



NATIONAL INTEGRITY INDEX 2018

Local Authorities

Transparency International Ireland is an independent, non-profit and nonpartisan organisation. Our vision is of an Ireland that is open and fair – and where entrusted power is used in the interests of everyone. Our mission is to empower people with the support they need to promote integrity and stop corruption in all its forms.

www.transparency.ie

Author: Kelly McCarthy

Editor: John Devitt

Assistant Researcher: Pauline Lowe

Additional copy-editing: Angela Long

Design: sophieeverett.com.au

© Cover photo: iStockphoto



(CC) Transparency International (Ireland) Limited 2018. This work is licensed under a Creative Commons AttributionNonCommercial-NoDerivatives 4.0 International License. Any use of or reliance on the information contained in this report is solely at the user's risk.

This study was published with the financial support of the Community Foundation for Ireland, however, it reflects the views of Transparency International Ireland alone. Neither Transparency International Ireland nor the Community Foundation for Ireland can be held responsible for any use which may be made of the information contained herein.



NATIONAL INTEGRITY INDEX 2018



Local Authorities

CONTENTS

04 INTRODUCTION

06 RESULTS

10 RECOMMENDATIONS

- 10 Local authorities
 - 11 Department of Housing, Planning and Local Government
 - 11 Local Government Management Agency and County and City Management Association
 - 11 Legislators, including with regard to the Public Sector Standards Bill 2015
 - 12 Standards in Public Office Commission/Lobbying Regulator
 - 12 Office of Government Procurement
-

13 FINDINGS

- 13 Looking at the data
 - 15 Planning
 - 15 Ethics
 - 16 Investigations
 - 16 Meeting minutes
 - 16 Revolving doors
 - 17 Lobbying
 - 17 Freedom of Information
 - 18 Protected disclosures
 - 19 Internal audit
 - 19 Fraud and Corruption Prevention and Contingency Plans
 - 19 Local Government Management Agency and the County and City Management Association
-

20 CONCLUSION

21 ANNEX – NATIONAL INTEGRITY INDEX – LOCAL AUTHORITIES – METHODOLOGICAL NOTE

21 Development of the methodology

21 Structure of the methodology

22 Data collection

23 END NOTES

TABLES AND PLOTS

07 Table 1 – Summary Results

07 Figure 1 – Map of Results

08 Table 2 – Full Results

13 Plot 1 – NII Score versus Percentage of Senior Management Positions Held by Women

14 Plot 2 – NII Score versus the Number of Full Time Equivalent Employees

18 Image 1 – FOI Publication Schemes

INTRODUCTION

There are 31 local authorities in Ireland. Each of them provides essential services relating to housing, planning, transportation, libraries, community and culture events and more. The 949 elected councillors across Ireland make critical decisions that affect the lives of millions of people. With such an influential role, and total spending in 2017 of over €4 billion, it is critical that local authorities uphold the highest standards of transparency, accountability and ethics, to ensure fairness and effectiveness in the provision of services to citizens.¹

The findings of the Mahon Tribunal into planning and local government, as well as the *RTÉ Investigates* exposé on ethics in local councils in 2015, pointed to significant shortcomings in local government's anti-corruption controls and integrity systems. The objective of this study is to further examine these systems and provide a set of benchmarks for local authorities to help measure any improvement in their anti-corruption controls and integrity systems.

The study ranks local authorities against three criteria: Transparency, Accountability and Ethics. TI Ireland developed a total of 30 indicators relating to these criteria. Where local authorities fulfilled an indicator, they received a point, and where they did not fulfil the indicator, they received zero points. The local authorities' final score is then presented as a percentage of how many indicators out of the 30 were fulfilled. The Methodological Note at the end of this study provides further information on how the rankings were calculated and how the data was collected.

This study also draws from the findings of Transparency International Ireland's (TI Ireland) 2009 and 2012 National Integrity Systems (NIS) studies, which looked at how well-prepared Irish laws and institutions, including local authorities, were to stop corruption in all its forms.² The NIS studies looked at various institutions, such as public sector agencies, law enforcement agencies, political parties, civil society, and the business sector. This index and study on local authorities marks the first in a series of National Integrity Indices that TI Ireland plans to produce.

When public institutions lack effective systems and safeguards against corruption, this can result in decisions being made for personal gain rather than in the public interest. Corruption in local authorities can have a negative impact on the quality of regulation, planning, zoning, and public contracting. It has a longer-term impact on the natural and built environment. The burden of such corruption is ultimately borne by local communities and ordinary citizens.

This report includes a set of recommendations for various local government stakeholders. These include the following recommendations to local authorities:

- > Develop and maintain up-to-date, comprehensive Corruption and Fraud Prevention and Contingency Plans;
- > Ensure adequate handover between ethics registrars;
- > Use one continuous email address for ethics registrar-related work that can be passed on to subsequent ethics registrars;
- > Ensure that all consultations that qualify as pre-planning consultations under Section 247 of the Planning and Development Act 2000 (not just formally requested consultations) are adequately documented;
- > Develop and maintain up-to-date, comprehensive webpages with ethics and governance information;
- > Publish as much information as possible in machine-readable format, rather than in PDF form;³
- > Ensure meaningful public engagement in the preparation of City and/or County Development Plans;
- > Publish information on Strategic Policy Committees and Local Community Development Committees.

This report also includes recommendations for the Department of Housing, Planning and Local Government (DHPLG):

- > Develop a training curriculum and deliver training to ethics registrars on their roles in the handling of complaints;
- > Provide guidance to the local authorities towards the development of comprehensive plans for investigating suspected wrongdoing, including contraventions of Part 15 of the Local Government Act 2001 (the Ethical Framework for the Local Government Service);
- > Introduce software to digitise the submission of declarations of interests;
- > Ensure the Outside Appointments Board (OAB) for the Local Government Sector shares more information on its work with the public.

Recommendations for the Local Government Management Agency (LMGA) and the County and City Management Association (CCMA) include:

- > Publish agendas and minutes of LGMA and CCMA board meetings; provide more information on the composition and activities of their committees; and provide more information on the LGMA website and its CCMA webpage;
- > Ensure clarity in the guidance provided to local authorities on protected disclosures policies and procedures, with regard to the role of the ethics registrar.

Recommendations for the Standards in Public Office Commission (SIPO) and the Lobbying Regulator include:

- > Provide more guidance and/or a webpage template for local authorities on what to post on their websites with respect to the Regulation of Lobbying Act;
- > Support the DHPLG on the development of procedures to investigate possible contraventions of Part 15 of the LGA 2001.

These recommendations are provided in further detail on page 10.



Corruption in local authorities can have a negative impact on the quality of regulation, planning, zoning, and public contracting. It has a longer-term impact on the natural and built environment. The burden of such corruption is ultimately borne by local communities and ordinary citizens.

RESULTS

Galway City Council tops the National Integrity Index (NII) on Local Authorities for 2018, receiving 21 points out of 30, two more than the councils that came in second place. Galway City Council had the highest score in the Ethics category, as well as the joint-highest score in the Accountability category (Table 1 provides the summary results, while Table 2 provides a further breakdown of results based on the three categories).

