Our Water (POW) Charge. The Bureau provides a full contact centre to both local authorities and the general public by phone and email. The Bureau is located in our offices on Conyngham Road.

### HOUSEHOLD CHARGE

The Household Charge was introduced by the Government for 2012, under the Household Charge Act 2011. It was chargeable for 2012 only and it has now been replaced by the Local Property Tax (LPT) which is administered by the Revenue Commissioners.

In 2013, the Bureau continued to provide advice and assistance to both the general public and local authority staff in relation to entitlements to Waivers, Exemptions, and other general matters.  It continued to issue Receipts and Certificates of Discharge to those who required same in order to sell properties.

The volume of queries in 2014 was significant, 10,998 calls, as people received initial demands for payment of LPT from the Revenue Commissioners. Confusion for the general public and communication challenges with Revenue caused many householders to contact the HC Bureau seeking assistance and guidance. The spikes in the volume of call answered by the Bureau coincided with Revenue issuing LPT letters.

*Bureau Centre for NPPR, HC, POW*

*10,998 calls to bureau re Household Charge and Local Property Tax*



Household Charge Calls Answered 2014

# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014
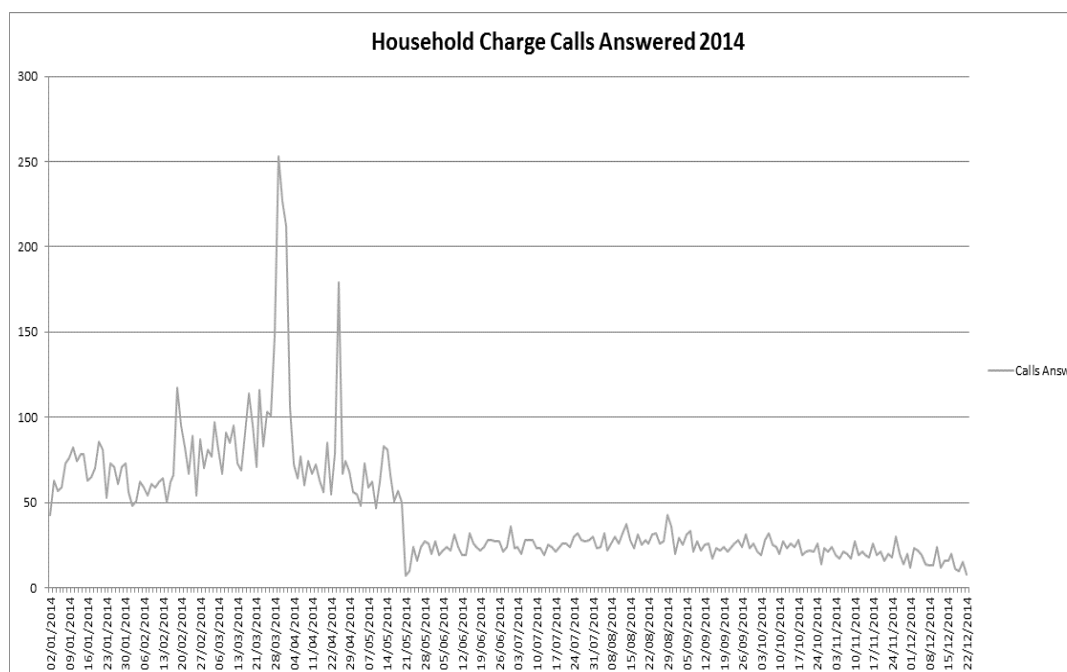
## NPPR

The NPPR Charge was introduced under the Local Government (Charges) Act 2009. The Act provided for a €200 annual charge on non principal private residences, payable by the owners to the local authority in whose area the property concerned is located.

The Government introduced the Local Government Reform Act in early 2014 and this Act repealed a number of sections of the Local Government (Charges) Act 2009. These had the impact of ceasing the NPPR Charge for 2014 onwards and provided for a Period of Grace from March 2014 until August 2014, during which time no additional late payment penalties were imposed. The Act also introduced additional penalties for undischarged NPPR liabilities in respect of the period 2009 to 2013 with effect from 1st September 2014. Section 76 of the Act effectively allowed local authorities to operate local arrangements to most efficiently collect outstanding fees. This provided for the introduction of Payment Plans and Agreements. All of these changes required that the NPPR application be modified to cater for the new provisions of the Act.

In 2014, the sum processed in respect of NPPR by the LGMA and Local Authorities, was in excess of €79.75 million and over €55 million of this sum was processed after 1st August 2014. This sum is made up of the payment of penalties for the late payment of the NPPR Charges due, in respect of all years dating back to 2009 and is collected in three ways, namely Online Payments, via the NPPR Bureau and via individual local authorities. The average payment processed in 2014 was €743 compared to an average of €257 for 2013.

Of the €79.75 million processed in 2014, the LGMA NPPR Bureau processed just under €46 million, with over €32 million of this sum processed after 1st August 2014. This included a large number of first time registrations for the years 2009-2013.

For 2014, Dublin City has the highest number of registrations (69,459) and Monaghan County the lowest (2,988).

*€79.75 million processed re NPPR with over €55 million processed after 1st August 2014*

*Average payment processed 2014 was €743 compared to €257 in 2013*

| NPPR PROCESSED IN 2014 | | | | | | |
|---|---|---|---|---|---|---|
| | In respect of 2009 | In respect of 2010 | In respect of 2011 | In respect of 2012 | In respect of 2013 | Total |
| Properties Processed | 15,293 | 16,330 | 18,335 | 22,957 | 34,395 | 107,310 |
| Total Amount Processed | €19,120,580 | €17,832,060 | €15,639,830 | €14,127,260 | €13,037,020 | €79,756,750 |
| Average Payment Processed | €1,250 | €1,092 | €853 | €615 | €379 | €743 |

| NPPR PROCESSED FROM 2009 - 2014 | | | | | | |
|---|---|---|---|---|---|---|
| Overall Processed | In respect of 2009 | In respect of 2010 | In respect of 2011 | In respect of 2012 | In respect of 2013 | Total |
| Properties Processed | 335,024 | 359,120 | 365,096 | 282,241 | 383,575 | 1,845,056 |
| Total Amount Processed | €103,383,363 | €100,973,640 | €95,106,470 | €91,675,180 | €84,549,380 | €475,598,030 |
| Average Payment Processed | €308 | €281 | €260 | €324 | €220 | €257 |

## PROTECT OUR WATER – POW

The POW bureau service continued throughout 2014. Over 452,000 registrations had been received in total by the end of 2014 and in excess of €9 million has been collected. Cork County has the highest number of registrations (50,820) and Dublin City the lowest (122).

The volume of calls received in 2014 has remained very high, 2,176, primarily due to clients seeking information in relation to Irish Water. The number of calls spiked in tandem with Irish Water deadlines.

*452,000 Registrations*

*€9m collected*



Protect Our Water Calls Answered 2014

# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014
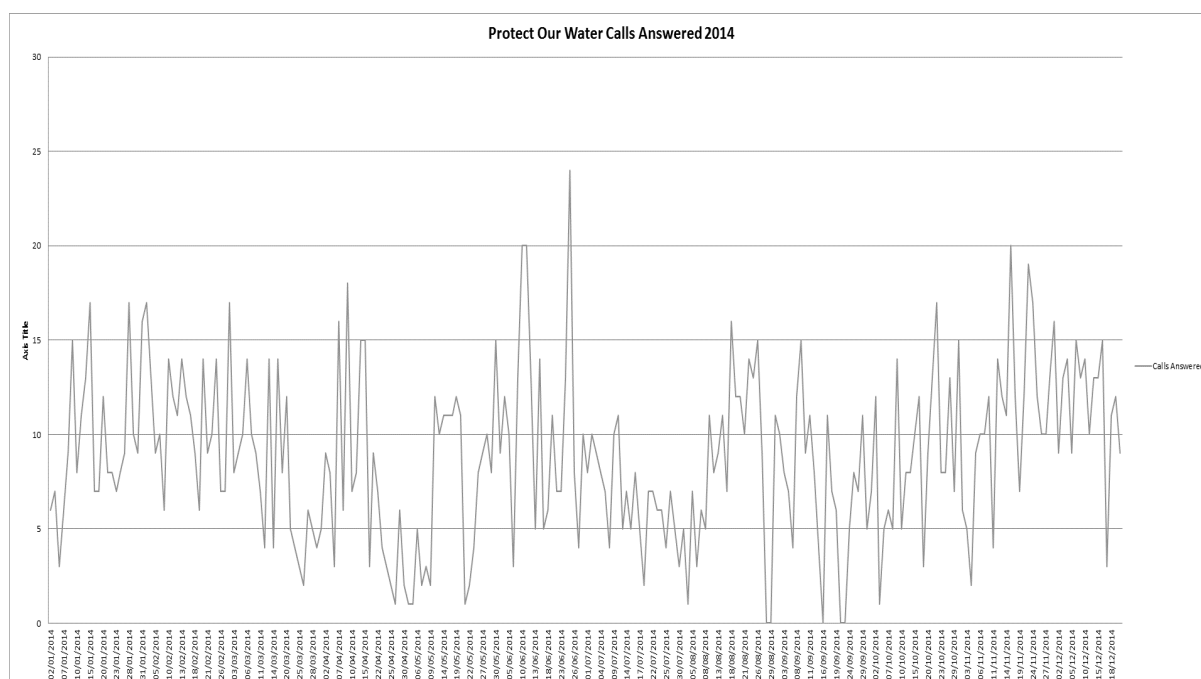
## FRANCHISE

There are two primary applications that are used for the Franchise function in local authorities, namely the Register of Electors (iReg) and Check the Register (eReg). The former enables the back office maintenance of the Register of Electors in each of the 34 Electoral Authorities as well as the generation and publication of both the Draft and Live Registers. Check the Register is an online application that enables the public to check their own registration status.  The franchise team dealt with over 560 queries in 2014.

