



NOAC

National Oversight
and Audit Commission



Tipperary Council Profile Report

NOAC Report No. 83 – June 2026

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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.

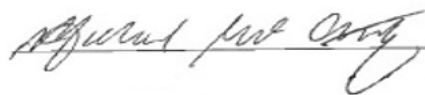
As part of laying the groundwork on the new process, NOAC prepared a protocol document of the new Scrutiny Process, which lays out how meetings and engagement with local authorities would function and this was agreed to by the County and City Management Association. NOAC also conducted a data protection 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
18th June 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): Ciaran Hayes, Noel Harrington (NOAC), Claire Gavin (Head of NOAC Secretariat), John Byrne, Anne Haugh, Declan Breathnach, Kathleen Holohan and Miriam McDonald (NOAC).

(L-R Front Row): Brian Beck, Ger Walsh, Anthony Coleman, Eamon Lonergan (Tipperary County Council), Sinead Carr (Chief Executive, Tipperary County Council), Damien Ginty, Mark Connolly, Liam Brett, Shane O'Dwyer (Tipperary County Council).

Recording and Transcript

The NOAC board met with the Chief Executive of Tipperary County Council, Leonard Cleary, along with a number of the Tipperary County Council Management Team on 7th May 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 with a copy of this report.

Other information

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

This includes:

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

Tipperary County Council Profile Report

Background

The National Oversight and Audit Commission invited Tipperary County Council to attend a meeting in the Custom House, Dublin 1 on the 7th May 2026.

The purpose of the meeting is to review the individual performance of Tipperary County 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 Tipperary County 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 Tipperary County Council. It also allows NOAC to compare Tipperary County 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.** Tipperary County Council owned 5,590 social housing dwellings at the end of 2024 (H1) with a vacancy rate of only 2.56%. The national average is 2.75% across the sector. In comparison, in 2023, Tipperary County Council owned 5,499 social housing dwellings (H1) with 1.8% 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 €32,541.94 (H3B) in 2024. The average was €31,136.29. This figure compares to €30,559.21 for Tipperary in 2023.
- 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. Tipperary had 71 completions in 2024, which was the second lowest nationally (average 84.97), compared to 55 completions in 2023 (average 74.68).
- **Vacancies.** In 2024, the average time for rehousing in vacant properties in Tipperary (H3) was 39.49 weeks, which is below the national average of 35.56 weeks.

In 2023, the average time for rehousing in vacant properties in Tipperary (H3) was 34.87 weeks, which was higher than the national average of 33.72 weeks.
- New house building inspections were 19.17% (P1) in 2024 in Tipperary compared to the national average figure of 16.76%. In 2023 Tipperary's inspection rate was 32.13%.

The maintenance cost per unit was €746.51 (H4) in 2024 compared to €665.22 in 2023. For 2024, the national average maintenance cost amounted to €1,824.17.

- **Rented dwelling inspections.** The number of private rental inspections carried out in Tipperary decreased from 1,132 in 2023 (H5) to 1,079 in 2024. The national mean rose from 1,626.97 in 2023 to 2,002.74 in 2024.

- **Homelessness.** Tipperary's long term homeless adults' figures (H6) have increased significantly, at 41.67% in 2024, in comparison to 28.57% in 2023. The national average figure for 2024 is 59.43%.

- **Roads.** In terms of road condition, Tipperary had 61.17% of its local primary roads (R1b) having no defects, far above the national average of 29%, and actually the highest rated amongst all non-urban local authorities.

Regarding its local secondary roads (R1c), 32.96% had no defects, which compared to the national average of 22.86%.

13% of Tipperary's tertiary roads had no defects. This compares to the national average of 21.11%. However, Tipperary also had the highest percentage of its local tertiary roads with a PSCI rating of 1-4, making it the worst rated amongst all local authorities.

- **Fire service.** In 2024 it took an average of 5:46 minutes to mobilise the Tipperary part time fire brigades for calls to fires, (F2) virtually the same as the 5:45 minutes of 2023. In 2024, the average mobilisation times for the part time fire service across local authorities stood at 5:47 minutes.

Tipperary had a cost per capita for providing the fire service (F1) in 2024 of €72.44 (€59.48 in 2023). This compares to a national average of €56.52 in 2024.

In the case of Tipperary, the percentage where the first fire tender attendance took longer than 20 minutes for fire incidents (F3) was 15.5% for 2024, just like the figure of 15.93% in 2023.

For all other emergency incidents in 2024, the percentage where first attendance took longer than 20 minutes was 27.48%.

- **Libraries.** Tipperary had 2.26 library visits per head of population in 2024 (L1a), far below the national average of 3.0. This was a slight increase over Tipperary's 2023 figure, which stood at 2.09 visits.

Tipperary also recorded 454,161 items (L1b) issued to library borrowers in 2024, an increase on the 441,109 items borrowed in 2023.

- **WTE (C1).** Tipperary was one of eight local authorities in the country that showed a reduction in WTEs between 2023 (1,089.5) and 2024 (1,056.49). Carlow, Donegal, Mayo, Offaly, Sligo, Waterford and Wexford being the others.

- **Job creation.** 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. Tipperary created 88.75 jobs in 2024, per 100,000 population, with the assistance of the Local Enterprise Office. This represents a large increase from the 57.18 jobs it created in 2023.

- **Motor tax.** Tipperary had 84.03%, of its motor tax transactions completed online, very similar to the 83.19% in 2023.

- **Sick leave.** Tipperary's medically certified sick leave rate was 4.11% (C2) (compared to 3.98% in 2023), making it one of the local authorities which did not meet the public sector sick leave target of 3.5%. The national average for 2024 was 3.71%. Tipperary's self-certified sick leave rate was 0.29% in 2024, compared to the national average of 0.34%.

- **Technology & Social media.** The per capita total page views of Tipperary's websites (C3A) in 2024 was 14.65, which compares to an average of 12.65 across all local authorities. The per capita total page views of Tipperary's websites in 2023 was 18.65, which compares to an average of 13.36 across all local authorities. The issue with changing the cookie platforms effecting results was noted by a number of authorities including Tipperary.

- **Pollution.** The total sum of pollution cases in respect of which a complaint was made (E2A) as of 31/12/2024 was 13, compared to the average figure of 216 across the sector.

- **Public liability.** In 2024 Tipperary had a cost of settled claims per capita of €13.53 (M3), while the national average is €13.74. This is a slight decrease from the €14.15 cost Tipperary had in 2023.
- The percentage of households availing of the 3 bin service (E1) was 60% in 2024, compared to 123.5% in 2023. The national average figure was 70.16% in 2024.
- **Planning.** Tipperary had 69 planning appeals to An Bord Pleanála (P2) in 2024. 84.06% of its decisions were confirmed by Tipperary, with or without modifications.

P4 lists the cost per capita of the planning service. In 2023, Tipperary’s cost was €28.28, compared to a national average of €35.97. In 2024, Tipperary’s cost was €27.03, compared to a national average of €38.47. Tipperary was only one of two local authorities which recorded a reduction in the cost of the provision of the service per head of population.
- **Tourism J4, tourism.** NOAC notes that five local authorities, including Tipperary, did not have a tourism strategy in place in 2024.