Fingal County Council and South Dublin County Council came in joint-second in the rankings, with 19 points out of 30, while Dublin City Council and Monaghan County Council came in joint-fourth place, with 18 points. Dublin City Council and South Dublin City Council had the joint-highest scores in the Transparency category, while Monaghan County Council had the joint-highest score in the Accountability category. Notably, Monaghan County Council is among the smallest of the 31 councils, thus showing that having stronger systems and practices for promoting integrity is not something that only those councils with the most resources can manage to do.⁴

That being said, even the top-ranking councils still have room for improvement, and those councils towards the middle and the bottom of the ranking have a lot of work to do. These local authorities need to publish much more information on their websites (such as meeting minutes, procurement information, annual ethics declarations, and councillors' expenses and donations); they need to ensure they have up-to-date corruption prevention and investigation procedures in place; and they need to more proactively publish information on development plans and planning decisions. (See the 'Recommendations' section on page 10 and the NII Toolkit on the NII website for more information). There need to be more anti-corruption and good governance champions in the local authorities. Many of the top performers in the Index simply met existing standards, such as those set out in the LGA 2001,

DHPLG regulations and circulars and SIPO guidance. TI Ireland included some indicators that are based on best practice, rather than existing standards, such as the online publication of Chief Executive diaries and the online publication of data on enforcement of Part 15 of the LGA 2001. No local authorities were found to do either.

TI Ireland hopes that this study will encourage local authorities to promote greater transparency and good governance. To assist them in this, TI Ireland has developed the NII Toolkit (available on the NII website), which includes a publication checklist, an Ethics and Governance Webpage template and a reference guide providing practical examples of good publication practice across the 31 local authorities.

There is no evidence to suggest that the vast majority of local authority staff and members are anything other than hard-working and ethical public servants, regardless of whether his or her local authority ranked high or low in our index. This index does not measure the integrity of these public servants, but the systems in which they operate.

TI Ireland and the local authorities share a common goal. That is, to ensure that citizens and communities across Ireland are well served by local government. We hope, and are confident, that this project will help achieve that goal.

TABLE 1. SUMMARY RESULTS

RANKING	COUNCIL	SCORE (out of 30)	%
1	Galway City Council	21	70
2	Fingal County Council, South Dublin County Council	19	63
4	Dublin City Council, Monaghan County Council	18	60
6	Dún Laoghaire–Rathdown County Council, Laois County Council, Meath County Council	17	57
9	Kerry County Council, Kildare County Council	16	53
11	Clare County Council, Cork City Council, Limerick City and County Council, Roscommon County Council, Tipperary County Council	15	50
16	Leitrim County Council	14	47
17	Donegal County Council, Longford County Council	13	43
19	Cavan County Council, Louth County Council, Mayo County Council, Sligo County Council, Wicklow County Council	12	40
24	Cork County Council, Kilkenny County Council, Westmeath County Council	11	37
27	Carlow County Council	10	33
28	Offaly County Council, Waterford City and County Council	9	30
30	Wexford County Council	7	23
31	Galway County Council	5	17

FIGURE 1. MAP OF RESULTS

This map presents each of the 31 local authorities in Ireland, coloured according to their scores in the index. The lightest colours indicate better performance in the ranking, while the darkest colours indicate there is much room for improvement.

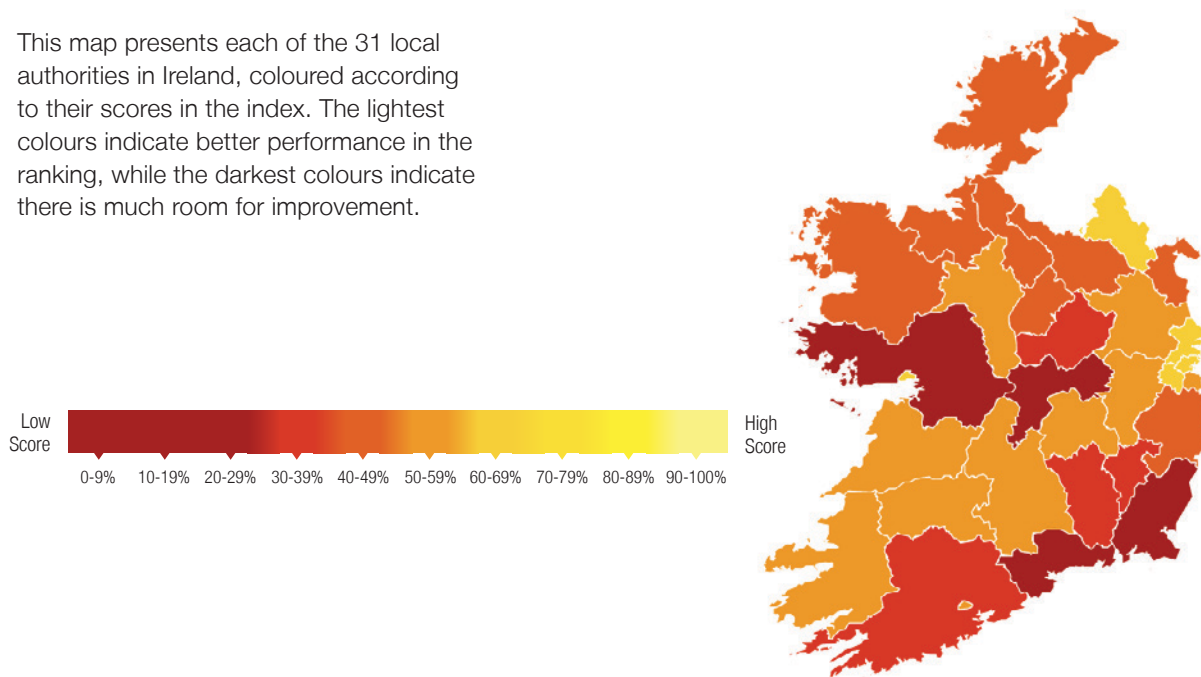


TABLE 2. FULL RESULTS

COUNCIL	OVERALL SCORE (% - total points out of 30)	TOTAL POINTS (out of 30)
Galway City Council	70%	21
Fingal County Council	63%	19
South Dublin County Council	63%	19
Dublin City Council	60%	18
Monaghan County Council	60%	18
Dún Laoghaire–Rathdown County Council	57%	17
Laois County Council	57%	17
Meath County Council	57%	17
Kerry County Council	53%	16
Kildare County Council	53%	16
Clare County Council	50%	15
Cork City Council	50%	15
Limerick City and County Council	50%	15
Roscommon County Council	50%	15
Tipperary County Council	50%	15
Leitrim County Council	47%	14
Donegal County Council	43%	13
Longford County Council	43%	13
Cavan County Council	40%	12
Louth County Council	40%	12
Mayo County Council	40%	12
Sligo County Council	40%	12
Wicklow County Council	40%	12
Cork County Council	37%	11
Kilkenny County Council	37%	11
Westmeath County Council	37%	11
Carlow County Council	33%	10
Offaly County Council	30%	9
Waterford City and County Council	30%	9
Wexford County Council	23%	7
Galway County Council	17%	5

TRANSPARENCY SCORE	TRANSPARENCY Points (out of 12)	ACCOUNTABILITY SCORE	ACCOUNTABILITY Points (out of 10)	ETHICS SCORE	ETHICS POINTS Points (out of 8)
58%	7	90%	9	63%	5
58%	7	80%	8	50%	4
67%	8	80%	8	38%	3
67%	8	70%	7	38%	3
50%	6	90%	9	38%	3
58%	7	70%	7	38%	3
50%	6	80%	8	38%	3
58%	7	70%	7	38%	3
33%	4	90%	9	38%	3
42%	5	80%	8	38%	3
42%	5	60%	6	50%	4
58%	7	70%	7	13%	1
50%	6	80%	8	13%	1
50%	6	60%	6	38%	3
50%	6	60%	6	38%	3
50%	6	70%	7	13%	1
33%	4	60%	6	38%	3
42%	5	60%	6	25%	2
42%	5	60%	6	13%	1
33%	4	60%	6	25%	2
33%	4	60%	6	25%	2
42%	5	50%	5	25%	2
33%	4	60%	6	25%	2
42%	5	40%	4	25%	2
33%	4	40%	4	38%	3
33%	4	60%	6	13%	1
25%	3	50%	5	25%	2
42%	5	30%	3	13%	1
8%	1	50%	5	38%	3
17%	2	20%	2	38%	3
25%	3	20%	2	0%	0

RECOMMENDATIONS

Based on the findings from the research (see 'Findings' on page 13), TI Ireland has developed the following set of recommendations.

