



# NOAC

National Oversight  
and Audit Commission



## Galway City Council Profile Report

NOAC Report No. 82 – May 2026

Web: [www.noac.ie](http://www.noac.ie)

Email: [info@noac.ie](mailto:info@noac.ie)

# Chair's Opening remarks



The National Oversight and Audit Commission (NOAC) is the national independent oversight body for the local government sector in Ireland and was established over a decade ago under the

Local Government Reform Act 2014.

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.

I began my tenure as Chair of NOAC in September 2018 and have continued the important work commenced by the previous NOAC Chair in reviewing the performance of the individual local authorities in Ireland.

These individual reviews, which are called the Scrutiny Process, allows NOAC to provide a comprehensive overview of the functioning of local authorities to the public, both positive and negative, and allows for exemplars of best practice to be identified and used to share with other local authorities.

The first cycle of the Scrutiny Process was completed in September 2024 with 32 reports being published over that period, which are freely available on the NOAC website.

Following the completion of the first round of the Scrutiny Process, the NOAC board and I decided to conduct a review of the system in place and build on the excellent and valuable work already undertaken.

This has resulted in a new Scrutiny Process, which I feel, allows for a more detailed analysis of the performance of local authorities, along with a more structured format similar to the Oireachtas Committees.

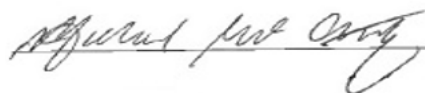
As part of laying the groundwork on the new process, NOAC prepared a protocol document of the new Scrutiny Process, which lays out how meetings and engagement with local authorities would function and this was agreed to by the County and City Management Association. NOAC also conducted a data protection impact assessment of the new process to ensure that GDPR and personal data rights are respected.

With that in mind, NOAC has decided to record the meetings that are uploaded to the NOAC website, along with a transcript. This allows meetings to be as open as possible and gives the public an even greater insight into the performance of their local authorities.

In terms of those meetings, I have been very impressed with the engagement we have received from local authorities. The Scrutiny Process is an excellent arena for the public to see how the local government sector works for them, highlighting the excellent work being carried out, as well as the challenges being faced.

Further, the process allows local authorities to see how they are performing on a national level, as well as providing the opportunity to view areas of good practice that they might adopt in their own localities, allowing for a virtuous cycle of improvement.

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 the welcome extended to NOAC in this process.



**Michael McCarthy, Chair**  
22nd May 2026

## Background

A core function of NOAC is to review the individual performance of local authorities in accordance with its statutory functions under the Local Government Reform Act 2014. This key NOAC process began in February 2017 and NOAC completed its first cycle of this process with the publication of the last of its 32 reports in September 2024. This ended the first cycle of this process with all local authorities having been reviewed and those findings being published.

The first cycle involved a number of stages, which included a face-to-face meeting with the Chief Executive and some of the Management team of the local authority with the Chair of NOAC and the Secretariat, a meeting between the Chief Executive and some/all of the Management team of the local authority with the full NOAC board and the publication of a report (Scrutiny Report) on the NOAC website.

In preparation for the meetings and as part of these reports, NOAC drew up a comprehensive profile of that particular local authority. This profile presented an analysis of data obtained from the various reports that NOAC had undertaken and other available information. The data collected is used to look at trends as well as to compare how local authorities are doing nationally.

This process allowed NOAC to provide a comprehensive overview of the functioning of local authorities to the public, both positive and negative. It allowed for exemplars of best practice to be identified and shared with other local authorities, as well as possibly being highlighted in the NOAC Annual Good Practice in Local Government Seminar.

Following the completion of the first round of the Scrutiny Process, the NOAC board decided to review the process in place and build on the excellent work carried out thus far. The result of this work is the new NOAC Scrutiny Process, which includes a more detailed analysis of the performance of each local authority and a more structured format similar to the Joint Oireachtas Committees.

Further, the NOAC board decided to allow for a more open platform to enable greater access to the meetings between the NOAC board and the local authorities. This includes the recording of all meetings in the Scrutiny Process that are uploaded to the NOAC website, along with a transcript of the meetings.

The board also decided that it would provide further information on the process via the preparation of a report on each individual review, which is provided herein.



*(L-R Back Row): Derek Pender (Galway City Council), Declan Breathnach, Miriam McDonald, Brian Cawley (NOAC), Michael McCarthy (NOAC Chair), Margaret Lane, John Byrne and Noel Harrington (NOAC).*

*(L-R Front Row): Patrick Greene, Helen Kilroy (Galway City Council), Leonard Cleary, (Chief Executive, Galway City Council), Elizabeth Fanning, Patricia Philbin, (Galway City Council).*

## Recording and Transcript

The NOAC board met with the Chief Executive of Galway City Council, Leonard Cleary, along with a number of the Galway City Council Management Team on 31st March 2026 in the Custom House, Dublin.

A recording of the meeting, as well as a copy of the transcript, can be freely viewed by the public on the NOAC website at [www.noac.ie](http://www.noac.ie) with a copy of this report.

## Other information

As part of the Scrutiny Process, NOAC has provided the below information regarding the meeting between Galway City Council and the NOAC board.

This includes:

- A profile document prepared by NOAC for the meeting with Galway City Council that contains information from NOAC reports and further information provided by Galway City Council,
- A copy of the invitation letter sent to Galway City Council, and
- A copy of the Chief Executive's opening statement provided to NOAC as part of the meeting.

# Galway City Council Profile Report

## Background

The National Oversight and Audit Commission invited Galway City Council to attend a meeting in the Custom House, Dublin 1 on the 31st March 2026.

The purpose of the meeting is to review the individual performance of Galway City Council in accordance with NOAC's statutory functions.

As part of this process and as agreed with the NOAC board, the Secretariat has prepared this profile report using data collected from the NOAC Performance Indicator Reports and the past Scrutiny report of Galway City Council. It will use other sources of information such as NOAC's own reports including its Internal Audit report, Corporate Plan report and any other relevant available data.

The meeting is an opportunity to undertake a comprehensive review of the performance of Galway City Council. It also allows NOAC to compare Galway City Council's performance to that of other similar local authorities, as well as historical trends.

