



NOAC

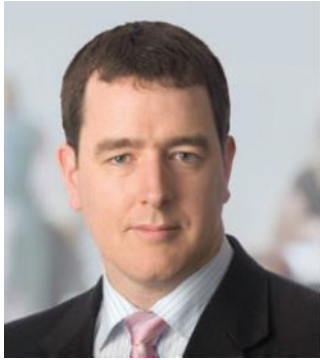
National Oversight
and Audit Commission



Carlow County Council Scrutiny Report

NOAC Report No. 40 - May 2021

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Chair's Opening remarks

The Local Government Reform Act 2014 introduced significant changes to a wide range of aspects of the local government system, including in relation to matters of accountability and oversight. In that regard, the Act provided for the establishment of the National Oversight and Audit Commission (NOAC) as the statutory body overseeing the local government sector. NOAC was established in July 2014 under the 2014 Act to provide independent oversight of the local government sector. NOAC's functions are wide ranging, involving the scrutiny of performance generally and financial performance specifically, supporting best practice, overseeing implementation of national local government policy and monitoring and evaluating implementation of corporate plans, adherence to service level agreements and public service reform by local government bodies.

Since I became Chair of NOAC in September 2018, I continued the good work that had been started by the previous NOAC Chair in meeting with the Chief Executives of the local authorities and their Management teams. As outlined below this process has evolved over time and continues to evolve.

The preparation of the profile report also identifies the performance of local authorities in relevant NOAC reports and provides for further examination of the results of these reports. The Scrutiny Process requires time and resources from NOAC and the local authorities in preparation of the profile report and for the Stage 1 and Stage 2 meetings. NOAC considers to date that the investment of time and resources has been worthwhile and necessary.

I have been struck by the welcome and sharing of information that has taken place at the meetings. It has provided an opportunity to learn, to listen to how the particular local authority operates, the challenges they face, the plans and ideas that have been developed and gives an opportunity to reflect on what is working well and areas that need to be addressed. It has identified areas of good practice and many of these ideas have been showcased at the NOAC Good Practice Seminars over the years. I look forward to continuing to work closely and collaboratively with all the local authorities and want to use this opportunity to thank all the Chief Executives and their teams for the time and courtesy and welcome extended to NOAC in this process.



Michael McCarthy, Chair
20 May 2021



Background to Profiles and Scrutiny Programme

In February 2017, NOAC, in accordance with its statutory functions, began to review the performance of individual local authorities. The starting point was getting an overall picture derived from the performance indicator report results, the Local Government Audit Service (LGAS) audit reports, the financial position and revenue collection performance. Information on private rented sector inspections, housing stock management and maintenance data and Customer Satisfaction was all considered by using the relevant data contained in the NOAC reports published to date.

At the outset the importance of the meetings was emphasised over and above the data which NOAC had regarding local authorities. There was also an objective to broaden the NOAC members' understanding of the work of the local authorities and the individual priorities and pressures they faced and to put the information in context. Therefore, NOAC wanted to get the background perspective from the authorities and any other datasets that the Councils consider should be taken into account. Significant work is required to bring this part together and the work of the NOAC Secretariat and the local authority NOAC Coordinators must be acknowledged.

Following an initial face to face meeting, which is called a Stage 1 meeting, local authorities were invited to a Stage 2 meeting where more detailed questions would be carried out in the areas of interest to NOAC, including customer service and IT investment, collection rates, the quality of information provision to the public etc. These meetings would take place after or latterly before the main NOAC board meeting with all the board members present.

The purpose

The process gives NOAC the opportunity to have oversight of all the local authorities and considers the factors that facilitates them in performing well, along with the barriers that may exist relevant to the individual local authority. The meetings enable the local authorities to outline their strong and weak performing areas. It allows for further examination of the results of the performance indicators and shows the results in context. It must be emphasised that these meetings differ from the Performance Indicator (PI) Validation meetings which are carried out by the Performance Indicator Working Group to interrogate the results reported in relation to selected performance indicators. These meetings, while very informative, are specific to the performance indicator process and do not consider other areas of performance that NOAC have oversight of, including Customer Service, Internal Audit, Corporate Plans etc.

During the meeting NOAC can see areas where consistent under-performance is highlighted and which can be examined further. It also allows for exemplars of best practice to be identified and used to share with other local authorities. The process as outlined, is not a follow up to the PI reports, but does enable consideration of issues that may warrant further clarification or investigation in the PI process. Local authorities have all indicated in the meetings thus far that they compare their performance and results in relation to what they deem as similar local authorities. This grouping could be reviewed further by NOAC and adopted for the results of some of its reports. Groupings are not only on size but, on levels of finances, urban and rural, staff numbers and other factors.

The Scrutiny Process

The process has evolved over time, allowing it to become more structured, formal and documented. Given the importance of the work, it is led by the Chair of NOAC (or a delegated alternate, if required) with support from NOAC members and the Executive. The formal process agreed by the Board is termed as a constructive dialogue and is laid out below.

1

Stage 1 (NOAC Scrutiny Visit)

Meeting held with NOAC Chair (or alternate) and/or one additional NOAC member and member(s) of the NOAC Executive. The Chief Executive and members of the management team, as invited by the Chief Executive shall attend.

- Stage 1 notice issued to Chief Executive of the local authority.
- Profile report prepared by NOAC Executive with input from the local authority. This is circulated along with an agenda to the local authority and NOAC attendees in advance of the visit. The report is based on general and specific information from NOAC reports relating to the local authority in question.
- Local authority to present on issues arising and take questions from attending NOAC members.
- Meeting minutes prepared and issued for comment.

2

Stage 2 (NOAC Scrutiny Meeting)

Appearance at full NOAC meeting. The Chief Executive and members of the management team, as invited by the Chief Executive shall attend.

- Stage 2 notice to attend NOAC meeting issued to Chief Executive of local authority.
- Profile report updated as required and circulated along with an agenda to local authority and NOAC members in advance of the meeting.
- Local authority to present on issues arising and take questions from full NOAC board.
- Meeting minutes prepared for circulation to local authority for its comment.

3

Stage 3 (NOAC Sign off and Publication)

Following completion of Stages 1 and 2 the Executive shall collate the material and present it to the NOAC Board as follows: -

- Final sign off on minutes / documents / reports.
- Comments / Findings / Recommendations to be made as required.
- Approval for completed records to be published.

Progress to date

2017

To commence the process, profiles were prepared in respect of Cork City Council, Louth and Offaly County Councils and these were forwarded to the Chief Executives of the authorities concerned. The NOAC Chair at the time, Pat McLoughlin, began this process with a meeting with the Chief Executive of Louth County Council for a general discussion on the profile in August 2017. This Stage 1 meeting was followed by a similar meeting with the Chief Executive of Cork City Council in September 2017. The final Stage 1 meeting to take place in 2017 was held with the Chief Executive of Offaly County Council in October 2017. In December 2017 Louth County Council attended a meeting with NOAC after the main NOAC Board meeting. This was the first Stage 2 meeting, which formed an important part of the overall process. These meetings served a particularly important function which allowed the Council to give an overview of their work and also gave an opportunity to the full NOAC Board to put questions to the Council and understand their situation in more depth.

2018

In 2018 the schedule consisted of eight meetings with local authorities, four each for Stage 1 and Stage 2. A Stage 2 meeting was held with Offaly County Council in January 2018. This was followed by another Stage 2 meeting with Cork City Council in March 2018.

A new Chair, Michael McCarthy, was appointed on 24 September 2018. The process continued with Westmeath County Council in October 2018 and Kerry County Council in December 2018. These were Stage 2 meetings with the full NOAC board as in these cases, the 2018 Performance Indicator validation meetings for these authorities were deemed sufficient as Stage 1 meetings. Further Stage 1 meetings were held with Roscommon County Council and Tipperary County Council.

