



National Oversight and Audit Commission

**Review of 2015 Statutory Audit Reports to the
Members of Local Authorities**

NOAC Report No 16 – June 2018

NOAC (the National Oversight and Audit Commission) was established in July 2014 under the Local Government Reform Act to provide independent oversight of the local government sector. The statutory functions assigned to NOAC include the scrutiny of performance in respect of the financial resources available to local authorities. The information contained in this NOAC report has been provided by the local authorities concerned or obtained from reports produced by the Local Government Audit Service (LGAS) and figures from sources other than the LGAS have not been the subject of an independent validation process.

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Review of 2015 Statutory Audit Reports to the Members of the Local Authorities

Summary and Conclusions

A range of management and control issues are reported annually by the Local Government Audit Service (LGAS) following audit of the accounts of local authorities. NOAC reviewed these issues for 2015 and, having categorised them as per Appendix I to this report, decided to follow up on five of them. Other agencies, including the LGAS, were pursuing the remaining issues.

The issues upon which NOAC engaged with local authorities were

- Procurement and purchasing management
- Asset management
- Reconciliation of housing stock and rents
- Income collection dis-improvement
- Funding of local authority owned companies.

Procurement and purchasing management

The probity and effectiveness of procurement is central to the proper conduct of public business. Openness, fairness and competition are key to ensuring a proper procurement process and achieving best value. The best guarantee of this is compliance with national procurement guidelines, use of framework agreements and a well organised procurement function designed to implement national and local guidance in the pursuit of the best value for the authority.

In response to NOAC's inquiries to the 14 local authorities where shortcomings were noted by auditors, the authorities in question have reported being at different stages in the implementation of technology, procurement policies and procedures and the reorganisation of the procurement function designed to address the findings arising out of audits.

There is scope for a shared review of the procurement deficiencies set out in this report and following the evaluation of the range of associated remedies identified by local authorities the elaboration of better practice guidance for this area of administration.

Asset management

All local authorities need to be in a position to ensure that the assets they have acquired or constructed continue to exist, their ownership is registered, they are under control of the organisation and available for use in its business. Fundamental to this is the recording of assets in appropriate registers and ensuring that the records of purchases and disposals of such assets align with the property registers.

Arising from the 2015 LGAS audits, 22 local authorities were identified as having had some issues with the recording of their assets. Those authorities have assured NOAC that these matters are being addressed over the medium term.

Reconciliation of housing stock and rents

Similarly, the five local authorities that had not reconciled their housing assets with their rents have indicated that they are taking steps to ensure that such comparisons are done.

It is important reasonable steps are taken to safeguard assets purchased out of public funds and to relate housing assets to income streams. An annual review by key organs of the authorities including the senior management and audit committees would be a useful practice to underpin this key aspect of accountability.

Income collection dis-improvement

Auditors drew specific attention to a dis-improved housing loans or rents collection performance in six authorities. The performance of these six local authorities is as set out below.

| Local Authority | Housing Rents 2014 | Housing Rents 2015 | Housing Loans 2014 | Housing Loans 2015 |
|-----------------|--------------------|--------------------|--------------------|--------------------|
| Clare | 86% | 87% | 61% | 58% |
| Cork City | 83% | 81% | 74% | 71% |
| Kerry | 94% | 94% | 83% | 80% |
| Longford | 86% | 88% | 56% | 55% |
| Louth | 82% | 73% | 66% | 69% |
| Roscommon | 93% | 89% | 53% | 75% |

In addition, NOAC has also reported on rates collection performance in its April 2016 report – [Local Authority Rates Collection 2013-2014](#).

While in the areas of housing loans and rents, lower relative performances were recorded by authorities other than those set out above (see main report for detail), NOAC followed up on instances where a slippage in collection performance during 2015 was reported by auditors.