LOCAL AUTHORITIES

- > Develop and maintain up-to-date, comprehensive Corruption and Fraud Prevention and Contingency Plans. There should be a detailed strategy to prevent corruption and fraud, and clear steps to be followed when corruption or fraud is suspected. These plans should adequately address Part 15 of the LGA 2001. They should clearly outline the roles and responsibilities of the Ethics Registrar, the Chief Executive and the Cathaoirleach, and should have comprehensive investigation procedures that are in line with Part 15 of the LGA 2001. These plans need to be reviewed and updated on a periodic basis.
- > Ensure adequate handover between ethics registrars (who rotate every two years). This should include all applicable DHPLG circulars and guidance, an introduction to the relevant legislation, steps for ensuring complete submissions of annual ethics returns, a full briefing on any open ethics matters, and lessons learned from the previous ethics registrar.
- > Use one continuous email address for ethics registrar-related work that can be passed on to subsequent ethics registrars, to ensure continuity and proper electronic record keeping as the position rotates. Meath County Council and Waterford City and County Council said that they have a specific email address for the ethics registrar. Other authorities that have not yet taken this step should consider doing so.
- > Ensure that all consultations that qualify as pre-planning consultations under Section 247 of the Planning and Development Act 2000 (not just formally requested consultations) are adequately documented. Ensure that the corresponding reports are included in the online planning files for the respective applications.
- > Develop and maintain up-to-date, comprehensive webpages with ethics and governance information (see the NII Toolkit for a webpage template).
- > Publish as much information as possible in machine-readable format, rather than in PDF form. This should include procurement information, regular council meeting minutes, strategic policy committee meeting minutes, annual budgets, reports on councillor payments and expenses, and annual ethics declarations.
- > Ensure meaningful public engagement in the preparation of City and/or County Development Plans. Consider DPER'S 'Three Consultation Principles'⁵ and other guidelines from its 'Consultation Principles & Guidance'.⁶
- > Publish information on Strategic Policy Committees and Local Community Development Committees, including member names and affiliations, meeting minutes and the process for appointing members.
- > Use publication checklists to ensure information is published in a timely and informative matter (see the NII Toolkit for a checklist template).



The local authorities need to publish much more information on their websites (such as meeting minutes, procurement information, annual ethics declarations); they need to ensure they have up-to-date corruption prevention and investigation procedures; and they need to more proactively publish information on development plans and planning decisions.

DEPARTMENT OF HOUSING, PLANNING AND LOCAL GOVERNMENT

- > Develop a training curriculum and deliver training to ethics registrars on their roles in the handling of complaints. Since the two-year ethics registrar tenures begin and end at different times across the 31 local authorities, an online training tool might be the most practical and cost-effective means to carry out this task. This training should address the role, responsibilities, authorities, and mechanisms for pursuing and responding to complaints.
- > Provide guidance to the local authorities, towards the development of comprehensive plans for investigating suspected wrongdoing, including contraventions of Part 15 of the LGA 2001, in line with the concerns raised by SIPO that these investigations 'may not be adequately investigated due to the absence of proper procedures'.⁷
- > Introduce software to digitise the submission of declarations of interests. This will save time, reduce workloads, provide for automated tracking of timely completion, provide greater automated checks to ensure completion, and facilitate easier year-to-year comparison. The Council of Europe's 'Practitioner manual on processing and analysing income and asset declarations of public officials' notes that 'unless under extreme hardship, nowadays no country should stockpile declarations just in paper format even if paper-based submission is allowed. Paper stockpiles are too impractical to handle and such system would be inevitably inefficient'.⁸ There is no compelling reason for Irish local authorities to continue with an outdated and inefficient system to gather and publish this information.
- > The Outside Appointments Board (OAB) for the Local Government Sector should share more information on its work with the public. It could do this by launching a website or a page on the DHPLG website with information on the Board, including an annual report on activity each year. TI Ireland understands the Board might be merged with another agency upon enactment of the Public Sector Standards Bill 2015 - but the OAB should nevertheless take this step in the meantime.

LOCAL GOVERNMENT MANAGEMENT AGENCY AND COUNTY AND CITY MANAGEMENT ASSOCIATION

- > Publish agendas and minutes of LGMA and CCMA board meetings; provide more information on the composition and activities of their committees; and provide more information on the LGMA website and its CCMA webpage, including updating of the FOI publication scheme.
- > Ensure clarity in the guidance provided to local authorities on protected disclosures policies and procedures, with regard to the role of the ethics registrar. Suspected violations of Part 15 of the LGA 2001 need to be reported to the ethics registrar or chief executive (as applicable), as per Section 174 of the Act. Reporting suspected violations to the ethics registrar might qualify as a protected disclosure. The current template policies and procedures instructs disclosers to only report to a 'Designated Officer to Receive Disclosures'. TI Ireland recommends providing a range of individuals to whom disclosers can report.

LEGISLATORS, INCLUDING WITH REGARD TO THE PUBLIC SECTOR STANDARDS BILL 2015

- > Ensure that SIPO or the proposed Public Sector Standards Commissioner has the authority to recommend the suspension or removal of councillors or senior managers, should they be found to have contravened provisions on ethics (whether in the LGA 2001 or in subsequent legislation replacing the LGA 2001). SIPO produced seven investigation reports with regard to Part 15 contraventions since 2011. It found that six individuals had committed contraventions that were either 'negligent to a high degree', 'reckless' or 'intentional' and that those contraventions were 'serious matters'.⁹ The only sanction imposed amounted to public reports detailing the contraventions of each official.

- > The Mahon Tribunal recommended that ‘the failure of a public official to make a disclosure required under the Ethics Acts should be a criminal offence as should the making of disclosure which is false or misleading in a material respect’.¹⁰ The Public Sector Standards Bill 2015 calls for annual declarations to be submitted centrally, to the Office of the Public Sector Standards Commissioner. This body should be authorised to systematically check returns for accuracy, including checking them against business and property registers, so that the exercise of completing these declarations is worthwhile. The Department of Environment (now the DHPLG) advised that it is ‘not the role of the Ethics Registrar to systematically vet annual declarations’, adding that the ‘requirement to complete, properly, the annual declaration lies wholly with the person concerned’.¹¹ The DHPLG’s advice is likely to mean that many declarations are not independently checked and are inaccurate or misleading as a result.
- > Introduce a follow-up mechanism for complaints related to Part 15 of the LGA 2001. Currently, when ethics registrars or chief executives (as applicable) receive complaints, they must pass them on to the chief executive or cathaoirleach (as applicable) who considers what action needs to be taken and ‘cause a report to be prepared’ and submits it to the ethics registrar or chief executive (as applicable).¹² There ought to be a mechanism for following up and responding to the complainant.