The meeting with NOAC will provide a picture to the public of where the local authority is performing well and where it may wish to improve its performance. By highlighting such issues, NOAC can encourage local authorities to strive to improve their performance or highlight to other local authorities where it is doing well, which in turn, can allow for collaboration on good practices.

## Summary Performance Indicator Data

Below is a list of Performance Indicator data, which highlights key national indicators and standout items from the NOAC Performance Indicator Report 2024, as well as comparing national and historical trends.

- **Housing.** Galway City Council owned 2,625 social housing dwellings at the end of 2024 (H1) with a vacancy rate of only 2.82%. The national average is 2.75% across the sector. In comparison, in 2023, Galway City Council owned 2,502 social housing dwellings (H1) with 2.72% vacant, compared to a national average of 2.81% (H2). The cost expended on having dwellings re-tenanted averaged across all dwellings re-let was €51,848.98 (H3B) in 2024, the highest amongst all local authorities. The average was €31,136.29. This figure compares to €41,264.84 for Galway City in 2023.
- **Homelessness.** Galway City's long term homeless adults' figures (H6) have decreased from 41.48% in 2023 to 35.87% in 2024. The national average figure for 2024 is 59.43%.
- A new indicator, H7 Social Housing Retrofit, was introduced in 2024 for the 2023 Report. This ensures that the social housing stock is upgraded and will assist in meeting the carbon target for 2030. Galway City had 49 completions in 2024, compared to 33 completions in 2023.
- **Vacancies.** In 2024, the average time for rehousing in vacant properties in Galway City (H3) was 48.83 weeks, which compares unfavourably to the national average of 35.56 weeks. Of the six urban authorities, Galway City had the longest average re-letting time.

In 2023, the average time for rehousing in vacant properties in Galway City (H3) was 49.61 weeks, which was much longer than the national average of 33.72 weeks.

Further, their re-letting costs increased significantly by €10,584.14 per unit in 2023 to the highest re-letting cost of €51,848.98 in 2024.

- New house building inspections were 30.5% (P1) in 2024 in Galway City compared to the national average figure of 16.76%. In 2023 Galway City's inspection rate was 19.19%.

The maintenance cost per unit was €1,899.29 (H4) in 2024 compared to €1,875.06 in 2023. For 2024, the national average maintenance cost amounted to €1,824.17.

- **Private rented dwelling inspections.** The number of private rental inspections carried out in Galway City increased from 337 in 2023 (H5) to 705 in 2024. The national mean rose from 1,626.97 in 2023 to 2,002.74 in 2024. The percentage of inspected dwellings in 2024 not compliant with the standard regulations in Galway City was 91.07%. Galway had the lowest inspection rate nationally at 6.81%, though this was an improvement on 2.86% in 2023.
- **Roads.** In terms of road condition, Galway City had 23.46% of its local primary roads (R1b) having no defects, compared to a national average of 29.01%. Regarding its local secondary roads (R1c), 24.32% had no defects, which compares to the national average of 22.86%. 16.29% of Galway City's tertiary roads had no defects. This compares to the national average of 21.11%.

R4 Road Opening Licensing and Inspections. At 447, Galway had the third lowest number of licences granted in 2024.

R4C depicts the total number of licences that have passed into the Guarantee Period by user action expressed as a percentage of the total number of licences that have passed into the Guarantee Period. Galway City had the lowest rate of completions in the country at 13%.

- **Fire service.** It should be noted that Galway County provides the fire service for the City and County and, therefore, the results are combined.

In 2024 it took an average of 2:01 minutes to mobilise full time fire brigades and 5:47 minutes to mobilise the part time fire brigades for calls to fires (which is carried out by Galway County), (F2) an improvement on the 2:04 minutes and 5:56 minutes of 2023. In 2024, the average mobilisation time for the part time fire stations across local authorities stood at 5:47 minutes and stood at 1:23 for full time fire stations.

Galway County had a cost per capita for providing the fire service (F1) in 2024 of €63.15 (€58.45 in 2023). This compares to a national average of €74.85 in 2024.

In the case of Galway County, the percentage where the first fire tender attendance took longer than 20 minutes for fire incidents (F3) was 18.89% for 2024, lower than the figure of 23.76% in 2023.

For all other emergency incidents in 2024, the percentage where first attendance took longer than 20 minutes was 16.8%.

It should be noted that Galway County explained that it has the slowest full-time turn-out in the country, the main reason for which is that the city fire station is 70 years old and not fit-for-purpose. It advised that it is working with Galway City Council to acquire a site for a new, well-located station, which will provide better access and modern facilities.

- **Libraries.** Galway County deals with the library service on behalf of Galway City and, therefore the results are combined.

Galway County had 2.15 library visits per head of population in 2024 (L1a), below the national average of 3.0. This was a significant increase over Galway County's 2023 figure, which stood at 1.84 visits.

Galway County also recorded 704,501 items (L1b) issued to library borrowers in 2024, a sizeable increase on the 676,043 items borrowed in 2023.

It should be noted that Galway City and County had the lowest spends per capita (€23.79) on its library service and book spend (€0.66) in the country.

- **WTEs.** In 2024 Galway City had 593.40 staff members (C1), a significant increase on the 552.27 staff members in 2023. The mean number of staff across all local authorities in 2024 was 1,041.09.

- **Job creation.** It should be noted that Galway City's figures are captured by Galway County and, therefore, the results are combined.

2,459 jobs (J1) were created nationally in 2024 with the assistance of the Local Enterprise Offices, a substantial increase on the 2,131 jobs created in 2023. The LEO in Galway County created 39.97 jobs in 2024, per 100,000 population. This represents a large increase from the 18.72 jobs it created in 2023.

However, for J5 Economic Development: The annual spend on local economic development (per head of population) by each local authority, Galway City had the second highest spend on local economic development (per head of population) in 2024 at €399.71.