In response, some authorities have identified approaches that may lead to better collection performance over time. These include using the mortgage arrears resolution process, promotion of the Household Budgeting Scheme, tracking updates to management, issuing Tenancy Warning letters and/or use of the Mortgage to Rent scheme. Other authorities explained the specific circumstances that led to the increased arrears in their administrative areas.

While a debt management project focussing on rates collection in local authorities was established by the County and City Management Association (CCMA) in 2015, this did not extend to other income headings that were the subject of audit concern.

It is clear that many local authorities face considerable challenges in bringing housing rents and loans collection back to more normal levels. There appears to be scope for some form of central process whether in the form of a best practice workshop or otherwise to identify and share approaches to effective debt management in the areas of housing loans and rents.

Funding of local authority owned companies

Many local authorities use subsidiary company mechanisms to carry out certain functions. The financial results, assets and liabilities of those companies are not consolidated into the accounts of the local authorities at year end. Concerns raised at audit included loss-making entities, inability to service loans, inability to continue as a going concern without the financial support of the local authority as well as a range of governance issues that impacted on the relationship between the local authority and the subsidiary company. In addition, the unavailability of accounts of some companies limited the capacity to fully review their performance and form a judgement on the financial state of their affairs.

NOAC notes that central guidance has been prepared during 2017 on the establishment of local authority companies and the appointment of directors to those companies.¹

Since ultimate financial recourse in the event of financial difficulties is likely to be to the local authority, it is important –

- that there are clear information flows between the two entities,
- that financial transactions including loans are legally underpinned,
- that there is a documented subsidiary company governance framework that links to its business objectives, and
- that the accounts of local authorities include appropriate information on the financial position of subsidiary undertakings.

In addition, it is good business practice to review the performance of subsidiaries and assess the on-going need for them annually. A structured review process could help local authorities carry this out.

¹ This guidance is set out in **Establishment of Companies and Subsidiaries - A Guide for Local Authorities in Ireland February 2017** and the **Appointment of Directors to Companies** appendices prepared by the Local Government Corporate Governance Advisory Group for the CCMA & AILG

More generally, many of the issues noted in the audits relate to internal financial control in local authorities. Explicit annual assurance on the system of internal control and its ongoing enhancement is desirable and helps underpin management actions designed to ensure that, in key areas of business, appropriate controls are employed and applied. The publication of a Statement on Internal Control as part of the financial statements is best practice in the private sector and operates in State Bodies underpinned by the Code of Practice for the Governance of State Bodies. Government Departments publish a Statement on Internal Financial Control

As well as providing enhanced public assurance the publication of such a statement would underpin a structured annual internal review of controls and risk and provide a focus for management and audit committee review of the systems procedures and practices instituted by authorities to manage their businesses.

NOAC has adopted a practice of reviewing overall performance by individual local authorities on a cyclical basis. Profiles of each authority subject to such reviews are drawn up based on NOAC's wider range of work, including that related to performance indicators.

Delivery of commitments by local authorities to address the audit concerns outlined in this report will form part of future reviews.

Review of 2015 Audits in Local Authorities

One of NOAC's roles is to carry out reviews of the audit arrangements and the results of the audit cycle in local authorities. Pursuant to that role it reviewed the outcome of audits for the 2015 accounting year and examined the arrangements that are being put in place to ensure that local authorities have well-functioning local reviews by audit committees. The outcome of NOAC's review of audit committee work will be published in a separate report.

The accounts of the 31 local authorities are audited by the LGAS. All local authorities received clear audit reports. These formal reports indicate that the accounts of the authorities present fairly, in accordance with a Code of Practice and Accounting Regulations the financial positions of the authorities and their income and expenditure for the year ended 31 December 2015. NOAC also examined an overview activity report issued by the LGAS in respect of its work for that year (2015).

Matters arising from Audits

In the course of their reporting on matters arising out of audit, a large number of issues were brought to the attention of local authorities by the Auditors. The types of issues raised are listed in Appendix 1. NOAC reviewed those issues and noted areas that were being pursued in subsequent follow up work by the LGAS and other elements of the system. It then selected five areas for specific review.