STANDARDS IN PUBLIC OFFICE COMMISSION/LOBBYING REGULATOR

- > Provide more guidance and/or a webpage template for local authorities on what to post on their websites with respect to the Regulation of Lobbying Act. Many local authorities provide online information on the Act; however they often only list senior management as DPOs (with no mention of councillors) and fail to provide more helpful information to the public.
- > Support the DHPLG on the development of procedures to investigate possible contraventions of Part 15 of the LGA 2001, in line with the recommendation in SIPO’s 2012 annual report that highlights the need for such procedures.¹³

OFFICE OF GOVERNMENT PROCUREMENT

- > Provide data in machine-readable format. Lists of contracts awarded by public sector bodies are currently provided only in PDF format.¹⁴

FINDINGS

LOOKING AT THE DATA

TI Ireland carried out various regression analyses with the data it collected throughout the study and with other publicly available data. The councils' final scores in the index were regressed on variables such as the councils' populations, their annual expenditures, and their population densities, amongst many other variables.

Perhaps the most interesting finding is the relationship between the councils' scores and their proportion of women in senior management positions. TI Ireland drew this conclusion by calculating the proportion of women listed as designated public officials on the

councils' websites. There was a strong statistical relationship with the councils' scores, indicating that the higher proportion of women in senior management roles was strongly linked to better systems and practices to promote integrity.¹⁵ The two local authorities with the highest proportion of women in senior management positions – Dun Laoghaire Rathdown, with seven out of nine (78%) senior managers being women; and Galway City, with three out of five being women (60%) – ranked sixth and first, respectively. There was also some evidence of a similar relationship between the proportion of elected councillors who are women and the councils' performance in the ranking, but to a lesser degree.¹⁶

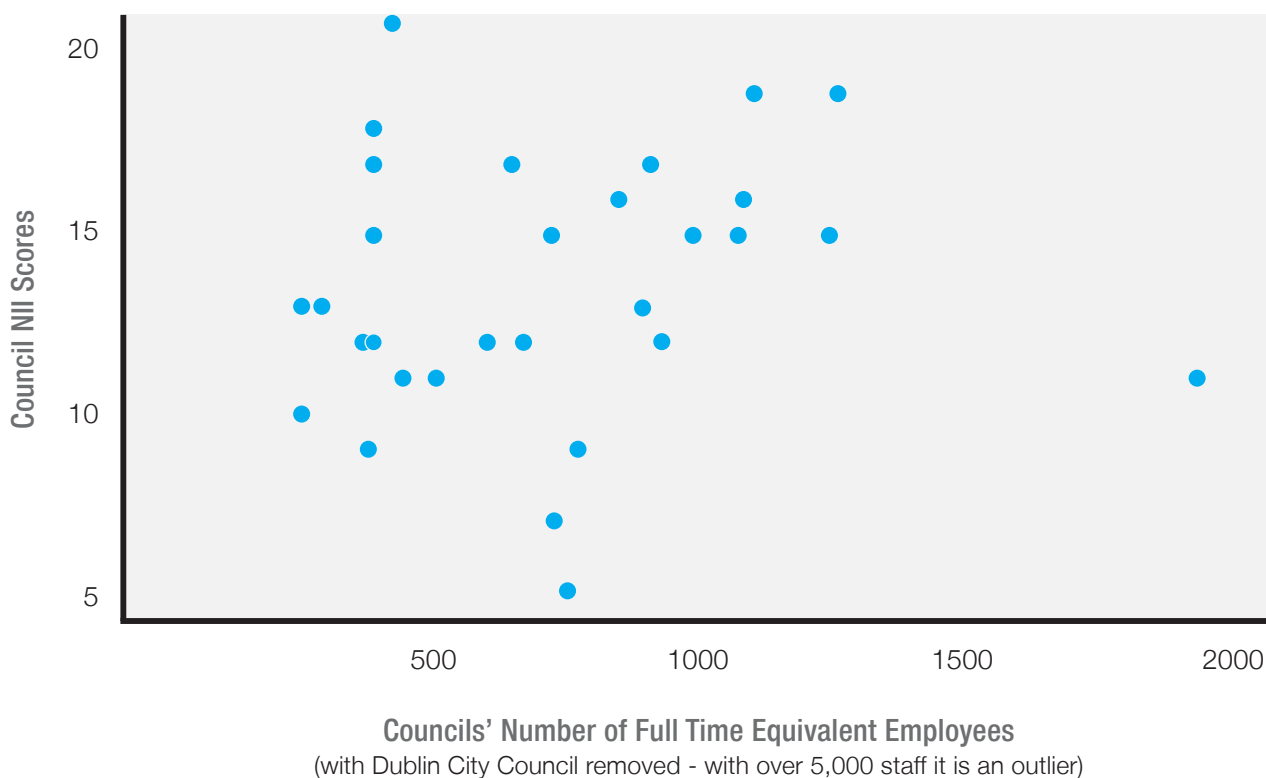
PLOT 1. NII SCORE VERSUS PERCENTAGE OF SENIOR MANAGEMENT POSITIONS HELD BY WOMEN



The data analysis did not show any significant relationship between the sizes (measured by the number of full-time equivalent employees) of the councils and the councils' performance in the index,¹⁷ thus undermining the argument that only those councils with more staff can meet the various integrity-related standards (such as publishing information online,

responding to FOI requests, updating corruption prevention plans, etc.). The plot below shows that both smaller and larger councils perform well, and vice versa. Similarly, we likewise did not find a statistically significant relationship between the councils' annual expenditures and their performance in the index.¹⁸

PLOT 2. COUNCILS' NII SCORE VERSUS THEIR NUMBER OF FULL TIME EQUIVALENT EMPLOYEES



Another key finding from the data analysis concerns the relationship between the councils' performance and their budget deficits. It suggests that poor systems and practices for accountability and integrity may have serious consequences for a council's budget deficit. We found a highly significant relationship between these two variables.¹⁹ The regression analysis showed that each point not received in the index was

associated with an average of about one million euro more added to the council's budget deficit. In other words, councils that performed better in the index are likely to have much healthier budget balances, while those that do not promote accountability and transparency are more likely to suffer budget deficits.

PLANNING

The online ePlan platform used by most local authorities to upload and publish planning documentation and decisions, which is provided by the LGMA, is a valuable tool for promoting transparency in the planning process.

However, TI Ireland researchers found a critical lack of transparency in the pre-planning consultation process across the local authorities. What takes place in these consultations can potentially have a significant impact on the surrounding communities, thus underscoring the need for transparency in this process. Section 247 of the Planning and Development Act 2000 highlights this need for transparency. It requires that planning authorities must keep a record in writing of any such consultations. An independent review of six local authorities in July 2015²⁰ stated that the varying interpretation and application among authorities of Section 247 was a 'systemic problem across many planning authorities'.²¹ It also found that any consultations between prospective applicants and the council planners prior to submission of an application should be documented 'irrespective of whether the prospective applicant requests a formal consultation'.²² TI Ireland only found six local authorities that were consistently including pre-planning consultation reports in the online planning files for applications in which such consultations took place. Though local authorities can satisfy the law by providing these files on request at their offices, there is no reason why they should not also include them with the full application documentation provided on their planning application databases.