- For overheads (M4), data has been collected by NOAC since 2020. The overall Central Management Charge (CMC) as a percentage (%) of total expenditure on revenue account decreased to 11.67% in 2024, down from 12.35% in 2023. For Tipperary, the percentage is 12.91% for 2024, compared to in 13.85%.

From records, it is clear that commercial rate collections have climbed steadily over the years. There was a significant drop in 2020, but rates climbed again, reaching 94% in 2024, above the national collection rate of 90.4%.

Rent collections have remained steady over the period, finishing at 94% in 2024. This is well above the national average, which stands at 87.4% for 2024.


Housing loans have improved strongly over the years, climbing from 85% in 2018 to 101% in 2024, far above the national average of 87.5% in 2024. This collection rate put Tipperary in the top four local authorities under this heading (third highest).

Collection Rates

	2024	2023	2022	2021	2020	2019	2018
Commercial Rate collection rates	94%	90%	88%	83%	75.2%	83.2%	82.5%
Rent collection rates	94%	92%	90%	97%	96.9%	95.4%	93.3%
Housing loan collection rates	101%	99%	97%	99%	93.7%	90.1%	85%

Tipperary County Council General Information

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

Local Authority	Tipperary County Council
Population	<p>Tipperary's population reached 167,895 in the 2022 Census, a 5% increase since 2016, making it the 12th largest county by population.</p> <p>The county is predominantly rural, with 58.5% of residents living in rural areas.</p>
Area	Tipperary, Ireland's 6th largest county by area, spans 4,282 sq. km or 1 million acres, and it lies at the heart of the country, bordered by eight other counties.
Municipal Districts	<p>Tipperary County Council has 5 Districts with offices located in Clonmel, Carrick-on-Suir, Nenagh, Thurles, and Tipperary Town, providing a wide range of infrastructural and soft support services for their communities.</p> <p>Note: Clonmel is a Borough District.</p> <p>Service delivery within the districts is managed by a District Administrator and a District Engineer with a nominated Director of Service assigned as the District Manager (alongside their functional responsibilities).</p> <p>The districts play an active role in supporting businesses, arts, festivals, heritage, environment, community development and cultural affairs along with operational responsibilities in the areas of placemaking, roads maintenance, street cleaning, enhancement works, housing maintenance and managing severe weather events. District staff are an important link with the elected members.</p> <p>Staff at the district level are also supported by key personnel in the main offices located in Clonmel and Nenagh. These central staff members provide essential services such as tenant liaison support, social work support, homeless supports, revenue collection, planning services, employment initiatives, enterprise supports, capital works supports and environmental services. Key county policies are decided at plenary level, but local district policies are agreed at District level. Branch libraries, which are in each District, additionally serve as information points for distributing leaflets, application packs, Part 8 Planning Applications and facilitating public internet access to services. Elected members, traders, businesses, and community groups have direct access to relevant staff for addressing their inquiries, whether through offices in Clonmel, Nenagh, or the districts themselves.</p> <p>This organisational model ensures that resources are focused on delivering frontline services while minimizing administrative and overhead costs whilst ensuring consistency of policy application. A review of the District Service Delivery model is currently underway to assess its effectiveness and to identify the impacts of organisational, legislative, and service-level changes over the past decade.</p>  <p>The map shows five Municipal Districts: Nenagh (blue), Thurles (pink), Carrick-on-Suir (green), Tipperary/Cahir/Cashel (orange), and Clonmel (brown). Each district is labeled with its name and the local authority (LA) it covers.</p>

2026 Budget	Revenue Budget 2026	Expenditure	Income
	Housing & Building	€66m	€64m
	Road, Transport & Safety	€64m	€42m
	Watter Services	€12m	€11m
	Development Management	€26m	€12m
	Environmental Services	€68m	€46m
	Recreational & Amenity	€18m	€3m
	Agriculture, Food & Marine	€1m	€0m
	Miscellaneous Services	€19m	€24m
	Commercial Rates Income		€41m
	Local Property Tax Income		€30m
	Totals	€274m	€274m
	Three Year Capital Budget	2026	€207m
		2027	€248m
		2028	€224m
Number employed @ 31/12/2025	1,187 employees excluding Retained Firefighters & CE Participants. The workforce is predominantly permanent and full-time which supports organisational stability but there are over 200 part-time roles and a growing number of temporary contracts.		
WTE Staff per 1,000 population	WTE = 1,116.10		
% of paid working days lost to medically certified sick leave	3.93% 9,383 days		
Housing Information @ 31/12/25			
Local Authority Stock number	5,757 Local Authority Houses (31/12/2025).		
Number currently on waiting list	3,275 gross need. 1,460 net need.		
HAP Tenancies	1,231		
Homeless presentations	1,848 of which 818 are distinct presentations.		
Any specific housing issues	<ul style="list-style-type: none"> ■ Lack of private housing delivery across the county. ■ Lack of affordable private rented accommodation options for those individuals who do not meet the social housing criteria and who are also unable to afford to purchase. ■ Exits of HAP landlords - impacts on emergency accommodation. ■ Constant turnover of staff and ability to fill vacant posts with near full employment with a particular emphasis on technical staff. 		

<p>Short Information Paragraph</p>	
<p>Council Mission Statement</p>	<p>Provision of civic leadership and the delivery of Local Authority services in Tipperary that maximises the social, economic, cultural, physical, and sustainable development of County Tipperary to the benefit of all communities and individuals throughout the county.</p>
<p>Economic Forum (CEF)</p>	<p>The County Tipperary Economic & Enterprise Forum has been established to drive strategic economic development in Co. Tipperary through an integrated approach with the ultimate objective of job creation and business development.</p> <p>Membership comprises senior personnel from Tipperary County Council, IDA Mid-West and South-East, Enterprise Ireland, Tipperary Education & Training Board, Technological University of the Shannon, South-East Technical University, Tipperary LEO and both South and North Tipperary Development Companies.</p> <p>The Forum recently collaborated with the Council and the Technological University of the Shannon (TUS) on the Questum Leadership, Enterprise & Innovation Summit 2026 in Clonmel. This one-day senior leadership and enterprise forum focused on how organisations grow, scale and make decisions in an increasingly complex global environment, with particular emphasis on:</p> <ul style="list-style-type: none"> ■ Scaling organisations in uncertain markets. ■ Executive and board-level leadership at scale. ■ Founders' realities when growing businesses from the ground up. ■ Risk, resilience and long-term value creation.
<p>The Local Enterprise Office</p>	<p>Tipperary's Local Enterprise Office (LEO) is a first stop shop for information and support on starting or growing a business (less than 10 employees) in the county delivering financial supports, job creation, training, mentoring, and sector-specific development programmes.</p> <p>In 2025 Tipperary LEO-supported companies created 83 jobs in and financially supported 264 small businesses across the county who in turn in turn employ 1,470 people.</p> <p>The head of the LEO is also responsible for the economic and tourism portfolio. This is on the basis that there is significant complementarity between all 3 subsections and greater leverage is available in terms of supports for the various businesses.</p>

