

Local Democracy Taskforce - Government Implementation Plan

JULY 2026



Table of Contents

Section 1: Ministerial Forewords	4
Section 2: Introduction	6
Section 3: Summary of Implementation Milestones	7
Delivery Profile at a Glance	7
First 6 months: Foundations and Early Delivery	7
2027: Structural and Legislative Reform	9
2028: Embedding Reform and Enhancing Public Visibility	12
2029: Consolidation, Implementation and Long-Term Development	12
Section 4: Implementation Structures	13
Section 5: Implementation Plan	14
Key Objective 1: Local government that is more responsive and engaged with communities	14
Key Objective 2: Local government that is more democratic with an enhanced role for elected Councillors in directing priorities	19
Key Objective 3: Local government that is more engaged by central government in developing and reviewing policies that impact locally	22
Key Objective 4: Local government that is more empowered with enhanced devolved functions.	25
Key Objective 5: Local government that is more transparent and better understood by the public	27
Key Objective 6: Local government that is more financially autonomous, with greater capacity to raise and optimise its own resources	30
Key Objective 7: Local government that is more accountable with enhanced governance	36
Key Objective 8: Local government that is more representative of the communities served	42

Section 1: Ministerial Forewords

Local government is the democratic bedrock of our communities. It is the level of government closest to people's daily lives—shaping the places in which we live, work and raise our families, and delivering services that are essential to community wellbeing and local development.

This Government Implementation Plan marks a significant step forward in strengthening that role. It sets out a clear, ambitious and practical programme to give effect to the recommendations of the Local Democracy Taskforce and to realise a more responsive, accountable and empowered system of local governance.

At its core, this Plan is about deepening democracy. It recognises the vital contribution of elected Councillors in representing their communities, shaping policy, and holding local authorities to account. It also reflects a renewed commitment to partnership—between central and local government, and between public institutions and the communities they serve.

The reforms outlined here are wide-ranging. They aim to strengthen community engagement and local decision-making, enhance the policy role of elected members, improve coordination across government, and support the meaningful devolution of functions to the local level. They also seek to ensure that local government is more transparent, financially sustainable, and representative of modern Ireland.

Delivering this programme will require sustained effort and collaboration. It will involve legislative change, administrative reform and cultural evolution across the public sector. Importantly, it will also require continued engagement with local authorities, representative bodies, and stakeholders to ensure that implementation remains practical, effective and responsive to emerging needs.

This Plan is therefore not only a roadmap for reform, but a shared commitment—to empower local government, to strengthen democratic accountability, and to deliver better outcomes for communities across the country.

I look forward to working with all partners in bringing this ambitious programme to fruition.



James Browne

Minister for Housing, Local Government and Heritage

Local government plays a central and evolving role in shaping sustainable communities, supporting economic development, and delivering high-quality public services. As Minister of State with responsibility for Local Government and Planning, I am committed to ensuring that our local government system is equipped, empowered and supported to meet these responsibilities effectively.

This Implementation Plan represents a key milestone in that ambition. It translates the recommendations of the Local Democracy Taskforce into a structured and deliverable programme of reform, with a strong focus on practical implementation.

A defining feature of this Plan is its emphasis on strengthening the operational and governance frameworks that underpin local government. This includes establishing Municipal Councils, improving the effectiveness of elected members in shaping policy and overseeing delivery, and ensuring that local authorities are supported with the tools, systems and clarity needed to perform their functions at the highest standard.

The Plan also recognises the importance of building capacity—both within local authorities and among elected members. Investment in training, data, systems and governance arrangements will be critical to supporting better decision-making and improved service delivery across the sector.

Delivering this programme will require sustained collaboration between my Department, local authorities, elected members, representative bodies and colleagues across Government. Many of the actions are interdependent, and their success will depend on coordinated implementation and a shared commitment to reform.

This is an important and ambitious programme of work. I look forward to working closely with all stakeholders to ensure its successful delivery, and to strengthening local government as a cornerstone of effective, responsive and accountable public administration.



John Cummins

Minister of State with Responsibility for Local Government and Planning



Section 2: Introduction

This Implementation Plan sets out a comprehensive programme of reform to strengthen the role, capability and effectiveness of local government over the period 2026–2029. It gives effect to the recommendations of the Local Democracy Taskforce and reflects a shared commitment to delivering a more responsive, democratic and empowered system of local governance.

Local government plays a central role in the delivery of services, the development of communities, and the stewardship of local areas. In recognition of this, the Plan outlines a series of coordinated legislative and administrative reforms designed to enhance the contribution of local authorities and elected Councillors to policy development, service delivery and community leadership.

The programme is structured around eight key objectives, which collectively seek to:

- strengthen community engagement and local decision-making
- enhance the democratic role and oversight capacity of elected members
- improve collaboration between central and local government
- support the devolution of functions where appropriate
- increase transparency and public understanding
- strengthen financial autonomy and sustainability
- reinforce governance and accountability frameworks
- promote greater representation and inclusivity

Delivery of the Plan will take place over a multi-year period and will require close collaboration across Government Departments, local authorities, representative bodies and other stakeholders. A combination of legislative change and administrative measures will be used to ensure progress can be advanced at pace, while maintaining the necessary statutory underpinning for long-term reform.

Given the scale and complexity of the programme, implementation will be phased, with early emphasis on establishing enabling structures and frameworks, followed by the introduction of key legislative measures and the progressive embedding of reforms across the sector.