The areas selected for review were:

- Procurement and purchasing management
- Asset management
- Income collection dis-improvement
- Reconciliation of housing stock and rents
- Funding of local authority owned companies.

The matters selected for review arose to some extent in 29 of the 31 authorities.² NOAC wrote to the Chief Executives of those authorities seeking an update on progress in resolving the matters brought to attention of local authorities in the audit reports.

² None of these matters featured in the audit reports of Kildare and Tipperary County Councils.

Procurement and Purchasing

The general nature of issues raised by auditors arising out of 2015 audits included non-compliance with purchasing procedures and public procurement guidelines and lack of adherence to Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC.

Specific concerns included:

- *Lack of a dedicated procurement section or procurement officer.*
- *The need to expand or improve the staffing and operation of Procurement Units.*
- *The need for an adequately resourced, centralised, invoice processing section.*
- *Local authority guidelines and policies requiring review and updating.*
- *Examples of non-compliance with National Procurement Regulations.*
- *Examples of non-compliance with legislation – for example not preparing Chief Executive Orders for the acceptance of tenders.*
- *Local authority procedures not being adhered to.*
- *Lack of controls surrounding purchasing.*
- *Continuous use of expired framework agreements.*
- *General legal services not being tendered in accordance with Departmental guidance.*

Procurement issues arose in 14 local authorities. NOAC requested those authorities to inform it of the actions they have taken or propose to take to ameliorate the issues raised. The matters specific to individual authorities are evident in the replies of Chief Executives summarised below.

Regarding wider procurement initiatives, the Local Government Management Association informed NOAC that the Local Government Strategic Procurement Centre (LGSPC) has developed a suite of simplified template documents relating to tenders and quotations to encourage participation by small SMEs and micro-businesses in public procurement.

These documents are now being used by all local authorities to provide consistency for purchases that are below the EU procurement threshold, i.e. less than €221,000.

In addition, a Spend Data Management System is being developed by the LGSPC to link spend to procurement arrangements. Tenders for this system are currently being evaluated and it is hoped to have the system in place by end 2018 and to extract spend data by procurement arrangement from the first quarter of 2019.

Responses of Local Authorities

With regard to compliance with purchasing procedures, local authorities responded in relation to the range of issues relevant to them:

- Carlow County Council advised it had implemented improvements to its financial management system and compliance with purchasing procedures reached 80.6% in the first quarter of 2017.
- Cork City Council adopted a practice of returning invoices to suppliers that do not have valid purchase order numbers.
- Central Invoice matching was planned to be in place in Donegal County Council by end 2017.
- Kilkenny County Council updated its financial management system in late 2016 and was working to a target of 90% compliance with purchasing procedures in 2017
- Offaly reported that it achieved 82% compliance on the business improvement process with regard to purchase orders at end 2016 and was focussed on achieving full compliance by end 2017.

In relation to non-compliance with public procurement guidelines and procurement processing shortcomings, local authorities informed NOAC that they were making the following improvements:

- Cavan County Council implemented a number of measures including a new Corporate Procurement Plan, a user-friendly Procedures Manual, staff training and information website and upgrading of its financial management system.
- Galway City Council also updated policies and procedures, adopted a Corporate Procurement Plan and appointed 2 staff to assist the Procurement Officer.
- Procurement management has been assisted in Leitrim County Council through the establishment of a Dedicated Procurement Unit and Procurement Steering Group.
- Fingal County Council reported that revised controls within its financial management system have greatly improved compliance and the Council had volunteered to test the national Spend Data Management System being developed by the Strategic Procurement Centre.³
- Longford County Council approved a new procurement policy in 2016, implemented improvements in its financial management system in May 2017 to be followed by the establishment of a new Control and Compliance Unit in July 2017 and advised that a Procurement Officer appointment had had a positive effect.
- Waterford City and County Council developed a draft Corporate Procurement Plan and the Smart Data Online system for Purchase Cards and allocated additional staffing resources.
- Cork County Council reported that its Procurement Officer position was filled in March 2017 and an assistant was appointed in June 2017 and the development of the Council's procurement plan, policy and strategy is being progressed to assist in addressing the Auditor's recommendations for centralisation of procurement authorisations.

