NOAC
National Oversight and Audit Commission

Review of Local Authority and Regional Assembly Corporate Plans 2019–2024

Contents

Foreword

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

The statutory functions assigned to NOAC includes monitoring the adequacy of corporate plans prepared by local authorities and Regional Assemblies and to evaluate implementation of the plans by any local government body or generally.

This report is based on a 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.

These will provide an opportunity for local authorities and regional assemblies to emulate such good practice in the next iteration of corporate plans. Several findings and recommendations are also set out.

NOAC would like to acknowledge the ongoing support and engagement of local authorities and regional assemblies with its work. For this report we would like to specifically acknowledge the contribution of Dr Peter Stafford, who was engaged to undertake the research and drafting of the report. We would also like to acknowledge the contributions of the Working Group and all members of the Secretariat of NOAC for their input into this report.

Executive Summary:

Local Authorities

Section 1: Process

PRE-PLAN CONSULTATION

Most local authorities demonstrated good practice with respect to the formulation of the corporate plan, including demonstrating well-developed programmes of stakeholder consultation and engagement with elected members. However, strategies for directly engaging citizens living in the council's functional area tended to be less well-developed, or absent. Social media was used by some local authorities to engage citizens to good effect; there are significant opportunities for other local authorities to reach beyond stakeholder groups and hear from citizens directly when preparing the corporate plan.

REVIEW OF CORPORATE PLANS

There was little uniformity in the approach proposed by local authorities to undertake reviews of the plans, including reference to how progress on the delivery of the corporate plan would be measured. Often this was because of an absence of "baseline" figures or "starting point" data against which progress can be measured. It is important that objective measures are used when monitoring progress, and a full communication strategy is required to assist elected members, stakeholder groups and citizens to understand the work of their local authority.

The speed with which Covid-19 has fundamentally altered the activities and role of local authorities demonstrates how quickly assumptions and plans can change. Regular reviews of the corporate plan, and its implementation, helps to ensure that the plan remains relevant and provides direction for activities.

In addition to an absence of data against which progress could be measured, very few local authorities had strategies for either recording or reporting on progress of the delivery of the corporate plan to citizens; with all local authorities now having very good websites, there is an opportunity for detailed updates to be published throughout the life of the plan, including the publication of council minutes and periodic updates from the council executive. In the absence of such a dissemination strategy, it is difficult to ascertain the extent to which the corporate plan is a "living document" or merely the result of a legislative necessity.

INTEGRATION OF THE CORPORATE PLAN WITH OTHER POLICIES AND STRATEGIES

Very few local authorities demonstrated the extent to which they had consulted other policy reports, strategies, or documents in preparing their corporate plan, as required by law. Where councils listed other statements of policy, there was little attempt to integrate them into the corporate plan. Instead, they were merely listed as external reference documents. Where councils had successfully integrated their corporate plan into the wider policy environment, it added a useful level of detail and context to the plan. One local authority included clickable hyperlinks in the PDF of the corporate plan which take the reader directly to the relevant statement of strategy. At a time when corporate plans are available for download in PDF format and viewed electronically, this should become the norm. This can provide a very useful context for understanding the statutory work of local authorities, especially when service level agreements have been entered into, or where the local authority is working in partnership with other organisations in the delivery of its work.

PUBLIC SECTOR EQUALITY AND HUMAN RIGHTS DUTY

There were very good examples of local authorities actively engaging with the issue of human rights and demonstrating how the championing of human rights would be central to their work. However, few gave details of how they would actively fulfil their obligations under human rights and equality legislation. It is not sufficient for a local authority to simply state that it will respect human rights, but they should set out in their corporate plan how they will perform this duty. Achieving best practice involves demonstrating a commitment to human rights by reflecting this duty in the programme of work.

Section 2: Contents

VISION AND MISSION: STRATEGIES AND OBJECTIVES

Most local authorities had well-considered visions, with clear mission statements and broad goals for the local authority during the life of the plan. The setting of actions and goals to deliver these broad objectives and vision was less successful. Too often the objectives were too broad and vague, making it more difficult to understand exactly how they would be implemented. Good practice in this area requires the local authority to align its action plan with the internal units/departments of the organisation, and assign responsibility for targeted actions to named departments.

Senior management should be responsible for co-ordinating the work of the executive and reporting on progress on the delivery of the corporate plan to elected members and the public. Assignment of responsibility to achieve the council's vision through clearly expressed programmes of work can play a significant role in improving transparency and citizen engagement by aligning the vision, mission, and goals of the council with the tangible delivery of public services (housing, water, enterprise support). Where local authorities provided transparent baseline figures as the starting point for the 2019–2024 corporate plan, this also provided context and assisted with the incorporation of measurable actions. In the absence of baseline figures (even on an illustrative basis), measures of output or success were harder to quantify in a meaningful way.

FINANCIAL RESOURCING OF THE CORPORATE PLAN

It is recognised that local authorities are dependent on voted capital funds each year from central government to finance many of their services, and that their own revenue-raising potential is limited. It is therefore not to be expected that a local authority would be able to fully predict its budgetary position into the medium-term. However some local authorities, using 2018 or 2019 figures, were able to provide illustrative financial data to demonstrate predicted allocations of income and expenditure. When this financial data was linked to the delivery of frontline services, it was a useful tool to identify risks to the delivery of the corporate plan.

Where a local authority generates its own income to fund its projects, this was often more clearly presented, and to good effect. However, where the delivery of the corporate plan is dependent on capital funding from the exchequer on an annual basis, the associated risk should be clearly identified.

MEASURING AND MITIGATING RISK

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. In the corporate plans, details were patchy of the role of Local Enterprise Offices, or the role of service level agreements with external providers of services, in supporting successful delivery. Many local authorities listed agreements with external bodies, but very few noted what level of service would be provided to the local authority, or how oversight would be maintained. Where a local authority has engaged an external organisation to deliver services on its behalf, the corporate plan should include more details of oversight and monitoring.

There was generally very good information included on the national external oversight of the work of the local authority, and most of the corporate plans provided useful material about the relationship between the council and bodies such as the National Oversight and Audit Commission (NOAC). There is a good opportunity for more local authorities to show the relationship between themselves and neighbouring local authorities, external oversight bodies, and other agencies using infographics or diagrams.

CONCLUSION

The level of adherence to the requirements of the Ministerial Guidelines and the legislation in the corporate plans was generally very high, with some local authorities demonstrating particularly good practice in terms of preparing the corporate plan and carefully considering its content.

All the local authorities produced corporate plans which followed a broadly similar structure and contained the same types of information, albeit to different extents, suggesting that the Ministerial Guidelines had been useful to local authorities in preparing their corporate plan. This report includes some recommendations to local authorities in the development of their next corporate plan with the goal of further improving the standards of corporate planning.

Regional Assemblies

Section 3: Process

EVIDENCE OF PRE-PLAN CONSULTATION

As the members of the regional assembly are elected members of the local authorities which fall within their geographic area, there were frequent – and generally very useful – references to the codependence on the local authorities for the successful delivery of the regional assembly corporate plan. Regional assemblies relied heavily on their members for input to the corporate plan, but perhaps missed an opportunity to hear directly from citizens about their vision for their region. While care should be taken not to duplicate or contradict the role of the local authority, the absence of citizen-level input to the development of the regional assembly corporate plan was notable. Equally, there was very little information in the corporate plans about how stakeholder or community groups were engaged in the preparation of the plan.

On the other hand, the regional assemblies made good, clear reference to their statutory powers and responsibilities under EU and national law and used this legislative framework as a starting point for the contents of the corporate plan. However, the evidence-base for the corporate plan could be better explained in the document, to give the reader a clearer understanding of how the plan was developed and how the priorities for the regional assembly were determined.

REVIEW OF CORPORATE PLANS

In terms of measuring progress, the regional assemblies tended to report upwards to national government or the EU, rather than downwards to citizens. As regional assemblies tend to be confined with respect to their freedom to set policy and are dependent on the activities of the local authorities, the corporate plans had fewer measurable targets, and any reporting on progress was stipulated by EU or national reporting requirements.

Nonetheless, further information should have been provided about when and how reviews of the implementation of the corporate plan would be undertaken and where interested parties could access the results of these reviews. Periodic assessments of progress, including reference to changes in priorities, are necessary during the life of a multi-annual plan, and details of any such reviews should be publicised.

Section 4: Contents

VISION AND MISSION: STRATEGIES AND OBJECTIVES

The regional assemblies presented very clear and well-considered visions for regional development over the life of the corporate plans, with good assessments of their regional positions in Ireland and the wider European context. Regional planning frameworks and other spatial plans were well-referenced, and there were some good horizontal linkages between the three Irish regional assemblies and vertical linkages between the assembly and counties within their functional area.

Further effort could have been made to properly demonstrate alignment of goals between the regional assembly and the relevant local authorities. It is accepted that this may be difficult when these organisations publish their corporate plans around the same time; nonetheless, with such good lines of communication existing through the members of the regional assembly, greater demonstration of alignment of priorities should be possible.

The contents of the regional assembly corporate plans were very different to those of the local authorities; there were fewer references, for example, to service level agreements or the roles of local enterprise offices or sub-county policy groups. This reflects the different purpose and goals of the regional assemblies in setting and delivering policy in Ireland.

Instead, the regional assembly corporate plans were very good at outlining their statutory functions and describing their vision and goals for regional development. There were good descriptions of the regions and well-considered programmes of work to deliver the vision.

FINANCIAL RESOURCING OF THE CORPORATE PLAN: OPERATING ENVIRONMENT

While the statutory functions of the regional assemblies were well-presented, there was less information on the financial basis for the work of the regional assemblies, or the level of exposure of the regional assembly to future decisions on the quantum of funding to be made available from central government or the EU. The corporate plan should give an indicator of the income and expenditure required to deliver its programmes and provide links to any financial and budgetary reports produced during the life of the plan.

As the role of regional assemblies is arguably less well-understood by citizens, it is suggested that greater emphasis should be placed in the corporate plans on describing their role and function, and their role in assisting the local authorities in delivering their own corporate planning targets.

CONCLUSION

The three regional assemblies followed a very similar approach in preparing their corporate plans and provided similar content. There was very good adherence to the relevant sections of the ministerial guidelines and legislation, and a good overview of the purpose and role of the regional authorities in Irish policy-making.

It is recognised that regional assemblies are very different to local authorities in terms of their role, and will therefore have different corporate planning requirements. However, many of the examples of good practice found in the review of local authorities can apply equally to regional assemblies – for example the adherence to human rights responsibilities, or measuring and mitigating risk – and therefore the recommendations made to local authorities will similarly apply to the regional assemblies in the preparation of their next corporate plan.

Findings and Recommendations

Achieving Best Practice

This section of the report is predicated on the assumption that, at a minimum, all organisations will comply with the legislative requirements to produce their corporate plan. In the context of this review there was no case identified where either a local authority or a regional assembly failed to meet the corporate planning requirements imposed by law, and the standard of the corporate plans was generally very good.

The recommendations hereunder are based on examples of good practice found during the review of corporate plans. Such good practice should be universally adopted by local authorities and/or regional assemblies in the next round of corporate planning in order to embed the highest standards in corporate planning across Irish local and regional government. Support and guidance should be provided, where needed, to assist organisations to achieve this standard.

As the role and statutory functions of regional assemblies are very different to those of local authorities, and not all of the guidance in the existing guidelines is directly relevant to regional assemblies it is suggested that a separate circular and guidance document be provided to the regional assemblies to guide the preparation of the next round of corporate plans.

The recommendations set out below are aimed at those responsible for the preparation of the next regional assembly and local authority corporate plans, and as appropriate to those bodies responsible for providing guidelines and guidance on best practice in corporate planning.

Recommendations

CORPORATE PLANNING PROCESS

1. **Consultation:**

   Organisations should reach beyond existing stakeholder groups and elected members in preparing the corporate plan and should engage more directly with citizens through a programme of pre-draft public consultation via both social media and traditional media. This will broaden the range of inputs to the corporate plan and deepen the public understanding of the role of the organisation.

