Local Government Management Agency

Annual Report 2018

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INTRODUCTION

The Local Government Management Agency (www.lgma.ie) is a State Agency established in 2012 with a statutory remit in the delivery of services to assist and coordinate the business of local authorities. We support the changing environment of the local government sector and operate as a shared repository of best practice, providing research and specialist expertise to the sector.

The LGMA reports to the Department of Housing, Planning, and Local Government as required, on sectoral performance. The Agency is primarily funded by local authorities.

Over the course of 2018 we undertook a strategic business review to better support our existing service delivery to the sector. As part of this process, we developed recommendations for a new target operating model for the Agency which will be rolled out in 2019. A transitional plan has also been developed to assist the LGMA in achieving its strategic aims and goals of becoming more strategic, more innovative and more effective. The LGMA engages with a multiplicity of government departments and agencies and we continue to develop these relationships to improve performance/provide enhanced service delivery

The Agency recruited additional specialist staff in 2018 to deliver upon the enhanced research and communications functions and other new business areas.

I would like to acknowledge the work and support of all the LGMA employees over the year and I look forward to us all working together in 2019.

Paul Dunne

Chief Executive Officer

CHAIRMAN'S REPORT

I am pleased, on behalf of the Local Government Management Agency, to present this Annual Report for 2018.
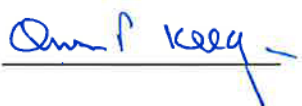
The ongoing impact of the local government reform agenda continues to shape how we do business as a sector. In response to these and other changes, we have undertaken a business review process in 2018 to develop an enhanced operational framework for the Agency that will allow us to deliver strategic objectives and effectively capitalise on strategic opportunities.

The LGMA continues to support the shared service model of delivery and 2018 saw the establishment of Climate Adaptation Regional Offices; Dublin City Council became the lead authority for the Building Control Management System (BCMS); the transition to MyPay continued and it was agreed to move to CORE version 28. All these, and other initiatives are helping to make the sector more efficient, resilient and dynamic in a changing environment. The ongoing work of the Water Services Transition Office (WSTO) continued to support and coordinate the local authorities' efforts to progress the transition of water services to Irish Water. The Agency continued to provide ICT shared services for local authorities in 2018.

The Agency has been a key player driving the delivery of the government's strategy 'Our Public Service 2020' for the local government sector. The LGMA has also prepared and facilitated the roll out of a People Strategy for local government. This is a road map for local authorities to create local action plans to develop our people and organisations. Another flagship initiative launched in 2018 was 'Our Public Libraries 2022 – Inspiring, Connecting and Empowering Communities' which was a collaboration between the LGMA and the Department of Rural and Community Development. The strategy aims to increase library membership significantly and support the rollout of open access and fine free lending.

I would like to thank Paul Dunne, the Chief Executive Officer for his leadership of the Agency in this time of change. I would like to extend my sincere thanks to all the LGMA employees and sectoral working groups who provide valuable support and advice to the sector.

Owen Keegan

Chairman

AT A GLANCE

ROADS

44,000 km of regional and local roads were surveyed for a visual condition rating using the MapRoad Mobile App, in 2018. The MapRoad PMS recorded statistics on over 5,000 works jobs to a value of €292m. In 2018, over 28,000 license applications were made through MapRoad Roadworks Licensing.

LIBRARIES

Our Public Libraries 2022 – inspiring, connecting and empowering communities, the new five-year strategy for public libraries was launched by the Minister for Rural and Community Development, Michael Ring, T.D. on 14 June 2018 and is a joint initiative of the Department of the Rural and Community Development, the County and City Management Association and the Local Government Management Agency.

HEALTHY IRELAND

'Healthy Ireland at Your Library' programme phase 2 ran very successfully in all public libraries in 2018 with the support of funding from the Department of Health and the Department of Rural and Community under the Healthy Ireland Fund. 'Healthy Ireland at Your Library' provides a range of resources, services and support in each library branch to inform users in managing their health.

LIBRARIES IRELAND

The National Library Management system provides access to 12 million titles across the library network and is supported by a national delivery service that delivers and collects reserved titles – (physical books, DVDs etc) to and from libraries on a twice weekly basis. Library users can also return their borrowed items to any library branch across the country.

BCMS

100% of transactions with Building Control Authorities on-line via National Building Control Management System (BCMS). 14,150 Commencement Notices, 98,126 registered users.

DEBT MANAGEMENT

In 2018 the national collection rate rose to 87.51%. Arrears reduced by over €22 million.

HPS & SHARED PAYROLL

30 LAs have migrated to Core Version 19. 16 LAs are live on MyPay Superannuation Service. 29 sites are now using the Shared Service Payroll.

FINANCIAL MANAGE-MENT SYSTEM

Central Credit Register: In 2018 new software was developed to extract customer data from the local authority Agresso Loans database for update to the Central Credit Register (CCR) that is managed by the Central Bank under the Credit Reporting Act 2013. EU Directive on Electronic Invoicing: The LGMA is working with all thirty-one local authorities to establish the framework to achieve compliance with the EU Directive. An eInvoicing Working Group was established to assist in the design and implementation of the various requirements and the local government sector has also been successful in obtaining funding from the EU to assist in the delivery of the eInvoicing solution.

ICT

Cyber Security: The LGMA organised a security event attended by over 50 local authority staff across ICT, HR, Corporate, and Finance sections. The agenda included talks from industry experts on current and upcoming threats, case studies and shared experiences from within the sector and from the HSE, and a workshop that simulated a security incident in a local authority and the immediate response to it.

ICT Shared Services

LGMA provided an environment to facilitate local authority housing systems to gain access to DEASP data. LGMA continued to offer Shared Services for the Core Payroll Infrastructure, MyPay, with DHPLG supported systems for all local authorities, such as MapRoad Roadworks Licensing (MRL), Building Control (BCMS), CheckTheRegister.ie and LG Returns managed by vendors.

CLIMATE ACTION

Climate Action Regional Offices (CAROs) were set up in Dublin, Kildare, Mayo and Cork to enhance the role of local authorities in delivering on the National Adaptation Plan.

NPPR

A total of €49,120,453 was processed in 2018 which represents an increase of just over €11 million on the 2017 total.

AGE FRIENDLY IRELAND

The Public Sector Reform Oversight Group (PSROG) approved the appointment of Meath County Council as the National Coordinator to run the Age Friendly Ireland National Co-Ordination Office on behalf of the local government sector.

HOUSING

Strategic ICT Housing Programme Board provided strategic ICT leadership to the development of the API for the integration between the local government housing systems and DEASP. The approach by the sector to a fully integrated Housing system was approved to progress.

WATER

The Water Services Transition Office (WSTO) continued to coordinate and support the local authorities' efforts to progress the transition of water services to Irish Water in 2018. WSTO participates as a member of the Public Water Services Transformation Group, a new body to represent the management side in negotiations to develop a framework for the future to replace the SLA's.

IR REPRESENTATION

The LGMA continued to support the sector by assisting and advising local authorities on all aspects of industrial relations, and engaging with them to develop effective industrial relations practices, procedures and structures. This included providing information on employment rights, equality, and industrial relations. We have supported local authorities through representation at mediation, conciliation, facilitation and where required, at adjudication on complaints and disputes.

The LGMA continued to develop and implement the Local Authority People Strategy across the sector. Events included - the 20th Annual Local Authority Human Resources Conference with over 100 delegates in attendance. The theme of the conference was "HR Leading People through Change, Process and Performance". The LGMA facilitated the Local Authority Access, Equality and Social Inclusion National Seminar in 2018.

Data Gathering & Data Analytics
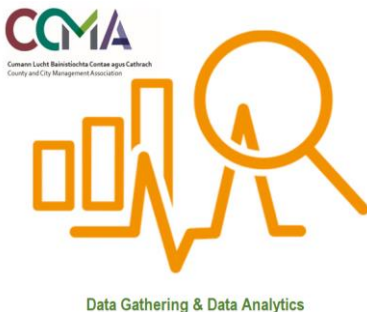
The Public Sector Reform Oversight Group (PSROG) approved a 'data gathering and data analytics project' to address the need for local government to generate sectoral data in order to make more informed decisions, track the impact of those decisions and inform policy based on evidence generated using local authority data. It will also address future requirements for public service bodies to make available data in order to build up trust and increase the transparency around how public funding is utilised to benefit the public at large.

LGMA VISION AND MISSION

A Corporate Plan for the period 2016-2019 was adopted by the Board in May 2016.

In accordance with this Corporate Plan, the LGMA aims to meet the needs of local authorities and the Department of Housing, Planning and Local Government (DHPLG) in delivering on the public sector reform agenda in the local government sector (particularly in terms of sectoral approaches to service delivery), 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.

In delivering on the LGMA Mission, the Agency's aim for the local government sector is to procure, facilitate, and coordinate a range of support services which are most appropriately and efficiently delivered at national level. The primary objective of the LGMA is to be a shared repository of best practice, providing research and specialist expertise for the local government sector. In this regard, the strategic objectives of the Agency are:

1. **Researching and promoting best practice policies and systems of value to the local government sector.**
2. **Providing advice, assistance and support to local authorities on sectoral approaches to local authority business activity.**
3. **Developing and co-ordinating the sectoral response to local government reform.**
4. **Representing the local authority sector on national issues when required.**
5. **Providing policy analysis, research and administrative support services as required by the County and City Management Association (CCMA).**
6. **Promoting and communicating the collective achievements of the local government sector.**
7. **Supporting the development of leadership and organisational capability in the sector.**
8. **Promoting good governance and the highest level of Internal and Corporate services to support business requirements.**

Strategic & Operational Review

In 2018 the Local Government Management Agency engaged in a strategic business review process to develop recommendations for a new target operating model that will better support the existing service delivery. A transitional plan has also been developed to assist the LGMA in achieving its strategic aims and goals. The design principles adopted for the strategic business review are:

- **Delivering high quality services to the local government sector demonstrating value for money and continuously adapting to the changing needs of the sector.**
- **Actively supporting the development and implementation of government policy, utilising leading practice from inside and outside the sector and using data as a key enabler.**
- **Supporting the development of strategic leadership within local authorities to support the formulation and implementation of strategic plans.**
- **Being the recognised national representative and voice for the local government sector.**

- **Creating an open and engaging work environment, seen as a key location to develop the skills and experience to support career progression.**
- **Act as a centre of excellence in the areas within the advisory remit of the LGMA.**

The LGMA is currently engaged in the design and subsequent implementation of a new organisational structure to create a new model for delivery of services to its customers.

RESEARCH AND PROMOTING BEST PRACTICE AND INNOVATION

Research

In August 2018 the LGMA increased its research capability by appointing two new members of staff to develop the LGMA Research Unit. The Research Unit has responsibility for carrying out and commissioning research, conducting surveys, preparing submissions, NOAC returns and reports, OPS2020 indicators data collection and managing a data collection project for the sector. As detailed in the table below, since August, the unit undertook four surveys across the local authorities in response to requests received from government departments and from the sector. In addition, three submissions, two research reports and a research proposal were developed in the latter half of 2018.

Research tasks undertaken by LGMA Research Unit in 2018

		Date submitted
Surveys	Best practice seminar feedback	Sep-18
	Regional Action Plan for Jobs	Oct-18
	Gender of elected representatives 2004 & 2009	Oct-18
	Elected Members CRM systems and meeting spaces	Dec-18
Submissions	Local Authority Elected Members Roles and Remuneration	Sep-18
	OECD OPSI Innovation Award: promoting establishment of 4 Climate Action Regional Offices (CAROs) as public service innovation	Sep-18
	CCMA response to PAC request for information relating to Community Based CCTV use	Oct-18
Research Reports	LGMA 2017 indicators report	Sep-18
	Housing Vacancy Rates in UK	Nov-18
Research Proposals	Proposal for research on Roma access to local authority homeless and housing services	Oct-18

Performance Indicators

The LGMA worked with the National Oversight and Audit Commission (NOAC) to collate and present the 2017 Performance Indicators for the local government sector. The indicators provide an insight in relation to the delivery of a range of functions by local authorities. In the interest of transparency and accountability, a more succinct infographic of the results was circulated to each local authority.

The development of indicators for OPS2020 that will be reported on to DPER annually featured in 2018. There were almost 50 sectoral implementation plan (SIP) indicators identified by the LGMA through a process of consultation with the CCMA. They focused on the level of innovation, co-operation and shared services across the sector and the strategic alignment of key human resource policies.

Data Gathering Project

The LGMA research unit received approval from the Public Sector Reform Oversight Group (PSROG) to proceed with the preparation of a business case, outlining the methodology and resource requirement to effectively develop a 'data gathering project' for the local government sector.

Cyber Security

Security incidents continued to increase in frequency in 2018 with a rise in the number of campaigns targeted at the Irish local authorities. Between September and November in particular, there was an increase in the number of incidents involving the local government sector.