<p>Retail Incentives</p>	<p>Retail is the cornerstone of County Tipperary’s economic and social town centre fabric, sustaining local employment, animating town centres and contributing to community vitality across urban and rural settlements. Recognising the sustained pressure facing the sector – including changing consumer behaviour, digital transformation, skills shortages, regulatory demands and competition from online markets – Tipperary County Council has implemented a targeted and outcomes focussed programme of retail supports and town centre public realm improvements.</p> <p>Key interventions include the Vacant Business Property Re-Open Scheme which incentivises new retail start-ups and reduces vacancy through grants of up to 90% of commercial rates; the Love Tipperary Gift Card, delivered in partnership with Tipperary Chamber of Commerce (which supported local spend retention and generated over €250,000 in sales in December 2025 alone) and significant soft and digital supports through our LEO offices.</p> <p>To increase footfall and improve vibrancy, the council has focused its festival and events grants in town centres which, combined with business and community support, has leveraged significant benefits to our towns (e.g. the €50k Christmas Markets in 2025, leveraged an additional €107k from communities and businesses across 35+ projects). Further support is provided through a commercial painting and enhancement scheme which improves town centre presentation and a countywide Shop Local Campaign promotes local businesses and reinforces the value of local spending. Finally Capacity Building and Collaboration are supported through events such as the County Tipperary Retail Symposium which, this year, engaged with 80+ retailers.</p> <p>Placemaking is a key priority for the Council, and, supported by our Town Centre First Teams, this activity is focussed on our key towns and villages. Over €124 million to date is being expended on public realm upgrades and town centre regeneration, along with a strong focus on addressing vacancy and dereliction. We also collaborate and leverage off our Tourism Roadmap: Growing the Value of Tourism in Tipperary 2025 -20230 and our Food Producers Network in a manner that translates into footfall and spend for our town centre businesses.</p>
<p>The Corporate Plan</p>	<p>The Corporate Plan ‘Reshaping Tipperary’s Future Together’ is Tipperary County Council’s strategic framework for future action over the next 5 years.</p> <p>The Corporate Plan is the central component of the Council’s business architecture, linking key elements such as policy, organisation, operational activity, governance, and performance management and acting as the driver for economic development, social inclusiveness, and environmental sustainability.</p> <p>The Plan was prepared on an inclusive basis with an organisational-wide strategic approach involving consultation with internal stakeholders within the local authority, including the Corporate Policy Group and external stakeholders, such as the Public Participation Network (PPN), representative groups, and social partners at local level, community, voluntary and environmental interests and other public bodies operating locally. The Plan gives effect to our commitment to address equality and human rights issues established as part of our implementation of the Public Sector Equality and Human Rights Duty.</p>

The Corporate Plan

The Corporate Plan provides specific statements of intent with respect to the Council's Mission and our shared Vision for Tipperary County Council and for County Tipperary.

The Council's mission and purpose are centred around the provision of civic leadership and the delivery of Local Authority services in Tipperary that maximises the social, economic, cultural, physical, and sustainable development of County Tipperary to the benefit of all communities and individuals throughout the county.

The Plan is presented in a clear structured format based around 5 Strategic Themes, namely.

- 1. Communities & Culture
- 2. Rural & Urban Places
- 3. Organisation & People
- 4. Environment & Climate
- 5. Economic & Enterprise



These Strategic Themes inform and support twenty-five Strategic Objectives of the Council for the next five years and will be the primary influence for the development of Annual Service Delivery Plans and Annual Budgets.

Implementation

The implementation of the Corporate Plan involves the development of an Annual Service Delivery Plan (ASDP) aligned with the approved Annual Budget and Capital Plan. The Performance Management and Development System (PMDS) allow the executive to develop annual action plans with specific and targeted measures, aimed at achieving the overall delivery of strategic objectives as set out in the Corporate Plan.

How the Corporate Plan Informs our Work



Reporting

Progress reporting will be conducted through various mechanisms during the 2024-2029 period, offering oversight of strategic objective delivery.

The Monthly Management Reports ensure that Elected Members and citizens remain informed of corporate activities and ongoing initiatives throughout the year.

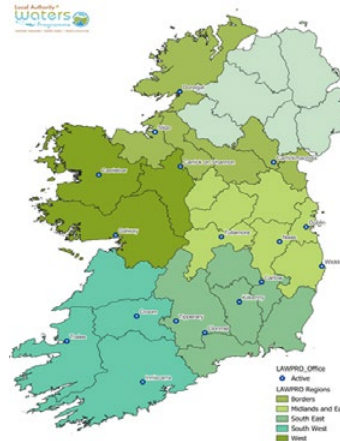


Shared services

The Local Authority Waters Programme (LAWPRO) works on behalf of Ireland’s 31 local authorities to protect and restore good water quality in our rivers, lakes, estuaries, ground and coastal water through catchment science and local community engagement.

Tipperary County Council and Kilkenny County Councils jointly manage LAWPRO across a five-region structure:

- Border
- Midlands and East
- South East
- South West
- West



Funded by the Department of Housing, Local Government and Heritage, LAWPRO coordinates efforts to achieve good or high-water quality in our rivers, lakes, transitional and coastal waters, and groundwater, as required by the European Union Water Framework Directive. Healthy rivers and catchments support a healthy environment, a robust economy, our health, and wellbeing. LAWPRO is dedicated to enhancing water management and environmental protection across the country. Our primary role is to support the achievement of the Water Framework Directive objectives through the development and execution of River Basin Management Plans and Programmes of Measures in collaboration with State agencies and other organisations.

Southern Regional Waste Management Office – Shared Lead Authority with Limerick City & County Council.

Local Authority Services National Training Group (LASNTG) - through its Roads, Planning, Water, Environment and Fire Services Training Groups, coordinates the development and delivery of training to the best international standards for all staff involved in the provision of services within these four sectors across Ireland.

Electric Vehicle Infrastructure Strategy - As part of the Regional and Local EV Charging Network Plan 2024 -2030 Tipperary County Council, as lead authority, are working on the development of an Electric Vehicle Infrastructure Strategy for Region 5 of the Regional and Local Electric Vehicle Infrastructure Plan in collaboration with the local authorities of Carlow, Kilkenny, Waterford and Wexford.