2. **Links to wider policy context:**

   Where the delivery of any aspect of the corporate plan is contingent on any other organisation or policy statement, the corporate plan should make this clear, including by using embedded links in online versions of the corporate plan leading directly to the relevant external policy document. Likewise, where a local authority or regional assembly is required by Irish or EU law to deliver particular services or to undertake certain activities, embedded links to these legislative requirements should be included in the corporate plan.

3. **Measurement and Review:**

   The corporate plan should set out when and how the plan will be reviewed, and the outcomes of those reviews. Where periodic updates and reports on progress are published, the reader should be directed to these; this could include minutes of meetings and other publications related to the delivery of the corporate plan. Those bodies, organisations and individuals that engaged with the organisation in the preparation of the corporate plan should be alerted to the publication of updates and progress reports.

4. **Human Rights Duty:**

   Organisations should be familiar with the support and guidance provided by the Irish Human Rights and Equality Commission regarding their human rights duty as prescribed by law. There is a statutory requirement for public bodies to adhere to certain human rights standards in the delivery of their work. Further work is needed by both local authorities and regional assemblies to demonstrate that they are meeting these requirements.

Contents of Corporate Plans

1. Vision and Mission:

   When preparing corporate plans, both the vision and missions statements should be given closer attention to ensure that they are relevant, precise, clear and meaningful. Consideration should be given by the relevant advisory bodies to the production of exemplar statements or toolkits to help the organisations create statements which are meaningful and relevant.

2. **Budgets and Risk:**

   Where the delivery of a programme of work is dependent on annual funding from a central source, this dependency on funding should be clearly stated as a potential risk to delivery. Corporate plans should show how the local authority intends to allocate funding to its work programmes and services.

Where annual budgets are agreed by the local authority or regional assembly members, the corporate plan should incorporate a link to the most recent annual budget to provide the most up-to-date information on the organisation's spending and income. Likewise, it would be useful for all organisations to include details of the most recent financial audits, as well as any other budgetary or financial data, as part of an ongoing programme of publishing updates on the delivery of the corporate plan.

Introduction

This report has been prepared to assist the National Oversight and Audit Commission (NOAC) to fulfil its statutory function, pursuant to section 126C(1)(g) of the Local Government Act 2001 (the "2001 Act"):

"to monitor the adequacy of the corporate plan prepared —

(i) by a regional assembly pursuant to section 43 (as amended by the Local Government Reform Act 2014) of the Local Government Act 1991, and

(ii) by a council pursuant to section 134,

and to evaluate implementation of such plans either generally or in respect of any local government body or class of such bodies."

The research for this report was undertaken in July - August 2021 and is based on a review of the 2019–2024 corporate plans adopted and published by each of the 31 local authorities and three regional assemblies in Ireland.[1]

Part 1 of this report examines the corporate plans of the 31 local authorities in Ireland.

Part 2 of this report examines the corporate plans of the 3 regional assemblies in Ireland.

Both parts follow the same broad structure, and an examination of similar issues which are listed below.

Methodology

In August 2021, the corporate plans of each local authority and regional assembly were accessed and downloaded from their websites for review. Ministerial Circular and Guidelines (discussed below) and the Local Government Act 2001 require local authorities and regional assemblies to forward to NOAC a copy of the corporate plan on adoption; however, for this report, the plans were accessed directly from the individual local authority and regional assembly websites to assess the ease with which members of the public could do likewise.

All 31 local authority corporate plans and the three regional assembly corporate plans were easily obtainable in PDF format with little searching required. A table showing the URL from which the corporate plan was accessed, as well as the date of its adoption (where known), is given as an Appendix to this report.

Following a detailed review of all the corporate plans prepared by the local authorities and regional assemblies, this report has been prepared, and makes reference to the following:

- An overview, and a comparison of the approach adopted by the different organisations in preparing their corporate plan;

- Commentary on adherence to the corporate planning guidelines and other legislative provisions (discussed below);

- Examples of good practice in corporate planning; and

- Examples of areas where improvements should be made for future corporate plans.

Structure of the Report

Not all issues referenced in the Ministerial Guidelines for inclusion in the corporate plan were reviewed for this report. Instead, key areas of the Ministerial Guidelines were selected for detailed review across all local authorities and regional assemblies.

Both parts of this report are in two sections. Section 1 reviews the manner in which local authorities and regional assemblies prepared their corporate plan. It details examples of good practice in terms of consultation, communication, and public engagement. It provides examples of particularly good practice of measuring and communicating the delivery of the corporate plan across large, small and medium-sized local authorities and highlights suggestions for improvement where necessary.

---

1   Some plans were commenced in 2019 and others in 2020. This report analyses the corporate plans in operation at the time the analysis was undertaken in August 2021.

It also reviews issues such as recognition of human rights, and the extent to which the corporate plan is informed by other strategy and policy documents.

In particular, **Section 1** of the report covers the following areas for detailed analysis:

- Integration of the corporate plan with other policy strategies;

- Evidence of pre-plan consultation;

- Social media and citizen participation;

- Review of corporate plans; and

- Public Sector Equality and Human Rights Duty.

Section 2 reviews the content of the corporate plan, having regard to the requirements of the 2001 Act, Ministerial Guidelines and other statutory obligations. The purpose of Section 2 is not to comment on the appropriateness of any particular vision, goal, objective or aim of a corporate plan, but rather to assess whether consideration has been given to how statutory obligations have been met and how such consideration has been demonstrated. Section 2 also deals with matters relating to central government financing, the role of the Local Enterprise Office, and service level agreements with other local authorities, agencies, and private organisations.

In particular, the manner in which organisations considered the following areas of the Ministerial Guidelines are discussed in detail in Section 2:

- Vision and mission: strategies and objectives;

- Measuring and mitigating risk;

- Financial resourcing of the corporate plan;

- Role of the Local Enterprise Offices; and

- Role of the municipal districts.

Irish language

In only 11 cases corporate plans were available for download in both Irish and English languages.[2] A discussion of the legal requirement to have the corporate plan available in both languages is beyond the scope of this report, but it is suggested that care is taken by the local authorities to ensure that any such requirements are met. No analysis has been undertaken of the Irish language corporate plan, where this was available.

Categorisation of local authorities

For ease of analysis, the corporate plans of the local authorities were informally grouped for review based on the size of the relevant local authority using the table below. While all local authorities are required by law to include the same matters for inclusion in the corporate plan, where relevant, it is recognised by the Guidelines that the format of an individual corporate plan may be determined by the size of the local authority, the number of municipal authorities within it, and whether the local authority functional area is a city or a more rural area; analysing the corporate plans using this informal grouping of local authorities helps to recognise this variation.

---

2   A full list of corporate plans available in Irish is given in the Appendix to this report.

Table 1: Categorisation of local authorities by size

Large	Medium	Small
Cork County	Clare	Carlow
Dublin City	Cork City	Cavan
Dun Laoghaire-Rathdown	Donegal	Galway City
Fingal	Kerry	Laois
Galway County	Kilkenny	Leitrim
Kildare	Louth	Longford
Limerick City and County	Mayo	Monaghan
Meath	Waterford City and County	Offaly
South Dublin	Wexford	Roscommon
Tipperary	Wicklow	Sligo
		Westmeath

PART 1:

Local Authorities

Legal framework

Section 134(2) of the Local Government Act 2001 requires every local authority and regional assembly to *"prepare a statement of strategy for the local authority (in this section referred to as a 'corporate plan')."*

Section 134(6) of the 2001 Act requires corporate plans to be

"prepared on the basis of an organisational wide strategic approach encompassing the various activities of the local authority concerned and shall include—

(a) *a statement of the principal activities of the local authority,*

(b) *the objectives and priorities for each of the principal activities and strategies for achieving those objectives,*

(c) *the manner in which the authority proposes to assess its performance in respect of each such activity, taking account of relevant service indicators and of the need to work towards best practice in service delivery and in the general operation of the local authority,*

(d) *human resources activities (including training and development) to be undertaken for the staff of the local authority and, where appropriate for the elected council,*

(e) *the organisational structure of the local authority, both elected council and staff, including corporate support and information technology and the improvements proposed to promote efficiency of operation and customer service and in general to support the corporate plan,*

(f) *such other matters as may be set out in guidelines issued under subsection (10) for the purposes of this section.*

(7) *In preparing its corporate plan a local authority shall take account of such policies and objectives in relation to any of its functional programmes as are set out in any other plan, statement, strategy or other document prepared by it under any other provision of this or of any other enactment and shall comply with sections 69, 71 and 129."*

Ministerial Guidelines

Section 10 of the 2001 Act permits for the issuing of guidelines to local authorities and regional assemblies in connection with the preparation of corporate plans by the Minister for Housing, Local Government and Heritage.

Section 10 of the Local Government Act 2001 states:

"(a) From time to time the Minister may issue guidelines in connection with the preparation of corporate plans by local authorities for the purposes of this section and local authorities shall have regard to such guidelines.

(b) *Guidelines may also provide, where relevant, for a corporate plan of a local authority to take account of and to reflect the principal activities of any town councils within its administrative area and for necessary consultation for that purpose.*

(c) *Any guidelines issued by the Minister in relation to the preparation of corporate plans by local authorities which are current on the date of the commencement of this provision shall be deemed to have issued in accordance with this section.*

(d) *Any corporate plan which is in the process of being adopted by a local authority immediately before the issue of guidelines referred to in paragraph (c) shall be deemed to have been adopted with due regard to those guidelines."*

In 2019, Guidelines for Local Authorities in the Preparation of their Corporate Plans 2019–2024 were issued to local authorities by the Minister for Housing, Local Government and Heritage. These Guidelines provide local authorities and regional assemblies with detailed information on the purpose and contents of a corporate plan. They provide examples of best practice for preparing a corporate plan and make recommendations to local authorities on matters for inclusion within the corporate plan to ensure compliance with their statutory duties.

The Guidelines serve as a tool for local authorities with respect to:

- Consultation, implementation, monitoring and performance measurement;

- Policy matters to be reflected in the plan;

- Content and structure of the corporate plan; and

- Progress reporting, adaptation and review of the plan.

In addition, the Guidelines provide local authorities with a (non-exhaustive) indicative list of strategies and plans which have an impact on local government activities on a national/EU, regional and local basis. It provides a suggested list of baseline data to be included in the corporate plan.

Section 1: Process

Introduction

Section 1 of the report assesses the corporate plan in terms of best practice with respect to demonstrating evidence of a well-managed and structured pre-plan consultation and engagement programme, having regard to other policy documents and local authority duties and obligations.

Integration of the corporate plan with other policy strategies

The purpose and role of the corporate plan is set out in the 2001 Act, and Ministerial Guidelines highlight the importance of ensuring that key objectives of the plan are integrated with other plans.

Section 134(7) of the 2001 Act requires local authorities to *"take account of such policies and objectives in relation to any of its functional programmes as are set out in any other plan, statement, strategy or other document"* when preparing the corporate plan. The Ministerial Guidelines contain an appendix with an indicative list of relevant national, EU, regional, and local strategies and plans.

It should be noted that the legislation does not require local authorities merely to list the relevant plan, statement, strategy, or other relevant document, but rather to *take into account* the policies and objectives contained therein. Some local authorities were able to demonstrate very good practice in integrating the corporate plan with the wider policy environment, and show the extent to which the rollout of the corporate plan would be largely reliant on the delivery of other plans and programmes of work by other public bodies.

Most local authorities failed to demonstrate any consideration of policies and objectives in the corporate plan with these other policy documents; instead, most local authorities relegated an identical list to that in the Ministerial Guidelines to an appendix at the end of their plan.