While this Plan sets out clear actions, timelines and responsibilities, it will be delivered in a changing policy and operating environment. As such, it provides a structured framework that will be reviewed regularly to ensure it remains aligned with evolving priorities and opportunities.

Section 3: Summary of Implementation Milestones

This summary highlights the sequencing of delivery between now and the next local elections in June 2029, showing the key milestones to be achieved each year and the objective from the Taskforce report to which they contribute. The focus in 2026 is on early delivery and establishing the foundations for more substantial structural reforms in 2027, followed by embedding and consolidation in 2028-2029.

Delivery Profile at a Glance

Timeframe	Primary Focus
First 6 months	Early delivery, transparency, engagement and enabling reforms
By end 2027	Major structural, legislative, democratic and financial reforms
By end 2028	Embedding reforms, transparency, communications and public scrutiny
By end 2029	Consolidation, visibility, participation and long-term representation planning

First 6 months: Foundations and Early Delivery

The priority in the first six months of the implementation period is to introduce practical improvements in transparency, engagement, governance and financial planning on an administrative basis while putting in place the consultation structures needed to develop detailed policy proposals for wider reforms. Early reforms will strengthen engagement between central and local government, enhance councillor supports, and increase public access to information.

Objective	Action	Milestone	Description	Timeline
1	9	Information access mechanisms operational	Systems established for councillor access to timely information	Feb 2027
2	17 & 18	Standardised reporting introduced	Consistent and accessible executive reporting framework implemented	Feb 2027

Objective	Action	Milestone	Description	Timeline
2	21	Councillor oversight of funding decisions strengthened	Formal role for Councillors in central funding applications and alignment to plans	Q4 2026
3	22	Single national representative voice established	AILG and LAMA aligned to act as a unified consultee for government	Q4 2026
3	23	National and Local Government Forum established	Formal political forum for structured engagement	Q4 2026
3	24	Structured policy engagement requirement implemented	Early and ongoing engagement between Departments and local government established	Q4 2026
3	25	Cross-department coordination strengthened	Interdepartmental Group arrangements enhanced and embedded	Q4 2026 (ongoing)
3	26	Government guidance on working with local authorities adopted	Standardised SLA/ engagement framework implemented across Departments	Q4 2026
3	27	Improved funding clarity mechanisms introduced	Earlier notification, consideration of multi-annual certainty and improved funding arrangements	Q4 2026
4	33	Local Transport Programme reviewed	Option for devolution to local government considered	Q1 2027
5	34	Systematic publication of key documents implemented	Standardised publication of reports, minutes and audit outputs	Feb 2027
5	39	Customer Charter response standards published	Response time commitments in place and overseen	Feb 2027
5	41	Annual financial summaries standardised	Public-facing summaries of revenue and expenditure introduced	End 2026

Objective	Action	Milestone	Description	Timeline
6	46	Transport-related powers reviewed	Legislative review to support local authority powers (e.g. congestion and air pollution measures)	Q4 2026
6	56	Social housing rent review progressed	Development of consistent national rent scheme	Q4 2026
6	58	Borrowing framework revised	New framework for sustainable local authority borrowing	Q4 2026
8	74	Diversity funding streams enhanced	Strengthened supports to improve participation	Feb 2027
8	78	Women's Regional Caucus Network established nationally	National rollout completed	End 2026

2027: Structural and Legislative Reform

The majority of the programme's major reforms are progressed during 2027, with the development of policy and legislation to underpin structural, legislative, democratic, governance and financial reforms. While the new structures and any of the operational arrangements being put in place to support that change will not be operational until the election of new Councils in June 2029, it will be important that there is clarity about the arrangements to give certainty to councillors and the teams in local authorities at least 12 months before those elections.

Objective	Action	Milestone	Description	Timeline
1	1&4	Municipal Councils established nationally	Legislation developed to support rollout of strengthened Municipal Councils in all local authorities	Q4 2027
1	5	Municipal budget reform implemented	Legislation developed to support new Municipal Council budget structure and processes operational	Q4 2027
1	6	Town Priority Programmes in place	Legislation developed to support structured town regeneration programmes	Q4 2027

Objective	Action	Milestone	Description	Timeline
1	10	Councillor training framework established	Legislation developed to support AILG to be recognised and expanded as national training body. Training programmes to be developed and remuneration impacts considered in 2027 also.	Q4 2027
1	14	Statutory response timeframes introduced	Legislation developed to support formal timelines for executive responses to councillors Introduced on a statutory basis	Q4 2027 Q2 2027
2	15	COG Committees established	Legislation developed to support establishment of Council Oversight & Governance Committees	Q4 2027
2	16	Policy role of Councillors appropriately underpinned	Legislation developed to provide legislative and policy framework underpinning councillor policy function	Q4 2027
2	19	SPC governance strengthened	Legislation developed to support enhanced reporting and oversight of SPCs via COG Committees	Q4 2027
2	20	Structures for agency engagement formalised	Consistent engagement mechanisms with State agencies operational	Q4 2027
4	28, 29, 30, 31 & 32	Devolution principles agreed and framework established	Government-approved criteria and approach for assessing devolution of functions with clear KPIs and specific reviews completed	Q4 2027
5	38	Communications capacity strengthened	Resourced communications functions and plans in each authority	Q4 2027