<p>Regional Issues including new developments and initiatives</p>	<p>Regional Service Boundaries -Tipperary sits within two HSE regions – the Midwest and Southeast. This causes its own challenges in the context of homeless supports and supports for the more vulnerable both in the context of Housing and the operation of the work of the Local Community Development Committee.</p> <p>From an economic perspective (IDA and EI), the county is managed from the perspective of the mid-west which poses challenges for that part of the county which are south-east focussed.</p> <p>In addition, the Garda Síochána operational boundary for Tipperary is managed from County Clare (Ennis) headquarters and again this poses challenges in the context of collaborating with AGS and retaining senior garda personnel in key locations.</p> <p>Notwithstanding these challenges, the varied regional operational boundaries can also provide opportunities, and the Council has worked these anomalies as best it can to its advantage, although this can be resource intensive. The development of policy instruments like the forthcoming review of the Regional Spatial and Economic Strategy (RSES) provides an opportunity to engage on a constructive basis with neighbouring authorities on shared challenges. The RSES will provide a statutory basis on which to tackle issues like strategic transport infrastructure, connected economies and tourism strategies and region-based approaches to tackling climate issues and the development of renewable energy.</p> <p>South-East Energy Unit – established in 2024 to provide a structured mechanism to access the SEAI Pathfinder Programme of funding for decarbonisation and energy efficiency works, to allow local authorities to achieve their statutory climate targets for energy efficiency and fossil fuel reduction. Tipperary County Council is the lead authority for this region. The 50% match funding required from local authorities for their building projects is a challenge especially given the competing demands for funds in local authorities.</p> <p>The National Bioeconomy Campus (NBC)</p> <p>Tipperary is a leader in the emerging national bioeconomy, with the Irish Bioeconomy Foundation (IBF) headquartered in the National Bioeconomy Campus at the former Lisheen Mine site. Significant funding has been received by the Council under the EU JTF to support the development of the bioeconomy and the Council is working collaboratively with the Irish Bioeconomy Foundation (IBF), multiple research partners and the private sector to support the development of the bioeconomy.</p> <p>The wider campus developments include:</p> <ul style="list-style-type: none"> ■ Anaerobic digestion/biomethane plant (Nua Bioenergy Ltd) – now fully approved and progressing toward construction, expected to anchor renewable gas production roles on adjacent lands. ■ The Lisheen Bioeconomy Scale-Up Initiative (BioScaleUp) is a €5 million project led by Tipperary County Council, co-funded by the EU Just Transition Fund and the Government of Ireland. Launched in October 2024, the initiative aims to advance Ireland’s circular bioeconomy by demonstrating six innovative biotechnologies at the National Bioeconomy Campus in Lisheen, Thurles.
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<p>Regional Issues including new developments and initiatives</p>	<p>TTC lands and Bioeconomy Campus Integration</p> <p>A ten-acre site has been purchased by TCC behind the scale up facility with the purpose of developing a large-scale serviced landholding in public ownership, integrated into the National Bioeconomy facilitating the creation of jobs with a bioeconomy focus.</p> <p>A masterplan has been prepared to host future uses that align with Ireland's bioeconomy strategy, enterprise innovation, renewable energy production, and sustainable industrial development. A Project Manager has been appointed under a separate commission to act on behalf of Tipperary County Council in overseeing the delivery of this strategically significant project.</p> <p>TCC's climate action plan also situates the Lisheen Bioeconomy Campus, including the 10-acre site, as a Decarbonising Zone in Mid-Tipperary—laying groundwork for renewable energy and circular economy businesses.</p> <p>Roads Capital Delivery Expansion</p> <p>Tipperary County Council, as of November 2025, has 5 named roads projects on the current National Development Plan, with a combined value of over €2 billion. This investment, when complete, will lead to both enhanced, safer connectivity within Tipperary and between the regionally important cities of Waterford and Limerick, and the Ports of Foynes and Rosslare.</p>
<p>Supporting Strategies</p>	<p>Tipperary County Council has regard to a wide range of National and regional strategies/policies. The Council is active, either directly or through sectoral bodies such as the Local Government Management Agency (LGMA), in working with Government Departments and other agencies in meeting policy objectives. The Council also works with our members to ensure that such policies are implemented at local level in a format that meets the local needs.</p> <p>In addition, the Council, through a very active SPC structure, has devised and delivered on additional local strategies which seek to address issues of local/ county concern.</p> <p>Relevant Plans & Strategies are listed in Appendix 5 of the Corporate Plan and outlined below is a non-exhaustive list of some relevant local and organisational strategies, policies and plans:</p> <ul style="list-style-type: none"> ■ Communications Strategy ■ Customer Charter ■ Complaint Handling Policy & Procedure ■ Strategic Workforce Plan ■ Learning & Development Strategy ■ Public Sector Equality and Human Rights Duty Action Plan ■ Risk Management Framework and Annual Action Plan ■ Property Management Strategy & Implementation Plan ■ Local Authority Climate Action Plan

<p>Supporting Strategies</p>	<ul style="list-style-type: none"> ■ Decarbonisation & Energy Efficiency Action Plan including the SEAI Pathfinder Energy Programme ■ National Waste Management Plan for Circular Economy ■ RMCEI – Environmental Inspection Plan and National Agricultural Inspection Plan ■ Litter Management Plan ■ Local Authority Water Action Plan ■ Major Emergency Management Plan ■ Severe Weather Plan ■ Fire and Emergency Operations Plan ■ Civil Defence Development Plan ■ National Planning Framework 2040 ■ Tipperary County Development Plan 2022 (along with Variations) ■ Local Area Plans ■ Project Ireland 2040 ■ Town Centre First Policy ■ Our Rural Future, Rural Development Policy ■ Housing for All 2022-2026 ■ Delivering Homes, Building Communities 2025-2030 ■ Traveller Accommodation Programme 2025-2029 ■ National AI Strategy, National Digitalisation Strategy and the National Cyber Security Strategy ■ Tipperary County Council Annual IT (Digitisation) Programme ■ County Tipperary Local Economic & Community Plan ■ Local Enterprise Plan ■ County Tipperary Outdoor Recreation Plan ■ County Tipperary Local Development Strategy ■ Analysis of Education, Training & Business Support Needs of Companies in Co. Tipperary ■ Tipperary Craft Strategy ■ Tipperary Digital Strategy ■ Tipperary Tourism Strategy ■ Lough Derg Tourism Strategy ■ Munster Vales Marketing Plan ■ Entrepreneurship Strategy (in progress) ■ Green & Blue Infrastructure Master plan Roadmap for Tipperary Waterways ■ Social Inclusion and Community Activation Programme (SICAP)
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<p>Any other relevant information</p>	<p>Corporate Policy Group (CPG)</p> <p>The CPG, chaired by the Cathaoirleach and comprising the Chairs of seven Strategic Policy Committees (SPCs) and Borough/MD representatives serves as a coordination hub for Council activities. Supported by the Chief Executive, the CPG aligns SPC efforts and facilitates policy recommendations for the full Council.</p> <p>Strategic Policy Committees (SPCs)</p> <p>SPCs play a crucial role in policy formulation, development, and review and are an important structure in working up new policy areas and reviewing the effectiveness of existing policy documents. They incorporate diverse perspectives, with one-third of their members nominated by the Public Participation Network (PPN) and sectoral partners.</p> <p>Tipperary County Council oversees seven (7) SPCs:</p> <ul style="list-style-type: none"> ■ Economic Development and Enterprise ■ Housing ■ Infrastructure (to include Roads & Transportation) ■ Planning and Emergency Services ■ Environment and Climate Action ■ Social Inclusion, Community & Rural Development ■ Library Services, Culture & Biodiversity <p>Audit Committee</p> <p>An independent Audit Committee ensures robust corporate governance. It evaluates financial reporting, internal audits, and risk management practices.</p> <p>The Committee comprises five members, including two Elected Members, and is led by an independent Chairperson. The Committee is served by two Directors of Service and the Internal Audit team.</p> <p>Corporate Governance & Risk Management</p> <p>We are committed to maintaining strong corporate governance processes. This involves understanding the evolving environment, identifying key risks, and continuously reviewing our internal systems, structures, and processes to ensure we are best positioned to achieve our goals and meet statutory obligations.</p> <p>We will consistently review the risk environment in accordance with our Risk Management Framework and Policy, and the Risk Oversight Committee provides regular updates to the Senior Management Team and the Audit Committee to ensure that the significant risks associated with implementing this Corporate Plan and achieving on the strategic objectives are effectively managed and mitigated.</p>
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<p>Any other relevant information</p>	<p>Senior Leadership Team</p> <p>The Senior Leadership Team oversees efficient Council operations and service delivery. The Chief Executive manages executive functions, while over 1,100 staff from diverse professional backgrounds contribute their expertise. The Senior Leadership Team proactively engages with and collaborates with senior employees on strategic initiatives and the design and delivery of organisational and people development initiatives. This is primarily facilitated through the work of the internal Senior Strategy Advisory Group and the intentional research and development of strategic priorities and initiatives, such as system enhancements, continuous improvements, operational efficiencies, best practice and the overall building of a strong and aligned workplace culture that delivers success and high levels of performance and <i>'Reshape Tipperary's Future Together'</i>.</p> <p>Organisational Challenges</p> <p>Tipperary County Council faces ongoing challenges in maintaining organisational capacity and workforce sustainability in a highly competitive labour market, particularly in specialist and technician grades. Non-traditional new service areas rolled out by various government departments, and based on fixed term contracts, also poses a significant challenge in terms of the work force. The national water service transition programme also presents challenges and risks to the Council.</p> <p>The Council must also sustain consistent performance, value for money and service quality across a large, predominantly rural county, through effective performance management, use of shared services and digital systems. The increasing financial cost of doing business and delivering capital programmes continue to impact the Council and current geopolitical uncertainty will likely further causes construction price inflation.</p> <p>Increasing regionalisation of partner agencies presents coordination challenges and requires the council to play a strong place-based leadership and integration role to secure coherent outcomes for communities.</p> <p>Ensuring strong corporate governance, financial oversight and effective risk management remains a priority as service responsibilities, capital investment and regulatory requirements continue to expand.</p>
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Summary of past Scrutiny Report(s)