For example, the following text which appears in the appendix to one corporate plan entitled "policy framework" is typical:

"This Plan has regard for the wide range of national, regional and local strategies and policies that shape and influence its delivery including the following:"

and then simply lists a suite of action plans, strategies and regulations without any reference to how it has had regard to them in delivering its functions.

Linking directly to the external policy documents and embedding the text of these documents within the corporate plan presents an opportunity to embed the corporate plan within the wider policy-making system in Ireland. It also means that where the corporate plan highlights issues relating to the operational or environmental context in which the plan would be delivered (for example, central government funding or integration with other policy objectives), a full analysis of the wider policy context can be provided.

In all cases, the corporate plan was available electronically from the website of the local authority in PDF format, as are the other policy documents referred to in the Ministerial Guidelines. Electronic publication of the corporate plan gives local authorities and regional assemblies the opportunity to embed hyperlinks into the text of the document, allowing the reader to directly access policy information from external sites. Where the corporate plan refers to an external policy report or document, it should be directly hyperlinked to ease cross-referencing.

This is done extremely impressively by **Cork City Council**. Starting in the section "Our Corporate Plan" Cork City Council demonstrates a commitment to strategy and execution with the following statement:

"The Corporate Plan is one component of the City Council's integrated strategy and policy documents that guides the delivery of services. The Corporate Plan will be implemented through the Annual Service Delivery Plans and Annual Budget which reflects the City Council's decisions on specific objectives each year. The City Council's performance is recorded in monthly Chief Executive Reports and in the Annual Report."

This section also references other strategies e.g., Project Ireland 2040 and the UN Sustainable Development Summit/Sustainable Development Goals, which are complementary to its own corporate plan and ambitions.

In the following section "Monitoring & Reporting on Progress", it describes how other plans and reports will complement the corporate plan:

"to assist Cork City Council in ensuring this plan is delivered and to assess our performance in addressing the priorities identified, several initiatives are in place and will be delivered."

This section references NOAC, the Council's own Audit Committee and its "independent role to advise us on financial reporting processes, internal controls, risk management and audit matters." Separate to these two oversight bodies, Local Government Auditors are also mentioned:

"Local Government Auditors provide independent scrutiny of the financial stewardship of Cork City Council. They carry out audit of our services and practices in accordance with the statutory Code of Audit Practice, fostering the highest standards of financial stewardship and public accountability. They also undertake Value for Money audits and publish the resulting reports to advise and assist us in achieving better value for money."

Each of the six *"Policies"* listed in the corporate plan correspond exactly to the Council's High-Level Goals, and relate to issues including environmental sustainability, culture, neighbourhood development and housing. There are clickable links to a long list of policy and strategy documents, each with checkboxes to indicate which document covers which High Level Goal.

Using clickable links in this way is a very good example of directing the interested reader to the external policy document which has relevance to each goal of the corporate plan.

Where the corporate plan refers to the local authority's own published documents (such as contact details of individual units, annual budgets, or county/city development plans), these should also be hyperlinked within the corporate plan.

Evidence of pre-plan consultation

The Ministerial Guidelines state:

"The corporate plan should be prepared on an inclusive basis, involving consultation with internal stakeholders within the local authorities, and external stakeholders such as the social partners at local level, community, voluntary and environmental interests and other public bodies operating locally."

With respect to pre-plan consultation, corporate plans were assessed against the following broad criteria:

- Has the issue of consultation been addressed during this most recent cycle?

- Did the plan provide details of a public consultation?

- Were details provided on how this was managed and the duration of the consultation?

- Is the engagement with elected members in the drafting of the Corporate Plan outlined in the plan and, if so, to what level was it explained and how was it achieved?

Most local authorities provided a good level of detail about the process of stakeholder and elected member consultation to inform the development of the corporate plan.

As part of its goal to *"support and engage active, inclusive communities"*, **Dublin City Council** has a *"priority objective"* to *"facilitate active citizenship in city communities and engagement with key stakeholders."* This objective lists two relevant bullet points:

- *"Make all of our public consultations available on the City Council's online consultation hub, as well as in traditional formats"; and*

- *Manage the Your Dublin, Your Voice platform to gain the views of people on a range of issues."*

It is clear from Dublin City Council that an existing platform for public engagement was used to inform the corporate plan. Using an existing engagement platform provides an opportunity for continual engagement with external bodies throughout the delivery of the plan.

In section 5.2 "Informing this Corporate Plan" and its subsection "Public Consultation" **Dun Laoghaire-Rathdown County Council** states that *"a comprehensive public consultation was undertaken to inform this Corporate Plan. The consultation comprised the following activities during September and October 2019."*

The Council lists a number of ongoing reporting tools such as "Annual Service Delivery Plans" and "Monthly Performance Reports", and this could be further improved by providing details on how these might be shared with the public.

It is suggested that these reports should simply be uploaded to the public website, perhaps with the opportunity for citizens who engaged in the public consultation programme to receive updates when such items are published.

In the foreword to its plan, **Cork County Council** states:

"Extensive consultation with record levels of engagement was undertaken across a range of our stakeholders, such as our Elected Members, staff, citizens and a wide range of other external participants."

In "Section 4: Building The New Plan", it goes on to state:

"This level of collaboration and stakeholder insight will remain central to the delivery and monitoring of the plan through a continuous consultation model. Cork County Council is the first Local Authority in the country to co-design its Corporate Plan in this manner."

The term "co-design" suggests the Council has internalised and taken ownership of extensive and ongoing consultation which is reinforced by the content of the infographic "The Development Process Included" which gives examples of public outreach such as *"an online consultation was undertaken via our www.yourcouncil.ie site. A total of 134 submissions were received online."*

Building on such innovative work, and given the potential of social media, paid online advertising or even traditional outdoor advertising to boost public participation, it is suggested that councils might expect a larger number of submissions for its next online consultation, from a broader range of sources.

The **Galway County Council** corporate plan reflects a very comprehensive and broad stakeholder engagement programme, including:

"Elected Members, Staff and members of organisations and committees including Local Community Development Committee (LCDC), Joint Policing Committee (JPC), Local Traveller Accommodation Consultative Committee (LTACC), Public Participation Network (PPN), Enterprise Ireland, Fáilte Ireland, Sports Partnership etc."

This is a good example of a broad-based stakeholder consultation programme, presented in a transparent manner.

In "Appendix 3: list of baseline data" of the plan, **Galway County Council** lists a specific functional area of "Citizen Engagement/Public Participation Networks (PPNs)" which is *"to enable the public to take an active formal role in policymaking and oversight committees of the local authority."* This includes details of corresponding supporting programmes and a measurement methodology.

This appendix includes a section for all functional areas titled "Actual Current Operational Baseline" where one might expect to see hard data, but the section is entirely blank, perhaps suggesting data is not actually gathered. This is an example of where good practice risks being diluted through weak data collation and publication.

It is notable that in the example of Galway County Council, consultation focused on inviting existing stakeholder organisations to complete a survey. There is no information on how citizens (those who are not members of one of the listed organisations) were canvassed for their views.

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

In the section "Internal Operating Environment and Critical Success Factors" and its subsection "Public expectations – Visibility, engagement and communications" **Kildare County Council** states:

"A recurring issue in recent consultations has been the need for better and more frequent communication and consultation by the Council. … Clearly, with a population of over 36% aged 0-24 we must meet the challenge of reaching and engaging with a younger group of citizens whose lives are shaped by the decisions we have taken and will take. The Council's website will be re-developed during this Plan along with new online consultative platforms and a revised Communications Strategy. As part of the proposals to improve communications a dedicated Communications Unit is planned."

This suggests an awareness on the Council's part of the diversity of its audience and the need to actively structure its communications to improve *"understanding of our services and role"* with the wider public, who are not necessarily part of an existing stakeholder network.

Actively seeking the views and perspectives of the public, rather than passively receiving views from interested parties is a core goal of public engagement. In section 4 "Consultation & Engagement" **Limerick City and County Council** makes brief mention of the following:

"As part of our strategic commitment to transparent citizen engagement, Limerick City and County Council also sought input from members of the public and our wider external partners on our online consultation portal 'My Point', through email and by post."

In the introduction to "Appendix C: Preparing Our Plan – Consultation Process", **Meath County Council** states:

"In preparing this Corporate Plan, Meath County Council sought input from internal and external stakeholders to help engender ownership of the Plan and support its embeddedness in the work of the Council. The review of the 2014-2019 Plan commenced in July and it and the guidance issued by the Department in August provided the basis for preparing an Outline Corporate Plan, which was presented to the Corporate Policy Group in September.

This Outline Corporate Plan was used as the basis for the consultation process, which took place during the month of October."

On the following pages, it then provides details of consultation platform types. Compared to the brief references to consultation by some other Councils in their plans, this level of detail is welcome.

In the section titled "Our Corporate Plan", **Cork City Council** states:

"This plan is informed by research and widespread consultation since mid-2019. A survey was undertaken with our elected members, staff, businesses, communities, Public Participation Network (PPN), and shared on social media channels. At the close of the consultation period, a total of 515 survey responses were received. A review of these responses was conducted with Cork City Council's Senior Management Team and Elected Members for consideration in the formulation of high-level goals and strategic objectives for the next five years."

While methodological issues do arise from the use of social media to undertake a public consultation programme, it is clear that social media was merely one of a parallel series of consultation programmes undertaken by Cork City Council, and once again provides a potential avenue to keep interested citizens informed of the rollout of the plan.

While the PPN platform allows for engagement between the council and the community, it is not considered appropriate that the views of the PPN should be deemed to be that of the wider public, when, as other local authorities have shown, meaningful direct engagement with the public is available. Thus, it is suggested that where the PPN is used as part of the consultation exercise, the views of the PPN are triangulated or tested by additional, direct public engagement processes.

Wicklow County Council tweeted once from its official twitter account, on 10 October 2019, inviting citizens to *"have your say"* about its latest corporate plan. The tweet contained a clear graphic with motivating messages. It also mentioned other interested bodies (e.g., East Coast FM, and Wicklow Public Libraries).[3]

---

3   https://twitter.com/wicklowcoco/status/1182225525915426816?s=20

In the section 7.0 "Supporting Strategies and Actions" and its subsection 7.4 "Housing, Community, Recreation and Amenity", **Carlow County Council** lists a specific functional area of "Community" as to *"actively support the development of representative structures that facilitates citizen engagement."*

Under "Appendix 2: Consultation Process", **Cavan County Council** states:

"In preparing the Corporate Plan 2019-2024 submissions were sought from internal and external stakeholders including the Councils Elected Members, CPG [Corporate Policy Groups], Council Staff, members of Council committees including the LCDC and JPC as well as the PPN.

To ensure that a broad spectrum of interest groups was consulted a notice inviting submissions was placed on our website on our social media platforms as well as in our local newspaper. Survey Monkey was also used to garner responses from interest groups that engage with Cavan County Council. A total of 82 responses were received as part of the consultation process and considered in the preparation of the Plan."

This is an example of a consultation programme with multiple streams and one which was very successfully thought out and delivered.

SurveyMonkey is one of a number of online platforms which can be used to gather opinions and transform them into quantitative statistics. The website allows businesses and organisations to create surveys, quizzes, and polls, and to gather feedback via weblink, email, mobile chat, or social media. Once submitted back to the organiser, this information is compatible with most statistical software and data analysis packages.

Where SurveyMonkey software has been used to collect views and opinions to inform the corporate plan, there was an opportunity for it to be used to gather public opinion. There is scope for further improvement to the public consultation programme by inviting members of the public to record their views via a tweeted SurveyMonkey link, or a URL in local newspapers and media.

Both Cavan County Council and Meath County Council used SurveyMonkey to garner responses from interested parties during the consultation process. In both cases, this software was used in order to ask questions to external stakeholders and to gather replies for analysis by the executive staff. SurveyMonkey resulted in **Cavan County Council** receiving 82 responses to the consultation exercise from "interest groups that engage with Cavan County Council." **Meath County Council** used the same software "for Council staff and for members of the Public Participation Network….In total, 88 responses were received. These were analysed and the drafting process reflects some of the key comments made during the consultation process."