- **Motor tax.** Galway County, on behalf of Galway City Council, had the lowest percentage of motor tax transactions completed online at 84.57%, very similar to the 83.62% in 2023.
- **Sick leave.** Galway City's medically certified sick leave rate was 3.09% (C2) (compared to 3.55% in 2023), making it one of the local authorities which met the public sector sick leave target of 3.5%. The national average for 2024 was 3.71%. Galway City's self-certified sick leave rate was 0.24% in 2024, compared to the national average of 0.34%.
- **Technology & Social media.** The per capita total page views of Galway City's websites (C3A) in 2024 was 19.34, far above the average of 12.65 across all local authorities. The per capita total page views of Galway City's websites in 2023 was 13.34, virtually the same as the average of 13.36 across all local authorities.

It should be noted that Galway City was one of three local authorities that launched a new website in 2024.

- **Pollution.** The total sum of pollution cases in respect of which a complaint was made (E2A) as of 31/12/2024 was 53, compared to the average figure of 216 across the sector.
- The percentage of households availing of the 3 bin service (E1) was 95% in 2024, compared to over 100% in 2023. The national average figure was 70.16% in 2024. Galway City had the second highest percentage of 3 bin services in the country.
- **E6 Public Lighting.** Galway had the third highest percentage of its total public lighting system represented by LED lights in the country at 97%.
- **Planning.** Galway City had 40 planning appeals to An Bord Pleanála (P2) in 2024. 97.5% of its decisions were confirmed by Galway City, with or without modifications and Galway City had the highest percentage of decisions confirmed with or without modifications in the country.
- **Y1: Participation in Comhairle na nÓg scheme.** Galway City was one of five local authorities that had 100% involvement in Comhairle na nÓg and saw the biggest increase in participation from 80% in 2023 to 100% in 2024.
- **Finance: M1 Revenue Account Balance.** Galway City had the third highest revenue expenditure per capita in 2024 at €1,622.25.
- **Finance: M4 Overheads.** At €27.96, Galway City had the second lowest total payroll costs as a percentage of revenue expenditure in the country (M4B).
- **Finance: Public liability.** In 2024 Galway City had a cost of settled claims per capita of €21.96 (M3), while the national average is €13.74. This is a huge increase from the €8.69 cost in 2023. The rise from €8.69 per capita cost in 2023 to €21.96 in 2024 was due to an increase in the number of claims settled in 2024 (45) compared to 2023 (33).

## Collection Rates

	2024	2023	2022	2021	2020	2019	2018
<b>Commercial Rate collection rates</b>	86%	86%	84%	67%	61%	83%	81%
<b>Rent collection rates</b>	79%	80%	80%	80%	79%	80%	79%
<b>Housing loan collection rates</b>	88%	88%	88%	88%	86%	86%	84%

# Galway City Council General Information

Below is general information provided by Galway City Council covering a list of relevant topics and issues.

<b>Local Authority</b>	Galway City Council
<b>Population</b>	84,414 (Census Data 2022)
<b>Area</b>	5079.93 ha or 50.80km <sup>2</sup> (Galway City Council Administrative Area)
<b>Municipal Districts</b>	Area Committees: <b>East:</b> Wellpark, Renmore, Ballybane, Ballybrit, Doughiska, Roscam <b>Central:</b> Mionlach, Dangan, Newcastle, Shantalla, Calddagh <b>West:</b> Salthill, Knocknacarra
<b>2026 Budget</b>	€164,023,666 GCC <a href="#">Adopted Budget 2026.pdf</a>
<b>Number employed @ 31/12/2025</b>	684
<b>WTE Staff per 1,000 population</b>	7.79
<b>% of paid working days lost to medically certified sick leave</b>	3.17%
<b>Housing Information @ 31/12/25</b>	
Local Authority Stock number	2,908
Number currently on waiting list	4,151
HAP Tenancies	1,722
Homeless presentations	1,319
Any specific housing issues	Continuous high demand for social housing with limited supply. High levels of NTQs and homeless presentations with limited capacity in emergency accommodation. High rental costs and lack of available rented accommodation.
<b>Short Information Paragraph</b>	
<b>Council Mission Statement</b>	To continue the development of Galway as a world class city in which to live, work, study, visit, and invest through delivering services in an equal, inclusive, and sustainable manner.

<b>Economic Forum (CEF)</b>	<p>There is a multiplicity of business fora within Galway City at present, including but not limited to, the Night-Time Economy (NTE) Stakeholder Advisory Forum, the 5 district Business groups (Westend, Eyre Square Association, Woodquay, the Latin Quarter, Salthill), Galway Chamber, Galway Business Watch, The Failte Ireland Destination Experience Development plan advisory forum.</p> <p>The recently adopted retail strategy contains a recommendation to establish a business led BID for the City and the establishment of a business led working group to bring together stakeholders from the retail and hospitality sectors.</p>
<b>The Local Enterprise Office</b>	<p>The Local Enterprise Office Galway provides financial supports, business advisory clinics, training, mentoring, sustainability programmes, digital skills support, and assistance for start-ups and SMEs across Galway City. It actively supports exporting businesses, green transition programmes, and enterprise events. <a href="#">Local Enterprise Office - Galway</a></p>
<b>Retail Incentives</b>	<p>Galway City Council operates the Shopfront Enhancement Scheme (2025) – a €200,000 grant scheme offering up to €20,000 to independent retail/hospitality businesses for facade improvements, accessibility upgrades, heritage works, and bilingual signage within ACAs.</p>
<b>The Corporate Plan</b>	<p><a href="#">GCC_Corporate_Plan_2024-2029_4.pdf</a></p>
<b>Shared services</b>	<p>The library service is provided by Galway County Council on behalf of Galway City Council as a shared service, to which the City Council contributes on an annual basis. Galway County Council also deliver the Fire Services for Galway City and County on the basis of an agreement between Galway City Council and Galway County Council. The Local Enterprise Office is also a shared service with Galway County Council.</p> <p>Galway Sports Partnership is operated as a shared service between Galway City Council and Galway County Council. Galway Age Friendly Programme is operated as a shared service between Galway City Council.</p>
<b>Regional Issues including new developments and initiatives</b>	<p>Key current regional priorities:</p> <ul style="list-style-type: none"> <li>■ N6 Galway City Ring Road</li> <li>■ BusConnects Galway</li> <li>■ Galway City Flood Defence Scheme (Coirib go Cósta)</li> <li>■ Local Authority Funding Model (Tier 5 to Tier 4)</li> <li>■ Pilot Tourist Bed Night Tax</li> <li>■ Wastewater infrastructure upgrade</li> <li>■ Regeneration of Dyke Road &amp; Sandy Road</li> <li>■ Ardaun strategic housing area development</li> <li>■ Clifden Railway Pedestrian/Cycle Bridge</li> <li>■ Cultural infrastructure &amp; Galway Port redevelopment</li> </ul>
<b>Supporting Strategies</b>	<ul style="list-style-type: none"> <li>■ Local Economic &amp; Community Plan (LECP) 2024–2029 – 5 high-level goals and 17 sustainable objectives guiding economic, cultural, community and social development.</li> <li>■ Failte Ireland Galway City DEDP.</li> </ul>
<b>Any other relevant information</b>	<p>Galway City is Ireland’s only bilingual city and a designated UNESCO City of Film and European Capital of Culture, with a vibrant cultural sector, high third-level population, and major regional economic role as a key anchor of the Atlantic Economic Corridor. Population is projected to reach 120,000 by 2040.</p>