³ Spend Data Management System
Strategic Procurement Centre

In regard to compliance with public procurement Directive 2014/24, authorities noted the following improvements were in hand:

- Measures to ensure compliance by Galway County Council with Procurement Directive 2014/24 requirement to publish all contract notices on eTenders and to complete tendering through the supplygov.ie portal included staff training in procurement requirements in March 2017 and planned training relating to supplygov.ie to follow updating of the portal.
- South Dublin County Council's arrangements to ensure full compliance with the Procurement Directive, including in relation to the extension of contracts to include other works, include a Procurement Unit, Officer, Plan, Steering Group and Manual together with a website intranet page, template documents, information sessions and assessments on different aspects of compliance carried out by the Procurement Unit.

Property Management

The LGAS reported that certain deficiencies in property management are recurring themes in their audit findings and that little progress had been made in addressing them. The service also noted that the reconciliation of registers and records are an important element of control over property and the absence of such a practice can expose the authority to risk. NOAC followed up on this matter with 22 of the local authorities concerned.

The nature of the matters raised by the LGAS included the following:

- *Land and property registers being incomplete or absent*
- *Land and properties not registered with the Property Registration Authority*
- *Land and property records not reconciling to fixed assets as per the financial system*
- *Absence of legal agreements for all third-party occupancies*
- *Properties being rented at substantially below market value.*

In its follow up NOAC focused on the recording of assets, their registration with the Property Registration Authority and the aligning of property registers with the information recorded in the financial records of local authorities.

Responses of Local Authorities

In regard to lack of comprehensive property records, the responses of the relevant authorities were:

- Cork City Council confirmed that it was working to a target of quarter 2, 2018 to complete its register of comprehensive property records
- Fingal County Council's stated target of quarter 3, 2017 for same had been pushed back to end 2017
- Galway City Council reported substantial progress on capturing and validating the authority's property records with core work intended for conclusion prior to the audit of the 2016 financial statement

- Kilkenny County Council assigned additional staff to the work and has a target completion date of March 2018
- Laois County Council identified a scope of works and IT support specification required for the task, procurement of which was to be finalised in late Summer 2017
- Leitrim County Council is reviewing all assets and transactions files and the exercise will take some time to complete
- Limerick City and County Council expected to complete the project phase covering land parcels over 1 acre and buildings other than social housing in August 2017
- Longford County Council's GIS officer was given the remit to merge the available datasets to build the register
- Mayo County Council has completed the mapping of Property Registration Authority data records and uploading to the State Property Register and expected to complete matching to the fixed assets register in May 2018
- Monaghan County Council expects the Property Interest Register to be substantially complete by end 2018
- Wicklow intends to allocate staff that had been deployed identifying land for housing purposes to continue the property register update.

In relation to the reconciliation of the financial records with the property and fixed assets registers, local authorities reported the following:

- Carlow County Council advised that progress was on-going and would be reviewed by Internal Audit in 2017
- Cork City Council's target for completing reconciliation is quarter 2, 2018
- Cork County Council was continuing work in 2017 on a validation exercise of former Town Council assets and on recording fixed assets on the main systems with financial system integration
- Wexford County Council is confident that the relevant asset records within its financial management system are as complete as possible with no material variance in the fixed asset records

- Dublin City Council's Transformation Unit is developing a property register to link with the fixed assets register and the next steps involve defining the core requirements and analysing existing systems for suitability from which a solution will be identified and implemented
- Dún Laoghaire-Rathdown County Council's Property Interest Action Plan includes populating its electronic Property Interest Register system with old property records and ensuring all land owned by it is recorded in its financial management system. It reported that most land parcels on the property register have been identified on the financial system with the property register reference number included as a relation on the asset master file, which will facilitate future reconciliations.