SurveyMonkey was used to good effect by Cavan and Meath to garner views during the consultation programme, and there is scope for it or a similar online survey platform to allow the public to directly engage with the local authority during the consultation process by completing a semi-structured online questionnaire or survey.

Social media and citizen participation

In order to harness public interest in the development of the corporate plan, and to disseminate the rollout of the plan, the use of social media has become a key tool for local authorities. It is important to communicate the activities of the local authority directly with citizens who may not be members of existing stakeholder groups.

Good practice in this communications area requires a local authority to properly understand and resource the use of social media on a regular basis as part of its wider communication strategy.

In many cases, where local authorities used social media to communicate the preparation of the corporate plan, requests for ideas or input into the corporate plan tended to be posted (a) quite close to the submission deadline for public consultations, and (b) in a single, standalone tweet or Facebook post.

These practices will inherently limit the potential for engagement, particularly when effective social media requires inventive and eye-catching content, reinforcement of key messages in several posts and, perhaps inevitably, some degree of paid online advertising to boost the reach of a message to individual citizens.

However, social media does allow local authorities to engage directly with citizens who are not members of pre-existing stakeholder groups and forums. It allows councils to validate or challenge the perspectives of public participation networks and other stakeholder groups, who may themselves have narrow sectoral interests. Actively inviting comments or views from the public gives local authorities a wider pool of views, and a more fully developed list of interested and motivated groups and individuals to whom mid-point or annual reviews can be directed.

Few local authorities demonstrated a strategy for publicising the existence of their corporate plan or communicating progress on the rollout of the plan to those who had been involved in the consultation process, and there was little evidence of a scheduled series of public updates.

Tools such as PPN, social media, newspapers and websites and survey software such as SurveyMonkey should be harnessed more professionally, on a programmed basis, both to harness and disseminate the content of the corporate plan.

A further point on the consultation programme should be noted. In many cases, the local authority simply invited submissions from stakeholders and/or the public, without any direction or guidance about what specific relevant issues should be included in the submissions. It is suggested that, where local authorities engage in future consultation programmes, a broad outline of issues which will be covered in the corporate plan should be provided, so that more tailored and considered submissions can be made.

Review of corporate plans

It is inevitable that the underlying assumptions which underpin corporate plans may change during the life of that plan. It is important, if the corporate plan is to remain relevant and useful, that periodic reviews are undertaken to ensure that the plan is being progressed and the assumptions upon which it is built are still appropriate.

Periodic reviews are also important to monitor progress, and assess areas where commitments have not been met or where timetables are at risk of slipping. An outcome of the review might be a changing of priorities, re-allocation of resources or the re-negotiation of service level agreements with external organisations. Good practice in this area involves scheduling periodic "stock-takes" by named units, having clear benchmarks by which the review will be measured, and a clear reporting structure.

The sudden emergence of Covid-19 within the first year of the corporate plan is a stark reminder of how easily the assumptions which underpin a strategic corporate plan can change; responding to Covid-19 by local authorities required a re-prioritisation of activity and resources, and redeployment of staff. The emergence of Covid-19 provides a useful reminder about the need to embed flexibility and re-evaluation during the life of the corporate plan.

Because they were adopted later than other corporate plans, only Kerry County Council and Carlow County Council make specific reference to Covid-19.

The **Kerry County Council** corporate plan (which was adopted on 15 June 2020), notes the potential impact of the virus on the council's ability to deliver its plan. In the foreword, the plan notes:

"At this time, it is important to recognise that the way we work as a local authority and as part of the local government sector has been significantly altered due to the impact of COVID-19. This has led to many changes in the way we operate on a temporary basis in accordance with public health advice and Government guidelines."

As a result, Covid-19 is listed as a specific strategic objective of the council, noting:

"Ensure that Kerry County Council works in co-operation with other sectors and the public to protect public health while leading the county throughout the current period of the pandemic and the aftermath of COVID-19."

The pandemic is also referenced in sections of the plan dealing with Planning, Economic Development, Enterprise, Tourism and Community, noting that Covid-19 has the potential to undermine the tourism sector and therefore the capacity of the local authority to deliver the plan.

Carlow County Council's corporate plan recognised the impact of Covid-19 on the council's *"internal operating environment."* It is recognised that there is a need under the heading of corporate governance to manage new risks *"such as Covid-19"* and to adapt *"quickly to changes, including unexpected issues and pandemics such as Covid and or other pandemics."*

The other local authorities, while not specifically referencing Covid-19, have appropriately and clearly set out the need to monitor the rollout of the corporate plan, and undertake periodic reviews of the council's work.

For example, in the section "Implementing, Monitoring and Reviewing our Plan" under the subsection "Mid Plan Review", **Wexford County Council** states:

"Given the dynamic and wide-ranging nature of service delivery it is considered necessary that a mid-term review for the Corporate plan be undertaken in 2022 incorporating a full round of public and stakeholder consultation."

In Appendix 2: "List of Baseline Data" of the plan, Wexford County Council lists a specific functional area of "Citizen Engagement/Public Participation networks (PPNs)" – *"To enable the public to take an active formal role in policy making and oversight committees of the local authority."*

This includes details of corresponding supporting programmes and a measurement methodology. This appendix includes a section for all functional areas titled "Actual Current Operational Baseline" with various data points listed. This is a very good example of a local authority which has scheduled a review of the corporate plan and considered how to undertake a meaningful engagement strategy to inform that review.

Westmeath County Council has a useful section in its corporate plan titled "Achievements from Previous Corporate Plan 2015–2019" which gives a good indication of how future reviews can be undertaken and achievements recorded. Under a total of six headings (such as "1. Economic and Enterprise Development and "2. Social Inclusion and Community Participation"), it aligns these strategic priorities to actual achievements. For example:

"2. Social Inclusion and Community Participation:

> *To facilitate the broadest possible participation by citizens in local decision making including the development of their communities and their county."*

Further, targeted and factual achievements made under the last corporate plan are also set out in full, providing a good degree of transparency, and demonstrating the benefit of creating a corporate plan which has specific deliverable actions.

In framing its recent achievements in this way, the Council is making its work more relevant and compelling to citizens and interested groups. It also serves to make the corporate plan less dense and more easily understood.

Public Sector Equality and Human Rights Duty

The Public Sector Equality and Human Rights Duty (the "Duty") set out in section 42 of the Irish Human Rights and Equality Commission Act 2014 (the "2014 Act") 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.

In particular, section 42(2) of the 2014 Act places a duty on public bodies (including local authorities and regional assemblies) to show how it will implement this Duty.

Section 42(2) states:

"For the purposes of giving effect to subsection (1), a public body shall, having regard to the functions and purpose of the body and to its size and the resources available to it—

(a) set out in a manner that is accessible to the public in its strategic plan (howsoever described) an assessment of the human rights and equality issues it believes to be relevant to the functions and purpose of the body and the policies, plans and actions in place or proposed to be put in place to address those issues, and

(b) report in a manner that is accessible to the public on developments and achievements in that regard in its annual report (howsoever described)."

This section therefore assesses the extent to which the corporate plan addresses this duty, and how outcomes will be recorded and reported. Best practice in this area should involve more than a basic reference to the Duty, but rather a demonstration of an engagement with the duty, a clear demonstration of a commitment to achieve it, and measures to demonstrate the delivery of that commitment.

It should be noted that there were very good examples of local authorities actively engaging with the issue of human rights and demonstrating how the championing of human rights would be central to their work. All of the local authorities, with one exception, made specific references to human rights and the public sector equality and human rights duty.

Tipperary County Council corporate plan includes an entire "Appendix 1" detailing "Our Public Sector Duty – What We Will Do." This is very well done.

This Appendix is too detailed to include here, but 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."

This Appendix notably details three phases of action – with detailed bullet point actions in terms of its public sector duty on human rights: Assessment; Addressing; Reporting.

"As a public body we have obligations under the Irish Human Rights and Equality Commission Act 2014 to have regard to the need to eliminate discrimination, promote equality of opportunity and protect human rights.

The Duty is an ongoing obligation and Tipperary County Council will:

- *Assess the relevant rights and issues arising;*

- *Address what actions are required; and*

- *Report on developments and achievements annually."*

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.

In various sections of its corporate plan, **Donegal County Council** references section 42 and/or the "Irish Human Rights and Equality Commission Act 2014". Its section "Core Values and Guiding Principles" includes a similar paragraph:

"We will actively promote equality of opportunity, eliminate discrimination and protect human rights of those to whom we provide services to and our staff when carrying out their daily work in accordance with our statutory obligation under Section 42 of the Irish Human Rights and Equality Act 2014."

In various sections of its corporate plan, **Offaly County Council** references section 42 and/or its "Public Sector Equality and Human Rights Duty". For example:

Section 3 "Vision, Mission & Values" and its subsection "Offaly County Council's Values & Core Principles: People" specifically mention human rights:

"People – we aim for good practice in customer service, social inclusion and Human Rights. We foster a culture of mutual respect with colleagues, elected members and the public."

In section 6 "Offaly County Council Strategic Objectives – 2019–2024", specifically its objective "4.6: Human Rights Equality and Inclusion", the Council mentions the following supporting strategies:

a. *"Maintain a clear focus on social inclusion in conjunction with other agencies and promote universal access for all in the delivery of services and infrastructure.*

b. *Continue to lead and co-ordinate the efforts of all agencies to support existing and new communities in Offaly including Traveller, resettlement and migrant.*

c. *Establish and support an Offaly County Council Human Rights and Equality Action Team and work programme.*

d. *Audit our provision of services to People with Disabilities and develop an Action Plan.*

e. *Target supports towards hard to reach and disadvantaged communities through the Social Inclusion Community Activation Programme via the LCDC."*

Therefore, while almost all local authorities made specific reference to human rights, the extent to which corporate plans demonstrated an engagement with their duties under the 2014 Act was variable. The examples given above show where a local authority has properly assessed its obligations, and made a genuine effort to embed the human rights duty within the activities of the local authority under the corporate plan.

Conclusion

The examples of good, transparent practice in terms of harnessing public views and expanding the range of sources of information to inform the corporate plan can easily be emulated by other local authorities. In terms of human rights, monitoring and reporting on progress, there were good examples of transparency and consideration of the issues which, again, provide a template for others to use in the preparation of the next corporate plan in 2024.

Section 2: Content

Introduction

While Section 1 of this report assesses adherence to best practice in the process of creating, communicating, and disseminating progress of the delivery the corporate plan, Section 2 assesses the adequacy of the contents of the corporate plan, having regard to the Ministerial Guidelines, the Local Government Act 2001 and previous reviews by NOAC. The Guidelines provide local authorities with a non-exhaustive suite of performance goals across a range of functional areas, supported by suggested methodologies and references to supporting programme to demonstrate achievement.

Section 2 also assesses how performance will be measured. Section 2 will highlight examples of best practice in presenting a cascade of connected policy statements – from identifying a high-level vision and missions for the local authority through to a clear statement of strategy and objectives for achieving the goals of the plan, measured by useful and relevant key performance indicators.

As well as assessing the adequacy of strategies, objectives, vision and mission, Section 2 assesses the extent to which local authorities and regional assemblies have considered matters such as reliance on central government for the funding of identified programmes of work. Further, good practice in this area requires an identification of measurements to assess impact, and commitments to monitor service level agreements with external agencies.

In terms of funding, and engagement with external service providers, good practice in this area includes a strong understanding of risk, risk management and contingencies. As previously noted, the emergence of Covid-19 has undermined many of the founding assumptions of the corporate plan, and good practice requires local authorities to be able to assess risk and mitigate the damage of such previously unforeseen changes.

Section 2 of this report will also examine the role of Local Enterprise Offices and will provide specific examples of good practice in measuring their ability to achieve the targets which have been set for them.

