

NOAC

National Oversight and Audit Commission

Statement of Strategic Intent

2015-16

December 2014

Preface

This Statement of Strategic Intent outlines the National Oversight and Audit Commission's (NOAC) vision, mission and core values. It also sets out the key statutory functions of the Commission which will serve as our focus and mandate for the delivery of our work programme over the life of the statement.

This statement will form the initial basis of NOAC's on-going, long-term strategic objectives of overseeing the consistent, high quality delivery of local government services and the evaluation of public service reform implementation and will underpin the core business processes of NOAC. In this context, the objectives and strategies outlined in the statement will be reflected in NOAC's work programme for 2015 and 2016.

I am confident that this statement will serve as NOAC's strategic framework and will play a key role in realising its corporate objective over the next two years.

Pat McLoughlin
Chair
National Oversight and Audit Commission

December 2014

Introduction

This Statement of Strategic Intent outlines how NOAC will, for the period 2015-2016, perform its statutory oversight functions. It has been prepared at a time when NOAC is not long established in the absence of operational experience to inform its preparation. This has impacted on the level of detail in relation to its strategies and envisaged outcomes that it has been possible to include in this document.

NOAC will revisit the statement after 2015 to revise objectives and strategies in light of greater operational experience.

Our Vision

NOAC will contribute positively to the optimisation of the level of service provision in the local government sector through its independent scrutiny of performance and its identification of best practice in the sector.

Mission Statement

NOAC will independently oversee the local government sector by reviewing the financial and operational performance of bodies within its remit, overseeing implementation of national local government policy and identifying opportunities for best practice.

Our Values

NOAC is committed to operating to the highest standard of integrity and fairness in discharging its duties. It will adhere to the following core values:

- NOAC and its members will be independent, objective and fair in performing their functions.
- NOAC's findings and recommendations will be based on the best available evidence and information.
- NOAC will work with local government bodies and utilise available existing resources in carrying out its work.
- NOAC will engage with relevant stakeholders in undertaking its work.
- NOAC will report its conclusions in an open and transparent fashion.

Statutory Mandate

The Local Government Reform Act 2014 gave legislative effect to proposals set out in the [Action Programme for Effective Local Government](#) for a range of reforms designed to strengthen local government, including its structures, functions, funding, operational arrangements and governance.

The reforms included the establishment of a National Oversight and Audit Commission. Accordingly, NOAC was established by the Minister for the Environment, Community and Local Government under Part 12A of the Local Government Act 2001 (as amended) on 1 July 2014 to oversee the local government sector at a local, national and regional level.

The functions assigned to it by Part 12A are to:

- a) *Scrutinise the performance of any local government body against relevant indicators as selected by NOAC or as prescribed in regulations by the Minister,*
- b) *Scrutinise financial performance, including value for money, of any local government body in respect of its financial resources,*
- c) *Support best practice (development and enhancement) in the performance by local government bodies of their functions,*
- d) *Monitor and evaluate adherence to service level agreements entered into by any local government body,*
- e) *Oversee implementation by local government bodies of national policy for the local government sector,*
- f) *Monitor and evaluate public service reform implementation by any local government body or generally,*
- g) *Monitor adequacy of corporate plans prepared by regional assemblies or local authorities and evaluate implementation of the plans by any local government body or generally,*
- h) *Take steps under its other functions for the purpose of producing any report requested by a Minister under section 126D of the Act*
- i) *Produce reports under its own initiative, in addition to the section 126D requested reports and the section 126K annual report requirement*
- j) *Carry out any additional functions that are conferred by Ministerial Order.*

Objectives, Strategies and Desired Outcomes

NOAC aims to;

- be established in its role and to have forged a working relationship with its stakeholders, including the Department of the Environment, Community and Local Government, the Chief Executives and elected members of the local authorities and citizens
- conduct evidence based scrutiny that delivers quality, objective, balanced and relevant reports, which will afford the local government sector the opportunity to improve its performance, enhance the existing culture of continuous improvement and embed best practice within the system as a whole
- add value to the local government sector and provide recommendations to build on the efficiencies and savings delivered by the sector to date, with a focus on customer service and cost effectiveness
- establish a collaborative approach with the relevant bodies and agencies at the heart of NOAC's work
- identify and focus upon those aspects of local authority functions and activities that are important to the citizen/customer
- facilitate engagement around improved performance, and
- monitor the adequacy and of LA corporate plans and assess how well these are being implemented.