Objective	Action	Milestone	Description	Timeline
6	50	LPT process aligned with budget cycle	Timing of rate decisions integrated into budget process	Q4 2027
6	52	Commercial rates framework strengthened	Legislation developed to support reinforcement of rateability principles	Q4 2027
6	53	Rates compliance system introduced	Legislation developed to support introduction of Rates Compliance Certificate	Q4 2027
7	59	Audit & Risk Committee framework reviewed	Legislation developed to update terms of reference and strengthen oversight role	Q2 2027
7	61 & 62	LGAS reporting process strengthened	Legislation developed to support timely issue, presentation and publication of audit reports	Q4 2027
7	64	Finance Committees established	Legislation developed to support establishment of Finance Committees	Q4 2027
7	67	NOAC capacity expanded	Legislation developed to support enhanced oversight capability and resourcing	Q4 2027
8	72	Local electoral area review completed	Review based on the most recent Census to support representation	Q2 2027
8	75	Disability participation supports assessed	Feasibility of grant scheme for disabled candidates	Q2 2027
8	79	Minority representation supports developed	Exploration and establishment of caucuses for minority groups	End 2027

2028: Embedding Reform and Enhancing Public Visibility

The emphasis in 2028 will shift to embedding reforms, improving public understanding of local government and strengthening public transparency and scrutiny. It will also see the finalisation of legislative change, including secondary legislation, to support implementation of actions along with the delivery of more complex, multi-annual projects.

Objective	Action	Milestone	Description	Timeline
5	34	Digital dashboards developed	Public-facing dashboards operational across local authorities	End 2028
5	35	Expanded KPI framework developed and embedded	Broader set of KPIs developed and embedded	2027-2028
5	40	National communications campaign delivered	Campaign to highlight role of local government in advance of elections	End 2028
7	71	Public scrutiny enhanced	Streaming and visibility of scrutiny processes in NOAC improved	2028
8	77	Online safety supports for candidates delivered	Training and resources provided	2028-2029

2029: Consolidation, Implementation and Long-Term Development

The final phase consolidates reform, strengthens public understanding of local government and establishes a longer-term framework for representation and participation. In this phase we will see the establishment of Municipal Councils and the implementation of the suite of legislative arrangements put in place to support the structural and operational changes happening as a result.

Objective	Action	Milestone	Description	Timeline
1	8	Municipal Council Budget providing for towns	Municipal Council Budgets capable of providing town specific funding	2029
5	42, 43, 44	Municipal Council visibility enhanced	Reporting and communications on Municipal Council activity improved	2029
8	73	Long-term representation framework developed	Research and recommendations on councillor numbers and structures	End 2029



Section 4: Implementation Structures

Effective delivery of this programme will require a strong and clearly defined implementation framework. The breadth and scale of the reforms outlined in this Plan, spanning legislative change, administrative reform and cross-sector collaboration, necessitate a structured approach to coordination, oversight and delivery.

The programme involves multiple actors, including Government Departments, local authorities, representative bodies and agencies, with a high degree of interdependency between actions. In this context, implementation arrangements will be critical to ensuring that activity is appropriately sequenced and that progress is monitored in a consistent and transparent manner.

A robust implementation structure will support:

- clear governance and accountability, with defined roles and responsibilities across all stakeholders
- effective coordination across local and national Government, particularly where actions cut across departmental boundaries.

Given the scale of the legislative programme and the level of system change envisaged, these structures will also facilitate the progression of administrative measures in parallel with statutory change, allowing momentum to be maintained over the lifetime of the Plan.

The implementation arrangements are therefore designed to provide a coherent and practical framework for delivery, supporting the successful realisation of the Plan's objectives over the period 2026–2029.

The Plan will be overseen by an Implementation Steering Group, chaired by the Department of Housing, Local Government and Heritage at Assistant Secretary level. The Steering Group will be supported by a number of implementation working groups to drive delivery of the Plan's actions. Membership of these groups will include key stakeholders from across the sector, including representative bodies for elected members, the County and City Management Association (CCMA), the Local Government Management Agency (LGMA), the Local Government Audit Service (LGAS), and other relevant organisations as appropriate.

Section 5: Implementation Plan

KEY OBJECTIVE 1:

Local government that is more responsive and engaged with communities

a) Establish Municipal Councils in every local authority nationwide, with enhanced budgetary and decision making powers.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
1. Establish Municipal Councils with strengthened role in every local authority	DHLGH	AILG, LAMA, CCMA/LGMA	Legislation developed by Q4 2027	Yes
2. Review the statutory framework to ensure legislative clarity and provide that statutory powers of Councillors that can be exercised at either municipal or plenary level be exercised at Municipal Council by default, whilst respecting the plenary's prerogative to make a decision to reverse this on a case-by-case, or function-by-function, basis.	DHLGH	AILG, LAMA, CCMA/LGMA	Legislation developed by Q4 2027	Yes

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
3. Review and enhance policy guidance on statutory powers of Councillors of Municipal Councils and develop best practice guidance on their operation, including for Standing Orders.	DHLGH	AILG, LAMA, CCMA/LGMA	Q2 2028	No
4. Establish Municipal Councils in the six local authorities in which Area Committees currently operate.	DHLGH	AILG, LAMA, CCMA/LGMA and 6 LA's in Cork City, Dublin and Galway City	Legislation developed by Q4 2027	Yes
5. Strengthen Municipal Council financial decision making and oversight by reforming the annual budget process; a) Amalgamate the current Municipal District Budget Processes (MD Budgetary Plan and Schedule of Municipal District Works) into a single Municipal Council Budget, to follow a prescribed and standardised format, and expand its remit beyond expenditure items included in the current MD budget processes. b) Alter the timelines of the new processes, to allow the new Municipal Council Budget to be decided after the Plenary Budget. c) Mid-year progress reports to Municipal Councils, enabling elected members to monitor implementation and request adjustments where necessary.	DHLGH	CCMA/LGMA	Legislation developed by Q4 2027	Yes

b) Municipal Councils should have a specific focus on revitalising towns while ensuring the vitality of surrounding rural areas