Vision and mission: strategies and objectives

This section examines the strategic objectives of the corporate plan, with specific reference to the internal structure of the plan. It assesses whether the plan sets out a vision and mission for the local authority which will be delivered by priority actions and identified work programmes.

This section also assesses whether the corporate plan has set key performance indicators and mechanisms for assessing risk and measuring progress. As with other sections of this report, not all corporate plans are referenced here, instead, particularly good examples of best practice are highlighted.

For a corporate plan to contain a plan of action for the years it will be in existence, it is important for the local authority to have a clear sense of its own vision. The plan should contain concrete and tangible goals and programmes of work to deliver the vision. This "mission statement" should assist both the local authority itself and stakeholders to understand what the local authority intends to do, and why.

Good practice in this area requires a local authority to clearly set out a vision for the council, and make sure that individual actions and programmes are focused on delivering that vision.

In many cases in the corporate plans, statements about the "strategy" or "mission" for the local authority were used interchangeably with "vision" and "goal", suggesting a confused understanding of the meaning and purpose of each. This often made it difficult to assess which statement was a broad vision for the future of the area, and which were concrete actions to deliver that vision.

A good example of well-connected policies was presented by **Kilkenny County Council**. The format of how the policies are presented guides the reader from the most general statements of intent through to specific objectives and their external contexts.

- *"Purpose of the Corporate Plan 2019-2014"* (page 2);

- *"Mission Statement"* (page 3);

- *"Core Values" (and related "Cross Cutting Themes")* (pages 18–19);

- *"Strategic Objectives"* (page 20);

- *"Strategic Organisational Objectives"* (page 21); and

- *"External and Internal Operating Environments"* (pages 22–23).

At a very "headline" level, **Kilkenny County Council** also demonstrates a commitment to implementation and monitoring of progress in executing the plan, as shown in the section "Purpose of the Corporate Plan" (page 2) with the following statements:

"The Corporate Plan incorporates:

- *The corporate objectives and supporting strategies.*

- *The manner in which Kilkenny County Council proposes to assess its performance in respect of each such strategy, taking account of the need to work towards best practice in service delivery.*

- *Proposals for organisational capacity, resources and improvements required to promote efficiency of operations, improvements to customer service."*

In some cases, the mission statement and vision of the local authority was especially well-considered. **Limerick City and County Council**, for example, demonstrated that it not only had a vision for cementing its role as a large city within Ireland, but also set a vision for how it is to be benchmarked against similarly sized (Tier 2) cities across the E U in terms of "business, tourism, education and investment."

Tipperary County Council is a good example of how to demonstrate 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."*

The following statement applies:

"This Corporate Plan - underpinned by our Core Values - contains four Strategic Themes for which strategies have been developed that will deliver our vision and ensure the improvement of Council services and infrastructure over the period of the Plan."

"For each Strategy, we have identified a number of supporting Objectives, for which actions and activities will be identified by relevant Directorates in their Annual Service Delivery Plans (ASDPs) and the Schedules of Municipal District Works (SMDWs). The Council has also identified key indicators to measure and track performance, which will also be reviewed annually through the ASDPs."

In total there are 67 Objectives – for example, under the heading of "Our Economy":

- *"1: Reduce unemployment, achieve economic stability and increase the standard of living for all citizens.*

- *10: Position Tipperary as a holiday destination for domestic and international markets.*

- *19: Ensure that the planning process positively encourages the physical, social and economic development of our county and ensures that all developments accord with the principles of sustainable development."*

On the topic of accountability, it is worth noting that under the "Our People" Strategic Theme and its "Corporate" sub-theme, Objective 55 is to:

"Develop and implement appropriate policies, procedures and internal audit mechanisms to ensure standards of organisational performance are in line with corporate governance, the Public Sector Duty and best practice and are applied consistently across the organisation."

In terms of structure and ways of working, the Council operates as follows:

"The Corporate Policy Group (CPG) consists of the Cathaoirleach, who chairs the group, together with the Chairs of the 6 SPCs [Strategic Policy Committees], a representative from each MD [municipal district], if not already represented and supported by the Chief Executive. This group co-ordinates and links the work of the various SPCs and acts as a forum where policy decisions affecting the entire Council can be agreed for recommendation to the full Council."

As a backstop to all the above, the Council lists four "Core Values", with its "Public Sector Equality and Human Rights Duty" included as an unnumbered fifth value. Each Core Value has a statement to explain it, under the following headings:

- *"01 Quality Service/Customer Focus*
- *02 Sustainability*
- *03 Collaboration*
- *04 Good Governance."*

This level of specificity and detail implies relatively strong accountability. A fuller picture of this *"operating environment"* can be found in "Appendix 3: The Council and its Operating Environment" of the corporate plan.

There may be merit in the relevant bodies providing local authorities with templates and toolkits (including flowcharts and definitions) to assist them in the creation of their statements of strategy, mission, vision, and goal, and thereby assist them in ensuring they cascade properly.

Measuring and mitigating risk

Because the local authority corporate plan exists within a wider policy framework, councils are reliant on other agencies and organisations to deliver certain services. This involves risk which can be mitigated through appropriate oversight, including service level agreements.

As discussed earlier in this report, unforeseen events such as Covid-19 demonstrate the speed with which the underlying assumptions on which the corporate plan is developed can change. It is therefore important that the local authority is alert to risks which may undermine their ability to deliver the corporate plan.

In recognising and assessing risks to delivery of the plan, local authorities can be better alert to them at an early stage. This then helps local authorities to put measures in place to reduce the impact they may have on the rollout of the plan.

A good example of this is provided by **Tipperary County Council** which very succinctly situates the corporate plan in the wider policy environment, and explains external matters which may have an impact on the council's ability to deliver its goals.

"We operate in an increasingly complex legal and regulatory environment, in the context of EU regulation, risk and governance, health and safety legislation, procurement, data protection and GDPR etc. We are conscious of our Public Sector Equality and Human Rights Duty and are required to implement this in all our operations. We are also subject to national performance oversight in the delivery of our key services."

The plan goes on:

"Corporate Governance: We are committed to strong corporate governance processes that demand an understanding of our environment, identifying our risks and reviewing internal systems, structures and processes to ensure we are best placed to deliver our objectives and meet our various statutory obligations."

Like other local authorities, the corporate plan contains a detailed appendix ("Appendix 7: Baseline Performance Indicators") which links its performance goals to specific indicators and baseline metrics for measuring same.

NOAC is mentioned in this section, as in other areas of the corporate plan, with the following useful statement to show the assumptions upon which the action plan is predicated:

"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."

When developing cascades of policy, it is important that each tier stacks on top of each other. For example, in other corporate plans many of the "Objectives" mentioned in the body of the corporate plan do not correspond exactly to the relevant "Performance Goals" set out in this appendix. This runs the risk of a local authority delivering on its individual policy goals, but still failing to achieve its overall objectives.

When used consistently and internalised across an organisation by employees and leaders, clear core values serve as useful and motivating tools to set a purpose and ownership of work in delivering the corporate plan.

Cork City Council describes its "Mission, Vision & Values". These are concise and action-focussed, and the Vision is attractive: *"Leading Cork to take its place as a World Class City"*. In general, they correspond neatly to the "High Level Goals and Strategic Objectives" detailed later.

Starting in the section "Our Corporate Plan", Cork City Council demonstrates a commitment to strategy and execution with the following statement:

"The Corporate Plan is one component of the City Council's integrated strategy and policy documents that guides the delivery of services. The Corporate Plan will be implemented through the Annual Service Delivery Plans and Annual Budget which reflects the City Council's decisions on specific objectives each year. The City Council's performance is recorded in monthly Chief Executive Reports and in the Annual Report."

This section also references other strategies (e.g., Project Ireland 2040 and the UN Sustainable Development Summit/Sustainable Development Goals) which are complementary to its own corporate plan and ambitions.

In the following section "Monitoring & Reporting on Progress", it describes how other plans and reports will complement the corporate plan:

"to assist Cork City Council in ensuring this plan is delivered and to assess our performance in addressing the priorities identified, several initiatives are in place and will be delivered."

This section references NOAC and the Council's own Audit Committee and its "independent role to advise us on financial reporting processes, internal controls, risk management and audit matters". Separate to these two oversight bodies, Local Government Auditors are also mentioned:

"Local Government Auditors provide independent scrutiny of the financial stewardship of Cork City Council. They carry out audit of our services and practices in accordance with the statutory Code of Audit Practice, fostering the highest standards of financial stewardship and public accountability. They also undertake Value for Money audits and publish the resulting reports to advise and assist us in achieving better value for money."

The most recent Local Government Audit Service Statutory Audit Report to the Members of Cork City Council for the Year Ended 31 December 2019 is published in full.[4]

After an impressively concise description of (and simple pyramid graphic to outline) its "Strategy Deployment" process, the Council sets out its "High Level Goals & Strategic Objectives." There are six High Level Goals and 57 Strategic Objectives. *"All actions are captured, reviewed & monitored through the Annual Service Delivery Plans."* It would be appropriate for the Council to publish the annual service delivery plans, with clickable links from the corporate plan.

The Council also states:

"Under each goal on the following pages, we have identified outputs and outcomes, we would like to see achieved over the lifetime of this plan. These will overlap the high-level goals and strategic objectives across the organisation."

---

4   https://www.gov.ie/en/publication/a495b-cork-city-council-audit-report-2019/

It includes alongside this a graphic demonstrating its approach to High Level Goals and Strategic Objectives: *"Inputs > Activities > Outputs > Outcomes".*

This is a small detail, but one which suggests that the Council internalises and actions strategy beyond merely mentioning it in reports.

Each High-Level Goal contains a strategic statement and high-level output/outcomes e.g., "a city valuing its people" on page 21:

"Talent, innovation and communities converge to support a vibrant city. We will encourage a spirit that sparks new thinking and ideas. Our public servants, communities, visitors and residents help us realise the vison and ambition and the diversity that exists within Cork City Council. We will lead in using participatory, consultative and innovative approaches to decision-making."

With respect to identifying risk, management and control of risk is mentioned in several parts of the corporate plan e.g., under "Our Operating Environment" in reference to "Governance and Management" and "Audit Committee". For the latter, we see that:

"The Council has established an independent Audit Committee, in line with best corporate governance practice. It supports the Council by providing an assessment of the financial reporting and management, internal audit processes and risk management policies and practices in the Council. It is chaired by an independent Chairperson, who reports on an annual basis to the full Council."

Under the heading "Our Public Service 2020" (the Government of Ireland's framework for development and innovation in public services), the Council describes risk in an unconventional way, implying a degree of organisational sophistication:

"We encourage our staff to think imaginatively about how they approach risk and explore the benefits of working with new and different partners in delivering their services and programmes to the public or other organisations."

With respect to embedding reviews into the corporate plan, **Cork City Council** states the following:

"The strategy has been developed in a manner that facilitates annual review, prioritisation of emerging demands and alignment with the Corporate Plan Cycle and thus will have a 5 year timeline."

Overall, the Council describes its strategy, obligations, and risk safeguards in clear and simple terms. There is a strong link between NOAC's National Performance Indicators and the Council's High-Level Goals and Strategic Objectives, which are generally set out and described in a highly people-focussed way.

Compared to other corporate plans there is limited reference to risk assessment and management in the corporate plan of **Kilkenny County Council**. In the appendix "Corporate Services: Service Area Objectives" (page 53), the Council states the following Performance Goal:

"Develop, provide and promote a corporate culture, robust business management, risk management, procurement, audit and corporate governance, structures and systems in compliance with all statutory obligations."

The corresponding Supporting Programmes are:

- Prepare and update Risk Register annually;
- Internal Audit Reports;
- Internal and External Audit processes; and
- The work of the Audit Committee.

The following Measurement Methodologies apply to these:

- Review of the Risk Register. Audit reports and compliance;
- Fulfil any audit requirement arising from Audit Committee and Statutory Audits;
- Track and implement audit recommendations; and
- Monitor and review national and local performance indicators.