In regard to the general management of property recording, local authorities reported the following:

- Donegal County Council had assigned a dedicated senior manager to maintenance of registers until full implementation of new systems, procedures and practices have been achieved
- Offaly County Council was in the process of appointing staff to a property interest register project
- Active and new file details of land and buildings in Meath County Council were to be recorded on a temporary system by end August 2017 with uploading of historical files to continue thereafter
- Roscommon County Council set quarter 1, 2018 as the target for inclusion of all Council lands on the property register and had drafted a land disposal policy.
- Sligo County Council advised that it put in place a Land Asset Management Team some time ago that made good progress recording assets and developing an asset management system and staff were being recruited to continue this work.
- Westmeath County Council's Finance Directorate's 2017 objectives included a land title documents exercise that is aimed to be completed by July 2018.

Reconciliation of Housing Stock and Rents

The importance of carrying out annual reconciliations of housing rents with the housing stock was raised in the audit reports of 5 authorities. NOAC followed up on these concerns.

Response of Local Authorities

The authorities in question responded to NOAC's queries as follows:

- Longford County Council confirmed that the recommended annual reconciliation of housing stock and rents was prepared in 2016
- Louth County Council confirmed that it's annual reconciliation of housing stock and rents was carried out at end 2016
- Wicklow County Council confirmed that it is taking place since January 2017 in consultation with the LGAS Auditor.
- Cavan County Council advised that reconciliations will be carried out annually when an exercise to address a difference in former Town Council house reference numbers is complete
- Monthly reconciliations of rents and financial management systems had been introduced by Dublin City Council in response to the Auditor's recommendation.

Income Collection Dis-improvement

The collection performance for the major streams of income of local authorities for 2015 is set out below. The percentage recorded represents the proportion of income available for collection in 2015 that was collected in that year.

| Local Authority | Commercial Rates 2015 | Housing Rents 2015 | Housing Loans 2015 |
|------------------------|-----------------------|--------------------|--------------------|
| Carlow | 84% | 92% | 91% |
| Cavan | 82% | 84% | 73% |
| Clare | 82% | 87% | 58% |
| Cork City | 78% | 81% | 71% |
| Cork County | 86% | 93% | 54% |
| Donegal | 63% | 90% | 63% |
| Dublin City | 88% | 80% | 59% |
| Dún Laoghaire-Rathdown | 85% | 79% | 62% |
| Fingal | 96% | 90% | 98% |
| Galway City | 72% | 79% | 77% |
| Galway County | 81% | 90% | 76% |
| Kerry | 80% | 94% | 80% |
| Kildare | 82% | 88% | 43% |
| Kilkenny | 92% | 92% | 82% |
| Laois | 75% | 96% | 64% |
| Leitrim | 79% | 86% | 65% |
| Limerick | 75% | 89% | 78% |
| Longford | 82% | 88% | 55% |
| Louth | 60% | 73% | 69% |
| Mayo | 80% | 84% | 68% |
| Meath | 85% | 86% | 66% |
| Monaghan | 77% | 95% | 80% |
| Offaly | 85% | 86% | 61% |
| Roscommon | 93% | 89% | 75% |
| Sligo | 74% | 78% | 55% |
| South Dublin | 81% | 74% | 90% |
| Tipperary | 78% | 95% | 77% |
| Waterford | 79% | 79% | 56% |
| Westmeath | 79% | 95% | 73% |
| Wexford | 75% | 92% | 80% |
| Wicklow | 76% | 93% | 76% |

Based on the foregoing figures, a number of local authorities had relatively poor collection performance in 2015. For the purposes of its follow up, NOAC focused on those instances where the LGAS Auditors had reported that housing rents and/or loan collection levels had dis-improved in 2015. This occurred in the case of 6 local authorities.