### LOCAL ELECTIONS

Support was provided to the local authorities by the franchise team for the local Elections in May 2014.

The LGMA and Fingal County Council delivered an Open Data portal, Data.localgov.ie for the Local Elections. The Portal utilised all of the cloud technologies from Dropbox to gather the data, Amazon to host the service, Google Maps to display the results and Twitter to broadcast the count data.

### EIRCODES

iReg was chosen as one of the Local authority systems that would be used for the population of EirCodes. Work continued throughout the latter half of the year on defining how EirCodes would be applied and changes required to the Register systems as a result of the introduction of EirCodes.

Eircodes will be launched in Ireland in the summer of 2015 with every address receiving a unique Eircode.  LGMA have identified a number of systems to be enhanced during 2015 to allow for the use of Eircodes.  Register of Electors and Rates systems will have Eircodes applied to them as part of the Eircode Public Sector Bodies Implementation programme.

The LGMA is also co-ordinating with Local Authorities on the implementation of Eircodes.

## eRETURNS

A system for traveller families' count and Traveller Accommodation Programme (TAP) was created, with bespoke reporting and successfully utilised by the DECLG.

A Housing Condition Survey system was piloted in 2014 for Louth County Council with interest from a number of other Local Authorities. Systems incorporated in eReturns i.e. RAS, Service Indicators, Landlord Returns are still being utilised by all Local Authorities, the DECLG and Revenue.



*In excess of 560 Franchise queries in 2014*

*Open Data Portal delivered for the Local Elections*

*iReg chosen for population of EirCodes*

*Traveller Accommodation Programme was created and Housing Condition Survey system piloted*

# ARCHITECTURE AND DEVELOPMENT

The LGMA are providing the enabling technologies to the MyPay bureau located in Portlaoise. This has led to the LGMA providing a hosted shared desktop solution to MyPay which includes access to HPS for all the local authorities, a new hosted email solution, call centre technology delivered via the hosted shared desktop, Sugar CRM and normal office applications.

The LGMA in conjunction with two third parties, built the HPS Version 19 environment. This consists of a primary centre in St John's Rd and a Disaster Recovery centre in Phoenix House.

Connectivity for the Environmental Protection Authority to the Version 15 environment in the LGMA was established, as was access for the majority of Local Authorities to a sample HPS environment, for those that do not avail of the Shared HPS application.

The Building Control Management System was deployed in the LGMA.  A live and User Acceptance Testing (UAT) load balanced environment of 16 servers was built to facilitate this.

A live infrastructure was built for the Housing Assistance Payment (HAP) for Limerick County Council, with restricted access to the relevant local authorities.

# OPEN SOURCE PRACTICE CENTRE

## OPEN FOR BUSINESS

Open data, open standards and open source are driving innovation across the public and private sectors.  In the public sector, the move towards "open" is facilitating better data management, systems integration, management reporting and standardisation.

The 'Open for Business' seminar jointly hosted by the Office of Public Works (OPW) and LGMA on Nov. 28th 2014 explored the potential of Open Data, Open Standards and Open Source for the delivery of Government (Local, National and Semi-State) services.

Topics such as

- Open Data, Big Data, Data Warehousing,
- Search, Semantics, Business Intelligence,
- Open Stack, Open Standards, Open Solutions
- Document Management, Online Learning, Building Control

*Provided hosted shared desktop solution to MyPay Users*

*A live and UAT load balanced environment of 16 servers was built for the Building Control Management System*



*130 delegates attended 'Open for Business' seminar hosted by LGMA & OPW*

were all explored through impressive presentations and case studies during the day which demonstrated how open technologies are leading innovations and shaping organisations, enabling improved service delivery to the public.

The conference was extremely well attended with over 130 delegates from Local Government, Semi State Bodies and Central Government from Ireland with a number of delegates from UK local government.

### OPEN SOURCE SUPPORT GROUPS

User Groups are an important means for Information and Communications Technology (ICT) staff in local authorities to share knowledge and experience. They facilitate learning, encourage cooperation and help reduce costs.

The OSPC team is continuing to work with local authorities to facilitate the sharing of technical know-how and expertise on a number of Open Source solutions including SugarCRM, Alfresco and Drupal. This is being facilitated through User Group meetings and workshops.

Local authority users meet regularly through structured User Groups with defined terms of reference to share knowledge and experience, discuss current developments and hear from industry representatives.

*Open Source solutions include SugarCRM, Alfresco, Drupal*

## ICT SERVICES

### ICT CONSULTANCY SERVICES FOR LOCAL AUTHORITIES

Support of the National Active Directory Forest and National Exchange Organisation, which currently contains 25 domains, each of which has one or more Exchange servers, continued through 2014. In addition, network related issues were completed for a number of local authorities where work had commenced in 2013.

### DEVELOPMENT AND MAINTENANCE OF LGMA INFRASTRUCTURE

Network Services maintain and upgrade as necessary, two data centres located in Phoenix House and Revenue Data Centre, St John's Road.  Phoenix House contains the LGMA LAN, Disaster Recovery centre for a number of applications and Legacy Web Hosting.  St John's Road is the LGMA's primary Web Hosting and Shared Services location.

### HOSTING

The LGMA primary hosting Service and associated infrastructure is located in Revenue Data Centre with the secondary centre in Phoenix House.  The LGMA Hosting environment consists of redundant internet connections and redundant Government network connections.

In 2014, LGMA hosting customers were encouraged to migrate their websites/ applications from the legacy hosting environment in Phoenix House to St Johns Road. This involved preparing a new environment for them in accordance with LGMA hosting standards and remove completely their footprint from Phoenix House on completion of migration.

The Network team commissioned a security test and report that examined all aspects of LGMA security and systems, from the Wifi networks, through telephony and to externally hosted websites.  The recommendations of the report were progressed through the year.
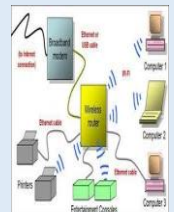
### SQL SERVICES

Ongoing work during the year included database support of NPPR, POW, FMS, ePlan, eReg, iReg, Check The Register, iDocs, gPlan, eHegs, iHouse, PMS, MapRoad and other third party SQL applications.

The following are the main highlights during the year:

- Provision of the centralising of the PMS\MapRoad system as a Shared Service;

*Supported National Active Directory Forest and National Exchange Organisation*

*Phoenix House is DR centre for some applications*

- LAN Server migration of all virtual database servers to the centralised physical database server environment, to exploit existing resources and to provide additional resilience;
- Ongoing implementations and migrations from the legacy hosting area in Phoenix House (Logicts) to the primary hosting centre in Revenue;
- Provision of consultancy and implementation assistance to local authorities in relation to virtualisation, consolidation and update projects;
- Provision of consultancy and implementation assistance to local authorities in relation to local authority mergers & cleanup of all Town Councils;
- Many local authorities availed of the DBA team to provide consultancy on replication architecture and support to resolve issues.

*Databases supported were NPPR, POW, AGresso, ePlan, eReg, IReg, Check The Register, iDocs, gPlan, eHegs, iHouse, PMS, MapRoad*

## EXTRANET

This service was used by a number of local authorities and central government agencies during the year as a public facing web site or for collaboration purposes. The environment is built on a virtual platform cutting down on multiple servers used.

*PMS /MapRoad*

*Centralised as s shared service*

## TRAVEL AND EXPENSES SYSTEM

The travel and subsistence system was modified to incorporate the requirements from the Mental Health Commission who went live early 2014.

*Provided consultancy services to LA's re virtualisation, consolidation and update projects*

## INTERNAL SUPPORT SERVICES

Local ICT support for the LGMA is provided by the Internal IT team.  This team supports both the Phoenix House and Local Government House buildings where all ICT services are centralised in Phoenix House.   During the last year the ICT team continued to review and update the ICT services in the LGMA to ensure an ongoing resilient service.

Services provided by the Internal IT team are:

- Maintain servers, desktops and Laptops on the LGMA Local Area Network (LAN) including trouble shooting and support;
- Maintain LAN processes and procedures;
- Maintain LGMA LAN infrastructure including phone system, Household charge, Protect Our Water and NPPR call centres,
- Maintain and manage LAN services including authentication, wireless, anti-virus, email, mail archiving, encryption, content filtering.

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## SERVICE DESK LGMA

The LGMA Service Desk is used for the management of all support queries from our customers both in local authorities and within the sector at large. The LGMA has over 91 non-local authority customers and the local authorities. The 'Service Desk' complies with ITIL (Information Technology Infrastructure Library) standards.