The Operational Baselines are

- Number of internal audit reports completed; and
- Number of formal Audit Committee meetings attended.

Under this Performance Goal, which aspires to robust business and risk management, the annual preparation and updating of a Risk Register (for example) represents a very tangible and positive Supporting Programme. However, effort should be made by all local authorities to ensure that there are corresponding Operational Baseline figures to identify and mitigate to the highest degree possible the level of risk during the Council's work.

The reference to NOAC's Local Authority Performance Indicators is a positive element to the corporate plan. It would be even more encouraging to see a more transparent link between the Council's Mission Statement, Core Values (and related Cross-Cutting Themes), Strategic Objectives (and/or Strategic Organisational Objectives) and its Service Area Objectives. Having referenced them in the appendix, many of the Performance Indicators are omitted in the final description of the Council's Operational Baselines.

In addition, the cascade from Strategic Objectives to "Strategic Organisational Objectives" is sub-optimal: it adds another layer of complexity in a framework where a single set of objectives, covering both external (i.e. customer-facing) and internal (i.e. referring to Council employees) obligations, would suffice. Both sets contain 10 objectives, and they overlap almost exactly, but they sit separately within the corporate plan.

One other point to note: in its extensive appendices, the Council includes a very long "List of Strategies/Plans Influencing Local Government Activities" (pages 32–37) and groups them under "National/EU, "Regional", and "Local" headings. This is a welcome addition, as it demonstrates awareness on the Council's part of other bodies and strategies which influence its work. However, such a long list does not fit into the strategic cascade, as there are no links outlined to explain which external strategies influence internal/local strategic objectives.

The overall headcount of employees in the Council is not quantified in the corporate plan.

Where the final measures of success (Operational Baselines) currently "float" somewhat apart from Functional Areas and Performance Goals in the corporate plan, and do not make consistent use of NOAC's Performance Indicators, it would be relatively easy to "tighten up" this cascade and link them more definitely to the Council's aspirations, strategies, and success factors.

Laois County Council references a methodology to undertake risk analysis in two separate strategic statements: First,

"good governance means taking well informed and transparent decisions and managing risks and performance."

Second:

- *"Being rigorous and transparent about the decision-making process and having good-quality information, advice and support available to decision makers.*

- *Ensuring that effective risk, financial and performance management systems are in place which address uncertainties and exposures, enforce financial discipline, and emphasise strategic resource allocation and the efficient and effective delivery of services."*

The corporate plan specifically embeds risk management into the corporate management plans, with its own corporate objective:

"To continue to develop Corporate Management practices within the Council and to execute effective Risk Management practices".

As examples of measuring performance, the following from Laois County Council are instructive:

EXAMPLE 1:

Under "Transportation", the Functional Area of "Roads - Sustainable Transport" has a Performance Goal:

"To promote a shift to environmentally sustainable modes of transport through the improvement and development of pedestrian, cycling electric vehicle charging infrastructure and public transport infrastructure and services."

- The Supporting Programme is to:

  "Continue to work with the National Transport Authority and Sustainable Energy Authority of Ireland to provide for all modes of transport to create a more physically connected county."

- The Measurement Methodology is:

  "Measure new facilities developed under funded Programmes."

- The Operational Baseline is:

  "Measure of existing facilities available currently in the various towns."

It should be noted, however, that where no existing baseline is given, it is difficult to monitor the extent of the ambition of the corporate plan or to chart its delivery.

EXAMPLE 2:

In contrast, under "Water Services", the Functional Area of "Private Water and Wastewater Supplies (Group Water and Wastewater Schemes) and Small Private Water Supplies" has a Performance Goal:

"Improve water quality in Small Private Water Supplies with a commercial or public use thus protecting the public health of school and pre-school children, the elderly and visitors to our County."

- The Supporting Programme is:

  "European Union (Drinking Water) Regulations 2014, S.I. 122/2014, as amended."

- The Measurement Methodology is:

  "NOAC"

- The Operational Baseline is:

  "95.95% compliance with E-Coli."

Assuming that the cascade for Example 2 is as relatively simple as the Council details it, this represents a much clearer achievement of a defined (by NOAC) metric (i.e. Operational Baseline) than that of Example 1, which admittedly is a more complex Performance Goal, but one which could be similarly successfully achieved if a more simple and defined methodology were followed.

The Council devotes a short section to "Implementation, Monitoring & Review". Before detailing the specific measures, it states:

"New demands and challenges may arise, not all of which can be anticipated, and priorities may change as a result. It will be necessary to review the Plan to take account of changes which have occurred and to ensure that the plan is implemented within the agreed timeframes".

Where a local authority has developed a clear vision and mission for the corporate plan, underscored by detailed performance goals over quantified operational baseline, quantifying and measuring risk becomes a relatively straightforward exercise.

There is a clear correlation in the corporate plans between those with specific goals and actions, and which therefore have embedded risk management into the plan, and those whose vision is less successfully articulated and which therefore find the assessment of risk more complex.

It should also be noted that transparent starting points are vital in order to measure and report on the delivery of the corporate plan. It is recommended that guidance is given to local authorities on how to properly collate baseline starting point data, and tools should be given to local authorities to assist them in measuring and communicating risks to the delivery of the plan.

Financial resourcing of the corporate plan

As local authorities have, by international standards, relatively weak powers to raise and collect taxes, they are therefore largely dependent on central government grants for capital funds to deliver frontline services, supplemented by local property tax and commercial rates.

Availability of funding is a significant risk factor to the delivery of the corporate plan. It is important, therefore, that the corporate plan provides information on how the programmes and activities of the local authority will be funded, whether that funding is available on an annual or multi-annual basis, and how grants from central government will be calculated (for example on a per-capita basis, or using other assessment tools).

For example, if there is commitment from central government to fund a programme for the next year or two years but no further, then it is appropriate for this to be clearly stated, along with a statement of measures which have been put in place to mitigate against cuts to funding in subsequent years.

It is also important, where programmes are to be funded by the council's own revenue-generating mechanisms, any risks to this ability to raise funds are set out.

A very good example of recognising reliance on central government resources to deliver goals is set out by **Laois County Council**:

"Each year Laois County Council has produced Annual Service Delivery Plans in line with the approved Budget. These plans will take into account the agreed priorities as set out in the Corporate Plan as well as legislative and statutory requirements that must be complied with. The framing of the Annual Budgets will be carried out within the context of available resources both from central government and our own resources. The amount of resources available will therefore impact on the capacity of the Council to deliver on its objectives. Laois County Council will endeavour to meet the challenges of the ever changing environment in which the local authority operates."

A number of local authorities referenced the reliance on central government grants as a potential risk to the delivery of the corporate plan. For example, **Wicklow County Council** notes:

"Dependency on central government funding and income derived locally from the LPT and goods and services, presents annual challenges, while commitments to pension payments and salaries places an additional burden on limited finances."

Similar concerns were expressed by **Westmeath County Council**:

"Notwithstanding the ability of the Council to raise local funding through the Local Property Tax, Rates, and Development Contributions, the dependence of the local government system on funding from central government leaves it exposed to variations in the economic climate and central funding allocations."

Meath County Council provides a very useful mechanism to measure and mitigate risks to funding:

"The Executive and CPG [corporate policy group] will work together to maximise the resources available both from locally determined income, central government funding and other funding sources. Where sufficient financial resources are not available, objectives will be prioritised with the intention of achieving all key objectives within the life of the Plan."

The reliance on central government funding, either through the Department of Finance, or the Department of Housing, Local Government and Heritage or a line department, is usually contained within separate annual budgets adopted and published by the local authority. As a result of reliance on annual budgeting, there is very little financial information contained within the corporate plan. It would be appropriate for local authorities to provide generalised statements in the corporate plan about the source of each programme's funding, even using a single year as a snapshot to illustrate the funding streams available.

A very good example of how this can be done is provided by **Waterford City and County Council** on a useful infographic entitled: "How we will finance the plan". It stated: *"Our 2019 annual budget for Waterford City and County Council totalled €136.7m or €1,176 per person"* and is broken down in detail:

RATES

- *(€30.81m or 22.5% of Budget)*
- *Charges levied on the owners of commercial properties based on their value.*

EQUALISATION FUND

- *(€11.22m or 8.2% of Budget)*
- *Local Property Tax (LPT) top-up payments for authorities with lower LPT bases.*

LOCAL PROPERTY TAX

- *(€7.69m or 5.6% of Budget)*
- *Discretionary Local Property Tax (minus LPT Self-Funding - see Grants & Subsidies where applicable).*

GOODS & SERVICES

- *(€39.95m or 29.2% of Budget)*
- *Charges, fines and levies for certain council services.*

GRANTS & SUBSIDIES

- *(€47.00m or 34.4% of Budget)*
- *Grants and subsidies received from central government to fund specific local activities and services.*

This level of detail can be very easily and effectively provided, and, while not committing the council (or its funders) for any subsequent years, it helps demonstrate how the programmes of work within the corporate plan will be funded. A similarly useful infographic on financing was provided in the Laois County Council corporate plan.

Thus, while all local authorities recognise their reliance on central government, and the narrow range of income from their own revenue-raising powers, there is generally very little financial information contained in the corporate plan. This means that, where risks of cuts to funding are highlighted as a risk to delivery, it is done in a very general sense. It would be appropriate to include, on the page of the local authority website which contains the corporate plan, copies of the annual budget as passed by the local authority, and direct links to each programme funded from it.

Service Level Agreements

Put simply, a service level agreement is a formal agreement between a supplier of a service acting under contract by an agent, which specifies the level of service acceptable by the agent. Most service level agreements entered into by local authorities cover a range of activities or services to be provided by an external organisation against which performance may be measured. Such service level agreements will specify the dimensions of, for example, quality, quantity, reliability, responsiveness, environmental acceptability and cost.

All local authorities have entered into service level agreements with at least one external organisation for the delivery of services or activities.

It is therefore important that where a local authority is reliant on another organisation for the delivery of part of commitments made in the corporate plan, that this is stated, and the level of accepted service is set out.

For example, **Dun Laoghaire-Rathdown County Council** notes that SLAs are in place for the delivery of many tasks on its behalf, and where such agreements exist, contractors will be assessed against *"Key Performance Indicators (KPIs), in line with our corporate goals and objectives, against which we measure effectiveness of the service being provided."*

All the local authorities referenced service level agreements which were in place with Irish Water with respect to improvements of water and wastewater management. In some cases, these include specific measured targets for the improvement of water quality in the functional area of the local authority. This, however, was the exception, and in most cases, a standard SLA with Irish Water is simply referenced.

Other local authorities referenced a wider range of service level agreements. For example, **Donegal County Council** references "Collaboration and engagement" service level agreement with Enterprise Ireland in relation to the operation of the Local Enterprise Office. **Donegal County Council** notes the range of agreements

"with other agencies and local authorities to generate significant savings and efficiencies and to impact on our capacity to deliver a more strategic and targeted service model for our local communities across the sector. These include:

- *HR, payroll and superannuation national shared service*
- *Irish Water service level agreement*
- *Shared services agreement for procurement functions with Kerry County Council*
- *Shared public library services*
- *Shared Service through Waste Enforcement Regional Lead Authorities (WERLAs) with Donegal and Leitrim County Councils as lead for Ulster/Connaught region.*
- *Agreement with Offaly County Council on the National Waste Collection Permitting Office*
- *Service level agreement with the Food Safety Authority of Ireland*

- *Service level agreement with Enterprise Ireland in relation to the operation of the Local Enterprise Office*

- *Shared service through the Roads Management Office and the National Road Design Office."*

However, no detail is provided in the corporate plan about the nature of the level of service specified in these agreements, or the specific Key Performance Indicators which will be used to measure performance.