Tipperary County Council had a Stage 1 meeting in December 2018, followed by a Stage 2 meeting in March 2019.

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 December 2018

- **Review and harmonisation of rents:** Prior to the merger, there were ten different rent rates in place throughout the county, with different levels of maintenance and priorities both politically and administratively. It is now working very well, with excellent collection rates and a housing maintenance programme which is at the same level across the county.
- **Economic Development:** The Council see their location as an advantage for shared services and expertise has been built up in the county to allow it to deliver these services.

2

Stage 2 meeting in January 2019

- **Tourism and Economic Development.** The NOAC board enquired about the Council's activities in this area including: Clonmel to Carrick on Suir greenway – Tipperary advised that the greenway was completed, all disputes have been resolved, and official opening should happen shortly. There are plans to see if this can be linked with the Waterford Blueway which would bring a lot to the location and would be a wonderful amenity.
- **Creation of Food campus** - Tipperary has invested time and resources in bringing together local artisan food producers and promotion of food produced in the county by both large corporations and small artisan producers. The Council is seeking to develop a food campus at Rockwell College which it hopes will create on-going sustainable employment.

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.

- 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.

Under the heading of the Public Sector Equality and Human Rights Duty, the report outlines how Tipperary County Council's corporate plan includes an entire "Appendix 1" detailing what it will do under this area, and that it has been done very well.

The Appendix contains the following introduction: "The Public Sector Equality and Human Rights Duty ('the Duty') places a statutory obligation on public bodies to eliminate discrimination, promote equality of opportunity and protect the human rights of those to whom they provide services and staff when carrying out their daily work. It puts equality and human rights in the mainstream of how public bodies, such as Tipperary County Council, execute their functions."

In summary, the following points provide evidence of an internalisation of, and commitment to, human rights across Tipperary County Council's corporate practices: Numerous mentions/definitions of Section 42 and human rights in the Council's corporate plan; an entire framework dedicated to same – including three phases containing specific actions; and an effort to link human rights obligations to specific recorded metrics. The pre-plan consultation, which looks at how local authorities formulated the Corporate Plan, consulted with stakeholders and engaged with elected members.

Under the heading of “Vision and mission: strategies and objectives”, the report highlights how Tipperary County Council is a good example of demonstrating clear strategic intent, structure, planning and accountability in executing its corporate plan. Under section 3: “Delivering on our Vision” it lays out four “strategic themes” which link to the key tasks of the county council. “Our Economy; Our People; Our Environment; Our Community.”

Under the heading of “Measuring and mitigating risk”, the report states that “Tipperary County Council will use the national service indicators established by the National Oversight and Audit Commission (NOAC) for the local government sector. These apply across all key service areas. The Council will use the 2018 data as the baseline for monitoring progress in achieving its objectives in the 2019-2024 period.”

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 “Responsibility for Monitoring Implementation”, with respect to the “Frequency of Monitoring” it was outlined that “a good example of central management of implementation is in evidence in Tipperary.” It was also stated that Tipperary “is responsible for coordinating reports on progress on implementation of the corporate plan via ASDP, Annual Report and monthly Chief Executive Management Reports to full Council.”

Under the “Frequency of Monitoring” it was explained that “several local authorities reported that progress is monitored on an “ongoing basis” or “annually” as part of the annual report and/or budgetary process. Examples of different approaches can be seen in Tipperary.” In Tipperary “progress on the implementation of the corporate plan is reviewed in conjunction with the preparation of the ASDP, Team Development Plans at SMT level, Functional Directorate level and Borough/ Municipal District level in addition to the Annual Report.”

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.

The plans in the 2025-2029 report are assessed under seven thematic areas as follows:

- Governance, Oversight and Senior Management
- Consultation & Stakeholder Engagement
- Human Rights, Equality and Inclusion
- Policy Integration & Strategic Alignment
- Risk Management, Resilience & Contingency Planning

- Digital Transformation, Data & Performance Monitoring
- Climate Action & Sustainability

Tipperary County Council did not stand out in this report, either for positive or negative reasons.

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 Tipperary County Council, the following are the relevant details:

- Tipperary County Council is one of 10 identified in the category of large local authorities.

Relevant Recommendations

Recommendation 4

Applies to Tipperary County Council and eight other local authorities.

All local authorities should ensure that there is a system in place to confirm the independence and objectivity of their internal audit function on an annual basis. The nine local authorities that do not have such a system in place must ensure that this is done as soon as possible.

Recommendation 6

Applies to Tipperary County Council and 14 other local authorities.

NOAC recommends that all local authorities conduct assessments of the adequacy of internal audit resources including staff skills on a regular basis, to ensure that they are functioning to the required level and to a high standard.

Recommendation 10

Applies to Tipperary and three other local authorities.

It is very important that those local authorities which have not carried out their planning in line with professional internal audit standards do so by end of 2024 to ensure conformity with other local authorities and to follow best practice in the function.

Recommendation 11

Applies to Tipperary 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 15

Applies to Tipperary and five other local authorities.

While the majority of local authorities, (25), used trackers in their operations, it is recommended that all local authorities use this system to ensure a clear audit trail is available.

Recommendation 16

Applies to Tipperary 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 Tipperary 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 18 - 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 first survey, completed in 2018, was conducted with what were considered the 10 smallest sized local authorities. Tipperary County Council was included in this survey.