## SERVICES LOGGED IN SERVICE DESK 2014



- Web Hosting 38%
- Internal IT and Other Internal Systems 23%
- ICT Consultancy 11%
- LA Generic Intranet including expenses 7%
- LA Franchise iReg 6%
- Human Resources 4%
- LA Planning Applications 4%
- LA Applications - iDocs, MapRoad, GIS etc 2%
- SS Extranet 2%
- Corporate Services 1%
- SS HPS 1%
- SS eHegs .5%
- SS eReturns .5%
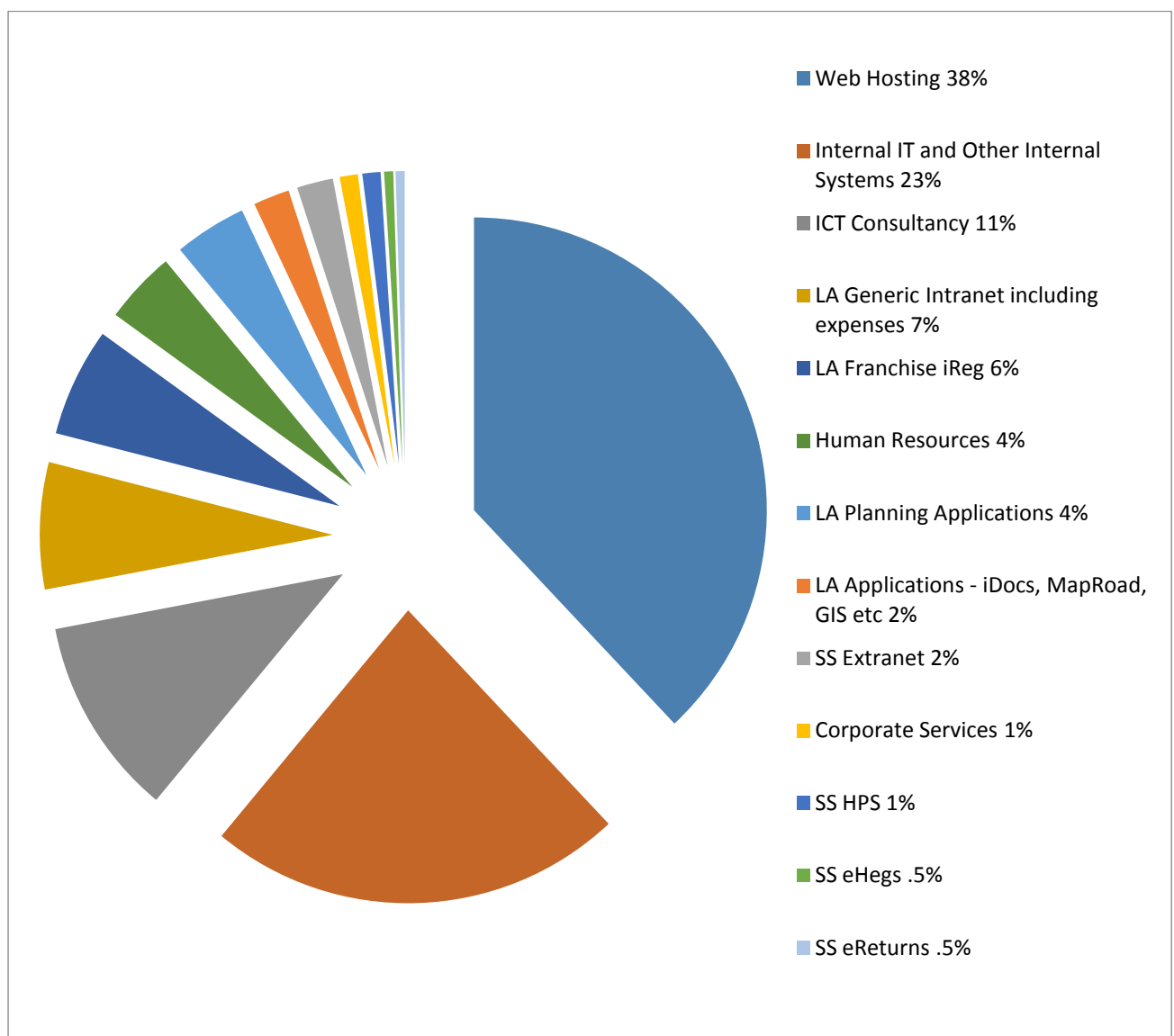
## HUMAN RESOURCES

Work commenced in 2014 on updating the sector's Disciplinary and Grievance Policies to take account of relevant case law and other legislative provisions that have been introduced since the original agreement of the procedures.

The LGMA gave support to local authorities in relation to other legislation which was enacted during 2014 including the Irish Human Rights and Equality Commission Bill, 2014 and the Protected Disclosures Act, 2014. A National Working Group was convened and an interim policy and procedure for protected disclosures has issued.

The LGMA continues to liaise with local authorities participating in the eVetting Pilot Project being run by the Garda Vetting Bureau.

The 'Code of Behaviour for the Safeguarding and Protection of Children in Public Libraries' was issued to the sector.

A revised template Social Media Policy was agreed for the sector.

The LGMA facilitated joint working between the sector's Equality and Access Networks to implement sectoral accessibility and equality initiatives.

The Annual Human Resources Conference was held in Limerick City on the 13th and 14th November and the theme was *'HR Building the Organisation's Capacity for Growth'*

The LGMA continued to support the FOI Officers across the sector, through network meetings and provision of direct advice and support, including advice on the new Freedom of Information Act, which gives effect to a Code of Practice for public bodies covered by the legislation.

2014 saw the introduction of the revised sick leave scheme for the public service and the LGMA worked to support local authorities in the implementation of the new scheme, providing guidance documentation, workshops, policy working groups and direct advice on specific aspects of the scheme. A national seminar on the revised provisions and attendance management generally was held in April.

*Issued interim policy and procedure for Protected Disclosures*

*Code of Behaviour for the Safeguarding and Protection of Children in Public Libraries was issued*

*Provided advice on implementation of new sick leave scheme.*

*A National Seminar on revised provisions and attendance management was held*

**Annual Human Resources Conference theme *'HR Building the Organisation's Capacity for Growth'***

Mr. Kelly, Conference Chair, Head of HR, Dublin City Council, Ms. Vanessa Robinson, Head of Research, CIPD and Mr. Conn Murray, Chief Executive Officer, Limerick City and County Council



Ms. Vanessa Robinson, Head of Research, CIPD

### GRADUATE RECRUITMENT TO THE LOCAL AUTHORITY SECTOR

The LGMA worked with the Public Appointments Service (PAS) to put in place a process for handling and processing applications for the Graduate Recruitment placements which was advertised nationally by the PAS in October 2014.  Part of the process involved the LGMA designing a two year development programme for Graduates, which they would undertake once recruited, on a two year fixed term contract. The development programme will be delivered by the Institute of Public Administration in 2015.

## INDUSTRIAL RELATIONS

The LGMA continued to take a lead role on behalf of the local authority sector, in negotiating national agreements and in negotiations and discussions with trade unions and staff representatives on all matters affecting local authorities. The LGMA also provided professional representation for local authorities at third party proceedings involving negotiation, mediation, arbitration and adjudication. In addition, the LGMA provided a comprehensive advisory service to all local authorities on employment and people management issues that arose at local and national level.

### HADDINGTON ROAD AGREEMENT

The focus for the LGMA at national level during 2014 was on assisting in the implementation of initiatives arising out of the Public Service Agreement (Haddington Road Agreement). The LGMA had a significant involvement in assisting local authorities in the implementation of the provisions of the new agreement, which included;

- Joint Services
- Allowances
- Workforce Planning and Long-Term Acting Arrangements
- Standardisation  of Annual leave

Following publication of the government's *Public Service Reform Plan (PSRP),* the DoEC&LG was tasked with preparing a progress report on the *Integrated Reform Delivery Plan (IRDP)* for 2013 and a new IRDP based on the PSRP. The Agency assisted in compiling the IRDP progress for 2014 on certain matters including the ICT Strategy, Shared Services and the implementation of the Haddington Road Agreement.

*Worked with PAS to develop 2 year Graduate Programme*

# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014

## IRISH WATER

The implementation of Irish Water with effect from the 1st January 2014 placed significant focus on the implementation of the Service Level Agreement (SLA) between individual local authorities and the implementation of the 2014 Annual Service Plan. The LGMA continued to be responsible for leading the management side on the Irish Water Consultative Group which met on an ongoing basis through 2014, addressing issues related to implementation of change and new technology in local authority water services, together with addressing ongoing concerns from the union side on employment levels within water services, both at national and local level.

## REPRESENTATION

Representation by the LGMA on behalf of local authorities, at national and individual local authority level, at the Labour Relations Commission, Rights Commissioner Service, the Labour Court, the Equality Tribunal and the Employment Appeals Tribunal, continued throughout the reporting period.

The LGMA represented Local Authorities on a number of cases that have come before the Labour Court, under the provisions of the Public Service Agreement, with the outcome of these cases binding on the parties. As heretofore, at the request of individual local authorities, the LGMA participated and led negotiations at local level. The Local Authority National Council is the primary industrial relations forum for the sector and continued to operate under the chairmanship of a senior official from the Labour Relations Commission.

## ADVISORY SERVICE

Staff of the LGMA continued to act as business partner to senior management in all local authorities in relation to individual local authority issues, employment legislation and national issues and in particular, the Haddington Road Agreement.