2019

The format continued with 8 meetings with local authorities during the year. Five Stage 1 meetings and three Stage 2 meetings. The Stage 1 meetings were with Donegal County Council, Laois County Council, Clare County Council, Waterford City and County Council and Carlow County Council. Stage 2 meetings took place with Roscommon County Council, Tipperary County Council and Donegal County Council.

2020

A meetings list was scheduled for 2020 to cover 6 additional local authorities. The year commenced with a Stage 1 meeting with Monaghan County Council in February, along with two Stage 2 meetings with Laois County Council and Waterford City and County Council. Further meetings were scheduled for April, however due to the COVID crisis these meetings were required to be deferred.

The COVID restrictions presented some challenges to the meetings but it was decided to continue the Stage 2 meetings virtually and meetings were held with Clare, Monaghan, Waterford City and County, Carlow and Sligo. These were carried out by the WebEx platform.

A socially distanced Stage 1 meeting was held in person with Limerick City and County Council in August and with Sligo County Council in September 2020.

2021

COVID has had a huge impact on local authorities, and in particular, for NOAC on the Scrutiny process. The Stage 1 meetings have all been held in person thus far and restrictions have allowed for no Stage 1 meetings to be held yet in 2021. The Stage 2 meetings have progressed as these were capable of being held remotely, with one held in January 2021 with Limerick City and County Council. It is hoped to make up for lost time as the restrictions are relaxed and plans are in place to commence Stage 1 meetings as soon as it is possible to do so.

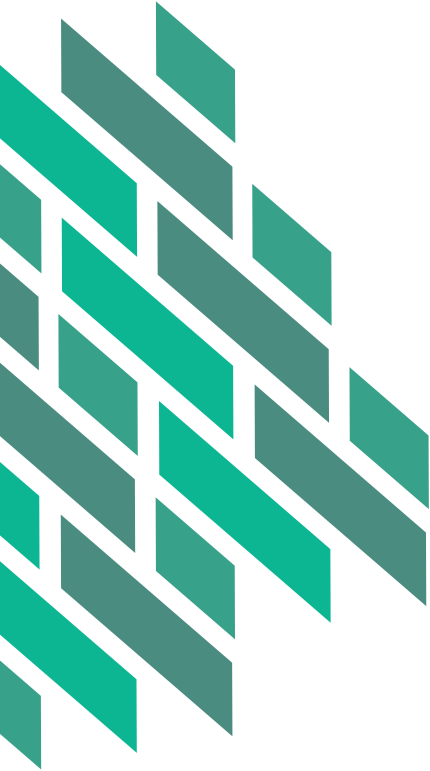
Future meetings and reports

This report outlines the purpose and the procedures and while the process may continue to evolve it would not be expected at this time to produce another master report, similar to this one. This report takes into account the first 13 local authorities which have completed the process. It would be intended that once all stages in the scrutiny process has been fully completed with the relevant other local authorities that the report would be published on that basis and would form part of the suite of reports under the umbrella of the Scrutiny Report Process. Later in quarter 2, 2021, Sligo County Council and Limerick City and County Council reports will be published. It is anticipated that progress will continue to be made with further Stage 1 and Stage 2 meetings so that each local authority will have participated in the process. It must be outlined that significant changes and delays have been experienced due to the restrictions imposed by COVID in 2020 and 2021.

Conclusion

The process thus far allowed for the NOAC Chair and members to get a greater understanding and insight into the challenges that face each of the local authorities. Also, issues such as collection rates, staff numbers, inspection rates, finances that are included in reports in some cases benefit from the explanation and discussion as to the reason behind these figures. The meetings also enabled NOAC to see the various priorities that each local authority considered relevant to their citizens and how they overcame various challenges and how they work collaboratively with other local authorities, state bodies and stakeholders. Areas of Good Practice have been identified along the way and these have contributed to presentations of these projects at the NOAC Good Practice Seminars in 2017, 2019 and 2020.

Carlow County Council had their Stage 1 meeting in December 2019 and their Stage 2 meeting in September 2020. It is important to note that the material in this report is reflective of the position at that time. Therefore any changes to the profile from later NOAC reports are not included in this report. One area of note was how Carlow compared favorably to their peers and the national average in terms of commercial rates, rent and annuities and housing loans collected. In relation to Local Property Tax and the Local Government Fund, Carlow advised that they are receiving less compared to similar sized local authorities. They are seeking clarification as to why this anomaly exists.



Carlow County Council Scrutiny Process

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Carlow County Council Profile

December 2019

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Carlow County Council General Information

Population:	56,875
Area:	897km ²
Municipal Districts:	Three: Carlow, Tullow and Muine Bheag

COUNCIL MISSION STATEMENT

To provide a quality local government service for the people of County Carlow, through the protection and enhancement of the environment and improvement in the quality of life.

Staffing

Number employed @ 31/12/2018	300 (268.09 WTE)
Number employed @ 31/12/2017	300 (263.89 WTE)
WTE Staff per 1,000 population (2018)	4.71

Percentage of paid working days lost to medically certified sick leave

2015	3.48
2016	5.15
2017	4.32
2018	3.68

Budget

2019 (Draft)	€50.37m (€885.63pp)
2018	€49.00m (€861.54pp based on the 2016 Population)

	2018	2017	2016	2015
Rate collection rates	86.00%	90.00%	88.00%	84.00%
Rent collection rates	93.00%	91.00%	88.00%	92.00%
Housing loan collection rates	95.00%	90.00%	91.00%	91.00%

Housing Information at 31/12/18

Number of Dwellings in ownership of LA	1,706
% of LA owner dwellings vacant	0.76%
Number currently on waiting list	1,329 approved
HAP Tenancies	706

Number of adult Individuals classified as homeless and in emergency accommodation on 31/12/2018	11
The number out of those individuals who, on 31/12/2018, had been in emergency accommodation for 6 months continuously, or for 6 months cumulatively within the previous 12 months	20.83%

Specific housing issues

- Limited landbank
- Carrying large debts on land previously purchased
- Major demand for housing in Carlow Town

The Housing Section has a total of 442 properties under the Rental Accommodation Scheme at the end of 2018, this includes 6 properties which were added in 2018. In 2018 11 new units were taken on under the Social Housing Leasing through Long Term Leasing and Repair and Lease Schemes.

Housing Assistance Payment

Carlow County Council continued to offer support through the HAP Scheme with a total of 706 active properties at 31st December, 2018.

Economic Forum (CEF)

Carlow County Council is currently examining the development of an Economic Forum. At present Economic policy is developed by the SPC for Economic Development.

The Local Enterprise Office

The Local Enterprise Office / Economic Development Unit is responsible for the design, delivery and implementation of the economic development, business support and tourism programme for Carlow County Council. The Tourism Programme is delivered in partnership with Carlow Tourism. The unit has a core team of eight staff made up of a Head of Enterprise, Senior Enterprise Development Officer, Business Advisor, Economic Development Officer, Economic Development Officer (Town Centre), European Project Officer, Graduate & Clerical Officer.

The programme delivered is strategically designed based on a Local Enterprise Development Plan from 2018-2020, which is a 3 year strategy. This strategy is aligned to the Local Economic & Community Plan. Carlow LEO made a Presentation at the NOAC Good Practice Event in 2019.

Retail Incentives

Carlow County Council currently operates a Start Up Incentive Scheme targeted at Tullow Street. The Scheme offers a rebate in the form of a Start Up Grant after 6 months trade no greater than 150% of the rateable valuation of the premises.