The Mahon Tribunal included a recommendation, with respect to development plans, that 'submissions and observations received in the context of public consultation should be published on the relevant planning authority's website as should the Manager's Report drafted on the basis of any such submissions or observations'.²³ This is needed to promote transparency and effective public consultation in the zoning process, and to prevent any undue influence in the process. However, TI Ireland found only 10 local authorities have done so with regard to their latest development plan. That same recommendation also noted that 'motions submitted when making the draft development plan or the development plan should be published on the relevant planning authority's website' (this is with regard to councillor motions), and TI Ireland

found only three local authorities that clearly placed the relevant meeting minutes or links to those meeting minutes on their development plan webpages.²⁴ The development plan webpages of Cork City Council²⁵ and South Dublin County Council²⁶ might be referenced by other local authorities in the preparation of subsequent city and/or county development plans.

ETHICS

The December 2015 *RTÉ Investigates* exposé on ethics found that 'At council level, the under-declaration was manifest with commercial interests and properties regularly going undeclared in annual declarations'.²⁷ Yet no local authority reported to TI Ireland researchers that it takes steps to proactively confirm and verify the content of the annual ethics declarations that councillors and senior staff are required to submit (for example checking the declarations against property registers and business registers). This is not surprising, since the law does not require the local authorities to do so. In fact, a 2015 circular to the authorities from the then Department of Environment, Community and Local Government informed the authorities that 'It is not the role of the Ethics Registrar to systematically vet annual declarations. The requirement to complete, properly, the annual declaration lies wholly with the person concerned'.²⁸ With no verification of these declarations and next to no serious enforcement in cases of omission, there is very little deterrent for those who might intentionally share misleading information. (See 'Recommendations').

Given the limitations placed on the ethics registrars, whose duty it is to collect the annual returns, TI Ireland asked each local authority if they took steps at least to confirm one-by-one that each return is fully completed. Fifteen local authorities reported that they took what steps they could, within the limitations imposed on them. This included reviewing each return against previous years, and reviewing each box one-by-one to see if they had been completed, and reverting back to those whose returns contained omissions or inconsistencies.

The local authorities were asked if they provide training to the ethics registrars. As stated in the LGA 2001, 'where the ethics registrar ... becomes aware of a possible contravention of this Part it is his or her duty to bring the matter to the attention of' the chief executive or the Cathaoirleach (as appropriate). Given that the

ethics registrars may receive sensitive complaints, it is important that they receive training on how to appropriately handle and channel these complaints. However, no local authorities reported that they provide formal training to the ethics registrars and some ethics registrars even mentioned that they received no training or guidance at all, and are left only with the relevant legislation to guide their work. Given that it would likely not be cost-effective for each individual local authority to provide training for their ethics registrars, it is important that the DHPLG and/or LGMA develop a training curricula and deliver training to ethics registrars on their roles in the handling of complaints. At least 40 issues were brought to ethics registrars' attention across the 31 local authorities between 2015 and 2017, so it is important that ethics registrars know how to properly handle these complaints.²⁹

The LGA 2001 requires that the local authorities provide ethics returns to members of the public on request in their offices. A number of local authorities have published these returns online before, but many of their websites only show declarations from 2014 and/or 2015. Only four local authorities had published the 2016 returns on their websites as of July 2017, and seven had published them on their websites by November 2017.

INVESTIGATIONS

When there are possible breaches of Part 15 of the LGA (the Ethical Framework for the Local Government Service), all local avenues must first be exhausted and, failing resolution at the local level, complaints can be forwarded to SIPO for investigation. In other words, the local authorities are self-policing to a large extent. As such, it is of the highest importance that local authorities have comprehensive investigation procedures in place. It is concerning that local authorities do not have adequate investigation procedures in place or, where local authorities do have such procedures, that they are not being consistently followed. As such, possible contraventions of Part 15 do not seem to be addressed in an open or clearly accountable manner.

For example, when each local authority was asked if it had investigation procedures for contraventions of Part 15, one authority responded that this 'Problem hasn't arisen to date,' so it did not require any such investigation procedures. However, the *RTÉ*

Investigates programme of 2015 that exposed possible violations of the LGA included a detailed segment on an elected member from the same council.³⁰

Many authorities received points for having, at least, general fraud and corruption investigation procedures included in their corruption and/or fraud contingency plans. However, there is a need for these often vague procedures to be clarified and strengthened. Although many local authorities have investigation checklists in their corruption and/or fraud prevention and contingency plans, there is a clear disconnect between these plans and the requirements of the LGA 2001. It is concerning that many of the councils' investigation procedures do not refer to ethics registrars, ethics declarations or conflicts of interest. In other words, they address suspected employee malfeasance to an extent, but largely ignore possible Part 15 contraventions by elected members.

MEETING MINUTES

It was found that 20 local authorities provided their monthly council meeting minutes online and within six weeks of the meeting taking place.³¹ However, it was noted that while a number of local authorities publish meeting minutes that reference roll call votes, some do not always list the names of councillors who voted for, against or abstained from those votes. This includes Dublin City Council and Galway City Council. Citizens should know the voting records of their elected representatives, which will inform their vote in upcoming elections. Local authorities are legally required to publish the full results of roll call votes in their meeting minutes under Schedule 10 of the LGA 2001.³²

REVOLVING DOORS

During preliminary interviews with local government experts and former local government staff, concerns were raised regarding revolving door practices, whereby individuals leave their positions in local authorities and soon after take up similar work in the private sector. For example, a planner might leave a county or city council and take up a role in a property development firm soon afterwards, bringing fresh contacts, valuable information on the planning process and a direct line to former colleagues. This risk is acknowledged in the Code of Conduct for

Employees, which states that ‘employees to whom Part 15 of the LGA 2001 (Ethical Framework for the Local Government Service) applies shall not, within twelve months of resignation or retirement, accept an offer of employment or consultancy engagement where the nature and terms are such that the question of a conflict of interest could arise without obtaining the approval of the appropriate authority’.³³ However, no local authority reported any concrete, proactive steps to enforce this provision.

Moreover, the same Code of Conduct states that ‘an employee at or above Director of Services level (including County and City Managers) should apply to the Outside Appointments Board for the Local Government Sector’, but no local authority mentioned the use of this mechanism to TI Ireland researchers nor is there any information available online about the activity of the Board (see Recommendations).³⁴ The Regulation of Lobbying Act 2015 contains provisions that prohibit former Designated Public Officials (DPOs) from taking on employment in or providing services to a person conducting lobbying activities. This might be helpful in addressing some of the risks associated with revolving doors.³⁵ However, DPOs do not include council planners. Furthermore, those DPOs that do move into the private sector only have to commit not to lobby their former employers. There is no restriction on them providing advice or information on land-use or procurement that might assist their new employers.

LOBBYING

Section 6(4) of the Regulation of Lobbying Act 2015 requires that public service bodies, including local authorities, publish the names and brief descriptions of their DPOs, which in the case of local authorities includes their senior management and the elected councillors.³⁶ SIPO further suggests that these bodies also publish a link to the Register of Lobbying, where further information can be found.³⁷

Many local authorities publish clear lists of DPOs and explicit explanations that councillors are also DPOs, and they take the additional step of including comprehensive information on the Regulation of Lobbying Act. At the same time, a number of local authorities only provide the names of their Senior Management Team who are DPOs. Others just provide a link to a list of Councillors, without providing any context or any explanation that councillors are also DPOs. The lack of information on DPOs and the Act does not suggest that compliance with the Lobbying Act is a priority among many local authorities.