## GENERAL

During the reporting period, the LGMA dealt with and assisted Local Authorities on national issues relating to the transfer of County Enterprise Boards to Local Authorities, the Gateway scheme, Local Enterprise Offices and the implementation of 'Putting People First'.

*Provided professional representation for LA's at third party proceedings involving negotiation, mediation, arbitration and adjuication*

*Assisted LA's re transfer of CEB's, Gateway, LEO's, Putting People First*

## HEALTH AND SAFETY

The LGMA provides advice, support and services to the sector in relation to safety, health and welfare at work.  The Annual Health & Safety Conference for the Sector was held in October 2014 and two additional Lead Auditor Training courses were organised by the LGMA for local authority Safety Officers.  This was a five day programme held during July and August in Clare and Dublin in 2014.  A revised Employee Safety Handbook was issued to the sector.  It details all key information in relation to roles and responsibilities, training, policies, hazards and risk controls and is targeted at all local authority employees.

Development, testing and implementation of the HPS Health & Safety Management System of the module took place with the existing governance structures of the sector's HR, Payroll and Shared Services Program Board.

A review of the '*Guidance for the Control & Management of Traffic at Roadworks'* & Traffic Signs Manual, Chapter 8, commenced, with a view to developing support operational / implementation guidance for temporary traffic management.

Following the publication of the Keeping Communities Safe Support Document, '*KCS Working Structures and Arrangements',* a technical sub-group was established in the area of Fire Service Operations and Health & Safety.  The sub-group was tasked with reviewing and dealing with all aspects of fire service operations and health & safety at a strategic level and enabling the development and implementation of national policy, procedures and guidance in this area.

The Board continued to participate in the Construction Safety Partnership under the aegis of the Health & Safety Authority (HSA).

*Health & Safety Conference was held and two additional Lead Auditor Training courses organised for LA Safety Officers*

## TRAINING AND DEVELOPMENT

The LGMA continued to support the Training Officers and Training sections across the sector and hosted four national workshops in 2014 as well as providing direct advice and support via ICT.

The standing sectoral training Committee of the LGMA, continued to meet quarterly in 2014.  The Local Authority Services National Training Group (LASNTG) acts as

(i)　　a standing and oversight committee for all appropriate training projects and pilots of training initiatives; and

(ii)　　the central co-ordinating committee for all appropriate sectoral training initiatives.

One of the key activities of the LGMA on behalf of the LASNTG in 2014 was the successful pilot of delivering a training course by means of on-line/blended learning approach. The pilot involved the conversion of a refresher manual handling course for indoor staff and making it available through an on-line Learning Management System (LMS).

In 2014, the division developed a toolkit on 'How to Implement Coaching' which will be piloted in a number of local authorities before rollout nationally.



*Hosted 4 national workshops for LA Training Officers*

*Successful pilot of delivery of refresher manual handling course by on-line/blended learning approach*

## OFFICE OF LOCAL AUTHORITY MANAGEMENT (OLAM)

The Office for Local Authority Management (OLAM) provides shared services for the local government sector in areas such as research, policy formulation, communications, coordination and representation. These services are provided to the sector primarily through its role in servicing the County and City Management Association (CCMA) and its committees. The annual work programme undertaken by OLAM is largely driven by the priorities set by the CCMA.  The CCMA has structured itself as follows in order to optimise its efficiencies and effectiveness;

- The CMMA Executive;
- CCMA;
- Six Committees;
- Various Working Groups as required.

2014 was an extremely busy year which saw OLAM organise and support over 230 different meetings. The CCMA Committees, each of which has four Chief Executives and eight Director of Service representatives are as follows:

- Economic, Enterprise & Tourism Development;
- Environment, Climate Change and Emergency Planning;
- Finance;
- Housing, Social and Community;
- Land Use and Transportation;
- Water

*230 meetings organised and supported*



**County and City Management Association 2014-2015**

*Annual Service Indicator Report to Minister for Environment, Community and Local Government was completed*

# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014

The following are some of the key activities and highlights of 2014.

## PREPARATION OF SECTORAL REPORTS AND POSITION PAPERS

A number of key reports and position papers were produced during the year by OLAM and the CCMA, reflecting the views and expertise of local government on various issues impacting on the sector. The processes of research, data collection, analysis and report production resulted in the presentation of co-ordinated and united positions on a diverse range of topics that are of interest to all local authorities. These included issues such as Social Housing Strategy, Alignment, Finance, the Regional Development Programme, Control of Horses and Household Waste Collection.

The preparation and submission of the annual Service Indicator Report to the Minister for Environment, Community and Local Government was completed. Work is ongoing to streamline Key Performance Indicators in the sector. The full suite of reports is available to download at: http://www.lgma.ie/en/publication-category/service-indicator-reports-2004-2010

## ENGAGEMENT WITH PARTNERS, STAKEHOLDERS AND OTHER PARTIES WITH MUTUAL INTERESTS

High level engagement took place throughout 2014 between the CCMA, its committees and various departments, agencies and organisations in order to ensure that the sector provided a coordinated approach on relevant areas of interest. A unified, consistent approach and administrative support structure enabled the CCMA work programme to be delivered efficiently. The facilitation of interactions with other government departments such as the ones below ensured that the CCMA was available to engage on the development and implementation of public policy:

- The Department of Education and Skills;
- The Department of Public Expenditure and Reform;
- The Department of Jobs, Enterprise and Innovation (DJEI);
- The Department of Environment, Community and Local Government (DECLG);
- The Department of Agriculture, Food and The Marine;
- The Department of Arts, Heritage and the Gaeltacht;
- The Department of An Taoiseach;
- The Department of Social Protection (DSP);
- The Department Transport, Tourism and Sport.

*CCMA engages with multiple departments, agencies and organisations*

*Extensive collaboration to implement labour activation schemes and HAP*

By way of example, extensive engagement and collaboration has taken place between the CCMA, DJEI, DSP and DCELG to implement labour activation schemes and the Housing Assistance Payment Scheme (HAPS) in local government.

Joint Engagement also took place throughout the year between the CCMA and its committees with:

- Association of Irish Local Government
- Border, Midland, Western and Southern Eastern Regions
- Chambers Ireland
- Council of Local and Regional Authorities of the Council of Europe
- Creative Europe
- Enterprise Ireland
- Environmental Protection Agency
- Fáilte Ireland
- Health and Safety Authority
- Housing and Sustainable Communities Agency
- Housing Finance Agency
- Irish Business and Employers Confederation
- Institute of Public Administration
- Irish Hotels Federation
- Irish Rail
- Irish Regions Office
- Irish Sports Council
- Irish Traveller Movement
- Irish Water
- National Procurement Office
- National Roads Authority (NRA)
- National contact points and/or managing authorities for all relevant EU funding Programmes and in the preparations of policy
- Office for Public Works
- Pobal
- Regional Assemblies
- Revenue Commissioners
- Road Safety Authority
- Rural Development Programme (LEADER)
- The Arts Council
- Valuations Office

## COMMUNICATIONS

OLAM had an important role to play in the dissemination of information on local government services and priorities in 2014. This included participation on communication working groups on the Local Enterprise Offices (LEOs) and the Housing Assistance Payments Scheme (HAPS). This centralised representation ensured that each local authority was kept informed on developments and that the sectors' viewpoint was well presented. OLAM worked with agencies such as the EPA and Fáilte Ireland on public-facing campaigns that impacted on local authority customers.

The strengthening of the local authority communications networks during 2014 further facilitated the coordination of press and information campaigns. OLAM organised a Communications Seminar for local authority personnel responsible for communicating with the media. The purpose of the seminar was to facilitate and promote networking between local authority communications officers/spokespeople. The seminar focused on the use of new media across the authorities and learning from other public sector bodies.

OLAM continued to liaise with the media on behalf of the CCMA throughout the year and issued several press releases during 2014. Both proactive and reactive press activity played an important role in building a positive public perception of local authorities. The centralised media point at OLAM was critical in the sector's availability and expertise to enter into dialogues and debates on issues that are important to local authority customers.

# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014

## CORPORATE SERVICES

The Corporate Services section provides a comprehensive range of support services and structures to assist the Agency to effectively deliver on respective mandates and goals. These services include:

- ✓ Corporate governance
- ✓ Secretariat,
- ✓ Legal Matters
- ✓ Human Resources
- ✓ Pension Administration
- ✓ Facilities Management
- ✓ Health & Safety

## CORPORATE GOVERNANCE

The LGMA is committed to maintaining the highest standards of corporate governance in compliance with the Code of Practice for the Governance of State Bodies 2009. A complete review of compliance was undertaken in the first quarter of 2014 and reported to the Board at the March meeting.