During 2018 Carlow County Council launched “My Carlow”, a major consultation process around development plan designed to regenerate and revitalise Carlow Town Centre. The “My Carlow” plan was focussed on delivering a Town Centre that meets the needs of locals, tourists and businesses by providing easy access, attractive surroundings and public spaces suitable for relaxing and socialising and as venues for a variety of events.

The Corporate Plan

Carlow County Council’s Corporate Plan 2014-2019 covers very fully and very clearly all elements contained in the Guidelines on the Preparation of Corporate Plans. The sections outlining its operating environment and the internal and external factors influencing its operations, its internal capacity and resources and how the Plan will be implemented and monitored are comprehensive and thorough and they paint a full yet reasonably succinct picture of all salient factors. The material on the role of the Local Economic and Community Plan including its context and purpose is also particularly well formulated. The Plan contains a very clear and complete list of functional strategies with performance goals and the measurement methodology for each identified.

The Council anticipates that the 2019-2024 Corporate Plan will be adopted at its meeting in July 2020.

Shared services

- MyPay – Payroll and superannuation (Laois County Council)
- Control of dogs service (Kilkenny County Council)
- Data Protection Officer (Kilkenny County Council)

Regional Issues including new developments and initiatives

Carlow County Council is currently supporting the implementation of the National Planning Framework by providing input into the Regional Spatial and Economic Strategy, which will contribute to the long term strategic and economic planning for the development of the region.

Supporting Strategies

The Regional Spatial and Economic Strategy (RSES) will embrace the spatial development opportunities specific to the Southern Regional Assembly area. Supporting strategies will address compact growth, economic development, infrastructure provision, environment, heritage, the Marine, social and community development. A formal review of the Carlow County Development Plan 2015-2021 will commence following the adoption of the RSES.

Carlow Local Community Development Committee (LCDC)

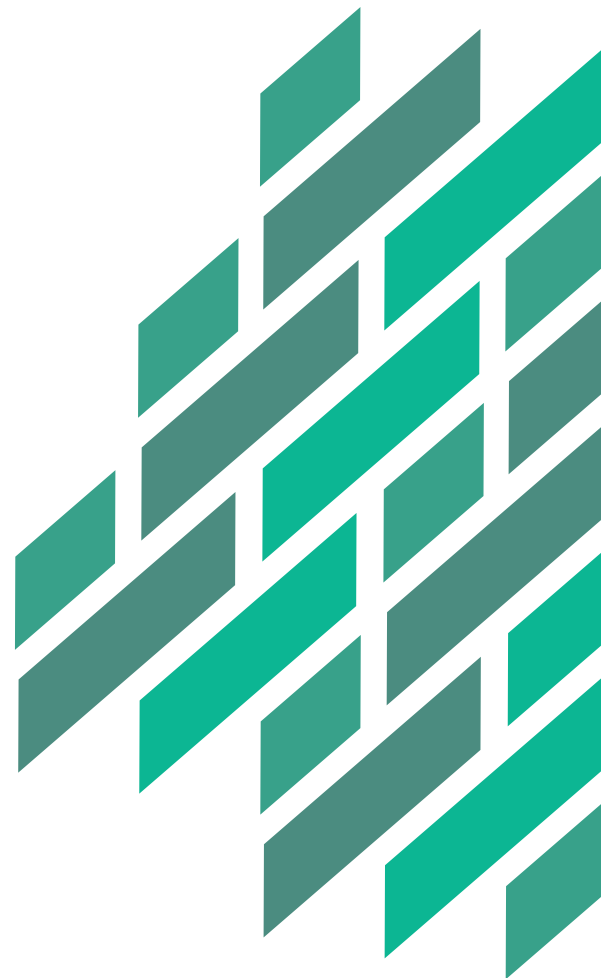
The LCDC consists of 19 members, both statutory and non-statutory, including four elected members. The LCDC/LAG has programme oversight and programme management in respect of the following activities:

- Rural Development Programme 2014-2020 (LEADER).
- Social Inclusion Community Activation Programme (SICAP) 2018 -2022.
- Local Economic and Community Plan (LECP) 2016-2021.
- Community Enhancement Programme (CEP) 2018.



Local Economic & Community Plan (LECP)

Section 44 of the Local Government Reform Act 2014 provides for the making of a six-year integrated Local Economic and Community Plan (LECP). The preparation of the Plan was the responsibility of the Carlow Local Community Development Committee (LCDC) and Carlow County Council. The Community elements of the Plan were developed by the Local Community Development Committee and economic elements by Carlow County Council through the strategic Policy Committee (SPC) for Economic Development, Enterprise Support and Planning. The purpose of the Local Economic & Community Plan (LECP) for County Carlow, was to identify and implement actions to strengthen and develop the economic and community development dimensions of the local authority area over the six year period 2016-2021. This was to be in a manner that both reflects and supports the implementation of the existing Carlow County Development Plan, Joint Spatial Plan for Carlow and the Draft Guidelines and proposed Regional Spatial and Economic Strategies (RSEs), to be prepared by the Regional Assembly and the new National Planning Framework, which will replace the National Spatial Strategy. In preparing the LECP, it was necessary to consider the proposed Rural Development Strategy for County Carlow 2014 to 2020, the Social Inclusion & Community Activation Programme (SICAP) and Government's Action Plan for Jobs.



NOAC Reports Overview

NOAC was established in July 2014 as an independent statutory body to provide oversight of the local government sector in Ireland. NOAC's functions are wide ranging, involving the scrutiny of performance generally and financial performance specifically. NOAC also supports best practice, oversees the implementation of national local government policy, monitors and evaluates implementation of corporate plans, adherence to service level agreements and public service reform by local government bodies.

Since 2017 NOAC publishes annual local authority Performance Indicators and composite Public Spending Code Quality Assurance Reports. From the 22 reports published to date matters relevant to Carlow County Council are outlined in the points below:

NOAC REPORT NO 22

Performance Indicator Report 2018 – September 2019

The annual Performance Indicator Report published by NOAC is one of its key reports every year. NOAC has the function of scrutinising local authority performance against relevant indicators. NOAC believes that monitoring performance over time and against comparable authorities has the potential to encourage continuous improvement in local authority service provision.

Full figures for PI 2014; 2015; 2016, 2017 and 2018 are on pages 15-16.

- **Housing**
CCC owned 1,706 social housing dwellings at end of 2018 with 0.76% vacant. The average time for rehousing in vacant properties was 16.35 weeks.
- **Environment**
96.29% of drinking water in private schemes were in compliance with statutory requirements. 34% of the County is unpolluted or litter-free while the balance is classified as slightly polluted.
- **Green Flag status**
At the end of 2018, 44.64% of schools in the county held a Green Flag. The national average is 51.4%. Local authorities provide environmental education and support to schools which participate in this programme.
- **Fire service**
It took an average of 6:16 minutes to mobilise fire brigades for calls to fires and 6:25 minutes in respect of non-fire emergencies.
- **Public Libraries.**
There was an average of 3.14 visits per head of population and 112,701 items issued to library borrowers in 2018.
- **Staff total**
Whole-time equivalent staff employed by CCC at the end of 2018 was 268.09. The average medically certified paid sick leave rate was 3.68%. The national average was 3.78%. The average self-certified paid sick leave was the same as the national average at 0.35%.
- **Technology & Social media**
The total page views of the CCC website in 2018 was 283,414. Total followers of CCC social media channels at end 2018 were 36,785. The percentage of motor tax transactions dealt with online was 60.68%. This is up from 50.2% in 2014.