The LGMA organised a security event attended by over 50 local authority staff from ICT, HR, Corporate and Finance departments. The agenda included talks from industry experts on current and upcoming threats, case studies and shared experiences from within the local government sector and from the HSE, and a workshop that simulated a security incident in a local authority and the immediate response to it.

During the year the Cyber Security Sub-committee worked on template security policies including:

- Acceptable Usage Policy
- Change Management Policy
- Clean Screen and Desk Policy
- Community WiFi Policy
- Corporate WiFi Policy
- ICT Services Third Party Management Policy
- Third Part Network Agreement.

PROVIDING ADVICE, ASSISTANCE AND SUPPORT

WATER SERVICES TRANSITION OFFICE (WSTO)

The Water Services Transition Office (WSTO) continued to coordinate and support the local authorities' efforts to progress the transition of water services to Irish Water in 2018.

Submissions Made

During 2018 WSTO prepared several submissions on behalf of the CCMA Water Committee:

1. To DHPLG on Draft Water Services Guidelines for planning authorities (February 2018)
2. To Irish Water on consultation on the proposed methodology of their Investment Plan 2020 to 2024. (April 2018)

3. To WRC on Irish Water and Transformation. (July 2018)
4. To DHPLG on Water Environment Abstraction Bill 2018. (October 2018)
5. To Commission for the Regulation of Utilities on CRU proposed decision on Irish Water Connection Charging Policy. (November 2018)
6. To DHPLG on 2018 Water Service Policy Statement Consultation. (November 2018)
7. To Commission for the Regulation of Utilities on CRU18240 CRU Discussion Paper on Irish Water Revenue Control 3. (January 2019).

Operational Leakage Management (OLM) Programme

This capital programme, valued at €9.5m for 2018, specifically targets the high level of leakage in watermains across the country. Dedicated 'Find and Fix' teams were assigned to repairing and rehabilitating watermains. Progress on the OLM programme was monitored at the monthly Annual Service Plan and Budget Meetings which WSTO hosts and participates.

Proposed Single Public Utility

Work has begun on a framework for the future to replace the Service Level Agreements (SLAs) between Irish Water and the local authorities at the request of the Minister.

WSTO participates as a member of the Public Water Services Transformation Group, a new body to represent the management side in negotiations.

Legacy Issues

WSTO prepared position papers on all the legacy issues which need to be addressed before the transition of water services to Irish Water.

Laboratory Strategy

A new group was set up to explore opportunities for state laboratories in the future.

Rural Water - Business Case

A Business Case for a proposed Shared Service for Rural Water Services was prepared for the Public Sector Reform and Oversight Group (PSROG).

Project Design Teams

Project design teams have been set up to facilitate the following pilot projects:

- Connections and Developer Services
- Standard Operating Procedures
- Environmental Information Management Systems
- Capital Project Delivery
- Planned Maintenance Programme
- National Lab Strategy Implementation
- Leakage Management System.

Local Authority Change Managers' Network

WSTO organises the Local Authority Change Managers' Network and their monthly meetings in conjunction with Irish Water. The role of the Change Manager is to facilitate the changes brought about by the various change initiatives arising from the transformation plan. The network assists in the smooth and uniform application of changes within the sector.

CCMA Water Committee

WSTO supports the CCMA Water Committee in its work and carries out research on its behalf across the sector as well as preparing statutory and non-statutory submissions on specific issues as they arise.

ePlanning

Work was completed on the change to Sugar CRM which will serve as the interface between the portal and back-end planning systems in each local authority.

A revised online application form based on 'People, Place, Proposal, and Payment' was created to better match user requirements.

An outline Communications Strategy was agreed and a network of single points of contact (SPOC) within each local authority has been established. Demonstrations of the Portal were made to Directors of Planning and to Heads of IT. A programme of 'Awareness Building' sessions for Councillors was also held through the AILG.

An exercise to evaluate the quality of scanning throughout the local authorities was undertaken. Standard document categories have now been rolled out to most sites throughout the country.

The e-Planning Project Board has highlighted the need for a supporting legislative framework including new regulations to the DHPLG.

MapRoad Pavement Management System (PMS)

- Further development and improvements to the MapRoad PMS system was undertaken by the LGMA in 2018, including the release of editing tools for the road schedule using the OSI Prime 2 dataset for roads. By the end of 2018, the MapRoad Mobile App had recorded condition ratings of 88,700 km of the regional and local roads network. The length of regional and local road surveyed for condition rating in 2018 was almost 44,000km.
- The MapRoad Pavement Management System recorded statistics on pavement works to a value of €292m.
- A tender for a regional road survey was undertaken by the Roads Management Office and the outputs of over 13,000 km of Regional road were uploaded to the system. This also included images recorded at 50m intervals.
- A tool to interrogate this mechanical survey information was also developed to allow for more detailed analysis of the road surface and structure.

Roadworks Licensing

30 local authorities are managing Road Opening Licensing through the MapRoad Roadworks Licensing (MRL) system during 2018. 1,120 applicant organisations registered on the system by year end (up from 238 in 2017). Users included the major telecommunications operators, Irish Water and Gas Networks Ireland. Standardised charges were implemented during 2018, using the Purple Book format and agreement was reached with the major utilities to introduce a National Deposit Scheme in 2019. A Joint Utility Local Authority Forum (JULA) was established to facilitate the monitoring of road openings. Key benefits of the system include:

- Ability to efficiently manage significant numbers of road opening licences - over 28,000 licence applications were made using the system in 2018
- Turnaround time of applications is within 30 days for the majority of licences
- There is greater visibility into licensing processing stages.

Libraries Development

The LGMA works with local authorities and the Department of Rural and Community Development (DRCD) to implement the new public library strategy 2018-2022 - 'Our Public Libraries 2022 – Inspiring, Connecting and Empowering Communities'.

Our Public Libraries 2022

LGMA Chief Executive Officer, Paul Dunne greeting Minister Ring at the launch of Our Public Libraries 2022 at the LexIcon Library, Dun Laoghaire with Dun Laoghaire Rathdown County Council Chief Executive Philomena Poole and Cathaoirleach of Dun Laoghaire Rathdown County Council, Councillor Ossian Smyth.

Our Public Libraries 2022 – inspiring, connecting and empowering communities, the new five-year strategy for public libraries was launched by the Minister for Rural and Community Development, Michael Ring, T.D. As a joint initiative of the Department of the Rural and Community Development, the CCMA and the LGMA, 'Our Public Libraries 2022' reflects the strong partnership between all the

stakeholders whose role it is to deliver a dynamic and well-resourced public library service to all Irish communities.

'Our Public Libraries 2022' is a progressive and ambitious strategy which looks to strengthen the public library at the centre of the community, developing and enhancing services and branches and removing barriers to encourage widespread use by all sectors of the public. The implementation of the actions under the strategy is overseen by the LGMA Libraries Development Committee working with a committee structure representative of local authorities and Libraries Development, LGMA. Initiatives under 'Our Public Libraries 2022' will be delivered by skilled and knowledgeable staff providing guidance and support for communities across a range of areas, including –

- reading and literacy,
- lifelong learning for all ages,
- business and employment, and
- healthy living and wellbeing.

Library Management System and Delivery Service

The Library Management System (LMS) service provides a single access for library members to over 12 million items in the 330 library services across the country. The individual library collections from every local authority are now represented, offering the public single access to the library collections, resources and digital content of all public libraries in one search. Almost 17 million items were issued nationally in 2018. The service allows members of the library to request titles and have these delivered quickly and efficiently by courier to each branch library nationwide on a twice weekly basis.

Right to Read

Right to Read is a collaborative cross-government initiative that provides a nationally coordinated framework for literacy support and reading development in all local authorities. A National Steering Group oversees the programme, chaired by Department of Rural and Community Development (DRCD) and with representation from the LGMA, local authorities and key stakeholder and national agencies. The programme is led by the library service and implemented through Right to Read Action Plans in each city and county.

An annual *Right to Read Champion Award* recognises the efforts by individual local authorities to support and promote literacy skills development and provide responsive literacy programmes. In 2018 the national Right to Read Steering Group, chaired by the DRCD, awarded all local authorities with the Right to Read Champion Award 2017 following a review of implementation.

Right to Read supports literacy development for individuals, families and children and provides core services, resources and initiatives for a range of user groups. National Right to Read initiatives currently in place throughout all libraries include: Spring into Storytime, Summer Stars Reading Adventure, Children's Book Festival, Family Time at your Library, and Services to Schools. Through its integrated support structure, the Right to Read programme strengthens local partnerships in delivering literacy support, particularly through the local *Right to Read Networks* in each local authority. An annual Right to Read Action Plan is developed by each local authority detailing the local implementation of the *Right to Read* programme.

A series of training and support workshops for Right to Read co-ordinators and frontline library staff were held in the LGMA during 2018.

Work Matters

The Work Matters service is delivered through all public library services to support business and employment in local communities. Library users are supported in transitions into jobs and careers, in seeking work, becoming entrepreneurs and undertaking their own learning and development. The Work Matters service includes book stock, ebooks, e-audiobooks, e-magazines and online courses to support business and employment as well as research resources, working and meeting spaces, IT facilities, events and job skills support. The delivery of the service involves formalised collaboration with four national partners: Intreo, Local Enterprise Offices, Citizens Information and the Education and Training Boards. In addition to the four national partners, local partnerships with other local bodies providing employment and business support are also established locally.

A National Steering Group chaired by the DRCD with representation from the LGMA, local authorities, key stakeholder departments and national agencies, is overseeing the development of Work Matters services. Work Matters co-ordinators have been nominated in each local authority library service and are implementing the service across the library branches. A series of training and support workshops for Work Matters co-ordinators and frontline library staff were held in the LGMA during 2018.

Healthy Ireland

The Healthy Ireland at Your Library programme aims to establish libraries as the go-to place for health information in communities. The service encourages people to 'Eat Well, Think Well, Be Well' by

offering a dedicated section in each library with books and information on health and well-being in a relaxed and comfortable environment, a collection of free online health information and resources, including e-magazines, e-books and e-audio books and a programme of free health events and activities in all local public libraries.

Funding for the service is jointly provided by the Department of Health under the Healthy Ireland Fund and by the Department of Rural and Community Development. Libraries Development, LGMA manage the overall delivery of the programme, working with local authorities, the Department of Health and Department of Rural and Community Development and taking a cross- sectoral approach in collaboration with a wide network of existing partners at local and national level.

The national launch of *Healthy Ireland At Your Library* service took place in the newly re-opened Kevin Street Library on 19th November 2018.

Children from St. Catherine's National School, Donore Avenue, Dublin at the launch of Healthy Ireland at Your Library in Kevin Street Library

Healthy Ireland at Your Library Service Elements

- *Book Stock*
  A comprehensive collection of books on health and wellbeing in all public libraries.

- *Online Resources*
  New e-books, e-audiobooks and e-magazines accessible in every library and by remote access.

- *Health Information Service*
  Staff providing information, guidance and direction to users with health and wellbeing queries and promoting health awareness in the community.

- *Branding and Promotion*
  National and local campaigns, promotional materials including video, roll-up banners and bookmarks, and online promotion through the Libraries Ireland website and social media.

- *Programmes and Events*
  Talks, discussions and workshops with a focus on physical health, mental health and health literacy.

- *Partnerships*

   Partnerships at national and local level with relevant organisations to ensure maximum impact and sustainability of the initiative.

Healthy Ireland Co-ordinators

A designated Healthy Ireland Co-ordinator in each library service implements and co-ordinates the service across the branches.

Agresso Financial Management System (FMS)

Central Credit Register

The LGMA developed a portal to facilitate the return of data from the local authority Agresso loans database to the Central Credit Register (CCR) that is managed by the Central Bank under the Credit Reporting Act 2013. All approved loans greater than €500 must be submitted each month to the CCR. The information collected by the CCR is used to generate individual credit reports on borrowers which they and, in certain circumstances, lenders can access.

Webpay Online payments system

The online web-based payments application was implemented in several additional local authorities by the LGMA in 2018. This facilitated customer payments for local authority services.

EU Directive on Electronic Invoicing

All local authorities in Ireland are obliged to comply with the EU Directive on eInvoicing (2014/55/EU) by April 2020. This implies that each local authority must be able to receive and process eInvoices. The EU Directive applies only to invoices over the EU threshold. There is no obligation in Ireland for suppliers to submit eInvoices at this time.

The LGMA is working with all thirty-one local authorities to establish the framework to achieve compliance with the EU Directive. An eInvoicing Working Group was established to assist in the design and implementation of the various requirements and the local government sector has also been successful in obtaining funding from the EU to assist in the delivery of the eInvoicing solution.