## LGMA GOVERNANCE STRUCTURE

# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014
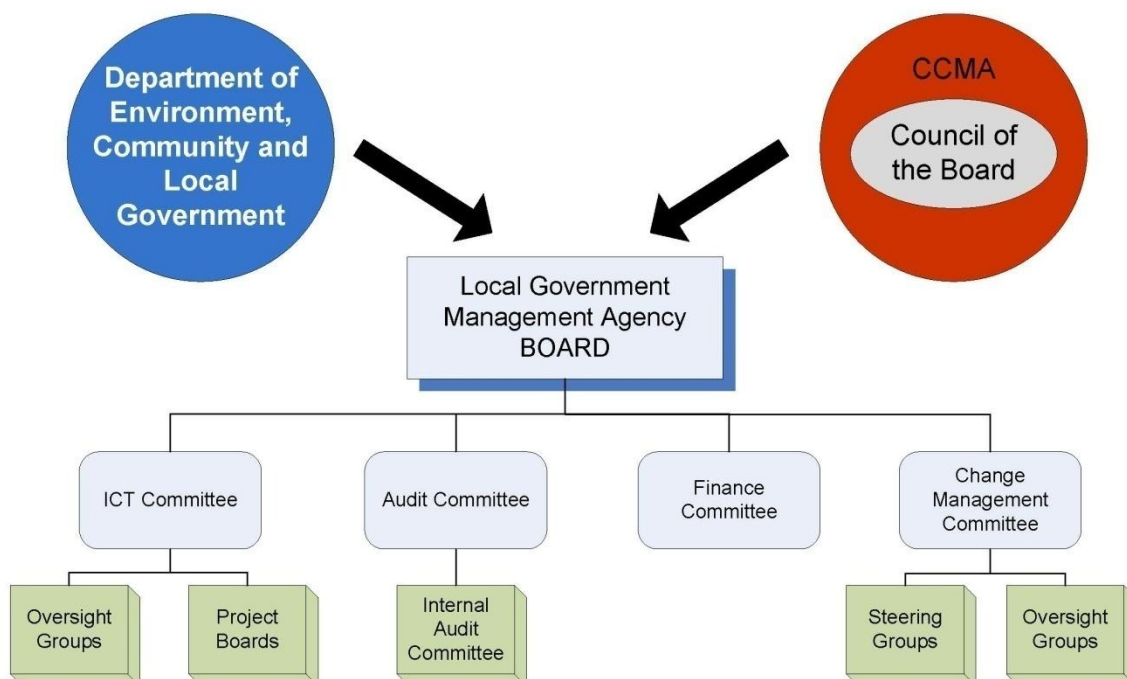
## AUDIT COMMITTEE

The Audit Committee provides independent governance assurance to the Board.  The members of the Committee in 2014 were Mr E.Sheehy, Chief Executive, Wicklow Co. Co.  (Chairperson), Mr P. Carey (Chief Executive, Kildare Co. Co.), Ms C. Henehan (Head of Finance, South Dublin Co. Co.) and Mr A. Connolly (Independent non-public official).  The Committee met on four occasions.

The Audit Committee report to the Board and are responsible for planning and reviewing the annual Internal Audit programme.  The Committee liaises closely with the Internal Auditors who report to the Committee. The Local Government Auditor presented to the Committee in June 2014 and outlined the accounts and findings of the Local Government Audit of the financial period January to December 2013.

*Audit Committee met 4 times in 2014*



## INTERNAL AUDIT

The LGMA places a high degree of importance on having systems and processes independently examined and assessed by Internal Auditors and continued to engage with Crowleys DFK for Internal Audit services.  The Internal Auditors conduct audits across a range of activities of the LGMA including financial, operational and governance and carried out reviews of Risk Management, Procurement and Section 19 Tax Compliance during 2014.  In addition, Ward Solutions were engaged to carry out an independent specialist review of IT Data Security in August 2014, following a recommendation from a Data Security review undertaken in 2013 by Crowleys DFK.

*Reviews of Risk Management, Procurement and Section 19 Tax Compliance were completed*

## RISK MANAGEMENT

LGMA is committed to the management of risk as an integral part of its operations, implementing strategies to minimise threats to the achievement of organisational goals and objectives.  Risk Management is considered an essential element of day to day management and is a standing item on Board, Audit Committee and Senior Management Team agendas.  The LGMA continues to develop Risk Management processes, including the upkeep of the LGMA Risk Register.  Risks are reviewed on an on-going basis and mitigating actions are taken where feasible and as required.  The Audit Committee review risk management and advise of key risks prevailing at the end of each quarter to the Board.

# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014

## PROCUREMENT

All procurement activity is guided by the Public Procurement Guidelines and Policies published by the Department of Finance.  The LGMA adheres to a Corporate Procurement Plan and avails of procurement frameworks established under the National Procurement Service for services including Stationery, Electricity and Gas.  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.

## PROTECTED DISCLOSURES ACT 2014

The LGMA is committed to fostering an appropriate environment for addressing concerns relating to potential wrongdoing in the workplace and to providing the necessary support for staff raising genuine concerns.  The Protected Disclosures Act 2014 requires every public body to establish and maintain procedures for dealing with protected disclosures and to provide written information relating to these procedures to workers.  The LGMA's Policy on Protected Disclosures applies to all workers of the LGMA including contractors, consultants, agency staff, former employees and interns/trainees and was published in November 2014.

## 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.

## MEMBERSHIP OF THE BOARD

The membership of the Board is comprised of ten full time public officials (8 Local Authority Chief Executives and 2 Civil Servants) and one Ministerial non-public official nominee.   All Chief Executive nominations are ratified annually by the Council of the Board and Ministerial appointments are generally for a period of three years.

There are no annual fees paid to Board members.  The majority of Board meetings are held in Local Government House (Dublin) requiring some members to travel from their respective office base.  Committee meetings frequently coincide with the Board meeting schedule, to facilitate attendance at multiple meetings on a given day. Travel and Subsistence expenses incurred are

reimbursed at the rates consistent with those defined in Government Policy.
Expenses paid to Board members in relation to attendance at Board meetings amounted to €1,850.98 during the period.

Board meetings are held bi-monthly; however, there were a total of nine Board meetings held in 2014.  Attendance at Board meetings was as follows:

<p style="text-align:center;color:red;font-weight:bold;">ATTENDANCE AT BOARD MEETINGS</p>

| Member | Occupation | Notes | Attended | Eligible to attend |
|---|---|---|---|---|
| Mr M. Malone | Chief Executive, Kildare County Council | CHAIRMAN from 11/13 (retired 04/14) | 2 | 2 |
| Mr P. Gallagher | Chief Executive, Westmeath County Council | CHAIRMAN from 05/14 | 9 | 9 |
| Mr E. Sheehy | Chief Executive, Wicklow County Council | Off CCMA Executive 10/14 | 6 | 8 |
| Mr J. Crockett | Chief Executive, Kilkenny County Council | Retired 07/14 | 3 | 6 |
| Ms J. Maguire | Chief Executive, Meath County Council | Off CCMA Executive 10/14 | 7 | 8 |
| Mr C. Murray | Chief Executive, Limerick Local Authorities | | 8 | 9 |
| Mr J. MacGrath | Chief Executive, Tipperary County Council | Off CCMA Executive 10/14 | 4 | 8 |
| Mr D. McLoughlin | Chief Executive, South Dublin County Council | Appointed 07/14 Off CCMA Executive 10/14 | 2 | 2 |
| Mr O. Keegan | Chief Executive, Dublin City Council | | 5 | 9 |
| Mr T. Lucey | Chief Executive, Cork County Council | Appointed Cork CE 05/14 | 6 | 7 |
| Mr J. McCarthy | Secretary General, DECLG | Resigned from Board 08/14 | 6 | 7 |
| Mr R. Mulhall | Principal Officer, DECLG | | 7 | 9 |
| Mr D. O'Connor | Senior Responsible Officer, PMO | | 8 | 9 |
| Mr P. Lemass | Assistant Secretary, DECLG | Nominated to Board 08/14 | 2 | 2 |
| Mr M. Walsh | Chief Executive, Waterford Local Authorities | CCMA Executive from 10/14 | 1 | 1 |
| Mr P. Carey | Chief Executive, Kildare County Council | CCMA Executive from October 2014 | 1 | 1 |
| Mr S. Neely | Chief Executive, Donegal County Council | CCMA Executive from October 2014 | 1 | 1 |
| Ms P. Poole | Chief Executive, Dun Laoghaire Rathdown County Council | CCMA Executive from October 2014 | 0 | 1 |

**SALARY - CHIEF EXECUTIVE OFFICER**

The salary applied to the CEO is equivalent to the Assistant Secretary maximum and amounts to €143,535 per annum.  No bonus payments apply to the post.

Luach Saothair o Iasachtai leis an bPobal
Public Lending Remuneration

Public Lending
Remuneration Scheme

ॐ

Sixth Annual Report

for the year ending 31st
December 2014

LGMA

**Contents**

## 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 the Environment, Community and Local Government.

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), 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.

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[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.

Public Lending Remuneration Scheme Annual Report 2014, p.1

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 systems of the public library authorities and the data giving details of the number of times each book in their collections is issued during a specified period are transmitted to the PLR Office automatically. All public library authorities submitted library loans data to the PLR Office in 2014.

### 4. Author and Title Registrations

17,353 authors from 43 countries were registered for the PLR system at the end of PLR year 2014, and details of 338,456 titles were entered on the register.

### 5. PLR Payments 2014

The Department of Environment, Community and Local Government provided €299,065.68 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 €1,000 for the most-borrowed authors. The Rate-per-loan (RPL) was calculated at 6.23 cent. The 2014 PLR payment calculation was based on a total of 5,151,695 eligible loans.

A total of 6188 authors from 23 countries qualified for a payment in 2014, with 28 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. During 2014 the PLR Office issued a national press release on public library borrowings to the media and library authorities.