NOAC REPORT NO 19

Performance Indicator Report 2017 – September 2018

Points to Note

- The new buildings inspected as % of new buildings notified has varied widely through the years - 58.93% in 2014; 25.83% in 2015, 37.5% in 2016, just over 30% in 2017 and 29.85% in 2018.
- Cost per capita of the planning service rose from €21.55 in 2014 to €25.31 in 2017. (25.33 in 2018).
- Cost of library service went from €27.18 in 2014 to €28.92 in 2017. (21.55 in 2018).
- WTE staffing figures decreased slightly from 264.86 in 2014 to 263.89 in 2017. (268.09 in 2018).
- Website hits increased from 73,000 in 2014 to 261,231 in 2017. (283,414 in 2018).
- Motor tax on line transactions has also improved. There was a significant increase in the amount of Motor Tax transactions completed online, from 43.31% in 2014 to 56.79% in 2017. (60.68% in 2018).
- There was a significant increase in the % of households availing of the 3 bin service. In 2014 it was at 18.32% and in 2017, 24.38% of households availed of the 3 bin service. (40.85% in 2018).
- The % area unpolluted or litter free has generally risen each year; 6% in 2015, 18% in 2016, 36% in 2017 and 34% in 2018.
- There was a significant increase in the ratio of planning cases being investigated at year end as to cases closed. In 2014 the ratio was 1.41, in 2018 it was 3.32.

NOAC REPORT NO 21 & 18

Local Authority Satisfaction Survey 2019 and 2018

Carlow County Council was not part of these surveys but will be surveyed in the 2020 report, which looks at the 10 smaller authorities. The survey will commence in Q1 2020 and report will be published later in 2020.

NOAC REPORT NO 17

Internal Audit in Local Authorities - July 2018

All 31 local authorities have an internal audit function, with 22 authorities including Carlow operating this function in-house and that Internal Audit staff have an on-going training plan in place. However, it was noted that while NOAC recommended that all internal audit functions operate in accordance with the Standards of the Institute of Internal Auditors, only ten confirmed that this was the position and Carlow was one that did not conform. Carlow's heads of Internal Audit has unrestricted access to the Chief Executive.

NOAC REPORT NO 16

Review of 2015 Statutory Audit Reports to the Members of Local Authorities – June 2018

Housing Rents 2014*	Housing Rents 2015	Housing Rents 2016*	Housing Rents 2017*
91%	92%	88%	91%

Housing Loans 2014*	Housing Loans 2015	Housing Loans 2016*	Housing Loans 2017*
82%	91%	91%	90%

*Updated figures from Performance indicators not included in original report

NOAC REPORT NO. 12

A Review of the Management and Maintenance of Local Authority Housing - May 2017

The report stated that Carlow managed 63 housing estates with .7% of the stock vacant at the time of the report. Carlow has carried out condition surveys at regular intervals by Clerk of Works/Senior Executive Engineer as required. However, a comprehensive survey of all stock at specified period has not been carried out. They also reported that they have not a published maintenance policy statement.

Standards for Rented Houses

	2018	2017	2016	2015
Average time from vacation date to PI year re-letting date (weeks)	16.35	23.28	12.89	22.77
Average cost expended on getting re-tenanted units ready for re-letting	€17,310.27	€25,028.03	€15,418.89	€12,762.46
Average repair and maintenance cost per unit	€409.90	€768.61	€655.73	€313.44

NOAC REPORT NO 10

Rented Houses Inspections - A Review of Local Authority Performance of Private Rented Houses Regulations Functions October 2016

	2014	2018
Number of Registered Tenancies	3,320	4,010
% Unit inspected	5.4%	9.98%
Inspected Failed %	100%	95%

Data from report relates to 2014, data for 2018 taken from Performance Indicator Report

	Performance Indicators	2018		2017	
		Data	Median/ Average	Data	Median/ Average
H1	Social Housing provided in year per 1,000 population	1.37	0.84	1.26	0.53
H2	% of directly provided dwellings vacant at 31/12	0.76	2.77	2.13	2.73
H3a	Average time from vacation date to PI year re-letting date (weeks)	16.35	27.75	23.28	28.9
H3b	Average cost expended on getting re-tenanted units ready for re-letting	€17,310.27	€18,590.28	€25,028.03	€17,161
H4	Average repair and maintenance cost per unit	€409.90	€841.83	€768.61	€1,311.82
H5	Inspections (Dwellings inspected in 2016) carried out in year as % of registrations	9.98	7.39	7.45	4.96
R1a	% Regional Road KM that ever received a PSCI rating	99	99.36	97	96
R1b	% Total Regional Road KM with a PSCI rating of 9-10	30	37.58	17	28
R1c	% Total Primary Road KM with a PSCI rating of 9-10	9	23.39	6	20
R1d	% Total Secondary Road KM with a PSCI rating of 9-10	10	15.19	2	14
R1e	% Total Tertiary Road KM with a PSCI rating of 9-10	10	12.42	7	8
R2a	KM Regional Road strengthened using road improvement grants	12.2	13.4	14.4	10.3
R2b	KM Regional road resealed using road maintenance grants	1.3	15.3	6.9	11.9
R2/3	% Motor tax transactions performed online	60.68	69.15	56.79	65.95
W1	% private schemes with water quality in compliance	96.29	97.1	96.25	98.46
E1	% households availing of a 3-bin service	40.85	39.44	24.38	39.53
E2	Pollution cases on hand at year end as % of the cases that arose that year	3.32	11.00	6.56	9.79
E3	% area unpolluted or litter free	34	19.00	36	10
P1	New buildings inspected as % of new buildings notified	29.85	16.75	31.88	17
P2	% of determinations that confirmed the decision made by LA	85.71	75.92	71.43	79
P3	Ratio of planning cases being investigated at year end as to cases closed	11.84	3.03	4.53	2.41
P4	Cost per capita of the Planning Service	€25.33	29.24	€25.31	€28.31
F1	Cost per capita of Fire Service (based on 2011 Census for 2014 and 2015)	€34.71	53.85	€30.07	€57.74
F2	Average time to mobilise Brigade re Fire (Minutes) (FT)	N/A	1.42	N/A	1.45
F3	% of Fire Cases in which first attendance is within 10 minutes	44.76	52.92	42.15	40.45
L1a	No. of Library visits per head of population	3.14	3.50	3.16	3.56
L1b	No. of Items borrowed per head of population	1.98	3.00	2.02	2.92
L2	Cost of Library Service per capita	27.96	30.52	28.92	€31.00
Y1	% of local schools involved in Comhairle na nÓg Scheme	100	80.00	81.82	69.04
C1	WTE staff per 1,000 population	4.71	5.99	4.64	5.75
C2a	% of paid working days lost to medically certified sick leave in year	3.68	3.74	4.32	3.74
C2b	% of paid working days lost to self-certified sick leave in year	0.35	0.35	0.35	0.33
C3	LA website page views per 1,000 population	4,978	16,210.00	4588	14,632
C4	Overall cost of ICT Provision per WTE	€4,514.26	2894.57	€4,041.93	€3,048.41
M2a	% Commercial Rates Collected in year	86	86.00	90	83
M2b	% Rent & Annuities Collected in year	93	89.00	91	89
M2c	% Housing Loans Collected in year	95	75.00	90	74
J1	LEO jobs output per 1,000 population	1	0.77	1.73	0.68