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
6. Municipal Councils shall develop Town Priority Programmes for towns in their area and receive periodic reporting on their implementation.	DHLGH	AILG, LAMA, CCMA/LGMA DHLGH and DRCDG	Legislation developed by Q4 2027	Yes
7. Central government departments shall consider the role of Municipal Councils in the design and roll-out of town-focused policies and initiatives. Mechanisms (policy guidance and local authority practices) should be developed to ensure relevant bodies, including Town Centre First Town Teams, engage and collaborate with Councillors at municipal and plenary level.	DHLGH	All Departments via IDG and AILG, LAMA, CCMA/LGMA	2029	No
8. Ensure the new Municipal Council Budget can provide for town specific funding, within the overall budgets.	DHLGH	CCMA/LGMA, AILG, LAMA	2029	Yes
9. Ensure appropriate and consistent administrative, secretarial and meeting supports for Councillors to enable a more effective balance between the statutory obligations and representative role.	CCMA/LGMA	AILG, LAMA, DHLGH	Feb 2027	No

c) Empower Councillors to better serve the public by introducing statutory timeframes for executive responses. Establish mechanisms to ensure they have timely access to information from government departments and state agencies on issues impacting the local community. Enhance supports and provide them with access to relevant training and development.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
10. Give statutory recognition to the AILG as the national training body and technical support provider for Councillors and resource them to develop and deliver a specified suite of education and training programmes, CPD and learning opportunities directly linked to statutory powers of Councillors and oversight responsibilities. Ensure that Councillors overall remuneration reflects their engagement with upskilling opportunities. This training would also enhance Councillors' data and policy analysis. AILG would also provide sector-wide research supports. This should be underpinned by a third level institution and independently assessed.	DHLGH	AILG, LAMA	Legislation developed by Q4 2027 2027 – training programmes further developed and any remunerations impacts considered	Yes No
11. Develop a Library and Research Service for Local Government Councillors, to be provided through AILG.	AILG	DHLGH	Q2 2027	No
12. Review Schedule 10 of the Local Government Act 2001 in relation to Meetings and Proceedings of Local Authorities and share best practice within the Sector.	DHLGH	AILG, LAMA, CCMA/LGMA	Q2 2027	TBC

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
13. Establish formal mechanisms to ensure Councillors can access timely and relevant information from government departments and state bodies and agencies. These arrangements should recognise the representative role of Councillors and support their engagement with constituents on issues affecting local services.	DHLGH	All Departments and Agencies, through the IDG, and AILG, LAMA, CCMA/LGMA	End 2026	No
14. Introduce statutory timeframes for executive responses to councillor one-off representations (outside of notice of motions etc.).	DHLGH	AILG, LAMA, CCMA/LGMA	Legislation developed by Q4 2027 Q2 2027 on an administrative basis	Yes, but progress on an administrative basis in advance

KEY OBJECTIVE 2:

Local government that is more democratic with an enhanced role for elected Councillors in directing priorities

d) Establish new Council Oversight and Governance Committees (COG Committees) in every local authority, chaired by the Cathaoirleach / Priomh-Chomhairleoir, to oversee the performance and governance of the local authority and hold the executive to account, on behalf of the plenary Council.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
15. Establish new Councillors' Council Oversight and Governance Committees (COG Committees) in every local authority with governance, oversight and reporting roles (replacing current CPGs). The COG will be chaired by the Cathaoirleach / Priomh-Chomhairleoir. The COG must reinforce the primacy of the plenary council as the ultimate policy-making, governance and decision-making body. The COG should have a governance, oversight and reporting responsibilities on behalf of the plenary Council with a focus on strategic oversight and policy implementation while reporting directly to the plenary council.	DHLGH	CCMA/LGMA, AILG, LAMA	Legislation developed by Q4 2027	Yes

e) Reaffirm the statutory function of Councillors in respect of setting local policy and strategy and devise new reporting structures to support this.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
16. Review legislation and amend if necessary to ensure that the policy role of Councillors is appropriately underpinned and provide policy guidance	DHLGH	AGO, AILG and LAMA	Legislation developed if necessary by Q4 2027	Yes
17. Chief Executives to report periodically (bi-annually/annually) on the implementation of policy objectives, including those set out in the Corporate Plan and Annual Service Delivery Plans.	DHLGH	AGO, AILG and LAMA	Legislation developed if necessary by Q4 2027	Yes
18. The approach to executive reporting should be reviewed to standardise and improve accessibility.	DHLGH	AILG, LAMA, CCMA/LGMA	Feb 2027	No

f) Put strengthened structures in place to manage the work of Strategic Policy Committees, with clear mandates from the plenary Council and monitoring of performance by the COG.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
19. The reporting and responsibilities of SPCs to be enhanced by chairs reporting to the COG and the elected council on work programmes and policy development. SPCs to review implementation of policies. The work of SPCs to be supported by public submissions to assist development of work programme while respecting the governance framework.	DHLGH	AILG, LAMA, CCMA/LGMA	Legislation developed by Q4 2027	Yes

g) Provide formal and consistent structures for engagement between Councillors and state bodies and agencies delivering services at local level.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
20. Provide formal and consistent structures for engagement between Councillors and state bodies and agencies delivering services at local level. Engagement should facilitate information sharing at a strategic and policy level, and ensure coordination of service delivery where agency functions intersect with local authority responsibilities.	DHLGH	All relevant Agencies (and related Departments through the IDG), AILG, LAMA, CCMA/ LGMA	Q4 2027	TBC

h) Ensure that Councillors are directly involved in decisions within the local authority about identifying local policy priorities for funding from central government.