Public Lending Remuneration Scheme Annual Report 2014, p.2

## 8. Finance

The Public Lending Remuneration Scheme is funded directly by the Minister for the Environment, Community and Local Government and the costs are not levied on the local authorities.

Details of the final accounts for the period January 1st to December 31st, 2014 will be set out in the Financial Statement published by the Local Government Management Agency for 2014.

## 9. Acknowledgements

The Local Government Management Agency would like to thank the Minister for the Environment, Community and Local Government, 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.

Public Lending Remuneration Scheme Annual Report 2014, p.3

## 10. Appendices

### 10.1 Summary of Payments

| Summary of Payments | 2014 |
|---|---|
| Number of authors registered for PLR in 2014 | 17,353 |
| Number of authors qualifying for a payment | 6188 |
| Total Spend (Department funding and carry over from 2013) | €299,065.68 |
| Number of authors receiving the maximum payment | 28 |
| Rate-per-loan (RPL) | 6.23 Cent |
| Total number of eligible loans | 5,151,695 |

### 10.2 Summary of Payment Methods

| Method of Payment | Number of Authors 2014 | Total amount 2014 |
|---|---|---|
| Direct e-payment into Euro/Non Sterling Accounts | 513 | € 37,538.51 |
| Direct e-payment into UK Sterling Accounts | 5611 | € 260,252.42 |
| On Hold Payments | 64 | € 1,274.75 |
| **Total** | **6188** | **€ 299,065.68** |

Public Lending Remuneration Scheme Annual Report 2014, p.4

## 10.3 Payment of Country of Residence

| Country | Amount | Country | Amount |
|---|---|---|---|
| UK | 261,215.84 | Denmark | 53.87 |
| Ireland | 33,882.99 | Norway | 23.26 |
| France | 921.50 | Japan | 22.67 |
| Italy | 609.31 | Australia | 15.62 |
| Switzerland | 469.55 | Bulgaria | 12.99 |
| New Zealand | 459.81 | Portugal | 7.25 |
| Netherlands | 414.76 | Channel Islands | 5.01 |
| Germany | 264.96 | Iceland | 3.00 |
| Spain | 212.83 | South Africa | 2.55 |
| Canada | 205.45 | Austria | 2.47 |
| Sweden | 139.36 | USA | 2.10 |
| Belgium | 118.53 | | |
| **Total** | | **€ 299,065.68** | |

## 10.4 Spread of payment amounts

| From Amount (€) | To Amount (€) | Number of Payments 2014 | Amount in 2014 |
|---|---|---|---|
| 0.01 | 5 | 1608 | €5,298.00 |
| 5.01 | 10 | 1158 | €8,322.68 |
| 10.01 | 50 | 2124 | €49,006.68 |
| 50.01 | 100 | 595 | €41,457.69 |
| 100.01 | 300 | 510 | €85,490.45 |
| 300.01 | 500 | 102 | €38,890.29 |
| 500.01 | 1000 | 91 | €70,599.89 |
| **Total** | | **6188** | **€299,065.68** |

Public Lending Remuneration Scheme Annual Report 2014, p.5

# FINANCIAL ACCOUNTS 2014

LOCAL GOVERNMENT MANAGEMENT AGENCY

Financial Statements

For year to 31st December 2014

Local Government Management Agency

Contents

LOCAL GOVERNMENT MANAGEMENT AGENCY

REPORT OF THE LOCAL GOVERNMENT AUDITOR TO THE BOARD OF THE
LOCAL GOVERNNENT MANAGEMENT AGENCY

Introduction

I have audited the financial statements of the Local Government management Agency for the year ended 31 December 2014   The financial statements, which have been prepared under the accounting polices set out therein, comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement 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 if I have not 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 Board'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.

1

**Opinion on the Financial Statements**

In my opinion, the financial statements give a true and fair view of the state of the Board's affairs at 31 December 2014 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 Board. The financial statements are in agreement with the books of account.

**Matters on which I report by exception**

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.

As reported at last audit the Board should adopt a strategic plan as per paragraphs 2.12 to 2.15 of the Code of Practice for the governance of State Bodies.

*Signed:* ABrennan                                        *Date:* 12 May 2015

Anne (N) Brennan
Local Government Auditor

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Local Government Management Agency

Statement on Internal Financial Control

For the year ended 31 December 2014

1. On behalf of the Board of the Local Government Management Agency, I acknowledge our responsibility for the system of internal financial control in the agency and for putting in place processes and procedures for the purpose of ensuring that the system is effective.

   The system can provide only reasonable, but not absolute, assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or would be detected in a timely period.

2. Key Control Procedures

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

- Clearly defining management responsibilities and powers.
- Adopting the principles of corporate governance contained in the Code of Practice for the Governance of State Bodies, including:
    - Affirmation of compliance with procurement guidelines as set out in the Code.
    - Affirmation of compliance with disposal of assets and access to assets by third parties, as set out in the Code.
    - Affirmation of implementation of Government policy on the remuneration of the CEO.
- Establishing formal procedures for monitoring the activities and safeguarding the assets of the organisation.
- Developing a culture of accountability across all levels of the organisation.

The Board has established processes to identify and evaluate business risks by:

- Identifying the nature, extent and financial implication of risks facing the organisation.
- Assessing the likelihood of identified risks occurring.
- Carrying out regular reviews of strategic plans, with evaluation of risks in bringing these plans to fruition.

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

- A budgeting system with an annual budget that is reviewed and agreed by the Board.
- Regular reviews by the Board of periodic and annual financial reports, which indicate financial performance against forecasts.
- Formal project management disciplines.

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Local Government Management Agency

Statement on Internal Financial Control

For the year ended 31 December 2014

3   The LGMA has an outsourced Internal Audit function, which operates in accordance with the Framework Code of Best Practice set out in the Code of Practice on the Governing of State Bodies.

The Internal Auditors operates under the Audit Committee of the Board. The Audit Committee meets on a regular basis but not less than four times a year, to review reports prepared by the Internal Auditors. The Audit Committee reports regularly to the Board in relation to the matters it has considered.

I confirm that, for the year ended 31 December 2014, the Audit Committee, on behalf of the Board, conducted a review of the effectiveness of the system of internal financial control.

On behalf of the Board

Chairperson of the LGMA

Date

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Local Government Management Agency

Statement of the Board Responsibilities

For year ended 31 December 2014

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 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 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.

Chairperson

CEO

Date

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LOCAL GOVERNMENT MANAGEMENT AGENCY

INCOME & EXPENDITURE ACCOUNT
FOR YEAR ENDING          31st December    2014

| INCOME | Notes | 2014 € | 2013 € |
|---|---|---|---|
| Local authority contributions | | 10,386,333 | 10,707,561 |
| Retained Superannuation deductions | | 361,511 | 375,471 |
| Sinking Fund contributions | | 241,501 | 241,501 |
| Recoupment of costs-Household Charge | | 437,671 | 1,689,331 |
| Other Income | 3 | 8,970,871 | 7,330,577 |
| NPPR receipts | 4 | 83,030,875 | 103,579,646 |
| Household Charge collections | 5 | 109,004 | 23,428,934 |
| Protect our Water Registration fee | 6 | 219,410 | 7,664,413 |
| Shared Services central funding | 7 | 4,136,221 | 2,293,223 |
| LA National Partnership Advisory Group | | 2,516 | 15,489 |
| **Total Income** | | 107,895,913 | 157,326,147 |
| **EXPENDITURE** | | | |
| Remuneration and other pay costs | | 8,136,288 | 8,486,217 |
| Travel and accommodation expenses | | 220,507 | 186,637 |
| Training & Development | | 219,709 | 212,008 |
| Operating costs | 8 | 7,143,650 | 6,536,854 |
| Establishment costs | 9 | 663,873 | 720,134 |
| Administration costs | 10 | 408,615 | 363,716 |
| Grant funding paid out | | 538,809 | 392,500 |
| Household Charge development & operating costs | | 226,615 | 1,689,330 |
| Depreciation | | 789,782 | 635,967 |
| Shared Services centrally funded costs | | 4,135,640 | 2,107,871 |
| LA National Partnership Advisory Group | 12 | 2,516 | 15,489 |
| NPPR payments | 4 | 83,030,875 | 103,579,646 |
| Household Charge payments | 5 | 148,397 | 23,428,935 |
| Protect our Water payments | 6 | 219,561 | 7,664,413 |
| **Total Expenditure** | | 105,884,836 | 156,019,716 |
| Surplus for period | | 2,011,077 | 1,306,430 |
| Transfer to Special Reserve-Sinking Fund | 18 | 241,501 | 241,501 |
| Retained surplus for period | | 1,769,576 | 1,064,929 |

Chairperson

CEO

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LOCAL GOVERNMENT MANAGEMENT AGENCY