The Lobbying Regulator’s Annual Report for 2016 reported very low numbers of registrations by lobbyists in certain counties.³⁸ For example, Leitrim only had two lobbyists registered, while Monaghan only had six, and Offaly and Longford had seven lobbyists registered as of January 2018.³⁹ According to the Lobbying Regulator, ‘As DPOs include local authority members and senior staff as well as TDs, Senators and others, it is to be expected that all counties would have lobbying activities taking place at a local level and a significantly higher number of registrations’.⁴⁰

FREEDOM OF INFORMATION

TI Ireland submitted Freedom of Information (FOI) requests to each of the 31 local authorities. Thirty out of the 31 allowed for email submissions, while Cavan County Council was the only council that required that any FOI requests be sent by post.

Furthermore, the Freedom of Information Act 2014 states that local authorities must confirm receipt of requests within 10 working days and must provide a decision within 20 working days.⁴¹ Only 22 local authorities provided decisions within 20 working days.

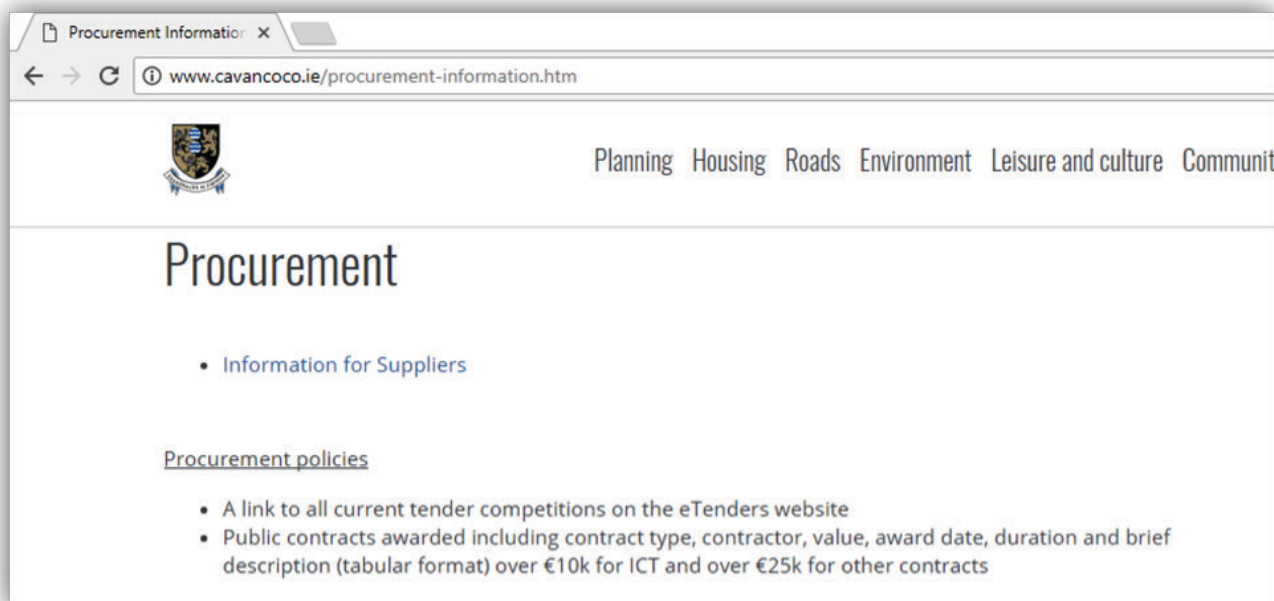
The local authorities confirm the date of receipt of the FOI request and the date that their decision is due when issuing letters confirming the FOI request. It is noteworthy that many of the councils set different deadlines for decisions in the confirmation letters they sent. TI Ireland submitted the requests on 3 January 2018 – 20 working days from that date is 31 January 2018.⁴² The range of deadlines claimed in those letters was as early as 29 January and as late as 2 February. Some local authorities, which received the FOI request via email on the morning of 3 January, stated that they received the request on 4 January (thus allowing more time for response). Galway County Council and Sligo County Council never provided any decision, nor any communication following their confirmation letters.

The Department of Public Expenditure and Reform’s (DPER) FOI Unit updated its Freedom of Information Model Publication Scheme (along with its corresponding Guidance document) in July 2016.⁴³ Section 8 of the Freedom of Information Act 2014 requires public bodies to prepare and publish information, as outlined in the scheme. This includes financial information and procurement information, amongst other items. This scheme is important for encouraging the proactive publication of information, and for avoiding a larger volume of FOI requests from the public.

Multiple local authorities have simply posted the template of the FOI model publication schemes on their websites, without adapting it or adding in the links to the various items that the scheme advises them to publish (see the example below).

Some local authorities – including South Dublin County Council⁴⁴ and Limerick City and County Council⁴⁵ – had comprehensive and up-to-date information published via their FOI Publication Schemes. These schemes might be used as a reference for other local authorities.

IMAGE 1. FOI PUBLICATION SCHEMES



Example of an FOI Publication Scheme still partially in template form

PROTECTED DISCLOSURES

Section 22 of the Protected Disclosures Act (PDA), 2014, requires that every public body, including local authorities, prepare and publish an annual report on the immediately preceding year, with information on ‘(a) the number of protected disclosures made to the public body, (b) the action (if any) taken in response to those protected disclosures, and (c) such other information relating to those protected disclosures and the action taken as may be requested by the Minister from time to time’.⁴⁶ The aim of the provision is to ensure that public bodies address protected disclosures in a timely and accountable manner.

Only 17 local authorities had published their latest Section 22 reports online when they were reviewed in August 2017. Furthermore, only nine local authorities had published a comprehensive protected disclosures policies and procedures on their websites. A number of authorities still had interim plans from 2014 published on their websites. It is important that employees have access to information on the protected disclosures process and the protections that they are afforded. It is also important that such information be placed

online so that those without intranet access, such as contractors, have full access to the policies and procedures.

The LGMA's Protected Disclosures Policies and Procedure template for the local authorities provides for a single individual to be designated as the ‘Designated Officer to Receive Disclosures’, to whom all disclosures must be directed.⁴⁷ This appears to be inconsistent with Section 174 of the LGA 2001, which requires anyone who suspects a breach of Part 15 of the Act to report it to the ethics registrar or chief executive (as applicable). Sharing a concern with the ethics registrar with regard to Part 15 might also qualify as a protected disclosure. The template does recognise that disclosures can be made to individuals other than the designated officer, but then states that ‘If a disclosure is made to a line manager in the course of their duties, the line manager is required to request the discloser to make the disclosure directly to the Designated Officer to receive disclosures’.⁴⁸ This can be problematic particularly where the designated officer is implicated in potential wrongdoing or is considered to have a conflict of interest in dealing with the disclosure (see ‘Recommendations’).

INTERNAL AUDIT

Internal audit units play an important role in promoting accountability in local government. However, of the 31 councils reviewed in 2015 (the most recent full year for which all 31 reports are available), the LGAS Auditors expressed concerns that the internal audit function in at least 15 local authorities was under-resourced.⁴⁹ Furthermore, TI Ireland found that 13 local authorities did not have reporting structures that are in line with best practice. Specifically, their head of internal audit reports to a director of finance or a director of corporate services for functional and/or administrative purposes. The head of internal audit should report directly to the chief executive and the board, for both functional and administrative matters, to ensure the free flow of information to them.