21. Where a local authority is in receipt of, or applying for central government grant funding; - Inform Councillors of central government funding at first available plenary meeting; - Local authority proposals and applications for central government grant funding should be subject to the agreement of Councillors at a plenary meeting (other than in exceptional circumstances); - Establish a more substantial role for Municipal Councillors to input into prioritising investment, particularly where such proposals and applications relate to development or regeneration schemes in towns; - Executive and Councillors to ensure that any proposals and applications for grant funding are in line with locally adopted plans.	DHLGH	CCMA/LGMA , AILG, LAMA	Q4 2026	TBC, possibly post Municipal Council establishment, but progress on an administrative basis in advance
--	-------	------------------------	---------	--

KEY OBJECTIVE 3:

Local government that is more engaged by central government in developing and reviewing policies that impact locally

i) Establish a formal political policy discussion forum between local and central government and mandate government departments and relevant state agencies to proactively engage with the sector, including Councillors, on the development of national policy which impacts local government.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
22. Recognising their existing statutory roles, Association of Irish Local Government (AILG) and Local Authorities Members Association (LAMA) to establish a single national representative voice for local authority elected members, to act as the consultee for central government, departments and state agencies. This voice would represent the collective policy and governance role of elected members and provide a clear, consistent channel for engagement across the system.	AILG, LAMA	AILG and LAMA	Q4 2026	No
23. Establish a National and Local Government Forum to facilitate structured high-level engagement between national and local government, primarily at political level on policy matters. The Forum would provide a platform for two-way dialogue between government and elected...	DHLGH	Government Ministers and representatives from AILG and LAMA. Supported by Department and Local Government officials	Q4 2026	Progress on an administrative basis but may require legislative underpinning

...members' designated representatives on policy matters that impact on local government, with elected members supported by the executive and government supported by Department officials as required.				
24. Introduce a strengthened requirement for structured, early and ongoing engagement on policy development and implementation between government departments and local government, including both the elected members' designated representatives and the executive, where national policy will impact on local government or its functions or be delivered through the local government system.	DHLGH	All Departments (including through the IDG) and AILG, LAMA, CCMA/ LGMA	Q4 2026	Progress on an administrative basis but may require legislative underpinning
25. Strengthen cross-departmental coordination on matters affecting local government, including through the Interdepartmental Group on Local Government. Close engagement between Councillors and the executive within local authorities should continue, as should engagement between the national representative bodies, and this will reinforce effective engagement with central government.	DHLGH	All Departments through the IDG and AILG, LAMA, CCMA/ LGMA	Q4 2026 Ongoing	No

j) Formally adopt guidance to be used by government when delivering services with local authorities and deliver greater clarity and certainty about that funding to local authorities, where possible.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
26. The Department of Housing, Local Government and Heritage (DHLGH) guidance and SLA template should be formally adopted and applied across government departments and agencies, and updated to reflect key objectives agreed by the Local Democracy Taskforce	DHLGH	IDG, CCMA/ LGMA	Q4 2026	No
27. This guidance should ensure that - Information on central funding allocations is provided to the sector as soon as possible to allow adequate consultation with elected members; - Where possible, certainty on continuing funding over multi-annual periods is provided; - Where appropriate, full costs of scheme delivery is centrally funded; and - Match-Funding requirements are considered, by authority, and reduced where possible and appropriate.	DHLGH	IDG, CCMA/ LGMA	Q4 2026	No

KEY OBJECTIVE 4:

Local government that is more empowered with enhanced devolved functions.

k) Adopt the criteria, recommended by the Taskforce, to guide decisions on the devolution of functions to local government and develop a framework to support devolution.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
28. Adopt a clear and consistent set of principles or criteria, approved by Government, to guide decisions on the devolution of functions to local government. The criteria should consider consistency and alignment with existing local authority roles, the principle of subsidiarity, effectiveness and efficiency, local suitability and the required capacity, resources, funding and outcomes required.	DHLGH	All Departments through the IDG and AILG, LAMA, CCMA/ LGMA	Q4 2027	No
29. Establish a formal mechanism to apply the principles or criteria (see Action 28) to ensure a structured, transparent and consistent approach to the devolution of functions to local government.	DHLGH	All Departments through the IDG and AILG, LAMA, CCMA/ LGMA	Q4 2027	No

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
30. Provide a structure to support the ongoing consideration of further devolution of functions, through the proposed National and Local Government Forum.	DHLGH	Government Ministers and representatives from AILG and LAMA. Supported by Department and Local Government Officials	Q4 2027	No
31. Direct that any new or expanded functions devolved to local government be supported by key performance indicators identifying the output and outcomes required and by long-term, sustainable funding and resources. This principle is essential to ensure effective delivery, accountability and good governance.	DHLGH	All Departments and AILG, LAMA, CCMA/ LGMA	Q4 2027	No