	Performance Indicators	2016		2015		2014	
		Data	Median/ Average	Data	Median/ Average	Data	Median/ Average
H1	Social Housing provided in year per 1,000 population	n/a	3.43	3.41	1.91	1.04	0.8
H2	% of directly provided dwellings vacant at 31/12	1.86	3.02	0.71	3.5	1.91	3.8
H3a	Average time from vacation date to PI year re-letting date (weeks)	12.89	32.99	22.77	28.43	24.66	31.43
H3b	Average cost expended on getting re-tenanted units ready for re-letting	15,418.89	€15,877	12,762.46	€13,378.40	9,821.28	€11,534.91
H4	Average repair and maintenance cost per unit	665.73	€1,500.23	313.44	€1,292.57	256.4	€1,272.30
H5	Inspections (Dwellings inspected in 2016) carried out in year as % of registrations	8.48	4.36	8.28	5.64	9.88	6.51
R1a	% Regional Road KM that ever received a PSCI rating	100	99	100	68	44	47.9
R1b	% Total Regional Road KM with a PSCI rating of 9-10	2	30	13	20	12	11.15
R1c	% Total Primary Road KM with a PSCI rating of 9-10	1	13	5	11	4	6.4
R1d	% Total Secondary Road KM with a PSCI rating of 9-10	0	10	1	8	1	4.61
R1e	% Total Tertiary Road KM with a PSCI rating of 9-10	0	7	1	5	1	3.63
R2a	KM Regional Road strengthened using road improvement grants	3.9	10.8	16.9	10.2		
R2b	KM Regional road resealed using road maintenance grants	6	12.2	3.9	8.3		
R2/3	% Motor tax transactions performed online	54.39	64.05	47.58	56.6	43.31	54.7
W1	% private schemes with water quality in compliance	97.56	97.77	99.76	99.07	99.6	97.9
E1	% households availing of a 3-bin service	18.61	37.7	19.04	34.87	18.32	31.66
E2	Pollution cases on hand at year end as % of the cases that arose that year	10.68	9.91	0.6	8.49		
E3	% area unpolluted or litter free	18	13	6	14	2	9.5
P1	New buildings inspected as % of new buildings notified	37.5	19.42	25.83	24	9.88	17.71
P2	% of determinations that confirmed the decision made by LA	84.62	77.78	55.56	71.88	66.67	71.7
P3	Ratio of planning cases being investigated at year end as to cases closed	2.69	2.87	2.58	2.61	1.42	2.88
P4	Cost per capita of the Planning Service	23.73	€26.96	23.16	€26.76	21.55	€25.27
F1	Cost per capita of Fire Service (based on 2011 Census for 2014 and 2015)	35.65	€56.07	38.41	€57.88	43.17	€55.90
F2	Average time to mobilise Brigade re Fire (Minutes) (FT)	n/a	1.5	N/A	1.6	N/A	1.66
F3	% of Fire Cases in which first attendance is within 10 minutes	46.28	57.79	41.11	56.98	44.91	58.6
L1a	No. of Library visits per head of population	3.34	3.61	3.28	3.68	3.28	3.71
L1b	No. of Items borrowed per head of population	3.38	3.82	3.68	3.82		
L2	Cost of Library Service per capita	28.25	€30.05	28.13	€30.02	27.18	€29.41
Y1	% of local schools involved in Comhairle na nÓg Scheme	72.73	68.07	90.91	67.59	59.09	51.86
C1	WTE staff per 1,000 population	4.6	5.64	4.83	5.58	4.85	5.63
C2a	% of paid working days lost to medically certified sick leave in year	5.15	3.76	3.48	3.52	3.92	3.34
C2b	% of paid working days lost to self-certified sick leave in year	0.34	0.38	0.38	0.39	0.38	0.4
C3	LA website page views per 1,000 population	4,509.13	12,422	3,390.24	11,666	1,336.70	9,651
C4	Overall cost of ICT Provision per WTE	4,187.42	€2,675.69	3,421.38	€2,680.15	3,828.00	€2,646.80
M2a	% Commercial Rates Collected in year	88	82.3	84	83	75	77
M2b	% Rent & Annuities Collected in year	88	88	92	85	91	84
M2c	% Housing Loans Collected in year	91	70	91	68	82	67
J1	LEO jobs output per 1,000 population	1.11	0.7	1.21	0.66	3.42	0.73




Stage 1 meeting

NOAC profile meeting with Carlow County Council

Date:	12 December 2019	
Venue:	Carlow	
Attendees:	Carlow County Council <ul style="list-style-type: none"> ■ Kathleen Holohan, Chief Executive ■ Pat Delaney, Head of Finance ■ Michael Rainey, Director of Services ■ Padraig O'Loughlin, Director of Services ■ Kieran Cullinane, Director of Services ■ Michael Brennan, A/Director of Services ■ Eamon Brophy, Senior Executive Officer 	NOAC <ul style="list-style-type: none"> ■ Michael McCarthy, Chair ■ John McCarthy ■ Claire Gavin

NOAC's profile for Carlow County Council issued in advance of the meeting and this formed the basis for the discussion on the day. It was clarified that there are now three Municipal Districts in Carlow and that the Internal Auditor has direct access to the Chief Executive (CE). These points are to be updated in the profile.

NOAC Chair outlined the format of the meetings and invited the CE to give an outline of the Council and the issues facing it. Matters discussed in detail were: -

■ Management team

It was advised that the Council's management team is in a transition phase with the recent appointments of three new members to the team. Overall, the Council has a low level of staff comparative to other local authorities of similar size.

■ Economic Climate

This has improved in the county with many companies expanding. However, the challenge is in the area of retail and keeping the high streets vibrant. The Council is addressing these issues with a major urban regeneration programme. They have secured funding for the project and are currently designing the Masterplan. It is expected that it will involve public realm works and upgrading of buildings, including projects looking at the redevelopment of the library and a water sports hub in the park. Carlow is unique in having just one large town and the other towns being much smaller. However, these small towns are also experiencing economic expansions, notably in areas such as agritech and precision engineering. It was also outlined that the five South East Counties work well together to promote the area in attracting new businesses to the region.

■ **Housing and Homeless**

The county has a good housing build programme. They have a good working relationship with the Approved Housing Bodies in the area who have delivered and are delivering a large proportion of their social housing stock. A 63 house Turnkey development is currently under construction. Private building in the county is very low and this is giving rise to lower levels of supply of properties to rent. The current landbank will see the county reach its housing targets to 2021 but after that, the availability of land is an issue. The Council will be looking at derelict sites and other options to address the lack of suitable land going forward. Working with Laois County Council to deliver housing has worked well but the challenges are that the tenants once housed go to a different HSE area for their services. It is important that there is no over concentration of housing in any one part of a town when planning future housing projects. There is no landbank being held by religious orders, which could provide development opportunities in the future. The Council in the past acquired land from the Presentation Sisters and this was used for the County Library. The net housing need is in the region of 500. The average cost of a three bed in the county is €180,000 and the average rent is €1,200/€1,400. Carlow town was designated a rent pressure zone in September 2019. Rental costs are driven by the demand for student accommodation, as there is very little student specific accommodation. Homeless in Carlow is in the region of 20 people and is well managed with a project worker and a social worker in place. They have a very active regional homeless action team who are managing to reduce the numbers. Prevention is key to their response to managing homelessness. They are also working with Focus Ireland in a housing first programme. The Council has access to a hostel for homeless and does not use hotels.

■ **Climate Change**

Carlow County Council is a champion for the Local Government sector in respect of the UN Sustainable Development Goals. The Council adopted a Climate Action Strategy in September 2019. They will be working with other champions including businesses, schools, GAA etc. to drive an education awareness and deliver an action plan for climate change. As a first step, the Council has introduced the elimination of single use plastic in the offices and they are encouraging businesses to engage with this campaign. The climate action plan is a cross government approach and it will be the local authorities' role to drive it forward.