The key output indicators will be the reports published by NOAC and presented to relevant Joint Committees of the Houses of the Oireachtas and the implementation of NOAC's recommendations by the relevant local government bodies as reported to NOAC and to the elected members in the Chief Executive's monthly management report to the councils.

Operating Procedures

NOAC is clear that its function in relation to national policy for the local government sector is to oversee implementation of agreed policy and will not in its reports question the merits of policy or policy objectives.

NOAC will independently scrutinise performance by means of thematic reports and, where warranted, oral hearing, on matters falling within its statutory remit. Its focus will be on the wide range of service delivery systems operated and maintained by local authorities and regional assemblies.

NOAC will not deal with cases that in its view fall within the jurisdiction of a statutory procedure or body or with matters that are the subject of litigation in the Courts.

While NOAC welcomes suggestions from stakeholders and takes them into account in scoping its work, it will not, in general, scrutinise a lone specific aspect of an individual local government body's performance of a particular function, or investigate the handling of individual cases, save where NOAC determines that a wider investigation may be warranted.

It is envisaged that activities undertaken by NOAC in the period up to end 2016 will relate primarily to matters that have a national or regional relevance.

Operating Environment and Capacity to Deliver

Although NOAC is a statutory body, it does not retain any staffing complement of its own. The secretariat provided to NOAC from Department of the Environment, Community and Local Government resources consists of 3 staff whose functions are to provide support for meetings, communicate with members, discharge formal requirements, etc. and, under the guidance of the Chair, coordinate any research being undertaken on behalf of NOAC and information sought by NOAC. It also has a limited budget for engaging outside expertise. Funding of €200,000 is being made available for the operation of NOAC in 2015.

NOAC will be relying significantly on the LGMA (Local Government Management Agency), which is the main resource within the local government sector, and on the regional assembly structures as they develop, to undertake (as is statutorily provided for in Part 12A of the Local Government Act 2001) research, investigation, analysis and assessment tasks. It will also be relying on the expertise of relevant sections within Government Departments and other agencies that are operating within the local government sector.

While NOAC will have no involvement in directing the statutorily independent Local Government Audit Service (LGAS) audit function, the small Value for Money Unit within the LGAS is a resource that is available to NOAC.

As NOAC is a recently established body, it has no practical experience as yet of the way in which the available resources can be deployed to facilitate the performance of its functions. A critical success

factor will be the extent to which these resources have the capacity and expertise to provide the reliable data and critical analysis that will be essential to its role.

Monitoring/Reporting on Implementation

This statement is intended to outline how, over the next two years, NOAC will perform its statutory oversight function. As 2015 will be the first full year of NOAC's existence, the strategies and outcomes herein and the associated workplan should be viewed as an ongoing work in progress. NOAC will revisit the statement and workplan after 2015 in light of operational experience and revise as necessary.

NOAC will report on progress in its Annual Reports in accordance with the objectives set out in the statement and its adopted workplan. The Annual Report will also provide an opportunity to highlight changing/developing policies and emerging issues that may necessitate adaptation of this statement.

NOAC will report to the Minister for the Environment, Community and Local Government and to other relevant Ministers in respect of services within their areas of responsibility discharged by local government bodies where such reports have been requested under section 126D. Reports will also be made available to the Oireachtas Joint Committee on the Environment, Culture and the Gaeltacht and, as appropriate, to other Joint Oireachtas Committees with oversight responsibilities for the relevant policy areas.