Tipperary County Council performed below average across many areas reviewed in the survey:

- Value for Money: Tipperary County Council – 21% v National Average – 27%.
- Informed by local authority: Tipperary County Council – 45% v National Average – 38%.
- Knowledge of local Council: Tipperary County Council – 82% v National Average – 84%.
- How are local authorities doing: Tipperary County Council – 41% v National Average – 47%.
- Contact with local Council in the last five years: Tipperary County Council – 23% v National Average – 34%.
- Overall satisfaction: Tipperary County Council – 40% v National Average – 53%.
- Improvement in Customer Service

Within this category, Tipperary scored very well, particularly under the sub-category of “More innovative”, where it achieved 75% against the national average of 43%.

For 2024, the figures for Tipperary are below the overall figures for 2025. Under the category of Communications and Service Engagement and the category of Improvement in Customer Service the figures are above the national average, while being below the national average under the category of Equality and Access.

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 Tipperary County 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.

A particular point of note was:

- Tipperary County Council had one procurement in excess of €10m in 2024. This related to the construction of 47 Units at Radharc na Carraige, Roscrea, Co. Tipperary at a cost of €11,892,400.

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
Tipperary County Council	€13,793,039	€70,381	€-	€212,330,992

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)
Tipperary County Council	€248,748,423	€48,662,956	€-	€196,311,934	€562,950,829

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
Tipperary County Council	€79,901	€11,786,105	€-	€51,776,028



Tipperary	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015												
											Median/Average	Data	Median/Average	Data	Median/Average	Data	Median/Average	Data	Median/Average	Data		
H1	Social Housing provided in year per 1,000 population	0.68	0.99	1.16	0.85	0.97	0.75	0.76	0.59	0.58	0.64	0.65	1.15	0.68	0.47	0.81	0.53	N/A	N/A	0.30	1.70	
H2	% of directly provided dwellings vacant at 31/12	2.26	2.75	1.80	2.81	1.76	3.03	2.42	3.16	4.39	3.18	4.61	3.15	3.20	2.89	2.77	2.73	2.73	2.73	2.54	3.50	
H3a	Average time from vacation date to P1 year re-letting date (weeks)	39.49	35.56	34.87	33.72	38.86	35.22	43.66	34.44	37.22	32.69	32.48	28.17	33.5	25.70	27.75	28.90	25.89	20.90	21.65	22.56	
H3b	Average cost expended on getting re-tenanted units ready for re-letting	€32,541.94	€31,136.29	€30,559.21	€28,347.05	€18,026.82	€21,886.04	€7,406.66	€19,653.39	€10,871.51	€19,045.30	€9,665.76	€18,336.85	€8,613.90	€8,127.09	€18,590.28	€17,160.60	€6,833.37	€12,551.65	€7,120.21	€10,521.94	
H4	Average repair and maintenance cost per unit	€746.51	€1,824.17	€665.22	€1,493.19	€750.77	€1,297.48	€567.98	€1,150.13	€593.68	€1,119.82	€564.98	€1,168.99	€592.70	€618.50	€1,147.45	€1,311.82	€623.64	€969.12	€489.34	€732	
H5	Inspections (Dwellings inspected) carried out in year as % of registrations	15.95	18.93	18.87	17.34	No Data Available	No data available	No Data Available	No data available	9.42	6.73	13.38	9.93	12.60	8.45	7.39	4.96	4.28	4.36	1.42	5.64	
H6	Number of adults in emergency accommodation that are long-term homeless as a percentage of the total number of homeless adults in emergency accommodation at end of year	41.67	59.43	28.57	57.61	40.82	55.58	26.32	55.55	0.00	27.62	23.33	61.59	N/A	40.00	61.58	54.38	17.65	58.46	41.67	45.27	
H7 A (1)	Total number of houses retrofitted in the year	71	84.97	55	78.87	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
H7 A (2)	The number of houses that achieved a BER rating of B2 or above in the year	71	79.39	55	74.68	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
H7 A (3)	The number of heat pumps installed in those houses in the year.	71	77.19	55	70.97	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
H7 B	Total annual energy savings in MWh from houses retrofitted in the year	1,200.6	1,216.51	860.3	1,150.43	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
H7 C	Total carbon emission reduction tCo2 from houses retrofitted in the year	337.1	334.20	201.1	334.72	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
R1a	% Regional Road KM that ever received a PSCI rating	No Data Available	No Data available	98.75	98	92	88.48	97	91	93.9	77	99.76	98	100	96	99	83	99	98	83	68	




R1b	% Total Regional Road KM with a PSCI rating of 9-10	No Data Available	No Data available	55.02	37.41	25.44	36.13	19.38	30.90	33.3	31.19	34.67	38.28	30	37.58	35	28	34	31	23	20
R1b	% Total Primary Road KM with a PSCI rating of 9-10	61.17	29.01	58.67	27.93	25.76	29.63	18.36	26.05	25.1	24	19.48	23.08	25	23.39	20	20	17	18	13	11
R1c	% Total Secondary Road KM with a PSCI rating of 9-10	32.96	22.86	27.87	23.14	19.37	23.65	15.66	21.40	19.3	17.66	13.84	17.67	20	15.19	18	14	11	12	8	8
R1d	% Total Tertiary Road KM with a PSCI rating of 9-10	13.00	21.11	12.22	19.38	11.21	18.85	9.99	15.38	10.3	13.93	8.55	14.23	9	12.42	8	8	8	13	5	5
R2a	KM Regional Road strengthened using road improvement grants	215	12.6	30.0	13.5	22.3	11.15	25.4	13.4	26.2	14.7	20.60	13.17	32.2	13.4	16.60	10.6	15.0	9.9	16.5	10.2
R2b	KM Regional road ressealed using road maintenance grants	23.2	17.2	19.8	19.3	18.9	14.4	42.8	19.9	44.9	19.4	41.40	14.27	19.5	15.3	20.60	12.2	29.6	11.3	31.5	8.32
R3	% Motor tax transactions per-formed online	84.03	81.94	83.19	81.38	82.89	81.1	86.84	86.18	84.47	81.52	76.48	77.10	74.22	69.45	71.41	65.95	66.9	68.87	61.01	56.6
R4A	Total number of T2, T2.T3, T4 issued by the local authority	1,471	1,261	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
R4 B	Total number of T5 notifications received from licence holders	1,374	1,482	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
R4C	Percentage of licences that have been reviewed by the local authority prior to entering the Guarantee Period	79.00	68	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
R4D	Percentage of Licences that have been subject to an inspection prior to entering the Guarantee Period	20.00	20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
W1	% private schemes with water quality in compliance	99.21	97.55	99.24	98.63	99.14	83.05	92.91	79.87	No Data Available	No data available	99.13	97.50	98.97	97.06	98.49	97.70	99.13	97.77	99.58	97.97
W2	% of registered schemes monitored	97.30	97.43	95.65	83.45	83.45	83.05	92.91	79.87	0.00	71.01	100.00	73.43	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
E1	% households availing of a 3-bin service	60	70.16	123.50	94.13	120.37	87.91	118.45	89.36	125.94	89.73	41.05	48.36	45.59	43.91	37.83	39.43	34.85	37.71	23.55	22.50
E2	Pollution cases on hand at year end as % of the cases that arose that year	1.08	8.79	10.10	10.34	6.68	10.81	9.51	10.82	6.39	10.38	4.81	9.28	17.98	9.10	12.99	9.79	10.33	9.91	9.18	7.98
E3	% area unpol-luted or litter free	4	19	3	16	1	20	63	22	7	22	13.00	15	31	19	9	10	8	13	13	14