Housing

The Strategic ICT Housing Programme Board which was established in 2016 continued to provide a strategic path for the use of ICT services in the local government sector around the housing function. The key activities in 2018 were:

- The working group continued work to progress the requirements for a national housing system.
- An iHouse User Assistance Group was established by the Programme Board to identify ways of extracting the maximum benefits from the usage of iHouse in local authorities and oversee modifications to iHouse to facilitate the delivery of improvements. The group identified a national training plan on iHouse as a requirement for delivering on the potential of the system and training was provided on the changes for the NOAC reports. The group led a 1-day workshop in May which had representatives from 25 local authorities.

- The API service between the Department of Employment Affairs and Social Protection (DEASP) and the local government sector was developed and fully tested in 2018. This will be rolled out in 2019.

Programmes and events

Seminars and events were organised by the LGMA for the local government sector around various initiatives for example, Credit Control Register and the Rebuilding Ireland Housing Loan.

ICT Shared Services

LGMA provided an environment to facilitate local authority housing systems to gain access to DEASP data. LGMA continued to offer Shared Services for the Core Payroll Infrastructure, MyPay, with DHPLG supported systems for all local authorities, such as MapRoad Roadworks Licensing (MRL), Building Control (BCMS), CheckTheRegister.ie and LG Returns managed by vendors.

Exit from Operational ICT

As part of the exit from operational ICT in the LGMA, a large bureau service was moved from on-premise exchange to Office 365 which reduced the dependency on in-house infrastructure and support.

Local authorities continue to migrate from the National Forest and the learnings from those who exited were shared with other local authorities. LGMA put external resources in place to support the forest in 2018 and to support local authorities in relevant requests they may have in their exit.

The larger Agencies which were hosted in the LGMA hosting environment went to tender separately for alternative hosting providers. LGMA provided information to facilitate their migration.

Employee Engagement

Annual Human Resources Conference - 20th Annual HR Conference

The LGMA organised the 20th Annual Local Authority Human Resources Conference with over 100 delegates in attendance. Minister Damien English launched the event. The theme of the conference was "HR Leading People through Change, Process and Performance".

Topics Included:

- Delivering the Local Government People Strategy
- Why the People Strategy Matters
- Workforce of the Future
- Data Analytics
- Plenary Session with local authority Chief Executives
- Respecting Difference - Self Awareness
- Employment Law Update
- Resilience in the Workplace
- Industrial Relations Update.

The LGMA's Employee Engagement Division continued to support HR Officers and HR and Learning Departments across the sector. The LGMA attended regional meetings of HR and Training Officers and facilitated a national workshop which covered a range of topics, including Public Sector Duty and GDPR from a HR perspective.

Sectoral Health and Safety - Health and Safety Conference 2018

The Health and Safety Conference was hosted by the LGMA and supported by IPB Insurance Ltd. on behalf of local authorities in 2018. The theme of the conference was "*H&S – Championing Safety, Health & Wellbeing in the Workplace".* The conference provided delegates with up to date information, thought provoking and practical inputs on key topics that will assist local government in dealing with safety, health and wellbeing that supports better work and working lives.

The Conference Agenda included:

- New Standards in Health & Safety

- Safety during and post Status Red Weather Alerts

- Update on TTM, Chapter 8, New Design & Operational Guidelines

- Multi Linear Event Sequencing

- GDPR implications for Health & Safety

- Self-Awareness, Understanding Others – Personality Profiles.

The LGMA continued to support Health & Safety Officers and Departments through regional meetings of the H&S Officers and facilitated workshops which covered a range of topics, including changes in health and safety regulations, guidelines and updates in health and safety training, policies, procedures and new standards.

Access, Equality and Social Inclusion Seminar 2018

The Employee Engagement Division of LGMA facilitated the Local Authority Access, Equality and Social Inclusion National Seminar. The Conference Agenda included:

- The IHREC presented on the Positive Duty and facilitated a Workshop on the implementation of the duty supported by the Pilot sites from Monaghan and Cork County Council.
- Make Way Day – Disability Federation of Ireland
- Assisted Adult Changing Facilities – Changing Places Ireland
- Centre of Excellence in Universal Design Toolkit for Customer Engagement in the Public Sector – National Disability Authority
- Consultation to ensure Diversity, Equality in the Workplace and in our Communities – Age Friendly Ireland
- Un Convention on the Rights of Persons with Disabilities and the Public Sector Duty – Disability Federation of Ireland.

HR Networking

The LGMA continued to support HR Officers and HR Departments across the sector. The Employee Engagement Division attended regional meetings of HR Officers and facilitated a national workshop

which covered a range of topics, reflecting new legislation and changes in policies. The LGMA, on behalf of the sector, continued to participate on the Department of Housing, Planning and Local Government Disability Consultative Committee and the Employment Monitoring Committee 2018.

Children First Act 2015

The LGMA issued the National Template Policy and Procedures for the Protection and Safeguarding of Children along with a template Child Safeguarding Statement and Tusla guidance, in accordance with the Children First Act, 2015 and Revised Children First Guidance (2017) that which places statutory obligations on local authorities in relation to services where interaction with children takes place.

The LGMA provided training to appointed Child Protection Liaison Officers/ Deputy Officers in relation to their awareness of their responsibilities under the Children First Act.

Data Protection – Implementing GDPR

The LGMA continued to co-ordinate and support the network of local authority Data Protection Officers. Monthly meetings have been held and various Data Protection topics covered in addition to detailed discussions on data protection and GDPR issues.

The Data Protection Officer (DPO) network has established two working groups to deal with the following issues:

- Procedures for releasing personal data on foot of a submission received from an elected member under Section 40 of the DP Act, 2018.

- Written agreements covering data flows with external agencies.

NPPR Bureau

The LGMA provides a bureau service to local authorities, providing assistance to those seeking to pay the charge levied on Non-Principal Private Residence (NPPR) property owners. Since the introduction of the charge in 2009, €637,015,705 has been processed.

A total of €49,120,453 was processed in 2018 which represents an increase of just over €11 million on the 2017 total.

PROMOTING LOCAL GOVERNMENT REFORM

Programme Management

Since its establishment in 2012, the role of the Programme Management Office (PMO) is to support and guide the delivery of a credible and robust Shared Service and reform programme for local government. The governance of the shared service and reform initiatives is provided by the Public Sector Reform Oversight Group who drive, monitor and maintain oversight of the projects.

Reform initiatives which progressed through the PMO processes during 2018 included:

- Local Government National Service Catalogue
- Local Authority Delivery of Rural Water
- National Coordination Office for Age Friendly Ireland Programme
- LEO Management Information System.

New reform Initiatives approved for progressing through the PMO process in 2018 included:

- LocalGov.ie portal
- Data Gathering Project.

Local Authority Delivery of Rural Water

Local authorities have two primary roles in relation to rural water services: as a regulator consequent to its role as supervisory authority under the European Union (Drinking Water) Regulations, as amended (EU (DW) Regs 2014); and administration of the Multi-Annual Rural Water Programme (MARWP). The LGMA developed a business case to address the challenges for local authorities to provide secure, resilient drinking water supplies and wastewater treatment in rural Ireland. The Business Case reviewed the level of resourcing required and examined a range of models for delivery. The business case which was subject to a robust Peer Review, recommended that a national office provided by and based in one lead local authority utilising shared services to deliver a consistent performance, achieve efficiencies and reduce costs, was approved by the Public Sector Reform Oversight Group in 2018.

National Coordination Office for Age Friendly Ireland Programme

The Age Friendly City and County Programme provides a national infrastructure to bring key actors - City and County Councils, An Garda Síochána, the Health Service Executive, NGOs, business and third level sector representatives - together at local authority level to plan collaboratively, to share resources and to streamline their work, with the interests and needs of older people and an ageing population at their core. The PSROG approved the Business Case in 2017.

The LGMA co-ordinated the bidding process which appointed Meath County Council to run the Age Friendly Ireland National Coordination Office on behalf of the local government sector.

Housing Assistance Payment (HAP)

The LGMA has representation on the HAP Oversight, the HAP Project Board and representation on the ICT Sub-Committee and Communication Group. The LGMA assisted Limerick City and Council (tasked with doing the centralised transaction processing on behalf of the authorities), with their ICT requirements in the delivery of the service to all the authorities using HAP.

As at 31st December 2018, a total of 54,072 HAP tenancies have been set-up, a total of 10,629 of these tenancies have been closed, there is a total 43,443 active HAP tenancies. A total of 17,926 tenancies have been set up in 2018.

National Building Control Management Programme (NBCMP)

The NBCMP transitioned from LGMA to Dublin City Council (DCC) management under reformed governance, staffing and financing arrangement structures during 2018. DCC is now the lead authority for this shared services project and the National Building Control Office (NBCO) is now located at 3 Palace Street Dublin 2. The NBCMP provides for oversight, support and direction for the development, standardisation and implementation of Building Control as an effective shared service in the 31 Building Control Authorities through four pillars of:

- Training
- Inspections
- Compliance and Support
- IT-Enabler/BCMS - localgov.ie.

Collaboration is through the oversight board and three regional Building Control Committees i.e. Eastern and Midlands, Northern and Western and Southern who each had 4 meetings in 2018.

The Fire Safety Certificate module was progressed in 2018.

Key Statistics - 2018

- 100% of transactions with Building Control Authorities (BCA) are now online
- 92,126 users registered with the system
- 4,509 CRM Building queries from the stakeholders were closed in 2018
- The 6-module, Building Control Minimum Competency Course, was delivered during 2018 or the BCAs, with training delivered to 85 Building Control Officers
- BCMS email-Alerts were issued to approximately 90,000 users regarding DHPLG BCMS Information Note 1 - 2018 Guidance on Timber Frame Walls
- Presentations delivered to Irish Building Control Institute, Engineers Ireland, Regional Building Control Committees and Chief Fire Officers Association
- The NBCO/DCC commenced the development of a pilot field inspection application with Wexford, Fingal and Meath County Councils for roll out to the 31 Building Control Authorities in 2018
- The NBCMP contributed to the Rebuilding Irelands' "*Bringing Back Homes, Manual for the reuse of Existing Buildings*", Construction Industry Council and NSAI committees.

NBCMP Team 2018

Debt Management

The Local Government (Rates) Bill 2018 was published on the 7th August 2018. The Bill was a result of collaboration between the DHPLG and Local Government Rates Practitioners, facilitated and managed through the LGMA. The resulting Bill aims to consolidate many of the previously disparate provisions surrounding commercial rates and modernises some of the methods of billing and collecting the rates.

The LGMA worked with the DHPLG and Local Authorities to deliver the legislation and roll out the systems and work practices required to effectively implement the new legislation.

Monitoring of collection rates is carried out by the LGMA. Analysis is conducted on the findings with a view to positively impacting collections going forward. In 2018 the national collection rate rose to 87.51%. Arrears reduced by over €22 million.

Human Resources, Payroll and Superannuation (HPSS) Programme

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

The National Rollout Plan approved by the Programme Board continued in 2018 with a focus on MyPay implementations and the on-boarding local authorities. The National Rollout Plan was devised as a means of co-ordinating various programmes of work underway in the sector.

- *Shared Payroll*

  The LGMA worked collaboratively with the Shared Service Centre in Laois County Council, providing project management to the Shared Payroll implementations. By the end of 2018 implementation in 29 local authority sites was completed. Work continues between the LGMA, MyPay and CORE to improve the operation of the Payroll data exchange between local authorities and MyPay.

- *Integration of Remaining Sites*

  There was continued engagement during 2018, with local authorities who have yet to be integrated to the system:

  - ➢ Wexford and Cork County Council went live in 2018 on V19;

  - ➢ LGMA continue to work with Dublin City Council to initiate the move to the national programme and a standard version of CORE.

  - ➢ *Superannuation Data Readiness*

    The LGMA supported local authorities to achieve a level of readiness with their superannuation data for migration to the Shared Service Centre as part of the overall Shared Superannuation Project. At year end, 16 local authorities were live on the MyPay Superannuation service, with the remainder planned to go live in 2019.

- *National Standards Committee (NSC)*

  The NSC operates on behalf of the Programme Board on matters of standardisation and continued its work in adjudicating on software change requests from participating organisations. The NSC continued its review of the configuration of the new PMDS and delivery of the software to address PMDS. The Committee also played a leading role in defining the national standard for handling sick leave and social welfare payments.

- *Single Pension Scheme (SPS)*

  The Single Public Service Pension Scheme (SPS) commenced in 2013 and applies to an employee if they joined after this date. It is a career-average defined benefit pensions scheme. Retirement benefits are based on a percentage of the employee's pensionable earnings throughout their public service career.

  MyPay have been sanctioned to administer SPS on behalf of the sector. The LGMA has facilitated 18 Local Authorities migrating their Pensions scheme to MyPay.