■ **Finances/resources**

In the area of finances, their revenue budget is tight and their capital balance is better. They do not get the same level of funding of the Local Government Fund as comparative authorities due to the historic calculation of funding levels and income. When the equalisation rates were being calculated with the introduction of the Local Government Fund, the rates income for Carlow was much stronger. However, a number of large business closures reduced this figure significantly, but this has not been reflected in the support being received for Carlow. This matter has been raised with the current and former Minister for Housing, Planning and Local Government, who has agreed to address/review this matter but no progress has been made to date. Funding is now coming from a number of Government Departments, which means that there is an increase in reporting and submission of returns. Some of the funds available in programmes require very short turnaround times for submission of applications, which can present challenges, especially as completing these applications is resource intensive and while funding is available for the programme, there is no additional funding for staff.

PI Performance

■ Collection rates

All collection of rates showed improvement and this was commended. However, despite above average collection percentage rates for commercial rates the collection rate reduced in 2018. It was explained that the revaluation process in 2017 gave rise to 110 appeals. 55 of these have been addressed, resulting in some of them receiving a reduction. Any reductions approved by the tribunal impacts on the receipts of the Council. The new Rates Bill 2019 will allow a buffer to be built in for appeals with the tribunal.

The Council also outlined the fact that previously vacant properties rates were written off 100% but since 2018, they have a different approach and any property with valuation rates in excess of €6,000 get a 20% reduction for vacant property. This approach is to reduce the number of vacant properties and it has resulted in a number of these properties being cleaned up for selling or re-letting. Overall they have seen more vacant properties coming back to use.

■ Motor Tax

The figures for those using the online facility has increased significantly since 2014, with over 60% off all transactions now online. This figure is growing and staff are promoting, educating, supporting and encouraging customers in this process.

■ Social Media

The hits and followers have increased. There is a social media company on contract to manage this but there is more that the Council feel can be done in this area. While the messages got out during the bad weather, they want to look at how this can be communicated better to those who are not engaged in social media. The PI data for this indicator for the number of views on the website was queried as Carlow felt that the data was not comparative for all local authorities. This matter will be brought to the PI Sub Group for review.

■ Green Flags

Carlow has an Environmental Awareness officer and this will help to link awareness with the climate action goals. The PPN is very engaged and well regarded in the county and climate action and awareness was the subject of a successful recent plenary meeting, which the Department for Climate Action attended. There is also a town development forum, which is looking at economic regeneration and green issues. The sub group established a small biodiversity garden, which is part of a biodiversity plan. In addition, the Council's pride of place programme is very engaged with communities and the schools.

NOAC Customer Satisfaction Report 2020

It was outlined that Carlow would be surveyed in February 2020 and that this was an interesting and important piece of work, especially when the results of all local authorities would be completed in a single report.

NOAC Chair thanked the CE for the comprehensive discussion and invited Carlow to present to attend the full NOAC meeting on January or March 2020 in the Custom House.

An agenda will be circulated in advance and Carlow will be invited to present at the meeting. When approved, all material will be published.



Stage 2 meeting

National Oversight and Audit Commission Meeting with Carlow County Council

Date:	1 st September 2020	
Venue:	Remote Meeting via WebEx Meeting Platform	
Attendees:	<p>Chair:</p> <ul style="list-style-type: none"> ■ Michael McCarthy <p>Members:</p> <ul style="list-style-type: none"> ■ Sharon O'Connor ■ Martina Moloney ■ Mary Hurley ■ David Holohan <p>Secretariat:</p> <ul style="list-style-type: none"> ■ John McCarthy ■ Claire Gavin ■ Colin Flood ■ John Goldrick ■ Darren Browne <p>Apologies:</p> <ul style="list-style-type: none"> ■ Constance Hanniffy ■ Michael McGreal ■ Neill Dalton 	<p>Carlow County Council:</p> <ul style="list-style-type: none"> ■ Kathleen Holohan, Chief Executive ■ Pat Delaney, Head of Finance, DOS for IT, Libraries and Culture ■ Padraig O’Gorman, DOS Transportation, Water Services, Environment, Fire Services and Special Projects ■ Michael Rainey, DOS HR, Corporate Services, Planning and Economic Development ■ Michael Brennan, DOS Housing, community, recreation and amenities ■ Eamonn Brophy, Secretary to management team, SEO in Corporate services and HR

Meeting with Carlow County Council

The Chair welcomed the representatives of Carlow County Council to the meeting. The representatives introduced themselves. In advance of the meeting, the Chief Executive (CE) sent in a presentation on Carlow County Council, which was circulated to members. Carlow's CE used that presentation to give an overview of the Council.

The CE provided a brief overview of the activities of the local authority including:

- its population size and spread;
- its location and proximity to Dublin as a satellite county;
- as a current place for pharmaceutical and technology companies;
- its strong economic sector in civil engineering, technology, food, drink and agriculture;
- its profile as a student town with two, third level institutions with approximately 7000 students and the creation of a technological university in partnership with Waterford Institute of Technology.

The CE discussed their usage of the performance indicators to compare themselves to other similar sized local authorities. They employ a culture of active review and analysis to identify areas for improvement and this is led by the senior management team.

Housing

Carlow are performing well in comparison to their peers in terms of construction of new dwellings, rental inspections, re-tenanting of vacant dwellings, the stock vacancy rate, cost of re-tenanting and maintenance costs. The CE outlined some challenges they face. They will be able to deliver on their 2021 program but have been dependent on the approved housing bodies for assistance. Future issues include the lack of a land bank and being able to finance land acquisition. The move to a planned maintenance program would have significant financial implications for Carlow. Concern was expressed about the proposed review of the national differential rents scheme which could result in a loss of income as Carlow has one of the highest differential rents in the country.

Roads

In comparison to their peers the standard of their roads is high following significant investment. One of their key priorities is to have a bus service to the town and they are working with the National Transport Authority to progress this matter. Their significant infrastructure project would be the N80 relief road around Carlow.

Waste

Just over 40% of households are using the 3 bin service. Prior to Covid-19, residents were visited to inform them of the service to improve participation.

Planning

In terms of new dwellings inspected, determination of appeals and fire safety certificates they compare favourably to their peers.

Fire

In terms of cost per capita, Carlow compares favourably to other local authorities. Carlow has an excellent fire service and it has a training centre which has had attendees from many other local authorities and members of the defence forces.

Library & Community

The library visits per head of population is slightly below national average. Carlow's libraries have provided support to local authorities call centre during their Covid closure. They have also provided online materials for users. Carlow has 100% school participation in the Comhairle na Nog programme.

Staffing

Carlow in comparison to its peers would have the lowest full time equivalent staff and the lowest WTE per €1 million. The recently completed new workforce plan identified 29 posts they want to fill during that plan. The staffing level in the plan is the minimum number of staff necessary to enable sustainable growth. Applications for funding and grants is often labour intensive so they need some of the additional staff to secure this revenue. Another area for concern is the age profile of the staff. There are few young recruits and currently they have over 100 staff over 56 years of age and this is significant in terms of future staff turnover.

Finance

In terms of commercial rates, rent and annuities and housing loans collected, Carlow compared favourably to their peers and national average.

With regards Local Property Tax anomaly, Carlow are receiving less compared to similar sized local authorities. In August 2016 and again in August 2017 at the request of the elected members, senior management and the Cathaoirleach met with successive Ministers for Housing, Planning and Local Government (Minister Coveney & Minister Murphy) and Department officials and made detailed presentations including an analysis of Local Property Tax/Equalisation funding across local authorities in the same grouping as Carlow. The analyses demonstrate that an inequity/anomaly exists whereby Carlow receives significantly less (€3.1 million, as referenced in slide number 14 of Carlow County Council's presentation on the day) than the average Local Property Tax Subvention when compared with similar counties. It was accepted that based on the analyses Carlow has a strong case and the matter would be addressed in the 2018 review of Local Government Funding (Baselines).