Kerry County Council referenced further detail of "Local Government Collaboration." It states:

"We will continue to work collaboratively and to seek opportunities for further collaboration with the Local Government sector and other Government bodies on shared approaches to services, application delivery, infrastructure, security, support and procurement. This will enhance the ability of the Council and other bodies and communities to interact with greater efficiency thereby improving overall performance and governance in relation to the use and application of technology generally. In particular, in our response to COVID-19, Kerry County Council will partner with and lead collaborations to re-energise the county's economy."

Specific service level agreements are referenced (below) with a number of good key performance indicators noted:

- *"Service Level Agreement between Enterprise Ireland and Kerry County Council in respect of Local Enterprise Office (28th March 2014)*

- *Service Level Agreement between MyPay and Kerry County Council for the Local Government Payroll and Superannuation Shared Service (28th September 2015)*

- *Service Level Agreement between National Roads Authority and Kerry County Council concerning the discharge of their functions and National Roads Offices (NRO)/Project Offices (PO) (January 2015)*

- *Service Level Agreement between Irish Water and Kerry County Council and Annual Service Plans (1st January 2014)*

- *Service Level Agreement with Kerry Diocesan Youth Service for Comhairle na nÓg (March 2015)"*

However, where these agreements have been published, it would be appropriate in the corporate plan for clickable hyperlinks to link directly to these publications. It would also be appropriate for the local authority to clearly state whether the SLA was a standard agreement (such as with Irish Water) or a bespoke agreement in order to provide a particular service needed by the local authority.

Many local authorities provide services to citizens on a shared basis. This is particularly true in the Dublin metropolitan region where a number of front-line services are hosted by one local authority but provided to others in the area. A useful description of the practical nature of these shared service agreements is provided by **Fingal County Council** which sets out its shared service role as the agent for Irish Water in the delivery of water services and waste water treatment across the Greater Dublin Area. The Fingal Corporate Plan also lists the other shared services between the Dublin local authorities in the fields of developing age-friendly programmes, waste management, homelessness, payroll for local government officials, as well as the shared provision of emergency fire brigades and ambulances.

It is recommended that where one local authority is the lead service provider for a range of local authorities, then the lead local authority should prepare a fuller account of the extent of the service agreement between the local authorities and how oversight and monitoring will take place.

Role of the Local Enterprise Offices

The role of the local enterprise office (LEO) is to be the "First Stop Shop" for anyone seeking information and support on starting or growing a business in Ireland. There are 31 local enterprise offices in Ireland, with the following role:

- *"To drive the development of local enterprise, putting local micro and small business at the heart of job creation in Ireland*
- *To drive and support business start-ups and promote a 'can-do' business culture.*
- *To increase the job potential of new and existing micro and small businesses.*
- *To increase the number of innovative businesses with potential to export.*
- *To be proactive in response to the needs of our clients."*[5]

This section of the report examines the role of the local enterprise office in the delivery of the corporate plan. In particular, it assesses whether service level agreements with the local enterprise office have been made, and, if so, whether performance targets for the local enterprise office have been set. Corporate plans were assessed to determine the level of oversight of the work of the local enterprise office by the local authority.

25 of the 31 local authority corporate plans specifically reference the role of the local enterprise office (LEO) in the delivery of the corporate plan. In many cases, the role of the LEO is discussed in the context of delivering the economic development plans of the county corporate plan.

In very few cases does the corporate plan explain what a local enterprise office is actually for, how it is managed and directed, how it is funded, or what oversight by the local authority is in place. The level of detail provided about the local enterprise office is particularly poor in the medium-sized local authorities.

The national website of local enterprise offices (www.localenterprise.ie) has accessible and useful summaries of these issues, and it is recommended that each local authority provide either a link to this website or the bullet point list of roles set out at the top of this section.

Amongst the large local authorities, **South Dublin County Council**, provides a good explanation for the role of the LEO, with a strong indication of how the LEO would work alongside the local Chamber of Commerce through the delivery of the Dublin Regional Enterprise Plan and the economic element of the Local Economic and Community Plan.

In **Sligo County Council**, the LEO was given six strategic objectives (below) and a further 14 actions for the life of the corporate plan:

- *"Implement the Service Level Agreement between the Council and Enterprise Ireland, which sets out key actions to be delivered and funded on behalf of the Department of Jobs, Enterprise and Innovation and Enterprise Ireland by the Council to service the needs of the micro and small business sectors. These include, in particular, the provision of a comprehensive business information and advisory service; financial, training and advisory supports; enterprise promotion and local enterprise development.*
- *Maximise the level of resources available to the Office, from non-exchequer (e.g. cross-border and European programmes) as well as exchequer resources.*
- *Contribute to the formulation and implementation of the key economic and enterprise policies and objectives of the Council, particularly in the area of tourism.*
- *Assist in the development and positioning of City Hall as a centre of delivery of the Council's key economic and enterprise activities in Sligo.*
- *Contribute at national and local level to the development and implementation of policies, innovations and programmes relating to enterprise and economic development.*
- *To work in collaboration with other agencies to enhance support mechanisms for business start-ups and small enterprise."*

---

5   Local Enterprise Office: about us: https://www.localenterprise.ie/About-Us/

In very few cases was a service level agreement with the local enterprise office referenced, and in no case did any local authority set out the scope of that agreement. There were very few detailed accounts of scheduled reviews of the local enterprise office, or how this may be undertaken, and what benchmarks would be used to assess performance.

Role of the municipal districts

Most local authorities introduced the municipal districts in the functional area in map format or as a descriptor of the area covered by the local authority. In many cases, the corporate plan included specific policies aimed at the needs of particular areas; however, there is very little information on the role of the municipal districts in managing or progressing the delivery of goals for those areas. Where functions or activities of municipal districts have been included in the corporate plan, they simply referenced as the passive implementors of the county-level plan, and very little regard is paid to a separate, detailed analysis of oversight of their activities.

Conclusions

The Ministerial Guidelines specifically stated that the contents of the corporate plan will ultimately depend on the nature of the functional area of any particular local authority. Thus, in urban areas, the priority strategies may differ from those of more rural areas, and as a result, the programmes and activities of the local authority will also differ. Therefore, it is not expected that every corporate plan will have the same contents. Nonetheless, most local authorities covered similar issues in the corporate plan, and thus there are some very good examples of best practice which can be adapted or adjusted for other local authorities in their future strategy documents.

It is suggested that further support and guidance is given to local authorities in the development of their statements of strategy, to assist them in ensuring a comprehensive cascading of policy through their work programmes delivered by frontline staff.

PART 2:

Regional Assemblies

Introduction

As with the 31 local authorities in Ireland, the Local Government Act 2001 requires the three Irish regional assemblies to prepare a corporate plan as "a statement of strategy." The required contents of the regional assemblies' corporate plans are identical to those required of the local authorities, as set out in the Ministerial Guidelines in 2019. This report assesses the corporate plans of the three regional assemblies in Ireland for the period 2019 to 2024.

As there are only three regional assemblies (compared to 31 local authorities) and the statutory remit of the regional assemblies is less diverse than local authorities, Part 2 of this report is by necessity shorter; regional assemblies are responsible for fewer frontline services, and therefore the corporate plan contains fewer direction actions and strategies for the delivery of them.

The three regional assemblies were created pursuant to the Local Government Reform Act 2014 and have been in operation since 1 January 2015. Each assembly comprises of members who are elected by the local authorities in the region, under the following groupings, supported by its own executive staff:

Table 2: Membership of Regional Assemblies

Northern and Western Regional Assembly (NWRA) (25 members)	Southern Regional Assembly (SRA) (33 members)	Eastern and Midland Regional Assembly (EMRA) (42 members)
Cavan	Carlow	Dun Laoghaire-Rathdown
Donegal	Clare	Fingal
Leitrim	Cork	Kildare
Galway	Kerry	Laois
Mayo	Kilkenny	Longford
Monaghan	Tipperary	Louth
Roscommon	Wexford	Meath
Sligo	Cork City	Offaly
Galway City	Limerick County and City	South Dublin
	Waterford County and City	Westmeath
		Wicklow
		Dublin City

Section 1: Process

Evidence of pre-plan consultation

The relationship between regional assemblies and citizens is a degree removed from that of the local authorities and people living in its functional area. The focus of the regional assemblies in preparing their corporate plan is very much on engagement with existing stakeholder groups (including its members) as well as public participation networks in the counties in their functional area.

Furthermore, the regional assemblies demonstrated a much greater reliance on using existing EU or regional policy documents to inform the priorities of the regional assembly to 2024, rather than a bottom-up approach. This is an accurate reflection of the statutory remit of the regional assembly, but suggests something of a democratic deficit in preparing the priorities for the corporate plan.

In addition, the focus of the regional assembly corporate plan is on oversight and co-ordination of regional level policy priorities between the local authorities in the region, and therefore much of the work of the regional assembly is predicated on the work programmes of the local authorities.

Nonetheless, there is a clear emphasis on improving and strengthening communications between the regional assemblies and citizens within their region.

Under the section "Our Goals" and its subsection goal *"Grow as a region by raising our regional profile and strengthening the organisation"*, the **EMRA** states:

"The Regional Assembly will keep using and developing its different communication channels in order to communicate effectively, namely:

- *The EMRA website www.emra.ie*

- *The Irish Regions European Office website www.ireo.eu*

- *Social media channels (Facebook, Twitter, LinkedIn)*

- *Direct engagement with local, regional and national media outlets.*

- *Official publications including the RSES [Regional Spatial and Economic Strategy] and various reports*

- *Creative media creation, including videos and infographic*

- *Organisation of various workshops, consultation and stakeholder engagement events."*

This communication plan is very much a two-way process between the local authorities and the regional assemblies. A review of the local authority corporate plan can provide additional insights into the work of the regional assemblies. For example, under the "Regional Structure" subheading of Appendix 3 "The Council and its Operating Environment", **Tipperary County Council** states:

"The Council continues to support and work with the Southern Regional Assembly towards the preparation of the Regional Spatial and Economic Strategy and implementation of projects and programmes at regional level."

Under the "Planning for the Future" subheading of its "Operating environment" summary, **Roscommon County Council** states:

"The Regional Spatial & Economic Strategy (RSES) identifies the North and Western region's key strategic assets, opportunities and challenges and set out policy responses to ensure that people's needs – such as access to housing, jobs, ease of travel and overall well-being are met, up to 2030 and beyond. Working collaboratively with the Regional Assemblies the Council will develop Athlone as a Regional Growth Centre."

In all, 17 out of 31 local authorities make one or more references to a Regional Assembly in their corporate plan. These references are typically made under appendices listing associated regional bodies or strategies influencing local authority activities.

Fingal County Council mentions the **EMRA** twice in its corporate plan – specifically in reference to *"Implementation & Monitoring: Progress on achieving objectives will be monitored through the following National, Regional and Local protocols and arrangements"* (including the EMRA under "Regional") and "appendix 3: Associated Statutory Bodies."

Galway County Council mentions the **NWRA** very briefly in Appendix 1 "Indicative List of Strategies/Plans Influencing Local Government Activities", albeit mistakenly using the acronym "NRWA."

Kerry County Council mentions the **SRA** under "Associated Statutory Bodies" and its sub-heading "Other Committees" and makes a more oblique reference to Regional Assemblies by listing "Regional Assembly Operational Programmes" as a "Regional" factor under "Appendix 3: List of Strategies/Plans influencing Local Government Activities."

Noting that it *"does not operate in isolation"*, **Clare County Council** mentions the SRA under "Our Stakeholders" and in Appendix 1: *"Indicative list of strategies/plans influencing local government activities")* including "Southern Regional Assembly Operational Programmes" under "Regional").

Laois County Council mentions the EMRA in "Appendix 1 – Selected Strategies and Plans Influencing Local Government" (including the EMRA's "Regional Spatial & Economic Strategy (RSES) 2019–2031" under "Regional").

Sligo County Council makes a non-specific mention to "Regional Assembly Operational Programmes" under its "Schedule of Strategies and Policies."