# Summary of past Scrutiny Report(s)

Galway City Council had a Stage 1 meeting in March 2022, followed by a Stage 2 meeting in October 2022.

The information contained below is taken from the Scrutiny Report published following the abovementioned meetings and is a summary of the issues discussed, from that time.

## 1

### Stage 1 meeting in March 2022

- Housing:** There have been huge challenges, including finding suitable accommodation for homeless people and providing suitable Traveller accommodation.

Between now and 2026, under the Housing for All targets, the Council needs to provide just under 1,100 additional social homes.

Galway City is endeavouring to find emergency accommodation for Ukrainian people arriving into the area.

The Council is working to lower the average time for rehousing in vacant properties, which was 44.47 weeks in 2020, significantly longer than the national average of 32.69 weeks. Part of the reason for these times was restructuring of work.

There is a planned new suburb in the East of the City at Ardaun. At Nuns Island there is a proposal to develop a regeneration proposal for the area to create vibrant space through the appropriate mix of public realm spaces and habitable development.

Infrastructure: One major project for the future will be the creation of a new sewage treatment plant for Galway City and County.

- Staffing:** Local authorities have traditionally been categorised on a scale of 1 – 5. Dublin City is category 1, Galway City is 5, which is the same as smaller local authorities. The workforce numbers are strongly aligned to this categorisation, which leaves Galway City greatly understaffed.

The Council has drawn up a Strategic Workforce Planning Framework 2021 – 2026, to outline the staffing issues, which will be forwarded to NOAC.

## 2

### Stage 2 meeting in October 2022

- Environment:** With respect to climate action, the Council has virtually converted all public lighting to LED, with just a few outliers remaining to be completed.
- Housing:** With regard to future housing development, there is work/planning ongoing for the Ardaun area, around the harbour area, the Dyke road, Sandy road and Ceant Station and the City wishes to avoid urban sprawl.
- Water:** A future major waste water facility will be required to enable future planned growth beyond the current NPF. This new facility will be to the east of Galway City, probably located in the Galway County area.
- Harbour development:** The proposed expansion of Galway Port under the Strategic Infrastructure Act is currently with An Bord Pleanála for a decision with the expectation that approval might be granted in Quarter 2 of 2023. The new port will be a modern, sustainable facility and the development of the majority of land is dependent on a successful outcome to the current planning application for the new harbour extension.

The harbour itself will play a role for flood defences of the city and will accommodate walkways and cycle ways.

## Data from other NOAC Reports

The below information highlights other sources of data from NOAC reports and any other reports, including media, deemed worthwhile.

### NOAC Reports No 46 & 67- Local Authority and Regional Assembly Corporate Plan Cycle: 2019-2024

#### Review of Local Authority and Regional Assembly Corporate Plans 2019-2024 (46)

In November 2021, NOAC published its review of the corporate plans of local authorities and regional assemblies for the period 2019 - 2024. The purpose of the report is to review the adequacy of the plans and to assist with the further development of good practice in corporate planning. In the report, examples of good practice in relation to both the process of developing the plans, and the content of the plans are highlighted.

Under the process, areas considered for review included:

- The pre-plan consultation, which looks at how local authorities formulated the Corporate Plan, consulted with stakeholders and engaged with elected members.
- Review of the Corporate Plans. This investigated how local authorities proposed to review the progress of their Corporate Plans.
- Integration of the Corporate Plan with other policies and strategies, which examined the extent to which local authorities consulted other policy reports and strategies when devising their Corporate Plans.
- Public Sector Equality and Human Rights Duty. Under this heading, it was examined as to how local authorities engaged with the issue of human rights.

Examining the contents of the Corporate Plans, the following were among the areas reviewed:

- Vision and Mission: Strategies and Objectives. This detailed local authorities' visions, mission statements and broad goals during the life of the plan. It focused on the setting of actions and goals to deliver these broad objectives and visions.
- Financial resourcing of the Corporate Plan and how risks to the delivery of the Corporate Plan can be examined, taking into account how Councils are dependent on voted capital funds from central government.
- Measuring and mitigating risk. This examines where local authorities depend on other external providers and other public bodies to successfully deliver certain services. This involves risk which can be mitigated through appropriate oversight, including service level agreements.

Section 1: Process, under the section of "Evidence of pre-plan consultation", the reports states that "In Appendix 4 of its corporate plan, Galway City Council states: "An extensive consultation process took place with both internal and external stakeholders. Galway City Council wishes to thank all that took part in the process." This includes an extensive list of both Council staff and external stakeholders – including the Galway City Community Network (PPN for Galway City)."