FRAUD AND CORRUPTION PREVENTION AND CONTINGENCY PLANS

It is important that local authorities proactively take steps to prevent, detect and punish acts of fraud and corruption. This can be achieved by developing a corresponding, comprehensive corruption and fraud prevention and contingency plan. As stated in the 'Internal Audit in Local Authorities' report, produced by the Value for Money Unit of the then Department of Environment and Local Government, any such plan should set out 'the authority's strategy to prevent fraud and/or corruption and the procedures to follow in the event of fraud and/or corruption being uncovered or suspected'.⁵⁰

Only 21 local authorities reported that they have such plans that are in date. Three local authorities have plans that are more than 10 years old, with two of those being more than 13 years old. Furthermore, two local authorities reported that any such issues would be covered by their general risk registers, rather than a stand-alone fraud and corruption plan. This is likely to be insufficient, given the multitude of corruption and fraud risks and the corresponding need for a comprehensive plan to prevent and respond to such risks. Given the evolving nature of corruption and fraud risks, these plans need to be reviewed and updated on a periodic basis.

LOCAL GOVERNMENT MANAGEMENT AGENCY AND THE COUNTY AND CITY MANAGEMENT ASSOCIATION

The LGMA is an agency under the auspices of the DHPLG, which supports the functions of the city and county councils, in particular relating to service delivery. The board is composed of eight city and county council chief executives, two individuals from the DHPLG and one nominee from the Minister of Housing, Planning and Local Government. The LGMA also provides support, through its Office for Local Authority Management, to the CCMA. The CCMA is composed of the chief executives of each of the city and/or county councils and the assistant chief executives of Dublin City Council.⁵¹

The LGMA and CCMA boards do not publish agendas, participants or minutes of their meetings. The LGMA's FOI Publication Scheme is partly still in template form, with non-functioning hyperlinks.⁵² The CCMA is made up of seven committees (including finance, water, and housing and building) but there is no public information provided on who sits on each of these committees, how often they meet, and what decisions they make (see 'Recommendations').

CONCLUSION

It is important to clarify that this study and its corresponding index are by no means a ranking of corruption in local authorities. Instead, the aim of this report and index is to help identify those local authorities with the best systems and practices aimed at promoting transparency, accountability and ethics.

It is also important to note that there is no evidence to suggest that the majority of local authorities' members and staff are anything other than honest and hard-working people – regardless of where their authority is placed on the index. The purpose of this index is not to measure the individual integrity of people working in local authorities but the systems in which they operate.

These systems should be designed to help prevent future conflicts of interest and corruption. In doing so, they can build public trust and confidence among the communities they are duty-bound to serve.

“

TI Ireland and the local authorities share a common goal. That is, to ensure that citizens and communities across Ireland are well served by local government. We hope, and are confident, that this project will help achieve that goal.

ANNEX – NATIONAL INTEGRITY INDEX – LOCAL AUTHORITIES – METHODOLOGICAL NOTE

Transparency International (TI) Ireland's National Integrity Index on Local Authorities is composed of a set of 30 indicators, measuring the systems and practices of Ireland's 31 local authorities to promote and ensure transparency, accountability and ethics. Each local authority is assessed against each indicator, receiving one point where fulfilling the indicator, and zero points when not fulfilling the indicator. The sum of points received is then converted to a percentage (points out of 30), rounded to the nearest whole number, and then used as the respective local authority's score, and to allocate its ranking in the index.

The Indicator Reference Sheet (provided on the National Integrity Index webpage), explains the importance and justification for including each indicator, as well as the marking scheme, and the source of the information (e.g. council websites, emails to councils, phone calls to councils, and freedom of information requests.)

DEVELOPMENT OF THE METHODOLOGY

TI Ireland developed the project based on similar indices and similar methodologies carried out by TI National Chapters in other European countries (in particular Austria, Portugal, Slovakia and Ukraine). In adapting the indicators to the local context and to ensure they covered the issues relevant to local government in Ireland, TI Ireland consulted with the Standards in Public Office Commission (SIPO), the Local Government Audit Service (LGAS), the Office of the Information Commissioner, two academic institutions, a former Director of Services in a local authority and a former County Manager in a local authority. This was to ensure a necessary balance of perspectives, namely academia, central government, local government, as well as rural experience and urban experience.

TI Ireland consulted on the methodology with individuals formerly, but not currently, associated with local authorities, to avoid giving any local authority an advantage over its counterparts. If shared with all local

authorities, it would not have been possible to obtain an accurate unbiased snapshot of current practices. Furthermore, an aim of the study was to capture and understand the experience of typical citizens in seeking information from their local authority. This would not have been possible had the methodology and marking scheme been shared ahead of time. TI Ireland informed local authorities that it was undertaking research when gathering information by phone and email. However, little information was provided to authorities on the methodology, to avoid any possible bias in their responses.

STRUCTURE OF THE METHODOLOGY

TI Ireland understands the complexity in ranking local authorities based on various performance indicators, especially given the varying environments, sizes and contexts across the 31 authorities. As such, this methodology is based on a simple binary system of yes-or-no questions, all of which TI Ireland expects local authorities should and can fulfil, regardless of budget, location or number of staff.

A number of possible indicators were considered when developing the methodology, with multiple indicators removed that were considered too demanding for smaller authorities. When analysing the final data, there was no statistical relationship between the size of a local authority (whether budget or number of staff) and its performance in the index.

The National Oversight and Audit Commission's (NOAC) performance indicators for local government were considered. Some loosely relate to accountability but given that they are intended to measure management rather than transparency, accountability and ethics, they are not directly relevant to this research. Much of the data published by NOAC is not appropriate for comparative purposes. Some of this data was instead used for regression analysis with the study's final data. For example, some interesting insights were obtained when regressing the annual budget deficit indicator on the local authorities' performances in the ranking (see 'Findings' section in the report).

It was not feasible to address every corruption and ethics-related risk in the list of indicators. Where additional risks arise, they could be included in future editions of the index.

Similarly, when calling and emailing local authorities, TI Ireland called and/or emailed each local authority initially and, if not reaching them on the first attempt, provided at least two follow-up calls and/or emails. Voicemails or messages were left with the officials' colleagues when calling, and follow-up emails were sent when no voicemail response was received. Delivery receipts were used, to ensure emails were delivered. If there was no response from the authority after the third attempt, questions were not pursued further and no points were given. A citizen should not have to call or email his or her local authority four times in order to obtain public information.

DATA COLLECTION

TI Ireland took every reasonable step to obtain the data for each respective indicator. However, if there were obstacles to obtaining data or a local authority was not forthcoming with information, no points were awarded to those authorities. For example, while nearly all local authorities have easily accessible information online on planning applications, one local authority's page required advanced IT skills to access the information on the page. No points are merited in such cases. Likewise, an authority may maintain that certain information is published on its website. If TI Ireland's team of researchers cannot find this information after an exhaustive search, then a typical citizen is unlikely to find this information, and hence no points can be awarded.