BALANCE SHEET
as at          31st    December      2014

| | Notes | 2014<br>€ | 2013<br>€ |
|---|---|---|---|
| Property, plant and equipment | 13 | 7,560,836 | 8,158,185 |
| | | | |
| **Current Assets:** | | | |
| Cash & Bank | 14 | 27,300,528 | 19,925,804 |
| Debtors & Prepayments | 15 | 1,343,717 | 1,013,860 |
| Investment Account | | 4,166,856 | 3,933,875 |
| | | 32,811,101 | 24,873,538 |
| | | | |
| **Curent Liabilities:** | | | |
| Creditors & Accruals | 16 | 17,005,826 | 11,668,171 |
| | | | |
| Net Current Assets | | 15,805,275 | 13,205,367 |
| | | | |
| Net Assets | | 23,366,110 | 21,363,552 |
| | | | |
| **Financed by:** | | | |
| | | | |
| Reserves          General Reserve | 17 | 14,066,343 | 12,224,473 |
| Special Reserve | 18 | 4,166,856 | 3,933,875 |
| Revaluation Reserve | 19 | 5,132,911 | 5,205,205 |
| | | 23,366,110 | 21,363,553 |

Chairperson

CEO

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LOCAL GOVERNMENT MANAGEMENT AGENCY

CASH FLOW STATEMENT
FOR YEAR ENDING      31st     December     2014

|  | 2014 €  | 2013 € |
|---|---|---|
| **Net Cash Inflow (Outflow) from Operating Activities** |  |  |
| Surplus for Year on General Reserve | 1,769,576 | 1,064,929 |
| Interest earned | (70,477) | (65,939) |
| Depreciation | 789,782 | 635,967 |
| (Increase) Decrease in Debtors | (329,857) | 1,293,042 |
| Increase (Decrease) in Creditors | 5,337,655 | 310,703 |
| Net cash from operating activities | 7,496,679 | 3,238,702 |
| **Cash flows from investing activities** |  |  |
| Payments to acquire Tangible Fixed Assets | (192,432) | (279,206) |
|  | (192,432) | (279,206) |
| **Casf flow from financing activities** |  |  |
| Bank Interes received | 70,477 | 65,939 |
| Increase in Sinking fund investment | 232,981 | 1,426,766 |
|  | 303,458 | 1,492,705 |
| Total Cash Inflow / (Outflow) | 7,607,705 | 4,452,201 |

Increase (Decrease) in Cash and Cash Equivelents

|  | 01/01/2014 € | 31/12/2014 € | Change |
|---|---|---|---|
| Cash at Bank & in hand | 19,925,804 | 27,300,528 | 7,374,724 |
| Short Term Investments | 3,933,875 | 4,166,856 | 232,982 |
|  | 23,859,679 | 31,467,384 | 7,607,706 |

Chairperson

CEO

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LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING          31st  December     2014

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 Environment, Community and Local Government 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                    Phoenix House
35-39 Ushers Quay                         27 Conyngham Road
Dublin 8                                  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 2.2 below, and in accordance with Generally Accepted Accounting Practice. Financial Reporting Standards are adopted as they become applicable.
The financial statements are denominated in Euro (€).

**2.2 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.

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.

**2.3 Property, plant & equipment and depreciation**
Property, plant & equipment is stated at historical cost less accumulated depreciation, with the exception of Local Government House (LGH), 35-39 Ushers Quay, Dublin 8, which is shown at valuation. LGH was valued on completion of construction in 2007

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LOCAL GOVERNMENT MANAGEMENT AGENCY        NOTES TO THE ACCOUNTS

FOR YEAR ENDING            31st December    2014

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%

**2.5 Superannuation**

The LGMA is a member of the Local Government Superannuation Scheme (LGSS).
Superannuation deductions from payroll are credited to income, in accordance with practice in local authorities.
Annual pension payments under the scheme are charged to the Income and Expenditure Account as they occur.
Lump sum payments on retirement are funded from the Agency's Special Reserve, established for that purpose.

**2.6 Shared services projects in Local Government**

A number of shared service project initiatives were introduced during 2013, together with the creation of a
Programme Management Office (PMO), to coordinate and direct the projects. Shared services were identified in the
Local Government Efficiency Review as being capable of delivering efficiencies and cost savings.
The projects related to shared services for payroll (MyPay) and superannuation, procurement and treasury
management.
In addition to providing IT and other services to some or all of these initiatives, the LGMA is an agent of the PMO
where funding is provided centrally through the DECLG.
Additionally, the LGMA has opened a bank account through which the MyPay shared services payroll office receives
and pays out payroll funds and has obtained an overdraft facility on the account of €1.5m.

In 2014 the LGMA has received sanction for a €7m loan facility to facilitate the roll out of the MyPay facility to all
local authorities. There was no drawdown of this facility during 2014.

**2.7 Reserves**

The LGMA Reserves are classified as follows:

- General 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 on the valuation of the LGMA Head Office at 35-39 Ushers Quay
                          Dublin 8.

**2.8 Critical accounting estimates and judgements**

No accounting estimates or judgements are made in the preparation of these financial statements.

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LOCAL GOVERNMENT MANAGEMENT AGENCY           NOTES TO THE ACCOUNTS

FOR YEAR ENDING               31st December      2014

| | | 2014 | 2013 |
|---|---|---|---|
| | | € | € |
| 3 | Other Income | | |
| | Government Data Centre | 1,360,635 | 875,485 |
| | HR, Payroll & Superannuation | 1,753,736 | 1,722,622 |
| | Roads Projects | 1,438,263 | 1,196,865 |
| | ePayments | 506,104 | 440,282 |
| | Housing | 300,780 | 333,540 |
| | Building Control Management System | 365,207 | |
| | Library Development Unit | 690,967 | 598,055 |
| | eHEG | 103,920 | 123,620 |
| | Seconded Staff Income | 573,047 | 485,954 |
| | Web Technologies | 31,500 | 100,022 |
| | Financial Management System (FMS) | 1,568,795 | 1,187,088 |
| | Recharged Expenditure & other income | 166,210 | 179,920 |
| | Deposit Interest | 70,477 | 65,939 |
| | Training & Conferences | 41,231 | 21,185 |
| | | 8,970,871 | 7,330,577 |

4    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, during 2014 the LGMA continued to collect arrears due under the legislation.

| | 2014 | 2013 |
|---|---|---|
| Gross collections | 83,030,875 | 103,579,646 |
| Disbursements to local authorities | 82,555,235 | 102,561,986 |
| Development and operating costs | 475,641 | 1,017,660 |
| sub total | 83,030,875 | 103,579,646 |
| Equipment purchased | - | - |
| | 83,030,875 | 103,579,646 |

5    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.

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LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014

LOCAL GOVERNMENT MANAGEMENT AGENCY    NOTES TO THE ACCOUNTS

FOR YEAR ENDING         31st December    2014

| 5   Household Charge - (Continued) | 2014 € | 2,013 € |
|---|---|---|
| Collections during year, net of refunds | 109,004 | 23,428,934 |
| Previous year collections processed | 39,392 | |
| | 148,397 | 23,428,934 |
| Remitted/to be remitted to Local Local Government Fund | 148,397 | 23,428,935 |
| Development and operating costs | 226,615 | 1,689,330 |
| Claimed/Claimable from DECLG | 437,671 | 1,689,331 |

6   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 registration is valid for a period of five years.
The LGMA was appointed as the agency to administer the registration process, known as Protect our Water

| | 2014 € | 2013 € |
|---|---|---|
| Gross collections | 219,410 | 7,664,413 |
| Disbursements to local authorities | | 6,000,000 |
| Development and operating costs | 154,311 | 1,413,268 |
| sub total | 154,311 | 7,413,268 |
| Increase in net funds available | 65,250 | 251,145 |
| | · 219,561 | 7,664,413 |

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LOCAL GOVERNMENT MANAGEMENT AGENCY        NOTES TO THE ACCOUNTS

FOR YEAR ENDING            31st December    2014

|  | | 2014 € | 2013 € |
|---|---|---|---|
| 7 | Shared Services central funding | | |
| | Central Funding received | 4,136,221 | 2,293,223 |
| | Costs incurred            Current | 4,135,640 | 2,107,871 |
| |                           Capital | | 200,151 |
| | Total     Costs | 4,135,640 | 2,308,022 |
| | Net Non claimable costs | 581 | 14,799 |

EXPENDITURE

|  | | 2014 € | 2013 € |
|---|---|---|---|
| 8 | Operating costs | | |
| | Consultancy | 177,322 | 194,928 |
| | Software Development, Support & Licences | 5,919,116 | 5,619,229 |
| | Infrastructure costs | 546,286 | 285,218 |
| | Online Payment costs | 500,925 | 437,479 |
| | | 7,143,650 | 6,536,854 |

|  | | 2014 € | 2013 € |
|---|---|---|---|
| 9 | Establishment costs | | |
| | Rent and rates | 174.759 | 169,099 |
| | Light and heat | 157,902 | 179,152 |
| | Maintenance, repairs and security | 331,212 | 371,882 |
| | | 663,873 | 720,134 |

|  | | 2014 € | 2013 € |
|---|---|---|---|
| 10 | Administration costs | | |
| | Personnel | 15,466 | 22,398 |
| | Telephones, postage and stationery | 220,671 | 205,491 |
| | Interest and charges | 1,659 | 3,705 |
| | Audit fees | 35,941 | 23,333 |
| | Professional fees | 42,028 | 17,814 |
| | Insurances | 46,549 | 46,533 |
| | Miscellaneous | 46,301 | 44,441 |
| | | 408,615 | 363,716 |

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LOCAL GOVERNMENT MANAGEMENT AGENCY     NOTES TO THE ACCOUNTS

FOR YEAR ENDING          31st December     2014

11   Shared services centrally funded costs

During 2013, the LGMA became the body responsible for administering the collection of costs and making funding claims to the Department of the Environment, Community and Local Government on behalf of those local authorities that are the lead authorities for shared services. The Programme Management Office was the co-ordinating body. To facilitate the operation of MyPay, the payroll and superannuation shared service, the LGMA opened a bank account in it's name, to which payroll funding and payment files are applied by MyPay staff.