With regards Covid-19 and the impact on commercial rates, Carlow could lose €4 million net of the refund from central government this year. It is questionable as to how many businesses will be able to pay their rates for the remaining period of the year. They expect this to impact their performance on the performance indicators for 2020. Significant expenditure has occurred to deal with Covid-19. This includes the cost of road crews being stood down during the lockdown costing approximately €170,000, additional support payments to associated companies costing €281,000 and a further €447, 000 on other unfunded emergency spend.

Corporate Plan review

Key broad strategic priorities include the 'Project Ireland 2040' plan and the urban regional development fund with an application currently pending for Carlow Town of €20.8 million. The focus of which has been connectivity, sustainability and regeneration. Other key priorities include the LECP, RSES review, an action plan for jobs, the National Planning Framework and Climate Change plan. Since the previous plan, Carlow now has 3 municipal districts compared to 2.

Covid-19

A business continuity plan is in place in accordance with the Covid-19 guidelines. In comparison to other local authorities, Carlow have one of the highest number of staff working in the LA offices due to the number of staff they employ and their effort to maintain services. At the beginning, Carlow quickly produced a call centre to deal with enquires. An economic forum was developed in partnership with local business leaders, the chamber of commerce and tourism bodies. One outcome came in the form of 10 business leaders mentoring 10 businesses in the south east region.

Following on from this presentation, the NOAC board members put questions to the Council, the main areas of which are outlined below.



Housing

The reason given for Carlow's fast re-letting times was attributed to having very efficient staff and employing a fast tendering process where they tender straight away and set a tight deadline to re-let.

Staffing

For the period up to 2024, an additional 29 posts (10% growth) was requested but demand from all departments exceeded this and was constrained further due to budgetary concerns. In terms of meeting statutory responsibilities, Carlow believe they are performing reasonably well to deliver those services.

In terms of an active plan to staff management in light of the age profile, Carlow acknowledged the difficulty faced as there is no guarantee young applicants will apply. Remuneration compared to the private sector is also a challenge faced. Also, it can no longer be assumed people will retire at retiring age.

Finance

Acknowledged percentage performance can be influenced in different ways. In 2018, the members adopted a policy varying the rate of refund from 100% and is currently down to 50% for vacant properties with a rate amount of more than €6,000. This was done to stop landlords sitting on empty property. This then effects rates collection and percentage performance. Some local authorities have large industries which would be disproportionate to percentage collection and driving up performance.

In terms of procurement, Carlow was one of the first local authorities to have a framework in place. A dedicated procurement officer was appointed this year. LGAS highlighted legal services as one area to examine.

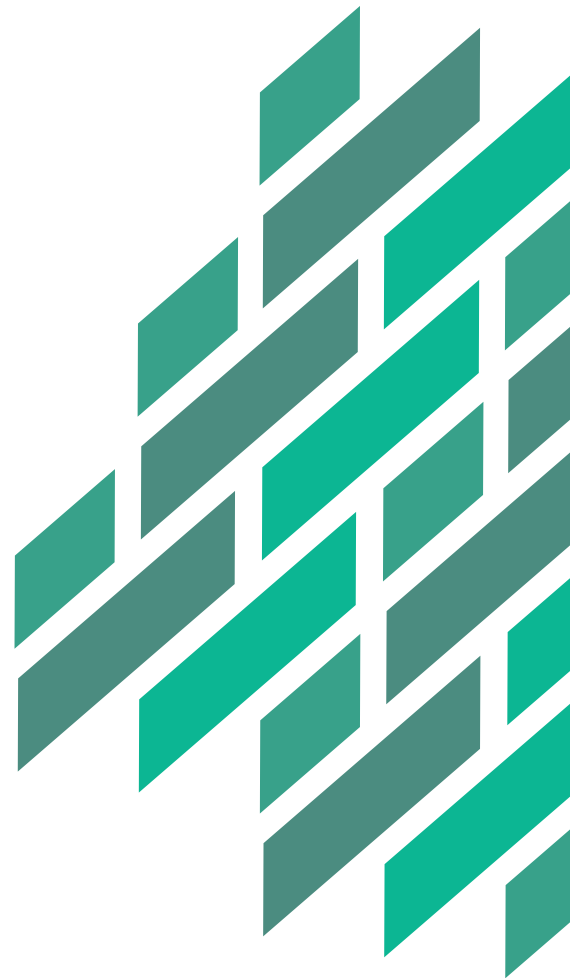
In terms of capital balances, a number of legacy capital balances were also highlighted in the audit report. Visual Carlow which opened in 2009 was envisaged to become a national venue but opened when the economy started to decline 10 years ago. The Council provides very significant funding to VISUAL as the level of funding originally envisaged from Central Government/The Arts Council has not materialised.

Economic Development

Carlow would have a significant commuter population and the Council has developed a database of residents who are advised of any relevant job opportunities. In relation to Internet connectivity it was advised that they were in the process of installing 'Broadband Connection Points' around the county. They are also involved in a pilot project using new Microsoft technology that will be able to beam broadband from libraries to 20 disadvantaged families.

The Chair thanked Carlow CE and the Management team for attending.

The meeting was brought to a close.



4

Stage 2 presentation

inCarlow Where Ambition
Innovation & Success meet


Presentation to NOAC

1st September 2020


www.carlow.ie

CARLOW
COUNTY COUNCIL
COMHAILLE CHONTAE CHATHAULOGHA

CONTENT

- Introductions
 - Carlow CC Data Vs Peer LA Data
 - Corporate Plan
 - Covid-19 Pandemic
 - Acute Financial Matters
 - Discussion
- 

USAGE OF PERFORMANCE INDICATORS

- Culture of Active Review and Analysis with a view to identifying areas of improvement
 - Led by Senior Management
 - Cross-functional Group
 - Department Service Reviews
 - Informs Future Resource Allocations
- 



HOUSING

LOCAL AUTHORITY	No of Dwellings added to LA owned stock whether Constructed/ Acquired	No of Rented Dwellings inspected	Time taken from date of vacation of dwelling to re-tenant	% of stock vacant end 2018	Cost to Re-Tenant	MTCE cost per unit
Carlow	78	400	16.35	0.76	17,310.27	409.90
Kilkenny	75	364	21.59	1.14	16,722.50	882.55
Laois	65	327	12.56	0.79	6,414.29	533.86
Offaly	33	169	34.97	1.49	21,417.82	603.31
Longford	71	233	70.64	4.98	14,019.68	483.61
Monaghan	44	327	8.9	0.91	14,996.73	792.96