#### Review of Implementation of Local Authority and Regional Assembly Corporate Plans 2019-2024 (67)

Following on from the above-mentioned review, NOAC's next step was to examine the implementation of those 2019-2024 corporate plans produced by the 31 local authorities and three regional assemblies. NOAC wished to evaluate how well local authorities and regional assemblies monitor the implementation of their corporate plans and how the process of monitoring and managing the implementation can be improved upon. The report was published in May 2024, with advance copies having issued to local authorities and regional assemblies.

The report is structured in three parts:

Part 1: Describes the methodologies used by the local authorities and regional assemblies to monitor implementation of the corporate plan.

Part 2: Assesses the progress reported on implementation of the measures contained in the plan.

Part 3: Considers two areas that were selected for more detailed analysis, namely social housing and human rights.

Under the heading of “Process for Monitoring and Reporting” it is outlined that “Galway City uses a variety of mechanisms such as fortnightly management team meetings, team development plans, ASDP, etc. to gather its information.”

## NOAC Report 79 - Review of Local Authority and Regional Assembly Corporate Plans 2025-2029

This review of the corporate plans prepared by local authorities and regional assemblies for the 2025-2029 period was conducted by reference to the guidelines issued by the Department of Housing, Local Government and Heritage, and recommendations made by NOAC in previous reports, NOAC Report No. 46: Review of Local Authority and Regional Assembly Corporate Plans 2019-2024 and NOAC Report No. 67: Review of Implementation of Corporate Plans 2019-2024.

## NOAC Report 65 – Internal Audit in Local Authorities Report 2023

This report reviewed the general governance of the internal audit function in local authorities, which included an in-depth survey as well as a review of the recommendations of NOAC’s 2018 Report and how those recommendations were implemented. NOAC made 17 recommendations in this report to address the issues identified.

In terms of Galway City Council, the following are the relevant details:

- Galway City Council is one of 11 identified in the category of small local authorities.

- Internal Audit is partially outsourced with one staff member working in that area. Galway City was one of six local authorities who had one or two vacancies at the time of the survey. In Galway City’s case, it had one vacancy at this time. All local authorities that did not fully outsource their service noted that they supported and/ or encouraged staff to obtain the appropriate professional qualifications in this area, with the exception of Galway City Council.

## Relevant Recommendations

### Recommendation 2

Applies to Galway City Council and eight other local authorities.

Those local authorities who partially or fully outsource their internal audit function are responsible and accountable to ensure that the required qualifications, expertise, and experience is being procured. In addition, they must ensure that the relevant standards of the Institute of Internal Auditors are being met by the relevant provider. It is essential that this is implemented as soon as possible.

### Recommendation 11

Applies to Galway City and eight other local authorities.

All local authorities must review their IT risk policy and procedures regularly to ensure that they are robust, fit for purpose and updated and that public services and information are safe. This was also a recommendation of the 2018 report.

### Recommendation 12

Applies to Galway City and seven other local authorities.

All local authorities must ensure examine/ update their risk assessments, particularly where a system or process has been replaced or amended given the unforeseen impacts that can occur.

### Recommendation 16

Applies to Galway City and all other local authorities except Clare.

The Institute of Internal Auditors recommends that an internal audit function must have an external assessment carried out at least every five years. All local authorities must address this as a matter of priority.

### Recommendation 17

Applies to Galway City and all other local authorities except Cavan, Clare, South Dublin, Meath and Wexford.

All local authorities should conduct compliance tests to ensure that the operation of the internal audit function against its stated function.

### NOAC Report 21 - Customer Satisfaction Survey 2018-2020

In 2018, Ipsos MRBI was commissioned by NOAC to conduct a survey among the general public to establish their satisfaction with their Local Authority. A face-to-face in-home CAPI (Computer Aided Personal Interviewing) methodology is utilised and quota controls ensured that participants are representative of the local authority population by age, gender and social class.

The second survey, completed in March 2019, was conducted with the 10 medium sized local authorities and Galway City. Overall, Galway City Council performed above average across the areas reviewed in the survey, with some examples highlighted below:

- Overall satisfaction: Galway City Council – 59% v National Average – 56%.
- Value for Money: Galway City Council – 29% v National Average – 28%.
- Informed by local authority: Galway City Council – 33% v National Average – 40%.
- Local Council Promotes Economic Activity: Galway City Council – 71% v National Average – 52%. Galway City was the third highest performing local authority within this category.
- Local Council Is Open And Transparent: Galway City Council – 42% v National Average – 34%.
- Doing a good job: Galway City Council – 52% v National Average – 51%.

### NOAC Report 75 – Public Spending Code 2024

The Public Spending Code (PSC) was developed by the Department of Public Expenditure, National Development Plan Delivery and Reform (DPENDPDR). The Code applies to both current and capital expenditure and to all public bodies in receipt of public funds. According to DPENDPDR, the Code brings together, in one place, details of the obligations of those responsible for spending public money. As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements and that their reports should be submitted to NOAC for incorporation in a composite report for the local government sector.

The Quality Assurance reporting requirements consists of the following five steps:

1. Local authorities should draw up an inventory of projects/programmes at the different stages of the Project Life Cycle, in respect of all capital and current expenditure projects to a value greater than €0.5m.
2. Confirm publication on the local authority's website of summary information on all procurements in excess of €10m related to projects in progress or completed in the year under review and provide a link to the relevant website location.
3. Complete the seven specified checklists. Only one of each type of checklist per local authority is required and not one per each project/programme. The completion of the checklists is to be based on an appropriate sample of the projects/areas of expenditure relevant to that checklist.
4. Carry out a more in-depth review of selected projects/programmes such that, over a 3-5 year period, every stage of the project life-cycle and every scale of project will be subject to a closer examination. Revenue projects selected for in-depth review must represent a minimum of 1% of the total value of all revenue projects in the inventory, while the requirement in respect of capital projects is 5% of the total value of all capital projects in the inventory.

5. Complete a short summary report consisting of the inventory, procurement reference and checklists referenced in steps 1 to 3 and the local authority's judgment as to the adequacy of the appraisal/planning, implementation or review work that it examined as part of step 4, the reasons why it formed that judgment and its proposals to remedy any inadequacies found during the entire quality assurance process.