E4	Percentage of schools that have renewed green flag status	40	38.35	36	35.09	29.79	29.46	34	34.80	44	41.83	53.48	47.96	62.03	51.41	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
E5	Cumulative percentage energy savings achieved by year end	-46.78	-40.76	-46.10	-38.79	-43.45	-35.94	No data available	No data available	No data available	No data available	38.87	27.81	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
E6	Total billable wattage of the public lighting system	6,820	4,849	6,966	5,332	7,104	5,740	7,186	5,942	7,484	6,209	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
E71a	Does the local authority have designated (FTE) climate action Coordinator	Yes	100%	Yes	97%	No	61%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
E71b	Does the local authority have designated (FTE) Climate Action Officer	Yes	97%	Yes	81%	No	29%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
E7 2	Does the local authority have a climate action team	Yes	100%	Yes	77%	Yes	87%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
P1	New buildings inspected as % of new buildings notified	19.17	16.34	32.13	22.39	32.44	18.30	31.71	16.97	20.67	15.28	25.38	23.90	11.78	16.75	17.84	17.20	27.50	19.42	17.48	17.48	24	74.34
P2	% of determinations that confirmed the decision made by LA	84.06	74.36	68.57	75.72	80.00	73.16	84.38	71.17	67.57	73.13	75.86	73.07	83.33	76.94	77.78	77.72	72.00	77.60	69.70	69.70	74.34	74.34
P3	Ratio of planning cases being investigated at year end as to cases closed	1.21	3.43	1.01	3.27	1.35	3.13	4.43	3.60	4.33	3.74	3.81	2.74	2.92	3.03	2.83	2.41	2.87	2.87	3.64	3.64	2.61	2.61
P4	Cost per capita of the Planning Service	€27.03	€38.47	€28.28	€35.97	€23.90	€33.54	€24.98	€33.37	€24.03	€31.47	€23.09	€30.27	€23.25	€29.24	€23.40	€28.31	€28.32	€26.96	€26.93	€26.93	€26.78	€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	38.83	45.35	45.45	52.11	56.58	46.95	42.55	51.54	47.44	55.44	51.76	52.52	40.45	56.37	20.00	55.94	N/A	N/A	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	49.69	36.73	41.96	36.28	38.16	42.25	52.13	37.16	41.03	34.33	48.24	40.08	52.81	35.70	50.00	37.71	N/A	N/A	N/A	N/A	N/A	N/A
F1	Cost per capita of Fire Service	€72.44	€56.52	€59.48	€45.96	€55.92	€42.48	€52.45	€44.65	€53.44	€44.81	€56.53	€44.65	€54.69	€48.93	€44.20	€44.90	€48.93	€44.61	€50.43	€50.43	€44.14	€44.14



F2	Average time to mobilise Brigade Fire (Minutes) (PT)	05:46	05:47	05:45	05:56	05:31	05:31	05:35	05:19	05:33	5:24	5:36	5:30	05:49	05:34	05:50	5:49	5:53	5:64	5:85	5:65
F2	Average time to mobilise Brigade Fire (Minutes) (FT)	00:00	01:23	00:00	01:25	00:00	01:26	00:00	01:27	00:00	1:28	00:00	1:24	00:00	1:25	00:00	1:45	00:00	1:52	00:00	1:81
F3	Average time to mobilise Brigade Fire (Minutes) (FT)	35.94	54.40	35.93	52.83	€38.50	52.65	30.17	56.17	46.68	55.30	45:43	55.14	43.51	52.92	48.22	40.45	46.44	40.65	45.34	39.32
L1a	No. of Fire Cases in which first attendance is within 10 minutes	2.26	3.00	2.09	2.70	1.63	2.09	0.69	0.86	0.96	1.05	2.83	3.57	3.09	3.58	3.01	3.56	2.90	3.61	3.71	3.68
L1b	No. of Library visits per head of population	2.70	3.24	2.63	3.15	2.36	2.70	1.79	2.07	2.47	2.19	2.37	3.14	2.04	2.88	2.16	2.90	3.01	3.83	2.79	3.82
L2	No. of Items borrowed per head of population	€32.16	€40.72	€31.70	€38.87	€28.42	€36.68	€28.15	€36.92	€27.80	€35.95	€26.98	€34.94	€27.45	€33.98	€25.08	€31.00	€19.82	€30.05	€18.49	€30.04
Y1	Cost of Library Service per capita	83.33	65.47	63.33	68.16	56.67	64.70	63.33	63.25	76.67	63.29	66.67	68.30	78.79	80	78.79	69.04	75.76	68.07	75.76	88.46
Y2	% of local schools involved in Comhairle na nÓg	13.01	15.86	12.52	16.21	12.63	16.64	11.51	15.97	11.68	16.33	12.19	16.82	11.37	17.90	11.41	20	11.44	19	12.39	19.78
C1	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	6.29	6.00	6.49	6.16	6.32	5.94	6.49	5.89	6.66	6.06	6.68	5.95	6.48	5.82	6.20	5.70	6.16	5.64	6.11	5.58
C2a	% of paid working days lost to medically certified sick leave in year	4.11	3.71	3.98	3.77	3.59	3.58	3.79	2.89	3.24	3.01	3.76	3.71	3.97	3.74	3.46	3.74	4.35	3.69	3.99	3.48
C2b	% of paid working days lost to self-certified sick leave in year	0.29	0.34	0.26	0.32	0.24	0.32	0.18	0.19	0.15	0.20	0.25	0.36	0.26	0.33	0.33	0.33	0.30	0.33	0.28	0.33
C3	LA website page views per 1,000 population (per capita from 2021)	14.65	12.65	18.65	13.36	15.08	13.65	15.59	13.60	14.39	15.56	13,089.35	16,572	11,895.27	15,520.46	9,528.03	14,495.46	8,176.60	12,422	6,196.67	11,666
C4	Overall cost of ICT Provision per WTE	€4,247.50	€4,270.61	€3,483.89	€3,948.63	€3,617.98	€3,729.33	€3,685.57	€3,521.62	€3,573.23	€3,457.02	€3,173.81	€3,060.84	€3,034.45	€2,894.57	€2,761.61	€3,048.41	€2,745.12	€2,680.80	€2,689.72	€2,925
C5	Overall cost of ICT as a proportion of Revenue expenditure	€1.90	€1.80	€1.90	€1.86	€2.08	€1.71	€2.06	€1.71	€1.82	€1.52	2.04	1.78	€2.10	€1.75	N/A	N/a	N/A	N/a	N/A	N/a
M1	Revenue Expenditure per Capita in year	€1,395.64	€1,485.05	€1,191.35	€1,305.56	€1,102.24	€1,205.89	€1,168.78	€1,308.21	€1,314.87	€1,419.01	€1,047.55	€1,059.50	€938.52	€978.91	€862.76	€997.89	€856.02	€942.00	N/A	N/A
M2a	% Commercial Rates Collected in year	94.0	92.0	90.0	88.8	88.00	88.1	83.00	83.4	75.2	76	83.20	87.00	82.50	86	81.00	83.6	81.00	84.4	78.00	80.19
M2b	% Rent & Annuities Collected in year	94.0	88.0	92.0	87.2	90.00	88.1	97.00	88.8	96.9	88.3	95.40	89.80	93.30	89	99.00	89	97.00	88.0	95.00	88
M2c	% Housing Loans Collected in year	101.0	88.0	99.0	85.5	97.00	82.6	99.00	81.6	93.7	79.4	90.10	78.00	85.00	75	84.00	74	79.00	70.0	77.00	73



Ms. Sinead Carr,
Chief Executive,
Tipperary County Council,
Civic Offices,
Emmet Street,
Clonmel,
Co. Tipperary,
E91 N512.