Local Government Strategic Procurement Centre (LGSPC)

Engagement with Local Authorities

At the request of the Procurement Programme Board, the LGSPC engaged with Procurement Officers and their senior managers to have an open discussion around procurement. This engagement identified further enhancement or supports that could be provided, including training, to support the procurement function in the sector.

The Local Government Procurement Conference was attended by key local authority employees and focussed on engagement with SMEs. The keynote address was delivered by Patrick O'Donovan TD, Minister of State at the Department of Finance.

Three Procurement Officers Forums were held during 2018 providing education, training and networking opportunities for Procurement Officers. Bursaries were also made available to Procurement Officers to undertake accredited procurement courses.

Training

A training programme on the Capital Works Management Framework (CWMF) was attended by 272 local authority staff, and 155 local authority staff received training on eTenders. The LGSPC worked in partnership with the OGP to deliver briefings which were attended by 200 local authority staff and outlined supports available to the sector from the OGP and a presentation on the Rapid Build Framework. The LGSPC, in partnership with the Local Government Operational Procurement Centre (LGOPC) and InterTradeIreland, delivered briefing sessions on the Minor Works framework, which was attended by 300 suppliers.

Governance and Procedures

The LGSPC represents the sector on the OGP Executive and has collaborated with the OGP on a review of Category Councils. Guidelines were issued, in 2018, to each local authority on the preparation of new Corporate Procurement Plans.

Systems

Work continued on the development of the Local Government Spend Tracker in 2018.

SME Engagement

The simplified sub-threshold procurement documents, which support engagement with the SME sector, were updated for GDPR.

Compliance Support:

A dedicated Compliance Support and Policy Officer assists local authorities to reduce the risks of non-compliance, both with the legal requirements of procurement and compliance with the OGP model.

PROVIDING SECTORAL REPRESENTATION

The LGMA had a presence at the National Ploughing Championships, where the LGMA represented all 31 local authorities under the Local Authorities Ireland brand.

President Michael D. Higgins and Mrs. Sabina Higgins with Michelle Leamy, LGMA, at the Ploughing Championships 2018

Irish Water Consultative Group

This Group continued to meet throughout 2018, addressing key matters relating to the implementation of the Service Level Agreement between individual local authorities and Irish Water. Primarily, the main issue of discussion related to the numbers of employees employed by local authorities in water services, together with issues arising from the implantation of the Find & Fix Programme.

Fire Services National Oversight and implementation Group

This provides a forum for joint management and employee engagement on several key policy and procedural matters relevant to both retained and full-time fire services. Work continued in 2018 through a number of Joint Working Committees responsible for developing policies in the following areas, Equipment Testing and Servicing, Guidance for the Management of Road Risk and the Driving of Fire Service Vehicles (ESDS), Pre-Determined Attendance, Area Risk Categorisation and External Validation and Review of the Current National Incident Command System.

Public Service Management Group

The Employee Engagement Division, together with DHPLG, represented the sector on this Group, which is under the chairmanship of the Department of Public Expenditure and Reform. The Group is primarily focused on public sector pay and policy agreements but also considers other cross sectoral HR and IR issues.

SUPPORTING THE COUNTY AND CITY MANAGEMENT ASSOCIATION (CCMA)

The LGMA provides support to the County and City Management Association (CCMA) and its committees. The committees of the CCMA are:

- Executive
- Finance
- Housing and Building
- Land Use and Transportation (LUTS)
- Economic, Enterprise, Community and Culture (EECC)
- Environment, Climate Change and Emergency Planning (ECCEP)
- Water
- Corporate

Over the course of 2018 there were 52 submissions made to 24 different government departments or statutory organisations by the various committees. The LGMA research unit compiled all submissions into a compendium at year end for reference. As detailed in the table below, topics varied widely reflecting the broad range of policy and operational responsibiliites of local authorities.

The Corporate Committee responded to issues relating to the Public Sector Standards Bill 2015. Fifteen submissions were made by the ECCEP Committee relating to waste issues, the control of horses and climate actions and adaptation. The four submissions made by the EECC Committee related to post offices, social enterprises, sports infrastructure and the LEO budgets.

The Finance Committee responded to two Acute Financial Matters reports relating to Morgue Services and the Housing Capital Programme. In addition the Committee addressed rates, local property tax, third payment options, participartory budgeting, the roles and remuneration of elected members, finanical qualification of staff as well as NOAC audit issues and revision to indicators.

The Housing and Building Committee made ten submissions to address CALF and Payment Command Availability, traveller and Roma accommodation, compulsory acquisition of land, the *Safe as Houses* report, standards in private rented accommodation, mortgage protection, the housing waiting lists and procurement blockages.

The LUTS Committee addressed planning processes and fees, compulsory purchase orders, vacant housing and child obesity.

Finally, the Water Committee contributed to consultations about the 2018 Water Service Policy Statement, the Investment Plan 2020-2024, the Water Service Guidelines for Planning Authorities as well as the Water Environment Abstraction Bill, Irish Water and Transformation and the connection charging policy.

SUBMISSIONS TO OIREACHTAS COMMITTEES

Overview of written submissions made by CCMA in 2018

Submission made to	CCMA Committee making submission	Submission Date	Topic	Title
Department of Public Expenditure and Reform	Corporate	Apr-18	Public Sector Standards	Public Sector Standards Bill 2015 - Potential implications for the local government sector
Department of Communications, Climate Action and Environment	ECCEP	Feb-18	Waste	Analysis of waste capacity for municipal solid waste and construction and demolition waste streams
Department of Communications, Climate Action and Environment	ECCEP	Feb-18	Waste	Post Implementation Review of the Business Case for the WERLAs
Competition and Consumer Protection Commission (CCPC)	ECCEP	Mar-18	Household Waste	Public consultation on the Household Waste Collection Market in Ireland

Environmental Protection Agency (EPA)	ECCEP	Apr-18	Waste	Review of the end-of-waste criteria for construction and demolition waste activities for roads projects related projects
OPW	ECCEP	Apr-18	Coastal Erosion	The Local Authority Coastal Erosion Policy & Practice Audit
OPW	ECCEP	Apr-18	Climate Adaptation Planning	Sectoral Adaptation Planning
Department of Agriculture, Food and the Marine	ECCEP	Apr-18	Control of Horses	Review of the Control of Horses Act and related issues
Minister for Communications, Climate Action and Environment	ECCEP	May-18	Climate Action	Role of LAs in delivering on the National Adaptation Plan through the Climate Action Regional offices
Department of Communications, Climate Action and Environment	ECCEP	Jul-18	Waste	National Waste Contingency Strategy
Department of Communications, Climate Action and Environment	ECCEP	Jul-18	Waste	Capacity for Managing Construction and Demolition of Waste and Residual Waste
Department of Communications, Climate Action and Environment	ECCEP	Oct-18	Waste	Role of the WERLAs and any proposed enhancement or changes in governance as suggested by the EPA
Department of Communications, Climate Action and Environment	ECCEP	Oct-18	Waste	Waste enforcement activities of the local authorities and WERLAs within the context of EPA proposals
Department of Agriculture, Food and the Marine	ECCEP	Nov-18	Control of Horses	Control of Horses and Related Issues and clarification around the roles of LAs in respect of the Animal Health & Welfare Act
Environmental Protection Agency (EPA)	ECCEP	Dec-18	Waste	Guidance on Soil & Stone By-Products Public Consultation
Department of Communications, Climate Action and Environment	ECCEP	Dec-18	Waste	Committing to a collaborative review of waste enforcement structures and funding model to bring about effective compliance and enforcement
Department of Rural and Community Development	EECC	Feb-18	Social Economy	Social Enterprise Case Studies
Department of Transport, Tourism and Sport	EECC	Jul-18	Sports infrastructure	Large scale sports infrastructure Fund (LSSIF)
Department of Business, Enterprise and Innovation	EECC	Jul-18	2019 LEO Budget	LEO Network Submission re: 2019 Budget
An Post	EECC	Aug-18	Post Offices	Review of "A New Vision for Post Office Services in Ireland"
National Oversight and Audit Commission (NOAC)	Finance	Mar-18	Audit	Internal Audit Collaboration Review
Department of Housing, Planning and Local Government	Finance	Mar-18	Housing Capital	AFM Report 12A - Survey Cashflow Implications of Housing Capital Programme
Joint Oireachtas Committee for Housing, Planning and Local Government	Finance	Apr-18	Rates	Commercial Rates Bill 2017 Submission
Department of Housing, Planning and Local Government	Finance	Sep-18	Coroner/ Morgue Services	Acute Financial Matters (AFM) Report 22 Coroners and Morgue Service in Local Authorities submitted to the DHPLG and correspondence

Department of Justice and Equality (& DHPLG)	Finance	Sep-18	Corner / Morgue Services	Acute Financial Matters (AFM) Report 22 Coroners and Morgue Service in Local Authorities submitted to the DHPLG and correspondence
Department of Public Expenditure and Reform	Finance	Sep-18	LPT	Local Property Tax (LPT) Submission
Department of Transport, Tourism and Sport	Finance	Oct-18	Payment Options	'Third Payment Option' confirmation
National Oversight and Audit Commission (NOAC)	Finance	Nov-18	Performance Indicators	NOAC to change the M1: G. Revenue expenditure per capita Finance Key Performance Indicator
Department of Housing, Planning and Local Government	Finance	Nov-18	Participatory Budgeting	Participatory Budgeting Feedback on the Open Government Partnership Participatory Budget Feasibility Study' draft Terms of Reference
Ms Sara Moorhead S.C.	Finance	Dec-18	Elected Members	Role and Remuneration of Local Authority Elected Members: Elected Members Remuneration, Allowances & Aggregated Travel
Department of Housing, Planning and Local Government	Finance	Ongoing emails	Staff Qualifications	Declaring of Finance Qualifications of Staff
Housing Agency (& DHPLG)	Housing and Building	Mar-18	Finance	Review of Capital Advance Leasing Facility and Payment Command Availability funding model
Joint Oireachtas Committee for Housing, Planning and Local Government	Housing and Building	Mar-18	Traveller accommodation	Review of funding for Traveller-specific accommodation and the implementation of Traveller Accommodation Programmes
Department of Housing, Planning and Local Government	Housing and Building	Mar-18	Funding	Review of Capital Advance Leasing Facility and Payment and Availability funding model
Law Reform Commission	Housing and Building	Apr-18	Compulsory Acquisition of Land	Submission to the Law Reform Commission on the Compulsory Acquisition of Land Issues Paper
Joint Oireachtas Committee for Housing, Planning and Local Government	Housing and Building	May-18	Housing Waiting Lists	Examining Local Authority Housing Waiting Lists
Joint Oireachtas Committee for Housing, Planning and Local Government	Housing and Building	May-18	Housing	Safe as Houses Report— CCMA/NBCM Project Response
Joint Oireachtas Committee for Housing, Planning and Local Government	Housing and Building	Jul-18	Private Rented Sector	Standards in the Private Rented Sector: Review of Policy and Practice
Minister of State for Housing and Urban Development	Housing and Building	Oct-18	Roma accommodation	Funding to conduct research on the accommodation situation of the Roma community and how to improve access to Social Housing Supports for the Roma community
Minister of State for Public Procurement, Open Government and eGovernment	Housing and Building	Nov-18	Procurement	Letter regarding procurement blockages in housing delivery
Competition and Consumer Protection Commission (CCPC)	Housing and Building	Nov-18	Mortgage Protection Insurance	Response to Mortgage Protection Insurance Queries

Joint Oireachtas Committee for Housing, Planning and Local Government	LUTS	Mar-18	Vacant Housing	Vacant Housing Refurbishment Bill 2017
Law Reform Commission	LUTS	Apr-18	Compulsory Purchase Orders	Compulsory Purchase Orders
Joint Committee on Children and Youth Affairs	LUTS	Oct-18	Youth	Child Obesity Submission
Department of Housing, Planning and Local Government	LUTS	Oct-18	Planning	Position Paper on Planning Process
Department of Housing, Planning and Local Government	LUTS	Nov-18	Planning Fees	Proposed Revised Planning Fees Structure
Department of Housing, Planning and Local Government	Water	Feb-18	Water Charges	Draft Water Services Guidelines for Planning Authorities
Irish Water	Water	Apr-18	Water finance	Consultation on the proposed methodology of their Investment Plan 2020 to 2024
Workplace Relations Commission (WRC)	Water	Jul-18	Water	Irish Water and Transformation
Department of Housing, Planning and Local Government	Water	Oct-18	Water Bill	Water Environment Abstraction Bill 2018
Commission for the Regulation of Utilities	Water	Nov-18	Irish Water Connection	CRU proposed decision on Irish Water Connection Charging Policy
Department of Housing, Planning and Local Government	Water	Nov-18	Water Services	2018 Water Service Policy Statement Consultation

PROMOTING SECTORAL ACHIEVEMENTS

Communications

Communicating local government reform and activities is an important aspect of the work of the LGMA and CCMA.