In the case of Galway City Council it complied with all five steps as highlighted above including providing links to the online Publication of Summary Information of all Procurements in Excess of €10 million.

- Galway City Council had no procurements in excess of €10m in 2024.

#### Summary of 2024 Detailed Inventory

##### Expenditure being Considered - Greater than €0.5m (Capital and Current)

Local Authority	Current Expenditure Amount in Reference Year	Current Expenditure Amount in Reference Year (Non Grant)	Current Expenditure Amount in Reference Year (Grant)	Projected Lifetime Expenditure
Galway City Council	€950,000	€5,780,000	€18,020,000	€103,624899

#### Expenditure being Incurred - Greater than €0.5m (Capital and Current)

Local Authority	Current Expenditure Amount in Reference Year	Current Expenditure Amount in Reference Year (Non Grant)	Current Expenditure Amount in Reference Year (Grant)	Cumulative Expenditure to-date	Projected Lifetime Expenditure (Capital Only)
Galway City Council	€139,577,043	€2,266,793	€36,736,804	€291,742,295	€363,921,211

#### Projects/Programmes Completed or discontinued in the reference year - Greater than €0.5m (Capital and Current)

Local Authority	Current Expenditure Amount in Reference Year	Current Expenditure Amount in Reference Year (Non Grant)	Current Expenditure Amount in Reference Year (Grant)	Final Outturn Expenditure
Galway City Council	€720,099	€595,099	€3,364,453	€27,243,792









P3	Ratio of planning cases being investigated at year end as to cases closed	3.35	3.43	1.72	3.27	1.61	3.13	2.53	3.60	0.82	3.74	0.20	2.74	1.56	3.03	0.94	2.41	0.45	2.87	0.14	2.61
P4	Cost per capita of the Planning Service	€52.07	€38.47	€45.51	€35.97	€44.01	€33.54	€46.56	€33.37	€32.16	€31.47	€30.02	€30.27	€26.02	€29.24	€37.86	€28.31	€36.24	€26.96	€32.45	€26.78
P5 A	The percentage of applications for fire safety certificates received in the year that were decided (granted or refused) within two months of their receipt	61.43	45.35	71.15	52.11	75.51	46.95	53.7	51.54	54.01	55.44	50.00	52.52	51.26	56.37	46.34	55.94	N/A	N/A	N/A	N/A
P5 B	The percentage of applications for fire safety certificates received in the year that were decided (granted or refused) within an extended period agreed with the applicant	38.57	36.73	28.85	36.28	24.49	42.25	46.3	37.16	37.23	34.33	50.00	40.08	35.29	35.70	59.66	37.71	N/A	N/A	N/A	N/A
F1	Cost per capita of Fire Service	N/A	€95.27	N/A	€87.80	N/A	€82.63	N/A	€82.69	N/A	€79.93	N/A	€77.19	N/A	€94.08	N/A	€85.67	N/A	€84.65	N/A	€90.73
F2	Average time to mobilise Brigade re Fire (Minutes) (PT)	N/A	05:47	N/A	05:56	N/A	05:31	N/A	05:19	N/A	05:24	N/A	05:30	N/A	05:34	N/A	5:49	N/A	5:64	N/A	5:65
F2	Average time to mobilise Brigade re Fire (Minutes) (FT)	N/A	01:23	N/A	01:25	N/A	01:26	N/A	01:27	N/A	01:28	N/A	01:24	N/A	1:25	N/A	1:45	N/A	1:52	N/A	1:81
F3	% of Fire Cases in which first attendance is within 10 minutes	N/A	54.40	N/A	52.83	N/A	52.65	N/A	56.17	N/A	55.30	N/A	55.14	N/A	52.92	N/A	40.45	N/A	40.65	N/A	39.32
L1a	No. of library visits per head of population	N/A	3.00	N/A	2.70	N/A	2.09	N/A	0.86	N/A	1.05	N/A	3.57	N/A	3.58	N/A	3.56	N/A	3.61	N/A	3.68
L1b	No. of items borrowed per head of population	N/A	3.24	N/A	3.15	N/A	2.70	N/A	2.07	N/A	2.19	N/A	3.14	N/A	2.88	N/A	2.90	N/A	3.83	N/A	3.82
L2	Cost of Library Service per capita	N/A	€40.72	N/A	€38.87	N/A	€36.68	N/A	€36.92	N/A	€35.95	N/A	€34.94	N/A	€33.98	N/A	€31.00	N/A	€30.05	N/A	€30.04
Y1	% of local schools involved in Comhairle na nÓg	40.00	65.47	80.00	68.16	100	64.70	100	63.25	90.00	63.29	100.00	66.30	80.00	80	90.00	69.04	100.00	68.07	100.00	88.46