END NOTES

1. Department of Housing, Planning and Local Government, 'Local Authority Budgets 2017', available at http://www.housing.gov.ie/sites/default/files/publications/files/final_local_authority_budget_publication_2017.pdf
2. Transparency International Ireland National Integrity Systems studies are available at <https://transparency.ie/resources/NIS>
3. As of 31 December 2016, in terms of the number of full-time equivalent staff. This data is from the National Oversight and Audit Commission's 'Performance Indicators in Local Authorities 2016', available at <http://noac.ie/wp-content/uploads/2018/01/2016-PI-Report.pdf>
4. This means in a type of file that can be easily read by a computer (such as .csv, JSON), and allows for easier data processing and analysis.
5. Briefly summarising, these are (1) ensure genuine, meaningful, timely, balanced engagement, (2) ensure that consultations be targeted at and easily accessible to those with a clear interest in the policy in question and (3) make systematic efforts to ensure that interested and affected parties have the opportunity to take part in open consultations at all stages.
6. Department of Public Expenditure and Reform, Consultation Principles and Guidance, available at <http://www.per.gov.ie/en/consultation-guidelines/>, page 6.
7. Standards in Public Office Commission, Annual Report 2012, available at http://www.sipo.ie/en/Reports/Annual-Reports/2012-Annual-Report/annualreport2012/media/sipoc_ar_2012_english.pdf, page 29.
8. Council of Europe, Practitioner manual on processing and analyzing, January 2014, available at <https://rm.coe.int/16806db62d>
9. SIPO Investigation Reports are available at <http://www.sipo.ie/en/Reports/Investigation-Reports/>
10. The Tribunal of Inquiry Into Certain Planning Matters and Payments, available at <https://planningtribunal.ie/reports/the-final-report/>, page 2606.
11. Local Government Circular LG 2/2015, 'Part 15 – Local Government Act 2001, Revised Annual Declaration Forms', Appendix 2.
12. Section 174 of the Local Government Act 2001 is available at <http://www.irishstatutebook.ie/eli/2001/act/37/section/174/enacted/en/html>
13. Standards in Public Office Commission, Annual Report 2012, available at http://www.sipo.ie/en/Reports/Annual-Reports/2012-Annual-Report/annualreport2012/media/sipoc_ar_2012_english.pdf, page 29.
14. See <http://ogp.gov.ie/contract-awards-for-standalone-mini-competitions/>
15. P-value of 0.0221
16. P-value of 0.0689
17. P-value of 0.192 when regressing the number of full-time equivalent employees (as of 31 December 2016) on the councils' scores. The p-value is 0.541 when removing Dublin City Council which, with over 5,000 FTE, is an outlier in this regard. This data is from the National Oversight and Audit Commission's 'Performance Indicators in Local Authorities 2016', available at <http://noac.ie/wp-content/uploads/2018/01/2016-PI-Report.pdf>
18. P-value of 0.127, when regressing the councils' 2017 gross expenditures on the councils' scores. The p-value is 0.299 when removing Dublin City Council which, with gross expenditures of 862 million euro in 2017, is an outlier. Gross expenditures for 2017 were taken from estimates provided in the Department of Housing, Planning and Local Government's 'Local Authority Budgets 2017', available at http://www.housing.gov.ie/sites/default/files/publications/files/final_local_authority_budget_publication_2017.pdf
19. P-value of 0.0114. 2016 budget balance data was taken from the National Oversight and Audit Commission's 'Performance Indicators in Local Authorities 2016', available at <http://noac.ie/wp-content/uploads/2018/01/2016-PI-Report.pdf>
20. 'Independent Planning Review of The Performance of Planning Functions having regard to Specific Issues raised in respect of Six Planning Authorities', July 2015, available at http://www.housing.gov.ie/sites/default/files/publications/files/planning_review_report_december_2015.pdf
21. Ibid.
22. Ibid.
23. The Tribunal of Inquiry Into Certain Planning Matters and Payments, available at <https://planningtribunal.ie/reports/the-final-report/>, page 2544
24. Ibid.

25. Cork City Council's latest Development Plan is available at <http://www.corkcitydevelopmentplan.ie/>
26. South Dublin County Council's latest Development Plan is available at <http://www.southdublindevplan.ie/adopted-plan>
27. RTÉ Investigates - Standards in Public Office, RTÉ, updated 1 February 2018, <https://www.rte.ie/news/investigations-unit/2015/1207/751833-rte-investigates/>
28. Local Government Circular LG 2/2015, 'Part 15 – Local Government Act 2001, Revised Annual Declaration Forms'
29. This information is compiled from each of the 29 Freedom of Information responses we received from the local authorities.
30. RTÉ Investigates - Standards in Public Office, RTÉ, updated 1 February 2018, <https://www.rte.ie/news/investigations-unit/2015/1207/751833-rte-investigates/>
31. Examined during July 2017 and January 2018.
32. Schedule 10 of the Local Government Act 2001, available at <http://www.irishstatutebook.ie/eli/2001/act/37/enacted/en/print#sched10>
33. Local Government Act 2001, Code of Conduct for Employees, available at <http://www.housing.gov.ie/local-government/administration/code-conduct/code-conduct-employees-jan-2007>
34. Ibid.
35. Section 22 of the Regulation of Lobbying Act 2015 is available at <http://www.irishstatutebook.ie/eli/2015/act/5/section/22/enacted/en/html#sec22>
36. Section 6 of the Regulation of Lobbying Act 2015 is available at <http://www.irishstatutebook.ie/eli/2015/act/5/section/6/enacted/en/html>
37. See <https://www.lobbying.ie/help-resources/information-for-public-bodies/requirements-for-public-bodies/>
38. Lobbying.ie, Regulation of Lobbying in 2016, Annual Report, <https://www.lobbying.ie/media/6072/regulation-of-lobbying-annual-report-2016-final-web.pdf>, page 37.
39. Checked on 29 January 2018.
40. Lobbying.ie, Regulation of Lobbying in 2016, Annual Report, <https://www.lobbying.ie/media/6072/regulation-of-lobbying-annual-report-2016-final-web.pdf>, page 37.
41. Unless an extension is necessary due to the volume of the request, which was not applicable in our case.
42. With the exception of Cavan County Council, whose FOI request was posted on 3 January 2018 and arrived on 5 January 2018.
43. Department of Public Expenditure and Reform, FOI Unit, FOI Model Publication Scheme July 2016, available at <http://foi.gov.ie/download/model-publication-scheme-october-2015/> and Department of Public Expenditure and Reform, FOI Unit, FOI Model Publication Scheme Guidance July 2016, available at <http://foi.gov.ie/download/model-publication-scheme-guidance-october-2015/>
44. See <http://www.sdcc.ie/the-council/access-to-information/publication-scheme>
45. See <https://www.limerick.ie/council/services/your-council/freedom-information/foi-publication-scheme>
46. Section 22 of the Protected Disclosures Act 2014 is available at <http://www.irishstatutebook.ie/eli/2014/act/14/section/22/enacted/en/html#sec22>
47. Local Government Management Agency, Annual Report 2016, available at http://www.lgma.ie/sites/default/files/annual_report_2016.pdf
48. See for example <https://monaghan.ie/corporateservices/wp-content/uploads/sites/9/2016/11/MCC-Protected-Disclosures-Policy-and-Procedures.pdf> or https://www.limerick.ie/sites/default/files/media/documents/2017-05/Protected%20Disclosures%20Policy%20and%20Procedures%20-%20Limerick%20City%20and%20County%20Council%20_1_.pdf
49. See <http://www.housing.gov.ie/search/archived/current/category/local-government-audit-service/topic/financial-audit/type/publications>
50. Department of Environment and Local Government, December 2000, available at <http://www.housing.gov.ie/sites/default/files/migrated-files/en/Publications/LocalGovernment/AuditService/FileDownload%2C1911%2Cen.pdf>
51. See <http://www.lgma.ie/en/CCMA>
52. The LGMA's FOI Publication Scheme is available at http://www.lgma.ie/sites/default/files/attachments/publication_scheme_under_freedom_of_information_act.pdf, accessed on 13 February 2018.