ROADS

LOCAL AUTHORITY	% Total Regional Road Kilometers' with PSCI Rating of 1-4	% Total Local Primary Roads Kilometers' with PSCI Rating of 1-4	% Local Secondary Roads PSCI Rating 1-4	% Local Tertiary Roads PSCI Rating 1-4
Carlow	4	0	2	7
Kilkenny	5	3	7	24
Laois	8	14	12	14
Offaly	16	10	19	29
Longford	2	0	2	7
Monaghan	8	7	20	20

inCarlow

WASTE

LOCAL AUTHORITY	% Households within area covered by a 3-bin service
Carlow	40.85
Kilkenny	15.90
Laois	31.26
Offaly	15.53
Longford	23.08
Monaghan	13.59

inCarlow

PLANNING

LOCAL AUTHORITY	% New Buildings Inspected	% of Determinations confirmed by ABP	% Fire Safety Certs received in 2018 and decided within 2 Months
Carlow	29.85	85.71	82.05
Kilkenny	5.9	75	91.53
Laois	12.21	100	62.86
Offaly	11.32	88.89	5.26
Longford	48.62	64.29	5.56
Monaghan	30.93	64.29	0.00

inCarlow

FIRE

LOCAL AUTHORITY	Cost Per Capita €	Average time taken in minutes to mobilise in respect of fire (Retained)
Carlow	€34.71	06:16
Kilkenny	€58.26	06:16
Laois	€48.93	05:48
Offaly	€45.78	05:34
Longford	€50.99	06:31
Monaghan	€44.13	05:16

inCarlow

LIBRARY & COMMUNITY

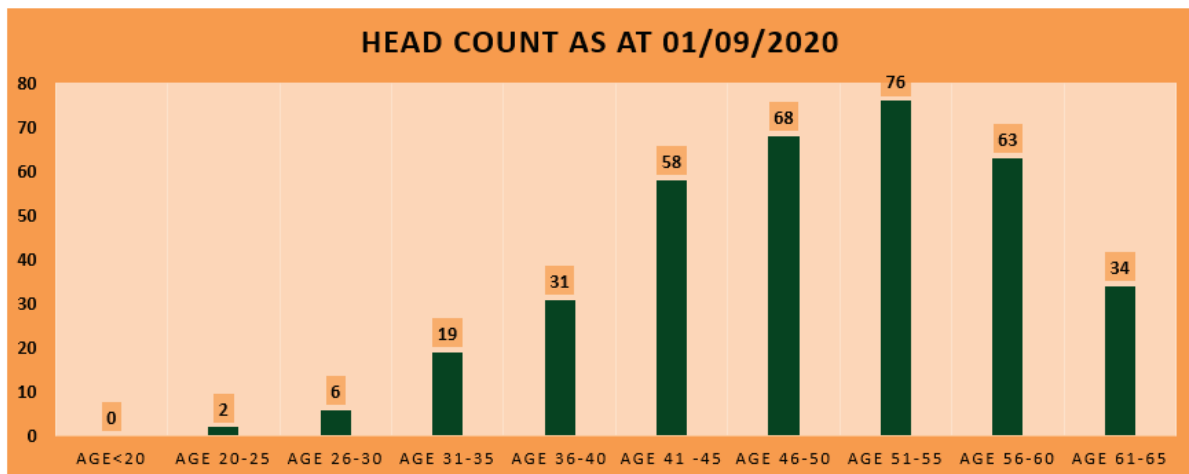
LOCAL AUTHORITY	No. of Library Visits per head of Population	% Schools in Comhairle na Nog
Carlow	3.14	100
Kilkenny	2.62	50
Laois	3.66	90
Offaly	3.15	100
Longford	5.69	100
Monaghan	3.78	91.67

STAFF

LOCAL AUTHORITY	WTE as at 31/12/2018	WTE per €1M Revenue Budget Expenditure
Carlow	268.09	4.8
Kilkenny	549.46	6.5
Laois	422.78	5.3
Offaly	392.70	5.7
Longford	314.92	6.5
Monaghan	400.49	6.0



STAFF – AGE PROFILE



FINANCE

LOCAL AUTHORITY	% Commercial Rates Collected 2018	% Rent & Annuities Collected 2018	% Housing Loan Collected 2018
Carlow	86.00	93.00	95.00
Kilkenny	95.00	93.00	88.00
Laois	76.00	96.00	72.00
Offaly	89.00	86.00	56.00
Longford	89.00	93.00	55.00
Monaghan	89.0	96.00	78.00
MEAN	85.50	87.80	74



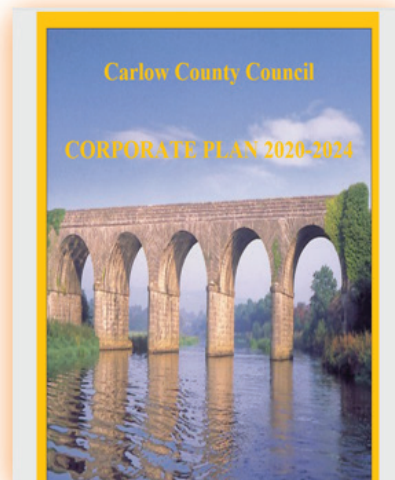
CORPORATE PLAN REVIEW

Incorporating Broader Strategic Priorities

- Project Ireland 2040
- Social, Economic and Community Development
- LECP
- RSES, CDP Review
- Action Plan for Jobs
- National Planning Framework
- Climate Change

Recognising Structural Change

- Municipal Districts
- SPCs
- LCDCs
- PPN
- Shared Services



ACUTE FINANCIAL MATTERS (Local Property Tax Allocations)

County	Budget 2020	2020 LPT Yield 100%	2020 LPT Subvention (LPT Funding less LPT Yield)	2020 LPT Total Funding	% of Budget
	€million	€million	€million	€million	%
Carlow	55.4	4.0	2.1	6.1	4%
Cavan	72.5	4.5	5.0	9.5	7%
Laois	78.4	5.0	3.6	8.6	5%
Leitrim	39.6	2.1	6.8	9.0	17%
Longford	48.0	2.1	6.8	8.9	14%
Monaghan	65.8	3.8	7.4	11.2	11%
Offaly	68.4	4.9	2.7	7.7	4%
Roscommon	61.3	4.0	6.2	10.2	10%
Sligo	67.2	5.3	4.9	10.2	7%
Kilkenny	83.6	7.5	3.2	10.7	4%
Average	64.0	4.3	4.9	9.2	8%
Carlow V Average		-0.3	-2.8	-3.1	

ACUTE FINANCIAL MATTERS (CONTINUED) COVID 19 PANDEMIC 2020

- Loss of receipts 2020 (net of 6 months rates waiver) - € 4m
- COVID - 19 Related Expenditure - € 0.9 m

COVID Emergency and unplanned/unfunded spend 2020

Unfunded Road Crew Costs during lockdown	Additional Support Payments to associated Companies	All other unfunded COVID emergency spend	TOTAL
170,000	281,000	447,000	898,000

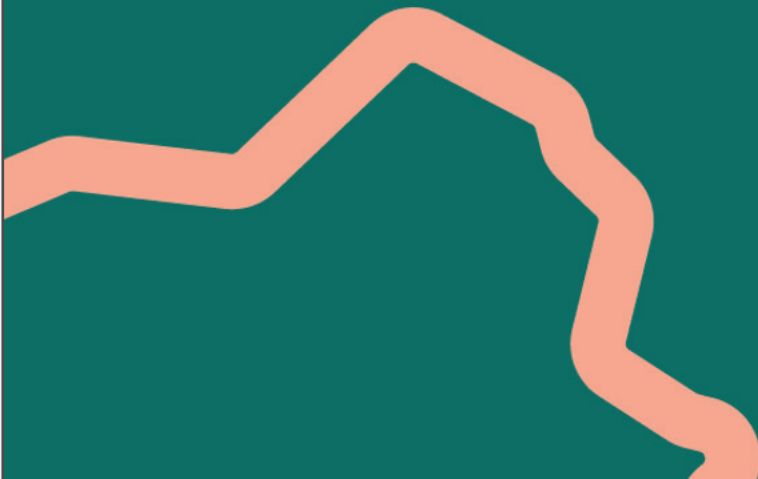
inCarlow

COVID-19

- Successfully “Re-engineering” our business processes to maintain staff wellbeing and business continuity.
- Technology and staff expertise deployed to drive community resilience / wellbeing together with accelerated supports for local business.



Thank You





National Oversight and Audit Commission (NOAC)
An Coimisiún Náisiúnra Maoirseachta & Iniúchoóireachta

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