Y2	Number of organisations included in the County Register at year end and the proportion of those organisations that opted to be part of the Social Inclusion College within the PPN	19.88	15.86	29.24	16.21	30.36	16.64	29.19	15.97	2.08	16.33	32.03	16.82	42.00	17.90	39.69	20	41.03	19	39.81	19,78
C1	WTE staff per 1,000 population	7.09	6.00	6.48	6.16	5.96	5.94	6.35	5.89	6.20	6.06	6.13	5.95	5.52	5.82	5.28	5.70	5.36	5.64	5.58	5.58
C2a	% of paid working days lost to medically certified sick leave in year	3.09	3.71	3.55	3.77	3.77	3.58	2.22	2.89	1.82	3.01	4.67	3.71	4.22	3.74	4.07	3.74	3.4	3.69	4.03	3.48
C2b	% of paid working days lost to self-certified sick leave in year	0.24	0.34	0.23	0.32	0.22	0.32	0.14	0.19	0.14	0.20	0.30	0.36	0.28	0.33	0.29	0.33	0.38	0.33	0.33	0.33
C3	LA website page views per 1,000 population (per capita from 2021)	19.94	12.65	13.34	13.36	12.19	13.65	12.46	13.60	12.01	15.56	13,813.19	16,572	13,407.07	15,520.46	11,450.33	14,495.46	10,328.27	12,422	11,965.87	11,666
C4	Overall cost of ICT Provision per WTE	€4,654.62	€4,270.61	€4,492.49	€3,948.63	€4,237.98	€3,729.33	€4,394.88	€3,521.62	€4,203.59	€3,457.02	€3,795.61	€3,060.84	€4,012.08	€2,894.57	€3,852.40	€3,048.41	€3,602.98	€2,680.80	€3,765.31	€2,925
C5	Overall cost of ICT as a proportion of Revenue of Revenue expenditure	€2.02	€1.80	€2.25	€1.86	€2.11	€1.71	€2.16	€1.71	€1.67	€1.52	2.29	1.78	2.46	1.75	N/A	N/A	N/A	N/A	N/A	N/A
M1	Revenue Expenditure per Capita in year	€1,622.25	€1,485.05	€1,303.45	€1,305.56	€1,209.17	€1,205.89	€1,341.02	€1,308.21	€1,613.81	€1,419.01	€1,034.79	€1,059.50	€915.35	€978.91	€873.16	€897.89	€910.23	€842.00	N/A	N/A
M2a	% Commercial Rates Collected in year	86.0	92.0	86.0	88.8	84.00	88.1	67.00	83.4	61.0	76	83.00	87.00	81.0	86	78.0	83.6	75.0	84.4	72.0	80.19
M2b	% Rent & Annuities Collected in year	79.0	88.0	80.0	87.2	80.00	88.1	80.00	88.8	79.0	88.3	80.00	89.80	79.0	89	80.0	89	76.0	88.0	79.0	88
M2c	% Housing Loans Collected in year	88.0	88.0	88.0	85.5	88.00	82.6	88.00	81.6	86.0	79.4	86.00	78.00	84.0	75	82.0	74	80.0	70.0	77.0	73
M3	Per capita total cost of settled claims	€21.96	€13.74	€8.69	€12.21	€10.76	€11.31	€10.34	€11.05	€21.29	€12.21	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
M4	Total payroll costs as a % of revenue expenditure	€270.96	€31.93	€31.11	€33.30	€30.28	€32.35	€26.22	€31.83	€21.61	€26.75	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
J1	LEO jobs output per 1,000 population	N/A	0.46	N/A	0.41	N/A	0.67	N/A	0.59	N/A	-0.30	N/A	0.64	N/A	0.75	N/A	0.68	N/A	0.70	N/A	0.66



Mr. Leonard Cleary,  
Chief Executive,  
Galway City Council,  
City Hall,  
College Road,  
Galway,  
H91 X4K8.

8th January 2026

Dear Mr. Cleary,

The National Oversight and Audit Commission (NOAC) invites you to participate in a meeting to discuss the performance of your local authority as part of NOAC's individual review of each local authority, or Scrutiny Process.

The meeting will take place on Tuesday, 31st March 2026 at 11.00 a.m. in the Custom House, North Wall Quay, Dublin 1, D01 W6X0.

At the meeting, you will be invited to make an opening statement of no more than five minutes in duration, and the opening statement will be followed by questions from the members of the NOAC board. You may bring your management team to the meeting, if you so wish.

Information and material requested:

Please –

- Forward the following, not later than 5.30 p.m. on 24th March 2026, by email to [info@noac.ie](mailto:info@noac.ie):
  - The name(s), title(s), email and mobile number contact details, of those attending at the Custom House, or virtually.
  - A copy of the opening statement (in MS word format).
- Confirm receipt of this letter and your availability to attend, by end of day 29th January 2026, by email to [info@noac.ie](mailto:info@noac.ie).

## Meeting proceedings

The below information provides an outline of the procedures of the Scrutiny Meetings as agreed with the County and City Managers Association (CCMA).

- The Chair will begin a formal introduction process of each NOAC member and local authority attendee.
- The Chair will provide a short background on NOAC, the Scrutiny Process and the order of the meeting.
- The Chief Executive will be asked by the Chair to give their opening statement as provided in advance of the meeting. A time limit for the delivery of the opening statement of five minutes will be strictly adhered to.
- The Chair will ask the Chief Executive if the local authority considers there are any issues NOAC should be made aware of.
- The Chair will direct each NOAC board member in attendance to ask questions and the Chief Executive and/or their team will be given time to respond.

- The Chair will open the floor to the NOAC board to ask any follow up or general questions they may have.
- If a local authority is unable to provide a complete response to a question, it will be noted and the local authority will subsequently be contacted via email to provide the response. The local authority will provide the response(s) within ten working days of the email from the Secretariat in a word document format.
- In the case that a meeting runs beyond two hours, the Chair will offer the local authority the option to take a short break of 15 minutes.
- The Chair will close the meeting.

## Information on NOAC and other arrangements

The National Oversight and Audit Commission (NOAC) is the national independent oversight body for the local government sector in Ireland. It was established in July 2014 under the Local Government Reform Act 2014 to provide independent oversight of the local government sector.

NOAC's functions are wide ranging, covering all local authority activities and involving the scrutiny of performance generally and financial performance specifically. NOAC also has a role in 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.

A core function of NOAC is to review the individual performance of local authorities in accordance with its statutory functions. This key process allows NOAC to provide a comprehensive overview of the functioning of local authorities to the public, both positive and negative, and can allow for exemplars of good practice to be identified and used to share with other local authorities.

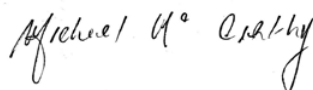
It should be noted that NOAC reserves the right to record and/or livestream Scrutiny Meetings and a record of the meeting may also be kept via a transcript and/or summary report.

Such information may be uploaded to the NOAC website, which is freely accessible to the public, and that attendance by local authority staff at the meeting will be deemed as consent for that content to be used by NOAC.

For further details on the process of the Scrutiny Meeting, a Protocol document, which was agreed between NOAC and the CCMA, is provided with this letter of invite.

For any further details on NOAC, please see the NOAC website ([www.noac.ie](http://www.noac.ie)) or contact the NOAC Secretariat at [info@noac.ie](mailto:info@noac.ie).