I) Prioritise consideration of enhanced or new functions in a number of areas.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
32. Prioritise consideration of enhanced or expanded functions in a number of areas where local authorities already have a significant role and where community impact is high. Initial priority areas identified are housing, transport and community health and wellbeing, including recreation.	DHLGH, D/Transport, D/Health	All Departments and AILG, LAMA, CCMA/ LGMA	Q4 2027	No
33. In the area of local transport, consider the devolution of the Rural Transport Programme to local government, in line with the ongoing review of the programme.	D/Transport	National Transport Authority	Review complete by Q1 2027	No for the review. Any future policy change may require legislation

KEY OBJECTIVE 5:

Local government that is more transparent and better understood by the public

m) Provide for the systematic and timely publication and dissemination of key data on local service provision and improve public understanding and engagement.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
34. All local authorities should ensure systematic publication of key documents (CE reports, internal audit reports, meeting minutes, decision rationales and impact assessments) and should have publicly accessible and easily navigated and understood digital dashboards.	CCMA/ LGMA	DHLGH	Feb 2027 - publication and End 2028 dashboard	No
35. All local authorities should make key data and standardised operational Key Performance Indicators (KPIs) relating to their service delivery publicly accessible in an easily navigable and understood format.	CCMA/ LGMA	AILG, LAMA, NOAC	Q2 2027 for existing KPIs Further development of expanded set of KPIs ongoing in 2027 / 2028	No
36. The local authority sector should implement the forthcoming DPENDR NDP Reform National Data Strategy 2030, the Local Government Digital & ICT Strategy 2030 and the Local Government Data Strategy 2030 (to be published by the Local Government Management Agency (LGMA)).	CCMA/ LGMA		2030	No

37. Invest in sector-wide capability and capacity building through the provision of training and establishment of a shared service for data engineering, linking to the sectoral Digital & ICT Strategy 2030 workforce actions.	CCMA/ LGMA		Ongoing through 2027 & 2028	No
38. Each local authority, in accordance with financial capacity, to have a sufficiently resourced and appropriately trained, communications function and a citizen-focused communications plan reflecting local priorities and accessible to all. These plans should be approved by the plenary Council and published. There should be regular communications reports to the plenary Council with KPIs published in the annual report.	CCMA/ LGMA	DHLGH	Q4 2027	No
39. There should be appropriate response times published in every local authority Customer Charter with performance overseen by NOAC.	CCMA/ LGMA	NOAC, DHLGH	Feb 2027	No
40. In advance of the 2029 local elections a significant coordinated communications campaign with both a national and local focus to highlight the work of local government and individual local authorities. There should be a national coordinating group representative of all relevant stakeholders established to devise and drive this campaign.	CCMA/ LGMA	DHLGH, AILG, LAMA	End 2028	No

41. Establish as good practice that each local authority should circulate an annual summary, on a standard template, outlining planned revenue and expenditure in its area for the coming year.	DHLGH	CCMA/LGMA, AILG, LAMA	End 2026	No
---	-------	-----------------------	----------	----

n) Communicate, on an ongoing basis, the role of Municipal Councils to improve public understanding and engagement

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
42. Local authority annual reports should highlight activities of each Municipal Council in a dedicated section of the report	DHLGH & CCMA/LGMA	AILG, LAMA	2029	Yes
43. Develop a national information campaign to increase awareness of the role of the Municipal Council, with a focus on government departments and state agencies.	DHLGH & CCMA/LGMA	AILG, LAMA, all Departments	2029	No
44. Raise profile of Municipal Councils by better capturing and highlighting their role and activities locally by collecting and maintaining records as to what discretionary functions are delegated; ensure that agreed Municipal Council meeting minutes are available online in a timely manner; and, that all MCs have public contact points.	CCMA/LGMA	AILG, LAMA, DHLGH	2029	Progress on an administrative basis but may require legislative underpinning.

KEY OBJECTIVE 6:

Local government that is more financially autonomous, with greater capacity to raise and optimise its own resources

o) Consider new sources of income for Councils, such as the previously recommended levy on overnight stays, and ensure income from property and land use taxes directly benefits Councils.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
45. Support and ensure implementation of the recommendation agreed by government (in the context of the Roadmap for Dublin City and the work of its Oversight Board) that the Departments of Enterprise, Tourism and Employment and Housing, Local Government and Heritage develop a proposal to enable all local authorities to levy a charge on overnight stays in their areas, on an opt-in basis.	DHLGH, DETE	D/Finance, D/Taoiseach, BF, Tourist accommodation providers, CCMA/LGMA, AILG, LAMA	Ongoing	Yes
46. Following approval by government of the new “Moving Together” strategy, the Department of Transport will review legislation to ensure local authorities are fully empowered to manage urban congestion and related impacts (e.g. air pollution, reduced safety) through a variety of measures, in co-operation with local communities and Councils.	D/Transport, D/Climate, Energy and the Environment	NTA, TII, CCMA/LGMA, AILG, LAMA	Q4 2026	TBC