16 March 2026

Dear Ms. Carr,

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 Thursday, 7th May 2026 at 10.30 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 23rd April 2026, by email to 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 7th May 2026, by email to 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.

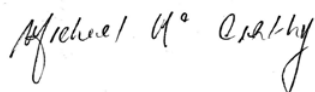
It should be noted that NOAC reserves the right to record and/or livestream Scrutiny Meetings and a record of the meeting may also be kept via a transcript and/or summary report.

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) or contact the NOAC Secretariat at info@noac.ie.

Yours sincerely,



Michael McCarthy
Chair of the National Oversight and Audit Commission

Chief Executive Tipperary County Council - Opening Statement

Tipperary County Council, Chief Executive, Sinead Carr

Tipperary, the sixth largest county in the State, with a population over 167,000 remains predominantly rural, with a settlement pattern comprising nine towns and a further 126 settlements. This dispersed settlement structure is a defining feature of the county which the Council is committed to sustaining as it underpins community identity, local connectivity and informal social supports. However, it also creates challenges for service delivery, infrastructure provision and cost efficiency, which we must manage carefully.

While recent customer service scores have improved, we recognize ongoing challenges with engagement and communication. We are improving our CRM system and developing a new Communication Strategy to modernize and broaden customer outreach.

We operate through a Municipal District structure and place significant emphasis on the central role of our 40 elected members. We engage members proactively in policy development, strategic planning, and the oversight and review of services. This is essential to ensuring legitimacy, local responsiveness and accountability in a large rural county.

From a **corporate governance and financial management** perspective, Tipperary County Council has a strong track record. Over the past two years we have increased the Council's budget to address rising costs and expanding service demands. We recognise, however, that further work is required to ensure long-term financial sustainability, particularly given limited rates buoyancy. In that context, robust income collection remains critical, and our performance has been consistently strong, providing a stable foundation for service delivery.

The Council's **Corporate Plan 2024-2029**, is structured around five strategic themes, with a clear emphasis on high-quality customer service; sustainability; collaboration and engagement; good governance and leadership; equality and human rights; and a strong commitment to public service. Governance and implementation structures are in place to deliver these priorities, supported by an actively managed corporate risk register to enable alignment across directorates, transparent oversight, continuous improvement and organisational resilience.

A critical enabler of delivery is our workforce. The Council completed a **Strategic Workforce Plan**, including a requirement for **Efficiency Review Reports** across all indoor service areas. These reviews seek to ensure services remain fit for purpose, identify opportunities to improve efficiencies and enable re-prioritisation of resources where necessary. With a very tight operational budget, decisions on staffing and investment must deliver maximum value and impact. Digitalisation is central to this work, and we are establishing an **Operational Efficiency and Optimisation Unit** to lead the agenda. In parallel, a comprehensive review of outdoor staffing and Municipal District staffing needs is underway and will remain a priority into 2026. While the Council delivers more than 1,100 services, the following outlines some immediate priorities.

Housing remains a critical area of focus. Tipperary has continued to exceed its social housing delivery targets under successive Government programmes. Over **1,072 social homes** will be delivered from 2022 to 2026 and, from 2021-2025, the Council facilitated **2,205 new tenancies**, delivering a measurable impact for households across the county. A strong delivery pipeline is in place to 2030 and the Council is committed to exceeding future targets.

We have also reduced our **vacancy rate** from 4.6% in 2019 to **1.9% in 2025**. In 2026, the focus will shift to further reducing turnaround times so homes are brought back into use as quickly as possible.

Notwithstanding these achievements, private housing delivery and the contraction of the private rented sector remain a major challenge. To respond, the Council has established an inter-sectional activation unit drawing from Housing, Planning and Environment to develop coordinated interventions to support delivery and improve supply.

Placemaking. A strong sense of place is central to community ambition, social cohesion and resilience, particularly in a county as large as Tipperary. It is also essential to sustaining local infrastructure and informal supports that cannot otherwise be delivered within constrained public budgets.

To drive this agenda, a dedicated placemaking team has been established within the Planning Directorate, integrating responsibility for derelict sites, vacancy, Town Centre First, capital projects and Active Travel. This integrated approach has strengthened coordination in regenerating towns and villages. It supports delivery of recreational, economic and community infrastructure in partnership with Municipal Districts and local communities.

To date, Tipperary has secured over **€124 million** in placemaking projects which are delivered or underway. These investments are improving public realm quality, economic and recreational infrastructure and community facilities. The Croí Cónaithe grant has been particularly successful, and increased enforcement and activation of derelict sites is reinforcing public realm investment and supporting regeneration.

Economic and tourism development. The Council is pursuing deliberate diversification to broaden employment opportunities and retain our working population through the work of the Local Enterprise Office, our economic and tourism unit and through relationship building with key agencies and industries.

Strategic activation of Council owned landbanks has supported economic investment, including planning permission for the IDA Advance Building option in Clonmel, the location of **Fiserv** in Nenagh, and the redevelopment of the former Lisheen Mines site as a national **Bio Economy Campus**. This is in addition to activating smaller economic land banks in our smaller towns, the proceeds of which are recycled into a dedicated fund to release additional landbanks for future development.

In tourism, structured collaboration with the sector through the **Tipperary Tourism Company** and place-based brands (including Munster Vales, Lough Derg and Ireland's Horse Country, in partnership with neighbouring counties) continues to deliver progress. The designation of Tipperary as one of Lonely Planet's top 10 places to visit in 2026 is a strong external endorsement of this work.

Climate action: Strong implementation structures have been set up to deliver on our Climate Action Plan and its cross-cutting themes. The Council continues to lead by example within the wider community and hosts one of the few **Rural Decarbonisation Zones** making it a national differentiator. Internally, the appointment of a Building Energy Manager is delivering tangible results which assists with the climate compliance targets for our own buildings/fleet.

Conclusion; Tipperary County Council remains motivated to improve the quality of life for its citizens and to respond to the specific challenges of a large, rural and growing county. Notwithstanding the opportunities, there continues to be challenges, not least of which is the inadequate infrastructural provision (N24; Thurles By-Pass; Water and waste infrastructure; ESB etc) and inadequate private housing delivery. Nonetheless, as an organisation, we continue to drive, enable, and advocate for the county to ensure that by the end of the council term, citizens see concrete results. We are committed to achieving this through strong governance and prudent financial management.



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

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