Yours sincerely,



**Michael McCarthy**  
*Chair of the National Oversight and Audit Commission*

# Chief Executive Roscommon County Council - Opening Statement

## Galway City Council, Chief Executive, Leonard Cleary

As the most accessible form of government to the people of Galway, the staff and

Elected Members have a singular mandate – to serve, represent, and support the people of Galway City, through effective and progressive management of the local authority.

Galway City is a young, vibrant, multicultural and creative city, with a resident population of over 80,000 people. The city is home to:

- Over 30,000 third level students,
- World leaders in the arts including GIAF, Macnas, and Druid, and
- An internationally noted MedTech business cluster and has a strong, emerging ICT cluster.

In addition, we welcome over 2.7 million visitors every year, who come to experience our culture and heritage, on the Wild Atlantic Way.

In our unique location in the Galway Bay SAC Complex, the city benefits from a wealth of natural resources - aligned with all of the challenges that come with being a city built on water, in an environmentally sensitive location.

Is cathrach dhá theangach í Cathair na Gaillimhe – the only bilingual city in Ireland, and a Gaeltacht Service Town with two large areas of Gaeltacht within the city boundary.

As a regional city tasked with addressing imbalances in the country, Galway City has a population target of 120,000 by 2040, in the National Planning Framework.

Nearly 30% (29.9%) of all workers in the Western Region live in Galway city catchment, up 3% since last Census.

Our relationship with our closest neighbour – Galway County Council – is collaborative and collegiate – with both local authorities focused on cooperation and regional development.

I joined Galway City Council as Chief Executive in May 2024.

Following the local elections in 2024, the start of a new five year term brought an opportunity to re-examine strategic priorities for Galway City, for the council term, and beyond.

This encompasses both significant priority projects that will deliver transformational change and the ambitions outlined for Galway City in the National Development Plan; and the local, area based priorities of the Elected Members.

An engagement process between senior management and Councillors brought together diverse and unique perspectives, across disciplines and experiences, to imagine what a better future might look like and how we should take the first steps towards building it.

This led to the identification of twelve priority projects to unlock housing potential, improve access and mobility, and respond to climate risks.

These projects reflects the Galway's role as an economic, social and cultural driver of the Northern and Western region.

These priorities include: the N6 Galway City Ring Road, BusConnects Galway; Galway City Flood Defence Scheme (Coirib go Cósta); funding model; pilot Tourist Bed Night Tax; wastewater infrastructure; regeneration of Dyke Road and Sandy Road; enabling development of Ardaun; the Clifden Railway Pedestrian and Cycle Bridge; cultural infrastructure fund; and Galway Port redevelopment.

These projects have been submitted to the national programme for government and form the basis of engagement with our Oireachtas representatives, to ensure national investment and support for Galway City.

Delivery and enabling key projects was the next focus.

Engagement with Elected Members has resulted in approving some difficult, but significant decisions in terms of the working capital of the local authority.

LPT was increased by 15% in October 2024 for a fixed 5 year term – marking the first change since the introduction of the tax in July 2013.

Members also agreed to adjust ARV in November 2024 and 2025 – a welcome uplift, while still lagging behind the country average and substantially below ARV rates in the cities of Dublin, Limerick, Cork and Waterford. Over the two years 6% and 3% resulting in a 9% ARV increase. This was the first ARV increase in a decade.

Parking charges have also seen a marginal increase in 2026.

This brings the 2026 budget for Galway City Council to €159,251,136, with a focus on ‘back to basics’ delivery of essential services.

Areas proposed for increased services include housing delivery; street cleaning; homeless supports; maintenance of community facilities; footpaths; grant schemes; planting and maintenance crews and a new disability access officer, among other target areas.

A number of potential income generators were proposed by Elected Members to fund measures in the 2026 budget, including Rates from new businesses, levies on derelict sites, a proposed dividend on the Port of Galway and potential growth in commercial services. The viability of these potential sources of income is being explored by the executive.

However, the crucial difference to the appropriate funding of Galway City, will be changes to the national funding model to reflect the sheer volume of people living, studying, visiting and accessing services in our city, and the significant volumes using our roads, which is not reflected in kilometers of road network alone.

The structure of Galway City Council has changed in recent years, and is evolving, to respond to the challenges and opportunities ahead.

Since I joined the organisation in May 2024, I have commenced a major restructuring of the Galway City Council service departments.

My vision is that the growth and development of Galway City is led by Galway City

Council with a focus on five service areas or Directorates:

1. Social development – with a housing service focus;
2. Operational development – focused on service delivery across roads, environment, recreation and amenity, water and community centres
3. Urban Development – creating multi-disciplinary teams, including new architectural services, focused on co-design and bringing forward the right projects, to then be developed by their colleagues.
4. Project Development Directorate, which has a dedicated project management office.
5. Lastly, Corporate Development – ensuring good governance, proactive cyber security and provision of digital services, and more effective communications about the work of the local authority.

This reconfiguration puts a particular focus on delivery as an expertise in itself.

This new structure supports teams to focus on meaningful engagement and co-design with stakeholders – spending time and resources at that stage, to ensure the thoughtful progression of the right projects and that they come forward to the delivery team at the right time as deliverable, well-conceived improvements in the city.

New units and roles are being created to support delivery, and our communities. This reflects a changing profile and demands on the local authority, for example:

- Urban and Community Development Officers
- Tree Officer
- Information Security Analyst (Cyber Security)
- Head of Tourism
- Head of Communications and Marketing
- Head of Commercial Services
- European Projects Unit
- Graphic Designer
- Property and Real Estate Management

Recruitment is ongoing, with the goal of ensuring resources are in place to meet the needs and ambitions of our city.

In the coming months, staff will begin the process of moving to our new civic headquarters in Crown Square, Mervue - bringing staff together in a single location for the first time. This is a significant development – for staff and the public, and we look forward to welcoming people to the new building in due course.



National Oversight and Audit Commission (NOAC)  
An Coimisiún Náisiúnta Maoirseachta & Iniúchoíreachta

Postal Address: Custom House, Dublin 1, D01 W6X0.

Website: [www.noac.ie](http://www.noac.ie)

Email: [info@noac.ie](mailto:info@noac.ie)