Responses of Local Authorities

In response to NOAC's queries as to the reasons for the decrease in housing income collection or the impact of measures taken to improve performance:

- Clare County Council reported that many of the housing loans cases have secondary debt with judgement mortgages and other charges registered against the properties and that social issues exacerbate the problem. Collection yield had improved to 60% in 2016.
- Longford County Council advised that most of the housing loans arrears relate to balances over 2 years old that had built up during the recession on boom era loans. The collection yield rose slightly in 2016 to 57%.
- Roscommon County Council attributed the decrease in its rent and annuity collection level to the addition of backdated rent to customer accounts following a 2015 rent review and the resignation of a member of the cash collection team.
- Cork City Council stated that sustainable arrangements had been put in place to address housing loans arrears over the medium to long term, or the loan accounts are being addressed under the Mortgage to Rent scheme or by repossession.
- Louth County Council noted that the rent collection rate declined by a further 1% in 2016 and backdated arrears increased following rent reviews. Measures to address the arrears included promoting use of the Department of Employment Affairs and Social Protection Household Budget system, Tenancy Warnings, additional staff and regular tracking updates to the Management Team.
- Kerry County Council's housing loans collection performance improved by 1% in 2016, which it attributed to the active use of the Mortgage Arrears Resolution Process and it plans to include housing loans in its centralised collection process.

Local Authority Owned Companies

Included in the comments of the Local Government Audit Service relating to the administration of local authority companies, were the following

- The need to review and, in some cases, improve governance arrangements in relation to companies under the control of the local authority.⁴
- Agreement of terms and conditions on loans from the local authority to the company needing to be formalised
- Accumulated losses incurred by companies and dependence on local authority for financial support
- Audit reports for local authority companies included going concern paragraphs due to the extent of support given by the local authority through grants and loans
- Letters of comfort given by local authorities to the auditor of the local authority company giving assurance that the local authority will continue to support the company for the next 12 months
- The unavailability of the current audited accounts of some companies at the time of local authority Annual Financial Statement preparation
- Limited engagement by the external auditor of the local authority company to standard letters of enquiry from the Local Government Auditor.

Responses of Local Authorities

NOAC followed up with Carlow, Kilkenny, Laois, Limerick, Longford and Roscommon County Councils seeking their opinion of the viability of the Arts or Leisure Centres concerned.

The six local authorities were all of the view that the relevant company could continue as a going concern, albeit while requiring annual subvention in the case of Carlow, Laois, Limerick and Roscommon. The Longford Pool company requires the allocation of some capital monies and repayments of its €2m loan have been deferred. The loan to the Carlow Arts Centre will be repaid whenever the Centre makes sufficient profit to do so and a formal

⁴ A CCMA task force has been established to address this issue.

loan repayment agreement with the Leisure Centre was to be considered at the September 2017 meeting of the Limerick 2030 Strategic Development Designated Activity Company board.

NOAC enquired what involvement did the officer assigned responsibility for governance have with Cork City Council's companies and the City Council replied that it is developing a schedule of governance requirements against which to monitor compliance and that a baseline level of compliance had been identified.

The LGAS Auditor raised a number of issues in relation to companies in which Donegal County Council has an interest and the Council advised that this subject was included in the Internal Audit work programme for 2016. In response to NOAC's query as to the outcome of the Internal Audit review, Donegal advised that recommendations from two completed reports were under consideration by management and the remaining review was due to be completed in 2017.

The operation of the Roscommon Leisure Centre was also the subject of a review and short-term recommendations regarding fuel usage, energy efficiency and the building management system have been implemented, resulting in reduced running costs.