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
47. Review the current structures in place to support local authorities to avail of EU funding, and develop a proposal to improve such structures, with a particular focus on strengthening the role of the Irish Regions European Office (IREO).	CCMA/ LGMA	AILG, LAMA, Irish Regions European Office, Regional Assemblies, D/FA, Other Government Departments involved with EU Funding.	Q4 2027	TBC
48. In respect of the future Derelict Property Tax (intended to replace the current Derelict Sites Levy); the current Residential Zoned Land Tax and Vacant Homes Tax; and any future land activation taxation measures: - There should be consultation with sector (Councillors and executive) regarding the design, application and implementation of the taxation measure. - Local authorities should be the beneficiaries of such taxation measures, with the revenue ring-fenced to address the objectives of the measure. - Should the local authority have a liability, ensure this liability accrues back to it as beneficiary of the tax - If there are administration and implementation costs for local authorities, these costs will be fully funded for local authorities, as beneficiaries of the tax.	D/Finance	DHLGH, CCMA/ LGMA, AILG, LAMA	To be considered as part of the development of Derelict Property Tax policy and legislation - ongoing	Yes

p) Provide greater flexibility and discretion to Local Authorities in respect of Local Property Tax charges.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
49. The Taskforce acknowledges that the discretion of Councillors to adjust the basic rate of LPT upwards will be increased to 25% from 2027 onwards (currently 15%). The range of flexibility in respect of the Local Adjustment Factor should be once again considered by government at the time of the next LPT revaluation in 2030.	D/Finance	Revenue Commissioners, CCMA/LGMA, AILG, LAMA	2030	Yes
50. With priority, DHLGH to engage with the Department of Finance (DFIN) and the Revenue Commissioners to move the Revenue Notification date for the local adjustment factor to a later date that will allow LPT to be considered as part of the normal budgetary process.	D/Finance	Revenue Commissioners, CCMA/LGMA, AILG, LAMA	Q4 2027	Yes
51. In respect of LPT allocation policy, the application and quantum of self-funding should be considered annually.	DHLGH	DPER, CCMA/LGMA, AILG, LAMA	Annually from 2026	No

q) Ensure all existing local authority charges are applied equitably to all relevant parties and that there are appropriate arrangements in place to collect these in full, including commercial rates, rents and other charges.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
52. In the interests of fairness for all ratepayers, and in light of changing business trends in recent years, government should re-enforce the important principle in commercial rates, that operation for profit is a key factor in the determination of the rateability of commercial and industrial property.	DHLGH	Tailte Éireann, CCMA/LGMA, AILG, LAMA, other Government Departments	Legislation developed by Q4 2027	Yes
53. Amend commercial rates legislation to provide for a Rates Compliance Certificate.	DHLGH	CCMA/LGMA, DETE, other Government Departments and Public Sector Bodies	Legislation developed by Q4 2027	Yes
54. Give effect to the provision in the Valuation Acts (as amended) in respect of the statutory timeframe for completion of revision applications by Tailte Éireann.	DHLGH	Tailte Éireann, CCMA/LGMA	Legislation developed by Q4 2027	Yes
55. Establish a working group to review current practices around centrally set charges for local goods & services, and to make recommendations.	DHLGH	CCMA/LGMA, AILG, LAMA, DPER, and Government Departments that determines the level of any LA charge.	Q4 2027	No

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
56. The commitment in the new Housing Plan to “review rents paid by local authority and AHB social housing tenants with a view to introducing a national scheme that provides a consistent and equitable system of rents and protects vulnerable households” should be progressed expeditiously and should consider options to aid collection of rents, including the potential for deduction of rent at source.	DHLGH		Q4 2026	No
57. To maximise locally raised income, local authorities should prioritise implementation of the recommendations in the 2024 Local Government Audit Service (LGAS) Value for Money (VFM) Debt Management Report.	CCMA/ LGMA	AILG, LAMA	Q4 2027	No

r) Develop a revised, flexible framework for local authority borrowing that reflects the significantly increased demands from central government for delivery of very large infrastructure by local government.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
58. Develop a revised framework for local authority borrowing which ensures that local authority borrowing is sustainable and affordable, and meets the overall needs of the sector in respect of its investment in and delivery of housing and other infrastructure.	DHLGH and D/Finance	CCMA/LGMA, AILG, LAMA	Q4 2026	No

KEY OBJECTIVE 7:

Local government that is more accountable with enhanced governance

s) Enhance the existing suite of governance arrangements in the local authority sector including in respect of Audit and Risk Committees, the implementation of the Code of Governance and the outputs of the Local Government Audit Service.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
59. Review the terms of reference, composition and work programmes of Audit [and Risk] Committees to ensure that they reflect the current needs of the local authority sector, align with evolving governance, financial oversight and risk management requirements, and ensure full compliance with all relevant statutory and regulatory obligations.	DHLGH	AILG, LAMA, CCMA/ LGMA, Audit Committee Network	Legislation to be developed by Q4 2027	Yes
60. Local authorities to continue to embed and implement the Code of Governance leading to full implementation (ref. circular LG 08/25). Priority to be given to training for Councillors and staff.	DHLGH	CCMA/ LGMA, AILG, LAMA	Ongoing	No
61. LGAS reports to be issued to Members immediately on completion. This is to ensure that Members have the most up-to date information on the Council's financial results for year together with the audit issues raised. There is then to be a 3 month deadline for presentation of report to both the Audit Committee and the plenary Council (the only exception to this would be an audit report signed in May as there is no August Council meeting).				