Strategy

The Communications Working Group, a sub-committee of the CCMA Corporate Committee, updated the Communications Strategy for the local government sector during 2018. The Strategy sets out the key communications priorities and objectives for the sector as outlined in the graphic below.

Based on the Communications Strategy, an action plan for sectoral communications for 2019 was developed.
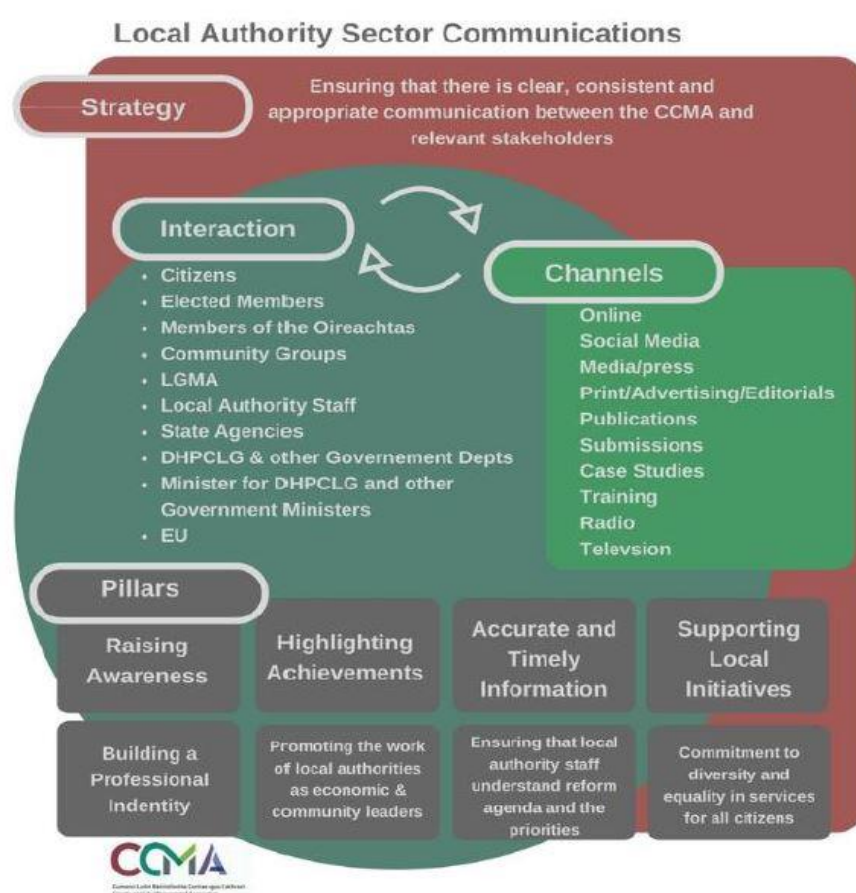
Campaigns

The LGMA co-ordinated the fourth annual Twitter campaign day *#OurCouncilDay* on April 10th, 2018. During the day, 7,219 tweets reached an estimated 4,541,223 accounts.

In October, the LGMA coordinated a week-long local and online campaign to highlight the work of local authorities across the housing function. The campaign hashtag, #HousingFocus trended on the first two days of the campaign.

Following the publication of the NOAC Performance Indicators, the LGMA developed infographic material to showcase the performance, activities and services of local authorities for use on social media and as part of customisable publications by local authorities.

Media engagement

The LGMA co-ordinated media response on behalf of the sector across a range of issues including housing, environment, economic development, corporate matters, and libraries.

In addition, the LGMA ran proactive media campaigns including in relation to local authorities' Brexit response, Healthy Ireland at your Library, and Halloween and St Patrick's Day festivals.

Events

The LGMA co-ordinated a number of national events for the sector during 2018, including a Brexit Conference and a presence at the National Ploughing Championships, where the LGMA represented all 31 local authorities under the Local Authorities Ireland brand.

Online activity

The LGMA website was redeveloped during 2018. The website includes news and highlights sections to promote local authority sectoral achievements and initiatives.

The LGMA re-established a Twitter account for Local Authorities Ireland during 2018. The account is intended to represent and promote the local authority sector and showcase activities across all 31 local authorities.

Training and development

The LGMA provided media training for local authority communications and housing staff during 2018.

In addition, a seminar for communications staff from local authorities organised by the LGMA provided an opportunity for learning and networking.

Emergency response co-ordination

The LGMA supported the National Emergency Co-ordination Group in relation to Storm Emma. This involved extensive two-way communications to ensure that the actions of the national response were addressed at a local level and that the actions of the local authorities to deal with the crisis on the ground were reported nationally.

SUPPORTING THE DEVELOPMENT OF LEADERSHIP AND ORGANISATIONAL CAPABILITY

Graduate Recruitment 2018

The LGMA completed its second graduate recruitment programme in 2108 recruiting over 130 graduates to placements across local authorities for their three-year fixed term contract period. Graduates were provided with a two-day central induction delivered by the IPA with further planned training in 2018. This graduate programme included specific graduates for the Local Enterprise Offices which was supported by Enterprise Ireland.

Harvard Business Programme

The LGMA supported four participants in 2018 to attend the Harvard Programme for Senior Executives in State and Local Government that is delivered in the JFK School of Government in Harvard University. This programme provides the participants the opportunity to engage with personnel from the local government bodies across the world basis in a challenging developmental education programme.

PROMOTING GOOD GOVERNANCE

Governance Statement and Board Member's Report

The Board of the LGMA was established under the Local Government Management Agency (Establishment) Order 2012. The functions of the Board are set out in S17 and S18 of the Establishment Order. The Board is accountable to the Minister for Housing, Planning and Local Government and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day to day management, control and direction of the LGMA are the responsibility of the Chief Executive Officer (CEO) and the Executive. The CEO and the Executive must follow the broad strategic direction set by the Board and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of the LGMA.

Board Responsibilities

The work and responsibilities of the Board are set out in the Schedule of Matters which also contain the matters specifically reserved for Board decision. Standing items considered by the Board include:

- Update from CEO
- Declaration of interests
- Reports from committees
- Financial reports
- Risk Register
- Health & Safety
- Governance matters.

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

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

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

The Board is responsible for approving the annual plan and budget. An evaluation of the LGMA annual plan and budget was carried out on 27nd September 2018.

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

The Board considers that the financial statements of the LGMA give a true and fair view of the financial performance and the financial position of the LGMA at 31 December 2018.

Board Structure

The Board is comprised of 11 members (8 local authority Chief Executives nominated by the Council of the Board and 3 Ministerial nominees). Chief Executives nominated to the Board of the LGMA simultaneously sit on the Executive of the CCMA. Ministerial appointments are generally for a period of three years.

The table below, details the appointment of Board members and meetings attended:

Appointment Date and Attendance Record at Board Meetings 2018

Board Member	Occupation	Appointed	Mtgs Attended	Mtgs Eligible to attend
Mr. O. Keegan	Chief Executive, Dublin City Council (Chairperson)	Chairman – from 11/17 Nominated to Board 10/14	5	6
Ms. J. Maguire	Chief Executive, Meath County Council	Vice-Chair – from 11/17 CCMA Executive 10/16	5	6
Mr. P. Carey	Chief Executive, Kildare County Council	CCMA Executive 10/14	6	6
Mr. T. Lucey	Chief Executive, Cork County Council	Appointed Cork CE 05/14	3	6

Mr. C. Murray	Chief Executive, Limerick Local Authorities	CCMA Executive 10/16	4	5
Mr. B. McGrath	Chief Executive, Galway City Council	CCMA Executive 10/16	4	5
Mr. T. Enright	Chief Executive, Wexford County Council	CCMA Executive 10/16	2	5
Mr. E. Cummins	Chief Executive, Roscommon County Council	CCMA Executive 10/17	5	5
Mr. P. Lemass	Assistant Secretary, DHPLG	Nominated to Board 08/14	2	6
Mr. C. Clancy	Principal Officer, DHPLG	Nominated to Board 2/15	0	2
Mr. D. O'Connor	Ministerial Nominee	Nominated to Board 11/13	3	6
Mr. S. Neely	Chief Executive, Donegal County Council	CCMA Executive 10/18	1	1
Mr. P. Hynes	Chief Executive, Mayo County Council	CCMA Executive 10/18	1	1
Mr. M. Walsh	Chief Executive, Waterford Local Authorities	CCMA Executive 10/18	0	1
Mr. J. MacGrath	Chief Executive, Tipperary County Council	CCMA Executive 10/18	0	1

In October 2018, the Local Government Management Agency commissioned the Institute of Public Administration to facilitate a Board Effectiveness Review. This was carried out by way of an online survey for LGMA Board Members. The review concluded that the Board Effectiveness Review provided evidence of positive processes and effectiveness and demonstrated a high level of satisfaction with the work of the Board and Committees across many areas.

The Board has established five committees as follows:

1. *Audit and Risk Committee*

The Audit and Risk Committee comprises one Board member, one local authority CEO, two CCMA nominated members and one independent member. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular, the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting and formally in writing annually. There were four meetings of the Audit and Risk Committee in 2018. The members are:

Name	Position	Meetings Attended	Meetings Eligible to attend
Mr. B. McGrath, (Chairperson)	Chief Executive, Galway City Council	2	4
Mr. J. Mulholland	Chief Executive, Laois County Council	3	4

Ms. C. Henehan *	West Cork Divisional Manager, Cork County Council	3	3
Mr. J. McKeon	Head of Finance, Longford County Council	3	4
Mr. A. Connolly	Non Public Official	4	4
Ms. H. Cunningham, Commenced May 2018 **	Head of Finance, Dun Laoghaire Rathdown County Council	1	1

* 6 years completed in May 2018.

**Commenced in May 2018.

2. *Change Management Committee*

The Change Management Committee comprises 9 local authority Chief Executives, 1 DHPLG nominee, and 2 Heads of HR. The Chair of the Change Management Committee is a member of the Board of the LGMA. The Change Management Committee assists the Board of the LGMA in governing and overseeing the LGMA's implementation of IR and HR Strategy and related matters. Furthermore, the Committee supports the Board by advising on the alignment of the strategy to local authority emerging business needs. There were five meetings of the Change Management Committee during 2018. The members are:

Member	Occupation	No. of Mtgs attended
Mr. C. Murray, (Chairperson)	Chief Executive, Limerick City & County Council	5
Mr. S Neely	Chief Executive Officer, Donegal County Council	3
Mr. D. McLoughlin	Chief Executive, South Dublin County Council	4
Ms. J. Maguire	Chief Executive, Meath County Council	4
Ms. M. Pyne	Head of HR/Corporate Affairs, Dublin City Council	5
Mr. J. Walsh	Head of HR, Cork County Council	0
Mr. E O'Cleirigh was replaced by Ms. E. Reeves	Principal Officer, DHPLG	2
Ms. E. Reeves	Principal Officer, DHPLG	2
DHPLG Representative	Attended one meeting during changeover between Mr. O'Cleirigh and Ms. Reeves	1
Mr. F. Curran	Chief Executive, Wicklow County Council	4
Mr. T. Enright	Chief Executive, Wexford County Council	3
Mr. P. Reid	Chief Executive, Fingal County Council	3
Ms. A. Doherty	Chief Executive, Cork City Council	2
Mr. E. O'Sullivan	Chief Executive, Monaghan County Council	5

3. *Information and Communications Technology (ICT) Committee*

The Information and Communications Technology Committee comprises 3 CEOs of local authorities, 1 Board nominee, 2 HIS Officers, 1 ICT representative, 1 Head of Finance, 1 OGCIO representative and 2 LGMA representatives. The Chair of the ICT Committee is a member of the Board of the LGMA. The role of the ICT Committee is:

- To provide assurance to the Board that the work of individual local government projects has proven Architecture, ICT and Standards
- To work with local government business projects to assure them that associated ICT programmes meet with overall Architectural approaches and use Agreed Standards for Communication and Interoperability
- To provide advice and guidance on ICT in any new business initiatives, how the ICT components can work with business as usual and to ensure the timely retirement of older ICT initiatives
- To provide technical advice in the prioritisation of local government Initiatives and challenge the optimal use of technological solutions across the sector
- To provide a common architectural reference, based on current practice, for all ICT systems across the local government sector.