12   Local Authority National Partnership Advisory Group (LANPAG)

|  | 2014 € | 2013 € |
|---|---|---|
| Income: |  |  |
| Grant income | 2,386 | 15,489 |
| Deposit Interest | 130 |  |
|  | 2,516 | 15,489 |
| Expenditure |  |  |
| Partnership Review |  |  |
| Return to Learning and Training |  |  |
| Local Authority Subvention |  |  |
| Travel & Subsistence | 342 | 1,316 |
| National and Regional Projects | 1,950 | 13,848 |
| Bank Interest & Charges |  | 276 |
| General expenses | 224 | 50 |
| Depreciation of Office Equipment |  |  |
|  | 2,516 | 15,489 |
| Surplus/(Deficit) for year | <0> |  |
| Reserves |  |  |
| Opening Balance | 125,641 | 125,641 |
| Surplus/(Deficit) for year | <0> |  |
| Closing Balance | 125,641 | 125,641 |

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LOCAL GOVERNMENT MANAGEMENT AGENCY      NOTES TO THE ACCOUNTS

FOR YEAR ENDING      31st December    2014

13   Schedule of property, plant and equipment

| | Premises € | Fixtures & Fittings € | Computer Equipment € | Office Equip & Furniture € | Training Equipment € | Total € |
|---|---|---|---|---|---|---|
| **COST** | | | | | | |
| Accumulated Cost as at 01/01/2014 | 9,186,625 | 1,809,326 | 1,893,497 | 597,453 | 20,902 | 13,507,803 |
| Disposals | | | | | | |
| Additions | | | 192,432 | | | 192,432 |
| Accumulated Cost as at 31/12/2014 | 9,186,625 | 1,809,326 | 2,085,929 | 597,453 | 20,902 | 13,700,235 |
| **DEPRECIATION** | | | | | | |
| Accumulated Depreciation as at 01/01/2014 | 2,068,224 | 1,368,135 | 1,340,343 | 552,013 | 20,902 | 5,349,618 |
| Disposals | | | | | | |
| Charge for Year | 183,733 | 171,494 | 420,559 | 13,997 | | 789,782 |
| Accumulated Depreciation as at 31/12/2014 | 2,251,957 | 1,539,629 | 1,760,902 | 566,010 | 20,902 | 6,139,400 |
| Net Book Value as at 31/12/2014 | 6,934,668 | 269,697 | 325,027 | 31,444 | | 7,560,836 |
| 31/12/2013 | 7,118,401 | 441,191 | 553,153 | 45,441 | | 8,158,185 |

| 14   Cash at bank and on hand | 2014 € | 2013 €. |
|---|---|---|
| LGMA bank accounts | 15,384,657 | 10,867,313 |
| NPPR bank accounts | 10,975,501 | 5,157,147 |
| Household Charge | 14,700 | 2,711,426 |
| Protect our Water | 549,978 | 822,421 |
| LANPAG | 375,692 | 367,497 |
| | 27,300,528 | 19,925,804 |

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LOCAL GOVERNMENT MANAGEMENT AGENCY       NOTES TO THE ACCOUNTS

FOR YEAR ENDING          31st December    2014

|  | | 2014 € | 2013 € |
|---|---|---|---|
| 15 | Debtors & Prepayments | | |
| | Debtors | 788,871 | 459,261 |
| | Prepayments & Accrued Income | 554,846 | 554,599 |
| | | 1,343,717 | 1,013,860 |

| 16 | Creditors and Accruals | | |
|---|---|---|---|
| | Creditors - Trade | 16,124 | 23,891 |
| | Sundry Creditors, Accruals and Prepaid Income | 16,989,702 | 11,644,280 |
| | | 17,005,826 | 11,668,171 |

17  General Reserve

The General Reserve represents the accumulated surpluses of the Agency and of the former Local Government Computer Services Board and Local Government Management Services Board.

| | | 2014 € | 2013 € |
|---|---|---|---|
| 18 | Special Reserve | | |
| | Opening Balance | 3,933,874 | 2,507,108 |
| | Local authority contributions in period | 241,501 | 241,501 |
| | Interest earned | 29,037 | 90,204 |
| | Additional funds-from former LGMSB | | 1,099,937 |
| | Lump sum pension payments | <37,557> | <4,876> |
| | | 4,166,856 | 3,933,874 |

19  Revaluation Reserve

The Revaluation Reserve was created in respect of Local Government House, 35-39 Ushers Quay, Dublin 8. In 2007 this new building replaced the premises on the Ushers Quay site that was owned and occupied by the Local Government Management Services Board.

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# GLOSSARY

| | |
|---|---|
| ACL | AN COMHAIRLE LEABHARLANNA |
| AFS | ANNUAL FINANCIAL STATEMENTS |
| APSS | ACCOUNTS PAYABLE SHARED SERVICE |
| ASP | ANNUAL SERVICE PLAN |
| BCMS | BUILDING CONTROL MANAGEMENT SYSTEM |
| BI | BUSINESS IMPROVEMENT |
| BPI | BUSINESS PROCESS IMPROVEMENT |
| CCMA | COUNTY AND CITY MANAGERS ASSOCIATION |
| CMS | CONTENT MANAGEMENT SYSTEM |
| CRM | CUSTOMER RELATIONSHIP MANAGEMENT |
| DJEI | DEPARTMENT OF JUSTICE AND EQUALITY |
| DLR | DUN LAOGHAIRE RATHDOWN |
| DoECLG | DEPARTMENT OF ENVIRONMENT, COMMUNITY & LOCAL GOVERNMENT |
| DSP | DEPARTMENT OF SOCIAL PROTECTION |
| EPA | ENVIRONMENTAL PROTECTION AGENCY |
| FAT | FUNCTIONAL ACCEPTANCE TESTING |
| FMS | FINANCIAL MANAGEMENT SYSTEM |
| HAP | HOUSING ASSISTANCE PAYMENTS |
| HC | HOUSEHOLD CHARGE |
| HPSS | HUMAN RESOURCES, PAYROLL, SUPERANNUATION AND SHARED SERVICES |
| HR | HUMAN RESOURCES |
| HUB | Group of LA's tasked with doing the centralised transaction processing on behalf of the Pilot & Wave 1 authorities |
| ICT | INFORMATION AND COMMUNICATIONS TECHNOLOGY |
| IR | INDUSTRIAL RELATIONS |
| IRDP | INTEGRATED REFORM DELIVERY PLAN |
| LAN | LOCAL AREA NETWORK |
| LASNTG | LOCAL AUTHORITY SERVICES NATIONAL TRAINING GROUP |
| LEO'S | LOCAL ENTERPRISE OFFICES |
| LGCSB | LOCAL GOVERNMENT COMPUTER SERVICES BOARD |

# LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2014

| | |
|---|---|
| LGMA | LOCAL GOVERNMENT MANAGEMENT AGENCY |
| LGMSB | LOCAL GOVERNMENT MANAGEMENT SERVICES BOARD |
| LGP | LOCAL GOVERNMENT PORTAL |
| LMS | LEARNING MANAGEMENT SYSTEM |
| LMS | LIBRARY MANAGEMENT SYSTEM |
| LPT | LOCAL PROPERTY TAX |
| MS4 | MILESTONE 4 |
| NPPR | NON PRINCIPAL PRIVATE RESIDENCE |
| NPS | NATIONAL PROCUREMENT SERVICE |
| NRA | NATIONAL ROADS AUTHORITY |
| NSC | NATIONAL STANDARDS COMMITTEE |
| NSC | NATIONAL STANDARDS COMMITTEE |
| OGP | OFFICE OF GOVERNMENT PROCUREMENT |
| OLAM | OFFICE OF LOCAL AUTHORITY MANAGEMENT |
| OPW | OFFICE OF PUBLIC WORKS |
| OSPC | OPEN SOURCE PRACTICE CENTRE |
| PMDS | PERFORMANCE MANAGEMENT DEVELOPMENT SYSTEM |
| PMO | PROGRAM MANAGEMENT OFFICE |
| PMS | PAVEMENT MANAGEMENT SYSTEM |
| POW | PROTECT OUR WATER |
| PPSN | PERSONAL PUBLC SERVICE NUMBER |
| PSROG | PUBLIC SECTOR REFORM OVERSIGHT GROUP |
| PSRP | PUBLIC SECTOR REFORM PLAN |
| PTP | PURCHASE TO PAY |
| SDCC | SOUTH DUBLIN COUNTY COUNCIL |
| SEPA | SINGLE EURO PAYMENTS AREA |
| SLA | SERVICE LEVEL AGREEMENT |
| SMS | SAFETY MANAGEMENT SYSTEMS |
| SQL | STRUCTURED QUERY LANGUAGE |
| TAP | TRAVELLER ACCOMMODATION PROGRAMME |
| UAT | USER ACCEPTANCE TESTING |