NOAC queried Wexford County Council on whether a New Ross Sports and Leisure Ltd insurance claim had been settled and if the 2015 deficit was entirely attributable to the closure period and the Council advised that the claim from which the company hopes to recover all losses was on-going and that the deficit was entirely attributable to the period the complex was closed.

Appendix A- General Outline of common Issues Raised in Audit Reports 2015

| Topic | No. of LAs | Local Authorities |
|---------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance: | | |
| Internal Audit (resourcing, reporting, output) | 17 | Carlow, Cavan, Clare, Cork Co., Donegal, DLR, Fingal, Galway City, Kilkenny, Limerick, Longford, Meath, Offaly, Roscommon, Sligo, Waterford, Wicklow |
| Risk Register | 3 | Fingal, Kilkenny, Wexford |
| Ethics Register | 10 | Carlow, Cavan, Clare, Cork Co., Galway City, Kerry, Limerick, Louth, Roscommon, Waterford |
| Owned companies: viability or funding issues raised in accounts | 9 | Carlow, Cork City, Donegal, Kilkenny, Laois, Limerick, Longford, Roscommon, Wexford |
| AFS omissions or corrections/ adjustments needed, budgetary process | 10 | Cork Co., Dublin City, Kerry, Laois, Leitrim, Louth, Mayo, South Dublin, Waterford, Wicklow |
| Financial Management: | | |
| Procurement or Purchasing (incl. retrospective approval) | 14 | Carlow, Cavan, Cork City, Cork Co., Donegal, Fingal, Galway City, Galway Co., Kilkenny, Leitrim, Longford, Offaly, South Dublin, Waterford |
| Excessive bad debt provisioning | 5 | Clare, Fingal, Kerry, Roscommon, Sligo |
| Inadequate bad debt provisioning | 7 | Galway Co., Laois, Leitrim, Louth, Mayo, Roscommon, Wicklow |
| Income collection dis-improved | 6 | Clare, Cork City, Kerry, Longford, Louth, Roscommon |
| Property/Asset Registration | 22 | Carlow, Cork Co., Cork City, Donegal, Dublin City, DLR, Fingal, Galway City, Kilkenny, Laois, Leitrim, Limerick, Longford, Mayo, Meath, Monaghan, Offaly, Roscommon, Sligo, Westmeath, Wexford, Wicklow |
| Reconciliation of Housing stock and rents | 5 | Cavan, Dublin, Longford, Louth, Wicklow |
| Interaction with AHBs | 6 | Cavan, Cork Co., DLR, Kerry, Louth, Waterford |
| Development Contributions | 11 | Carlow, Cavan, Cork City, Donegal, Kilkenny, Limerick, Louth, Mayo, Monaghan, Wexford, Wicklow |
| Refundable deposits | 5 | Cork City, Fingal, Kilkenny, Monaghan, Wicklow |
| | | |

| | | |
|--------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Financial Sustainability: | | |
| Deficit for year (after transfers) | 1 | Roscommon |
| Cumulative deficit at year end | 16 | Clare, Donegal, Galway Co., Kildare, Kilkenny, Laois, Leitrim, Louth, Mayo, Meath, Monaghan, Offaly, Sligo, Waterford, Wexford, Wicklow |
| Unfunded balances | 21 | Carlow, Cavan, Clare, Cork City, Cork Co., Dublin City, DLR, Fingal, Galway Co., Kerry, Leitrim, Longford, Mayo, Monaghan, Offaly, Sligo, Tipperary, Waterford, Westmeath, Wexford, Wicklow |
| Interest only loans | 16 | Clare, Cork City, Cork Co., Donegal, Galway City, Galway Co., Kerry, Laois, Limerick, Louth, Offaly, South Dublin, Tipperary, Waterford, Westmeath, Wicklow |
| Liabilities from Court cases or over-claims from Departments | 6 | Cavan, Cork Co., Kerry, Laois, Mayo, Sligo |