There were two meetings of the ICT Committee during 2018. The members are:

Member	Occupation	No. of Mtgs attended
Mr. D. O'Connor, Chairperson	Board nominee	2
Mr. E. O'Sullivan	Chief Executive, Monaghan County Council	2
Mr. F. Curran	Chief Executive, Leitrim County Council	2
Mr. T. Ryan	Chief Executive, Cavan County Council	2
Mr. D. Lynch	HIS Chair, Longford County Council	1
Mr. D. Byrne	HIS Officer, Fingal County Council	1
Ms. K. Quinn	Head of Finance, Dublin City Council	2
Ms. M. O'Donohue	Head of Operations, OCGIO	2
Mr. B. Higgins	HIS, Kildare County Council	2

4. *Finance Committee*

The Finance Committee comprises 4 Chief Executives of local authorities. The role of the Finance Committee is:

- To recommend, before 30th June each year, parameters for the following year's budget
- To recommend, before 30th September each year, draft budget for the following year and the apportionment of charges to each local authority, based on the approved Charging Policy
- To consider the implications that a new strategy may have on Charging Policy/ Budgeting.

The Chairman of the Committee is a member of the Board of the LGMA. There were 4 meetings of the Finance Committee during 2018. The members are:

Member	Occupation	No. of Mtgs Attended
Mr. C. Murray	Chief Executive, Limerick City & County Council	3
Mr. P. Carey	Chief Executive, Kildare County Council	4
Ms. J. Maguire	Chief Executive, Meath County Council	4

5. *Public Sector Reform Oversight Group (PSROG)*

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

The role of the PSROG Committee is to direct, monitor and report on the reform and efficiency programme of local government.

The Chair of the PSROG is a member of the Board of the LGMA. There were five meetings of the PSROG Committee during 2018. The members are:

Member	Occupation	No. of Mtgs Attended
Mr. P. Carey, Chairman	Chair, LGMA Board	4
Ms. J. Maguire	Chair, CCMA	4
Mr. T. Lucey	CEO, Cork County Council	5
Mr. O. Keegan	CEO, Dublin City Council	5
Mr. J. McCarthy	Secretary General, DHPLG	2
Mr. P. Lemass	Assistant Secretary General, DHPLG	4
Mr. J. Harford	Commercial Sector Representative	5
Mr. P. Dunne	CEO LGMA	5

Fees and Expenses

There were no annual fees or expenses paid to Board or Committee members who are employees of the LGMA or local authorities, in relation to attendance at Committee meetings for 2018.

LGMA GOVERNANCE STRUCTURE
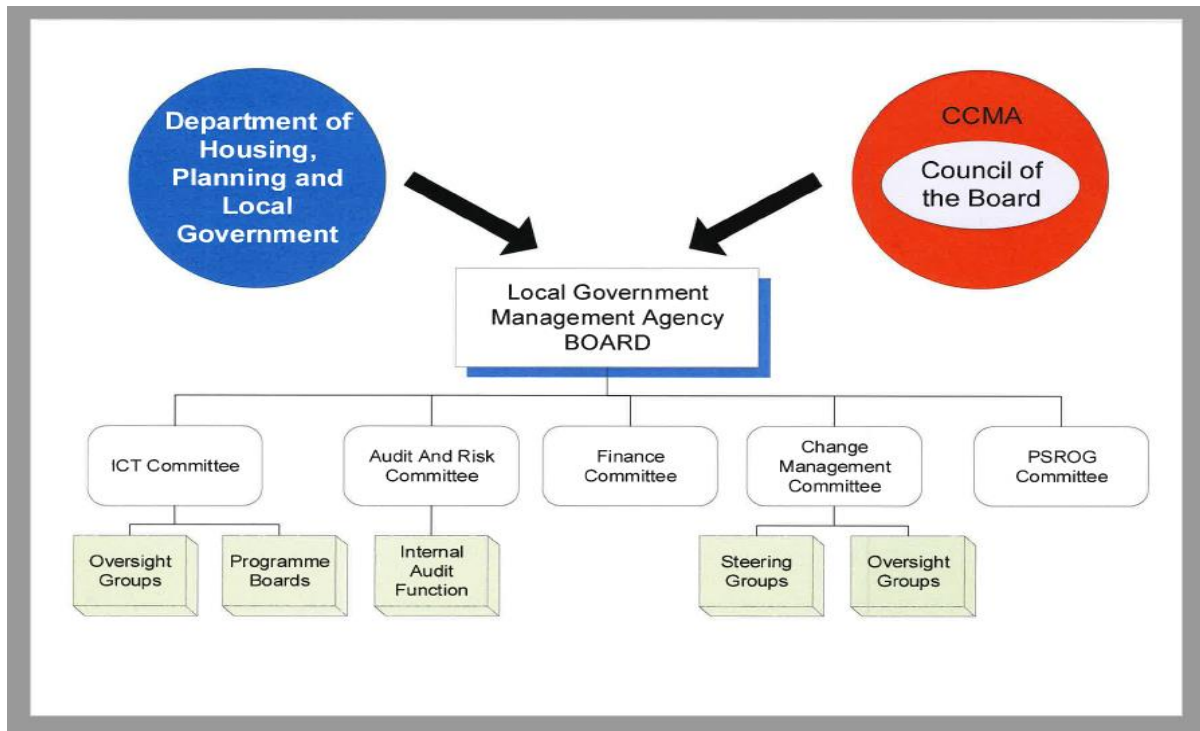
LGMA Schedule of Matters

Specific Responsibilities of Board Members include:

- Safeguarding the assets of the LGMA by taking reasonable steps in the prevention and detection of fraud and other irregularities
- The disposal and retirement of assets above €70,000
- The approval of significant acquisitions above €100,000
- The approval of terms of major contracts (in excess of €100,000)
- The approval of Annual Budgets and Corporate Plans
- The approval of Annual Reports and accounts
- Compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading and conditions of appointment of all staff, including remuneration and superannuation
- Approval of all major investments and capital projects
- Ensuring that delegated authority levels, treasury policy and risk management policies are in place and adhered to
- That proper books of account be maintained which disclose with reasonable accuracy at any time the financial position of the LGMA and which enable it to ensure that the financial statements comply with section 18 (a) of the Establishment Order 2012
- The appointment, remuneration and assessment of the performance of, and succession planning, for the Chief Executive, in compliance with government policy

- That a balanced and understandable assessment of the LGMA's position is made in presenting its Annual Report and accounts to the Minister
- Compliance with all statutory obligations applicable to the LGMA. Where individual Board members become aware of non-compliance with any such obligation, they should immediately bring this to the attention of their fellow Board members with a view to having the matter rectified. Non-compliance should be brought to the attention of the relevant Minister whilst also informing the Board Secretary of this action
- Bringing an independent judgement to bear on issues of strategy, performance, resources, key appointments, and standards of conduct
- Significant amendments to the pension benefits of the Chief Executive and staff
- The Chairman will advise the relevant Minister if a specific skill set is required on the Board
- In line with section 3.9 of the Code of Practice for the Governance of State Bodies, attendance of 100% is expected at Board meetings.

Ethics in Public Office & Standards in Public Office Acts

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

Protected Disclosures

There were no protected disclosures made to the LGMA during 2018.

Corporate Procurement

All LGMA procurement activity is guided by the Public Procurement Guidelines and Policies published by the Department of Finance. The LGMA 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.

LGMA Annual Energy Report 2018

LGMA offices occupy 34,002 square feet of office space in Dublin 8 across 2 buildings. The annual reporting of energy data by public bodies is required under SI 426 of 214 (and previously under SI 542 of 2009). The LGMA commenced reporting its energy usage from 2009 (the Baseline) using the M&R on-line System (developed by SEAI and the Department of Communications, Climate Action and Environment). To date, the Agency has made a 40.1% savings since the baseline (2009) as published in the SEAI Report 2017. This indicates that the LGMA exceeded the baseline efficiency rate and is on track to achieve the 2020 target.

Appendix 1

PUBLIC LENDING REMUNERATION ANNUAL REPORT 2018

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 Rural and Community Development.

The PLR Office working in cooperation with the British Library, Public Lending Right UK have developed systems to provide enhanced services resulting in more streamlined and efficient registration and related PLR services for authors.

2. The PLR Process

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

Authors are required to register with the PLR Office, providing details of the books for which they wish to claim remuneration.

Public library authorities provide the PLR Office with details of their loans, including the number of times each book in their collections is issued during the year.

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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.

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

3. Collection of Loans Data

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

4. Author and Title Registrations

23,779 authors from 45 countries were registered for the PLR system at the end of PLR year 2018, and details of 407,629 titles were entered on the register.

5. PLR Payments 2018

The Department of Rural and Community Development provided €200,000 for payments to the authors whose works were loaned to the Irish public.

Payments are made annually and are based on loans from the preceding calendar year. Authors were eligible for payment if their PLR earnings reached a minimum of €2, while there was a maximum payment of €1,000 for the most-borrowed authors. The Rate-per-loan (RPL) was calculated at 4.00 cent. The 2018 PLR payment calculation was based on a total of 5,204,583 eligible loans.

A total of 6011 authors from 22 countries qualified for a payment in 2018, with 11 authors receiving the maximum payment.

6. British Library, Public Lending Right UK

The Responsibility for UK PLR was transferred to the British Library in October 2013. The British and Irish PLR staff discussed future joint approaches for PLR to maximise use of resources and provide enhanced services for authors. The PLR Office appreciates the considerable assistance provided by the PLR team in supporting the PLR system.

7. Communications and Publicity

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

8. Finance

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

9. Acknowledgements

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

PLR Registrar

15ᵗʰ March 2019

Date

10. Appendices

10.1 Summary of Payments

Summary of Payments	2018
Number of authors registered for PLR in 2018	23,779
Number of authors qualifying for a payment	6011
Total Spend (Department funding and carry over from 2017)	€200,344.08
Number of authors receiving the maximum payment	11
Rate-per-loan (RPL)	4.00 cent
Total number of eligible loans	5,204,583

10.2 Summary of Payment Methods

Method of Payment	Number of Authors 2018	Total amount 2018
Direct e-payment into Euro/Non Sterling Accounts	526	€24,844.28
Direct e-payment into UK Sterling Accounts	5415	€173,924.24
On Hold Payments	70	€1,575.56
Total	6011	€200,344.08

10.3 Payment of Country of Residence

Country	Amount €	Country	Amount €
UK	174,826.52	Sweden	67.36
Ireland	22,902.88	Denmark	51.32
France	729.92	USA	40.08
Germany	397.80	Norway	19.40
Italy	335.60	Japan	12.08
Netherlands	214.76	New Zealand	11.04
Switzerland	214.28	Iceland	10.12
Spain	167.92	Australia	6.08
Canada	160.48	Bulgaria	5.76
Croatia	94.88	Romania	5.12
Belgium	69.68	South Africa	1.00
TOTAL €200,344.08			

10.4 Spread of Payment Amounts

From Amount €	To Amount €	Number of Payments 2018	Amount € in 2018
0.01	5	1929	6,279.92
5.01	10	1196	8,611.60
10.01	50	1952	44,704.24
50.01	100	485	33,969.24
100.01	300	361	58,277.72
300.01	500	50	191,65.80
500.01	1000	38	293,35.56
TOTAL		6011	200,344.08

APPENDIX 2

LOCAL GOVERNMENT MANAGEMENT AGENCY

Financial Statements

For year to 31st December 2018

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 2018. The financial statements, which have been prepared under the accounting polices set out therein, comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the notes to and forming part of the Accounts.

Respective Responsibilities of the Board and of the Local Government Auditor

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

My responsibility is to audit the financial statements in accordance with relevant, legal and regularity requirements and in accordance with the Code of Audit Practice.

I report my opinion as to whether the financial statements give a true and fair view, in accordance with generally accepted accounting practice. I also report whether in my opinion, proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of accounts.

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

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

Basis of Audit Opinion

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

I planned and performed my audit so as to obtain all the information and explanations, which I considered necessary to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion on the Financial Statements

In my opinion, the financial statements give a true and fair view of the state of the Agency's affairs at 31 December 2018 and of its income and expenditure for the year ended on that date.

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

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.

Signed: *Patrick Healy*

Patrick Healy
Principal Local Government Auditor

Date: 21 March 2019

Statement on System of Internal Controls

For the year ended 31 December 2018

Scope of Responsibility

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

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way. The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the Local Government Management Agency for the year ended 31 December 2017 and up to the date of the approval of the financial statements.

Capacity to Handle Risk

The LGMA has an Audit and Risk Committee (ARC), comprising one Board member (who chairs the committee), and 4 other members with financial and audit experience. The ARC met 4 times in 2018. The LGMA has an outsourced internal audit provider who conducts a programme of work agreed with the ARC.

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

Risk and Control Framework

LGMA has implemented a risk management system which identifies and reports key risk and the management actions being taken to address and, to the extent possible, to mitigate those risks. A risk register is in place which identifies the key risks facing LGMA and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC at each meeting. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.
The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- Procedures for all key business processes have been documented;
- Financial responsibilities have been assigned at management level with corresponding accountability;
- There is an appropriate budgeting system with an annual budget which is kept under review by senior management;

- There are systems aimed at ensuring the security of the information and communication technology systems;
- There are systems in place to safeguard the assets.