62. LGAS reports to be published on individual local authority websites once issued to members.	LGAS	DHLGH, CCMA/LGMA	Legislation to be developed by Q4 2027 On an administrative basis in the interim (CCMA)	Yes, but progress on an administrative basis in advance
63. A requirement on local authorities and other relevant public bodies to provide data and reports to the Value for Money Unit of the Local Government Audit Service within specified timeframes. A review of the process around the publication of VFMs should be undertaken.	LGAS	DHLGH, CCMA/LGMA	Legislation developed by Q4 2027 On an administrative basis in the interim (CCMA)	Yes, but progress on an administrative basis in advance

t) Establish a Finance Committee in every local authority, with oversight by the COG, and take other steps to enhance the ongoing budgetary oversight of the local authority by Councillors.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
64. To strengthen the budgetary oversight role of elected members, Finance Committees will be established in each Council, the Chair of which will report to the new Council Oversight Group. The Finance Committees will: - Consider and review periodically the setting of local charges for goods and services, ensuring they are aligned with local policies and plans; - Consider Quarterly Financial Monitoring reports that directly map spend and progress (against Corporate Plan, Annual Service Delivery Plan and Capital Plan). - Oversee the provision of Mid-year progress reports to MDs, enabling elected members to monitor implementation and request adjustments where necessary.	DHLGH	CCMA/ LGMA, AILG, LAMA	Legislation developed by Q4 2027	Yes
65. To support the budgetary decision making of Councillors, the Chief Executive will present an 'Overall Financial Position Paper' in advance of the Budgetary Period, in a prescribed and standardised format and; budgetary Documentation will be standardised, so that it is consistent and accessible for all stakeholders	DHLGH	CCMA/ LGMA, AILG, LAMA	Legislation developed by Q4 2027	Yes

66. Strengthen elected member consultation and oversight in relation to the capital programme: - Amends 135 of the Local Government Act 2001, to ensure that the report on the Capital Programme must be considered by Elected members at a plenary meeting rather than “may” which is the current position and; to specify that the Chief Executive must have regard to the views of the elected members. - Introduce prescribed timeline for presentation of report (suggested before end Q1) - Introduce prescribed standardised format for report; to include: - Capital income and expenditure expected in year, and for 3 year period, - Relevant reserved decisions already made by elected members, - Further reserved decisions in relation to capital expenditure required during the year, - Review of borrowing decisions to ensure alignment with elected members’ priorities. - Performance of capital projects to date, including actual expenditure compared with budgeted expenditure. - Analysis of transfer of funds from revenue account to Capital Reserves - The reserved decisions should include, among others, decisions in relation to the Part 8 Planning process, Section 106 Borrowing decisions, and if agreed, Housing Delivery Action Plans and voluntary call applications.	DHLGH	CCMA/ LGMA, AILG, LAMA	Legislation developed by Q4 2027	Yes
---	-------	---------------------------------	----------------------------------	-----

u) Provide for a significant increase in the capacity of the National Oversight and Audit Commission to enable more in-depth and transparent oversight of Local Government.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
67. Legislative amendments to provide for an improvement plan by the relevant Chief Executive to be provided to NOAC on request and within a specified timeframe, in respect of recommendations arising from their report. Chief Executive to report to the plenary Council, or where decided by the Council, to the Council Oversight and Governance Committee, on the plan and its implementation.	DHLGH	NOAC, CCMA/ LGMA	Legislation developed by Q4 2027	Yes
68. Require local authorities to publish the standard set of NOAC performance indicators in annual reports	DHLGH	NOAC, CCMA/ LGMA	Legislation developed by Q4 2027	Yes
69. Enable NOAC Secretariat to seek clarification from the Director of Audit of issues raised in the audit reports.	DHLGH	NOAC, CCMA/ LGMA	Legislation developed by Q4 2027	Yes

70. Legislative amendments to provide for a significant increase in the capacity of the National Oversight and Audit Commission to enable it to operate on a full-time, fully resourced basis. Strengthening NOAC in this way will allow for more systematic, timely, and in-depth oversight of the local government sector.	DHLGH	NOAC, CCMA, AILG, LAMA	Legislation developed by Q4 2027	Yes
71. The practice of recording scrutiny meetings should be further developed to provide streamed scrutiny meetings with executive and members of the council.	DHLGH	NOAC, CCMA/LGMA, AILG, LAMA	2028	Yes

KEY OBJECTIVE 8:

Local government that is more representative of the communities served

v) Retain the approach of the current framework for reviewing local electoral areas in respect of the next review, based on latest Census, to increase representation, and request An Coimisiún Toghcháin to research and report on options to provide an appropriate framework into the longer-term.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
72. Retain the current framework for reviewing local electoral areas, and apply based on population levels from the most recent Census.	DHLGH	An Coimisiún Toghcháin	Review complete by ACT by Q2 2027	TBC
73. Request An Coimisiún Toghcháin to research and report on options to provide long-term framework for determining the number of Councillors, taking into account population growth and other factors.	An Coimisiún Toghcháin	DHLGH	End 2029	No

w) Conduct a thorough review of the supports in place to enhance the participation of women, people with a disability and people from diverse backgrounds in local government to maximise their representation.

Action	Lead Body	Key Stakeholders	Timeline	Legislative Change Required
74. DHLGH to review and enhance its women and diversity funding streams with a view to maximise impact.	DHLGH		Feb 2027	TBC
75. The feasibility of establishing a grant scheme to provide supports to address issues faced by disabled candidates in standing for election should be undertaken in advance of the next local elections.	DHLGH	Councillors / Disability rights organisations	Q2 2027	No
76. The recommendations from the Task Force on Safe Participation in Political Life should be implemented in full.	Houses of the Oireachtas		Ongoing	No
77. Support the provision of online safety resources and training for all candidates.	Coimisiún na Méan	AILG, LAMA	2028-2029	No
78. The rollout of the Women's Regional Caucus Network should be progressed and established nationally.	DHLGH	AILG, Female Councillors, SHE	End 2026	No
79. Support AILG and LAMA to investigate, and where needed, establish regional (or national) caucuses for minority councillor groups.	DHLGH	Councillors, AILG, LAMA	End 2027	No