Ongoing Monitoring and Review

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

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

Procurement

I confirm that the LGMA has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2017 the LGMA complied with those procedures.

Review of Effectiveness

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

I confirm that the Agency reviewed the effectiveness of internal control in 2018 with particular emphasis on Payroll, Procurement and the Governance of Agresso.

Internal Control Issues

No weaknesses in internal controls were identified in relation to 2018 that require disclosure in the financial statements.

On behalf of the Board:

_____
Chairperson of the LGMA

Date   20/march 2019
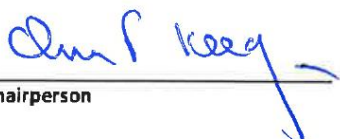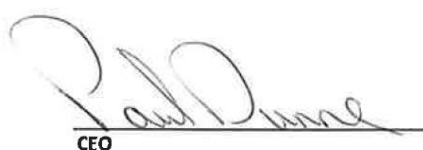
LOCAL GOVERNMENT MANAGEMENT AGENCY

STATEMENT OF COMPREHENSIVE INCOME

FOR YEAR ENDING 31 DECEMBER 2018

INCOME	Notes	Agency Services	Bureau Services	Shared Services	2018	2017
Local authority contributions		10,534,202			10,534,202	10,013,382
Project income	3.1	11,874,633	76,237		11,950,871	10,377,233
Funded programmes	3.2			3,536,818	3,536,818	3,246,423
Other income	3.3	121,782			121,782	236,042
Bureau services - collections	3.4		49,132,440		49,132,440	38,797,412
Retained superannuation		292,478			292,478	294,295
Sinking fund contributions		228,910			228,910	228,910
Total Income		23,052,006	49,208,677	3,536,818	75,797,501	63,193,696
EXPENDITURE						
Staff costs	4	6,927,588		1,048,172	7,975,760	7,760,355
Operating costs and overheads	5	14,015,540	586,561	952,444	15,554,545	14,082,885
Disbursements	6	1,173,391	48,623,221	1,535,252	51,331,864	40,255,638
Depreciation	7	402,176			402,176	379,592
Total Expenditure		22,518,695	49,209,782	3,535,868	75,264,345	62,478,470
(Deficit)/Surplus before interest		533,311	<1,105>	950	533,156	715,226
Interest receivable and similar income		8,228			8,228	5,149
Interest payable and similar charges						
Net interest receivable		8,228			8,228	5,149
(Deficit)/Surplus for the year		541,539	<1,105>	950	541,384	720,375
Sinking funds invested		<228,910>			<228,910>	<228,910>
(Deficit)/Surplus retained for the year		312,629	<1,105>	950	312,474	491,466

Chairperson

CEO

LOCAL GOVERNMENT MANAGEMENT AGENCY

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

FOR YEAR ENDING 31 DECEMBER 2018

	Notes	2018 €	2017 €
Fixed Assets			
Tangible Assets	7	6,453,274	6,697,482
Current Assets			
Cash & Bank	8	4,911,368	20,397,958
Debtors & Prepayments	9	4,291,175	3,593,900
Investments		14,505,973	0
Investments - Special Reserve		3,636,352	3,858,071
		27,344,869	27,849,929
Creditors: Amounts falling due within one year	10	8,428,668	9,768,453
Net Current Assets		18,916,201	18,081,476
Total Assets less current liabilities		25,369,475	24,778,958
Creditors: Amounts falling due after more than one year	11	2,031,023	1,531,261
Net Assets		23,338,452	23,247,697
Financed by			
Reserves Retained Reserve	12	16,954,950	16,570,182
Special Reserve	12	3,636,352	3,858,071
Revaluation Reserve	12	2,747,150	2,819,444
		23,338,452	23,247,697

Chairperson

CEO
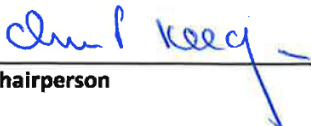
LOCAL GOVERNMENT MANAGEMENT AGENCY

STATEMENT OF CASH FLOWS

FOR YEAR ENDING 31 DECEMBER 2018

	2018	2017
	€	€
Net Cash Inflow (Outflow) from Operating Activities		
(Deficit)/Surplus retained for the year	312,474	491,466
Net interest receivable	(8,228)	(5,149)
Depreciation	402,176	379,592
(Increase) Decrease in Debtors	(697,275)	(1,345,052)
Increase (Decrease) in Creditors	(1,376,492)	955,651
Net cash from operating activities	(1,367,345)	476,507
Cash flows from investing activities		
Purchase of Tangible Assets	(157,969)	(406,693)
Bank Interest received	8,228	5,149
Net cash used in investing activities	(149,741)	(401,543)
Cash flow from financing activities		
Proceeds from bank loan	720,000	500,000
Repayment of bank loan	(183,530)	(130,748)
Increase/(Decrease) in Sinking fund investment	(221,719)	(116,106)
Net cash flow from financing activities	314,750	253,146
Net increase/(decrease) in cash	(1,202,336)	328,109
Cash and cash equivalents at the beginning of the year	24,256,029	23,927,920
Cash and cash equivalents at the end of the year	23,053,694	24,256,029
Cash and cash equivalents consist of:		
Cash at Bank & in hand	4,911,368	20,397,958
Short Term Investments	18,142,325	3,858,071
	23,053,694	24,256,029

Chairperson

CEO

7

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

1   General Information

The Local Government Management Agency (LGMA) was established by the Local Government Management Agency (Establishment) Order 2012 (SI No. 290 of 2012).
The LGMA is a state agency of the Department of Housing, Planning 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 2.3 below, and in accordance with Generally Accepted Accounting Practice.
The financial statements have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.
The preparation of financial statements requires management to exercise its judgement in the process of applying accounting policies. There are no areas of the financial statements that require management judgement or estimates that are critical to the reported values.

2.2 Foreign Currency
The functional and presentation currency is the Euro (€).
Foreign currency transactions are translated into Euro at spot exchange rates at the dates of the transactions. Exchange gains and losses resulting from the settlement of these transactions at a different rate are taken to the income and expenditure account.

2.3 Revenue sources and recognition
The primary source of income for the LGMA is provided by way of contributions from local authorities. The basis of the contributions is by way of agreed allocation of the LGMA annual budget.
The LGMA also receives income from local authorities and other state bodies for undertaking specific projects on behalf of the local government sector.
In the Statement of Comprehensive Income both of the above categories are combined under Agency Services.

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

- Non principal private residence charge (NPPR)
- Household Charge
- Protect our Water registration fee

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

The LGMA receives central funds in respect of costs incurred for certain shared services projects.
Income in respect of these projects is shown in the Statement of Comprehensive Income as Shared Services.

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

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

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

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

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

2.5 Superannuation

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

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

Financial Reporting Standard 17 has not been applied to these accounts. The requirements of current accounting standards relating to pensions and their application to local authority accounting is currently under consideration.

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 has oversight of the PMO where funding is provided centrally through the Department of Housing, Planning, and Local Government (DHPLG).

In 2014 the LGMA received sanction for a €7m loan facility with a 10 year term, to facilitate the roll out of the MyPay facility to all local authorities. The value of the loan drawdown is paid across to the MyPay shared services centre and is recognised as a debt from them to the LGMA.

2.7 Reserves

The LGMA Reserves are classified as follows:

- Retained Reserves   - the accumulated surpluses arising from normal operating activities of the LGMA, and prior to the creation of the LGMA, the accumulated operating reserves of the Local Government Computer Services Board and the Local Government Management Services Board.
- Special Reserve   - reserve created to make the payment of retirement lump sum amounts. This reserve is represented by the Investment Account, shown under Current Assets on the Balance Sheet.
- Revaluation Reserve - reserve created on the valuation of the LGMA Head Office at 35-39 Ushers Quay Dublin 8.

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

			2018 €	2017 €
3	**Total Income**			
	Income is further analysed as follows:			
	3.1) Project Income			
	The main projects (in excess of €100,000) funded during the year:			
	Library Development Unit		3,319,257	3,247,201
	Roads Projects		1,503,003	1,106,916
	HR, Payroll & Superannuation		2,198,873	1,724,405
	Financial Management System (FMS)		1,325,746	2,183,635
	Government Data Centre		782,922	689,352
	Building Control Management System		445,546	307,638
	Housing		678,539	325,536
	ePlanning		329,956	423,477
	ICT Licensing		1,047,552	0
	Other projects		243,240	271,048
	Total for Agency Services		11,874,634	10,279,208
	Funding of Household Charge Collection costs	Note 3.4.c	76,237	98,025
	Total Project Income		11,950,871	10,377,233
	3.2) Funded Programmes			
	Shared services and reform programmes have been funded by:			
	Department of Housing, Planning & Local Government		3,536,818	3,237,198
	Other sources of funds			9,225
			3,536,818	3,246,423
	3.3) Other Income			
	Other income received in the year:			
	Funding of LGMA staff seconded to other projects		70,237	198,026
	Social Welfare refunds received		22,939	25,986
	Rent		12,000	12,000
	Other		16,606	30
			121,782	236,042
	3.4) Bureau Services - Income collected			
	Non Principal Private Residence Charge (NPPR)	See 3.4.a	48,934,493	38,617,606
	Protect our Water registration fee	See 3.4.b	198,247	181,250
	Household Charge refunds	See 3.4.c	<300>	<1,443>
			49,132,440	38,797,412

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

3.4.a) Non Principal Private Residence Charge (NPPR)

The Local Government (Charges) Act 2009 imposed an annual charge in respect of certain residential properties.
The annual charge of €200 applied between 2009 and 2013. Property owners were obliged to register any property
falling within the charge and to pay the charge together with any penalty applicable for late payment.
The LGMA is the designated board identified to collect the annual charge on behalf of local authorities.
Though the last charge year was 2013, the LGMA continued to collect arrears due under the legislation.

	2018	2017
	€	€
Gross collections	48,934,493	38,617,606
Development and operating costs	<273,192>	<199,893>
Net collections	48,661,301	38,417,713
Disbursements to local authorities	48,661,301	38,417,713

3.4.b) Protect our Water registration fee:

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

Movement in the year……

	2018	2017
	€	€
Gross collections	198,247	181,250
Development and operating costs	<236,326>	<364,377>
Net collections	<38,079>	<183,127>
Disbursements to local authorities	<38,079>	<183,127>
Available to be disbursed		

3.4.c) Household Charge

The Household Charge was a charge of €100 on each residential property in the State, introduced by the Local
Government (Household Charge) Act 2011. The charge applied only for 2012 and was abolished on the introduction of
the Local Property Tax in 2013.
The LGMA was the relevant board designated to collect and administer the Household Charge on behalf of local
authorities. The Revenue Commissioners are responsible for the administration of the Local Property Tax (LPT) and for
any arrears in respect of the Household Charge. The LGMA continue to maintain the IT infrastructure and manage
customer queries on the charge. The net cost of this service is met by the DHPLG.

	2018	2017
	€	€
Refunds during the year	<300>	<1,443>
Development and operating costs	<77,043>	<96,582>
Net cost to LGMA	<77,343>	<98,025>
Claimed/Claimable from DHPCLG	76,237	98,025

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

		2018	2017
4	**Staff Costs**	€	€
	a) Staff Costs are made up of the following:		
	Wages and salaries	5,682,591	5,630,757
	Social security costs	376,313	391,004
	Holiday Pay accrual - change in the year	-	-
	Pension costs (seconded staff only)	144,990	138,987
	Cost of staff employed	6,203,894	6,160,748
	Payments to pensioners	1,771,866	1,599,607
	Total staff costs	7,975,760	7,760,355

The whole time equivalent number of employees for 2018 was 87

The number of employees whose total benefits were in excess of €60,000 are as follows:

	2018	2017
€60,000-€70,000	18	15
€70,001-€80,000	6	8
€80,001-€90,000	12	12
€90,001-€100,000	2	0
€100,001-€110,000	2	1
€110,001-€120,000	0	1
€120,001-€130,000	0	1
€130,001-€140,000	0	0
€140,001-€150,000	0	0
€150,001-€160,000	1	0

b) CEO Salary and benefits
The salary and benefits that were in place for the CEO in 2018 were as follows:

	€	€
Salary for a full year (incl. allowances)	154,975	150,373
Salary paid in year (incl. allowances)	154,975	114,566
Pension Contributions (in excess of standard scheme)	Nil	Nil
Bonus or performance related pay	Nil	Nil
Termination payment	Nil	Nil

A new CEO was recruited during 2017 and commenced with the LGMA on 3rd April 2017.
The CEO is a member of the Local Government Superannuation Scheme.

c) Key Management Compensation
The salary cost of key management in 2018 was €683,050 (2017 €696,506)
The LGMA is a member of the Local Government Superannuation Scheme (LGSS) and all LGMA staff are members of this scheme or the single public service pension scheme.
Board members do not receive any fees or other remuneration from LGMA for their work.

		2018	2017
5	**Operating costs and overheads**	€	€
	Analysed as follows:		
	Travel and subsistence	5.1	196,886	181,062
	Training		333,547	430,868
	Operating	5.2	13,506,959	11,786,522
	Establishment	5.3	766,009	805,002
	Administration	5.4	751,144	879,432
			15,554,545	14,082,885

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

			2018	**2017**
5	**Operating costs and overheads**		€	€
	Analysed as follows:			
	Travel and subsistence	5.1	196,886	181,062
	Training		333,547	430,868
	Operating	5.2	13,506,959	11,786,522
	Establishment	5.3	766,009	805,002
	Administration	5.4	751,144	879,432
			15,554,545	14,082,885

	2018	**2017**
5.1 Travel and Subsistence consists of:	€	€
Domestic costs - Agency Services	137,991	137,830
Domestic costs - Bureau Services	3,622	6,164
Domestic costs - Shared Services	52,952	30,314
Total Domestic Costs	194,565	174,308
International costs - Agency Services	2,321	6,753
Total International costs	2,321	6,753
Total Travel and Subsistence costs	196,886	181,062

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

	2018	**2017**
	€	€
Financial Management System	1,319,461	2,210,933
Roads Projects	1,552,220	1,162,132
HR, Payroll & Superannuation	2,187,752	1,729,567
LGMA network, systems and hosted services	1,248,829	1,382,942
Library Development Unit	1,894,994	2,354,644
Shared Services	842,772	790,332
Building Control Management System	436,762	306,855
Housing	680,843	338,924
Bureau Services	526,675	594,008
i-Reg	119,603	119,775
ePlanning	379,706	413,125
LGReturns	55,965	173,882
ICT Licensing	1,047,515	0
Organisational restructuring	1,109,116	0
Other projects and programme management	104,746	209,403
	13,506,959	11,786,522

5.3 Establishment costs
These relate to the running costs of the LGMA premises at Local Government House, 35-39 Ushers Quay, Dublin 2 and Phoenix House, 27 Conyngham Road, Dublin 8.

	2018	**2017**
	€	€
Rent and Rates & Service Charges	208,322	181,619
Light and heat	126,864	137,414
Maintenance, repairs and security	430,823	485,970
	766,009	805,002

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

5.4 Administration costs

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

	2018	**2017**
	€	€
Personnel costs including recruitment	220,475	260,687
Telephones, postage and stationery	269,325	230,059
Bank Charges and Merchant Fees	33,316	25,076
Audit Fees including internal audit	23,873	23,585
Professional fees including legal fees	95,511	219,568
Insurances	52,858	51,036
Miscellaneous	55,786	69,420
	751,144	879,432

5.5 - Professional fees and other costs

Included within Operating costs and overheads are the following:

	2018	2017
Cost of statutory audit	14,250	14,500
Prompt payment interest and charges	2,179	1,090
Legal fees greater than €10,000 for the following activities:		
Advice on sectoral issues and contracts	34,894	114,367
Employment contracts and HR related matters		
Property management*	10,523	

*This relates to an issue with the management company for Local Government House. The LGMA remain confident of its position and intend to secure legal costs in the matter.

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

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

Advice on Local Authority sector issues**	60,355	128,348
ICT Security review	60,350	
Public relations	29,520	21,655
Organisational review of LGMA	269,272	

** This includes advice on Insurance, Information Technology, Water Infrastructure, Land Aggregation Scheme

Staff events and social activities are managed and paid for by staff themselves with a small residual cost covered from time to time by the LGMA. The total net cost of such events in 2018 was €1,460 (2017 €1,220).

6   **Disbursements of collections and funded programmes**

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

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

The main collections and grant funding for disbursement are:

	2018	**2017**
	€	€
Library Services*	1,173,391	515,955
NPPR net proceeds disbursed	48,661,301	38,417,713
Protect our Water net proceeds	<38,080>	<183,127>
Shared services funds	1,535,252	1,505,098
	51,331,864	40,255,638

*Library services includes the sum of €200,000 paid to authors, illustrators etc whose books are borrowed from public libraries, under the Public Lending Remuneration Scheme'

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

7 **Tangible Assets**
Schedule of property, plant and equipment

	Premises	Fixtures & Fittings	Computer Equipment	Office Equip & Furniture	Training Equipment	Total
COST	€	€	€	€	€	€
Accumulated Cost as at 01/01/2018	9,186,625	1,809,326	2,649,106	610,431	20,902	14,276,389
Disposals						
Additions			150,977	6,992		157,969
Accumulated Cost as at 31/12/2018	9,186,625	1,809,326	2,800,083	617,423	20,902	14,434,358
DEPRECIATION						
Accumulated Depreciation as at 01/01/2018	2,803,155	1,809,326	2,354,649	590,877	20,902	7,578,908
Disposals						
Charge for Year	183,733		213,544	4,899		402,176
Accumulated Depreciation as at 31/12/2018	2,986,888	1,809,326	2,568,193	595,776	20,902	7,981,084
Net Book Value as at 31/12/2018	6,199,737	0	231,890	21,648		6,453,274
31/12/2017	6,383,470	0	294,457	19,555		6,697,482

8	**Cash at bank and on hand**		**2018**	**2017**
			€	€
	LGMA operational accounts		938,897	15,616,615
	NPPR bank accounts		3,039,958	3,994,933
	Household Charge		798	3,064
	Protect our Water		931,715	783,346
			4,911,368	20,397,958

9	**Debtors & Prepayments**		€	€
	Debtors		622,063	829,724
	Loan receivable for shared services	Note 11	2,170,769	1,736,183
	Prepayments & accrued income		1,498,343	1,027,993
			4,291,175	3,593,900

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

10	**Creditors and Accruals**		**2018**	**2017**
			€	€
	Trade creditors		355,367	945,060
	Funding loan due within one year	Note 11	241,630	204,922
	Taxation and social security		139,373	139,153
	Other creditors, accruals*** and prepaid income		7,692,298	8,479,318
			8,428,668	9,768,453

*** Included in accruals is a provision for restructuring the LGMA of €1,157,935
This will result in a new operating model that will better support the existing service delivery.
In addition to this, a programme of work is planned by management to address inherent issues and risks
associated the operation of the current ICT estate.
This includes a stabilisation programme and the outsourcing of the majority of operational ICT services.

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

	2018	2017
Funding loan	2,031,022	1,531,261
	2,031,022	1,531,261

12 **Analysis of Reserves**

	Revaluation	Special	Retained	Total
	€	€	€	€
Opening balance at 1st January 2018	2,819,444	3,858,071	16,570,182	23,247,697
Local Authority contributions in period		228,910		228,910
Interest earned		2,512		2,512
Lump sum pensions paid in the year		<453,141>		<453,141>
Surplus / (Deficit) for the year			312,474	312,474
Depreciation on revalued premises	<72,294>		72,294	
Balance at 31st December 2018	2,747,150	3,636,352	16,954,950	23,338,452

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.
The Special Reserve was created to make the payment of retirement lump sum amounts. This reserve is represented by
the Investment Account, shown under Current Assets on the Balance Sheet.
The Retained Reserve represents the accumulated surpluses of the Agency and of the former Local Government Computer
Services Board and Local Government Management Services Board.

LOCAL GOVERNMENT MANAGEMENT AGENCY

NOTES TO THE ACCOUNTS

FOR YEAR ENDING 31 DECEMBER 2018

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

14 **Commitments - capital**
There were no capital commitments at the year-end.

15 **Events after the Reporting date**
There were no events after the reporting date that would require adjustment to or disclosure in the Financial Statements.

16 **Approval of Financial Statements**
The Financial Statements were approved by the Board on 28th March 2019

LOCAL GOVERNMENT MANAGEMENT AGENCY ANNUAL REPORT 2018

GLOSSARY

API	APPLICATION PROGRAMMING INTERFACE
APP	A SELF-CONTAINED PROGRAMME OR PIECE OF SOFTWARE
ARC	AUDIT AND RISK COMMITTEE
ASP	ANNUAL SERVICE PLAN
BCA	BUILDING CONTROL AUTHORITY
BCMS	BUILDING CONTROL MANAGEMENT SYSTEM
CARO	CLIMATE ACTION REGIONAL OFFICE
CCMA	COUNTY AND CITY MANAGERS ASSOCIATION
CEO	CHIEF EXECUTIVE OFFICER
CCR	CENTRAL CREDIT REGISTER
CRM	CUSTOMER RELATIONSHIP MANAGEMENT
CSSC	CYBER SECURITY SUB COMMITTEE
DCC	DUBLIN CITY COUNCIL
DCCAE	DEPARTMENT OF COMMUNICATIONS, CLIMATE CHANGE AND ENVIRONMENT
DEASP	DEPARTMENT OF EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION
DFB	DUBLIN FIRE BRIGADE
DHPLG	DEPARTMENT OF HOUSING, PLANNING AND LOCAL GOVERNMENT
DOS	DIRECTOR OF SERVICE
DRCD	DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT
ESDS	EMERGENCY SERVICES DRIVING STANDARD
EU	EUROPEAN UNION
FMS	FINANCIAL MANAGEMENT SYSTEM
FSNOIG	FIRE SAFETY NATIONAL OVERSIGHT IMPLEMENTATION GROUP
GDPR	GENERAL DATA PROTECTION REGULATIONS
GPP	GREEN PUBLIC PROCUREMENT
GPP4	TREATMENT AND DISPOSAL OF WASTE WATER WHERE THERE IS NO CONNECTION TO THE PUBLIC FOUL SEWER
HAP	HOUSING ASSISTANCE PAYMENTS
HIS	HEAD OF INFORMATION SYSTEMS

HSE	HEALTH SERVICE EXECUTIVE
HPSS	HUMAN RESOURCES, PAYROLL, SUPERANNUATION AND SHARED SERVICES
HR	HUMAN RESOURCES
ICT	INFORMATION AND COMMUNICATIONS TECHNOLOGY
IHREC	IRISH HUMAN RIGHTS AND EQUALITY COMMISSION
IPA	INSTITUTE OF PUBLIC ADMINISTRATION
IPB	IRISH PUBLIC BODIES
IT	INFORMATION TECHNOLOGY
IR	INDUSTRIAL RELATIONS
IW	IRISH WATER
IWCG	IRISH WATER CONSULTATIVE GROUP
LA	LOCAL AUTHORITY
LASOG	LOCAL AUTHORITY SAFETY OFFICERS GROUP
LEO	LOCAL ENTERPRISE OFFICE
LG	LOCAL GOVERNMENT
LGMA	LOCAL GOVERNMENT MANAGEMENT AGENCY
LGSPC	LOCAL GOVERNMENT STRATEGIC PROCUREMENT CENTRE
M&R	MONITORING AND REPORTING
MRL	MAPROAD ROADWORKS LICENSING
NBCMP	NATIONAL BUILDING CONTROL MANAGEMENT PROJECT
NDFEM	NATIONAL DIRECTORATE FIRE AND EMERGENCY MANAGEMENT
NJLS	NATIONAL JOINT LABORATORY STRATEGY
NOAC	NATIONAL OVERSIGHT AND AUDIT COMMISSION
NPPR	NON-PRINCIPAL PRIVATE RESIDENCE
NSC	NATIONAL STANDARDS COMMITTEE
OGP	OFFICE OF GOVERNMENT PROCUREMENT
OGCIO	OFFICE OF THE GOVERNMENT CHIEF INFORMATION OFFICER
OPS	OUR PUBLIC SERVICE
OSI	ORDNANCE SURVEY IRELAND
PID	PROJECT INITIATION DOCUMENT
PLR	PUBLIC LENDING REMUNERATION

PMDS	PERFORMANCE MANAGEMENT DEVELOPMENT SYSTEM
PMO	PROGRAMME MANAGEMENT OFFICE
PMS	PAVEMENT MANAGEMENT SYSTEM
PSROG	PUBLIC SECTOR REFORM OVERSIGHT GROUP
SEAI	SUSTAINABLE ENERGY AUTHORITY OF IRELAND
SICAP	SOCIAL INCLUSION AND COMMUNITY ACTIVATION PROGRAMME
SIP	SECTORAL IMPLEMENTATION PLAN
SLA	SERVICE LEVEL AGREEMENT
SME	SMALL, MEDIUM ENTERPRISE
SMS	SAFETY MANAGEMENT SYSTEM
WIOF	WATER INDUSTRY OPERATING FRAMEWORK
WRC	WORKPLACE RELATIONS COMMISSION
WSTO	WATER SERVICES TRANSITION OFFICE