This alignment of local and regional policies is likely to strengthen into the future, and it would be appropriate – given the fact that the corporate plans of both organisations are commenced and expire together – for greater co-operation between the regional assemblies and the relevant local authorities in the preparation of their corporate plans. It may even be possible for them to undertake a combined stakeholder and citizen engagement programme ahead of the next corporate plan.

Integration of the corporate plan with other policy strategies

It is important, when preparing their corporate plans, that local authorities have regard to the priorities and policy contexts of their neighbouring counties. This is especially the case in Greater Dublin, where Dublin regional planning and transport priorities can have an impact on all of the local authorities in the area. This is done to good effect in **Fingal County Council** where the county council references both national policy documents, as well as Dublin regional priorities such as the National Transport Authority's Transport Strategy for the Greater Dublin Area, and the policy work of the Dublin Region Homeless Executive, City of Dublin Energy Management Agency (Codema) and the Dublin Metropolitan Climate Action Regional Office (CARO).

While the local authorities' corporate plans tend to reference domestic Irish policy frameworks as influencers of their own work programme, in the regional assemblies' corporate plan there is a greater use of references to EU strategies and reports.

For example, the **Eastern and Midlands Regional Assembly** states:

"For example, in the field of climate action and environment – one of the objectives identified in the RSES – EMRA sits on the following structures: the Climate Change Adaption Strategies Steering Committee, the Renewable Electricity Policy and Development Forum, the Eastern & Midland and Dublin Climate Action Regional Offices steering groups, the National SEA Forum. Being involved in those forums enables EMRA to keep abreast of the activities developed by other stakeholders in this field and to represent the regional perspective, making sure the RSES is taken into account in other players' actions and projects. Similarly, by reporting to the Project Ireland 2040 board, EMRA has the opportunity to fully participate in its implementation by ensuring the Eastern and Midland RSES is delivered.

The Regional Assembly is thus setting the parameters for others to deliver its strategic vision in their own activities."

It was noted in Part 1 of this report that where a corporate plan makes reference to an external policy document that this document is hyperlinked from the corporate plan. This is especially important for European policy documents where the public may be less familiar with its content. It is the role of the regional assembly to be a member of various European committees, forums and steering groups on regional issues. This is an important policy development role, and it is vital that the public are kept abreast of this work. Where such policy groups publish minutes or reports, they should be linked from the regional assembly corporate plans.

It would also be appropriate for the corporate plan to name those representatives who sit on these policy committees in order to provide transparency in decision-making at a European level.

Review of Corporate Plans

Each of the three regional assembly corporate plans make reference to the necessity of undertaking periodic review of the progress of delivery of the plan. For example, the **North-West Regional Assembly** highlights the recent pandemic as underscoring the need for such reviews:

"CORONAVIRUS: The impact of the Covid-19 pandemic has disrupted systems, structures and business practices. Our world will be very different in the short term and we expect the post Covid-19 era will have our economy shaped by new habits, practices and regulations based on reduced close-contact interaction and tighter mobility and travel restrictions. Adapting our strategic response incrementally, to this new 'Low Touch' economy, will be vital. This means strict adherence to government advice and continuous review of our organisational response plan."

In all cases, there is very limited information in the corporate plan on the format of any review and how the outcome of this review will be communicated to the public. Part 1 of this report has recommended that where an organisation undertakes a review of the plan, that links to updates or changes are clearly made on the organisation's website.

This will ensure that the policy document remains a "living document" so the public and other stakeholders can be assured that they are reading the most recent and current version of the organisation's work programme.

Public Sector Equality and Human Rights Duty

The *Southern Regional Assembly* was the only regional assembly which referenced human rights, either directly or indirectly. The corporate plan makes this reference thus:

"We adhere to our obligations under the Human Rights and Equality Commission Act 2014 to eliminate discrimination, promote equality and protect human rights."

The corporate plan does not elaborate on how this will be achieved or what measures have been put in place to ensure compliance with the Duty.

As with the local authorities, it is recommended that further work is needed by the regional assemblies to genuinely embed the statutory human rights duty in the corporate plan, and to provide details of how the duty will be acted upon.

Conclusion

The sources of information and guidance to inform the corporate plans of the regional assemblies are very different to those of the local authorities. Where the corporate plans referenced external policy documents from the EU or Irish government, further insight should have been provided to demonstrate the linkage between these external policy statements for the life of the corporate plan, and any obligations imposed on the regional assembly by the EU or Irish government.

Where the members of the regional assembly are part of EU or national policy-formulation committees, forums or working groups, this membership should be set out in more detail, with links to the outcomes of these working groups.

Not only will this increase the public understanding of the work of the regional assembly (thereby achieving one of the main goals of the corporate plan) but it will also assist in properly placing the regional assembly in the national and EU policy-making network. All outcomes of these meetings should be published, with links from the corporate plan.

There was very little reference in any of the corporate plans to human rights, notwithstanding the statutory duty imposed on regional assemblies as public bodies. Part 1 of this report has set out in detail the reasons why this level of information should be provided and made recommendations for how this should be communicated in the corporate plan. The recommendations in Part 1 apply to regional assemblies as well as local authorities.

Section 2: Contents

Vision and mission: strategies and objectives

The **NWRA** uses a very minimalist corporate plan to achieve the following, according to its introduction on page 1:

"Developing our Corporate Plan is an opportunity to review our 'strategic space'. The Corporate Plan is the place we integrate and align complex systems of EU programme management, national/regional spatial planning and political cycles."

The "stripped-down" logic of its corporate plan (which numbers only 28 pages) might provide a usefully uncluttered template for local authorities to follow in their future plans. However, the trade-off here is a lack of specificity around strategy, achievements, measurement, and accountability. As with the other two regional assemblies, there is no mention of NOAC's Performance Indicators.

The **EMRA's** corporate plan features a list of "Our Goals" – three in total (page 21):

- *"Drive the regional agenda by ensuring ongoing and meaningful engagement with stakeholders to ensure coherence of regional development and shape policy-making."*

- *"Deliver concrete impact on the ground by delivering projects and be a resource and support for the region"*

- *"Grow as a region by raising our regional profile and strengthening the organisation".*

This is a usefully concise model – and there are bullet points to expand on each goal. However, similar to other regional assemblies and some local authorities, the aspirations are quite vague, often phrased as *"Participate and engage in…"* or *"Seek relevant opportunities to…"*, perhaps indicating that the EMRA sees its role as a regional contributor to existing conversations and forums, rather than a true driver of progress. Many of the initiatives, events or programmes mentioned in more detail under each goal are administered at EU level.

Monitoring risk and oversight

One welcome and tangible aspect of the **EMRA's** corporate plan is its commitment to "Outcomes based regional monitoring":

"The 16 Regional Strategic Outcomes (RSOs) in the RSES, which are aligned with the UN Strategic Development Goals and 10 National Strategic Outcomes (NSOs) or Project Ireland 2040 – National Planning Framework, will form the basis for the development of a Regional Monitoring System. EMRA will work with key stakeholders to develop relevant, robust and timely indicators, which will be made publicly available and to ensure alignment with SEA and national monitoring requirements."

These 16 RSOs are laid out under three "Key Principles: "Healthy Placemaking", "Climate Action" and "Economic Opportunity". They should be relatively easy to report on, provided the EMRA and other regional assemblies deliver on their commitment to provide relevant indicators.

One potential anticipated pitfall is that given the highly jargon-heavy nature of the three regional assemblies' reports, the indicators and their supporting communications will need to be much more compelling than the corporate plans in order to capture the public's attention and imagination.

In terms of analysing and managing risk, the **SRA**, in "section 3. Operating Context" of its corporate plan, states:

"Our corporate plan relates to a very dynamic period. We aim to approach this with a resilient and determined regional leadership role. Following the adoption of the RSES the Corporate Plan co aligns with the key Implementation phase of the RSES. Alongside this, we are embarking on a new funding period in EU programmes and will have to adopt to the challenges and opportunities this brings.

We also need to consider the impact of international risks, including climate change, geopolitical uncertainty, Brexit, and the impact of the Covid-19 Pandemic."

It then provides a short, broad statement on each, without detailing any risk analysis or mitigation factors. This at least shows an awareness of major risk factors – a trait not shown by many other local authorities or regional assemblies.

In section 5 entitled "Evaluating Progress," the SRA outlines how *"annual actions will be captured, monitored and reviewed through our Annual Work Plans"*. It then describes the specific types of i) meetings, ii) reports and iii) evaluations which assess the Assembly's progress against its goals.

This is a good example of a clear reporting pattern, with scheduled meetings to assess progress and publish reports. As is often the case with corporate plans, it is recommended that where such reports are published, a clickable link in the body of the corporate plan should take the interested reader to an updated archive of progress reports.

Financial resourcing of the corporate plan: operating environment

The corporate plans make very few references to the financial underpinning of the services to be delivered by the regional assembly. A useful summary of the statutory function of the regional assembly is provided by the **EMRA**, which sets out its planning and sustainable development function.

The EMRA Strategic Planning & Sustainable Development programmes states:

"EMRA's statutory functions include the formulation, adoption and implementation of the Regional Spatial and Economic Strategy (RSES), coordination and oversight of Development Plans and Local Economic and Community Plans, management of EU Operational Programs, EU project participation, and monitoring functions also working with the National Oversight and Audit Commission."

Conclusion

While the statutory function of the regional assembly is different to the local authority, many of the same monitoring of progress and reporting issues arise with the regional assembly corporate plan. Where periodic reports are produced, it is recommended that these are published. This will help the interested reader monitor the rollout of the corporate plan and provide an important layer of transparency. This is especially important for regional assemblies which are required by the EU to implement many sub-national policy programmes.

APPENDIX:

Sources of Information

Summary

- 100% of 34 corporate plans are easily available on the relevant Council or Assembly website – either searchable on the internet or directly on the website.

- 59% (20 of 34) of corporate plans are dated 2019–2024; 41% (14 of 34) are dated 2020–2024.

- 32% (11 of 34) of corporate plans are easily available on website in both English and Irish versions; 68% (23 of 34) are available in English only.

- 35% (12 of 34) of corporate plans clearly display the date of adoption on the plan's front cover and/or on the website alongside the download link.

- For 15% (5 of 34), using other council sources, it was relatively easy to ascertain that the plan had been adopted – but the exact date was unclear.

- For the remaining 50% (17 of 34), it was not possible, following an online search, to find an adoption date/whether the plan has been adopted.

- The URLs provided below (and elsewhere in this report) were correct when last accessed on 17 August 2021.

Local Authorities

Large

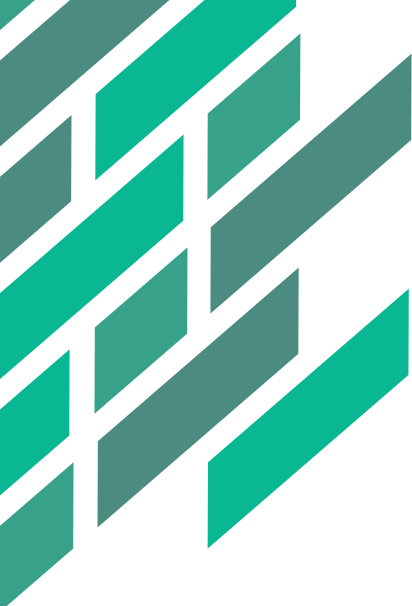| Local authority	Period of plan	Date adopted	URL	Irish
Dublin City	2020–2024	Unknown	https://www.dublincity.ie/council/news-and-publications/corporate-policies-and-documents/corporate-plan	Yes
Dun Laoghaire-Rathdown	2020–2024	"Recently adopted…" (undated)	https://www.dlrcoco.ie/en/council-democracy/corporate-plan-2020-2024-0	Yes
Fingal	2019–2024	9 December 2019	https://www.fingal.ie/council/service/corporate-plan	
South Dublin	2020–2024	9 December 2019	https://www.sdcc.ie/en/services/our-council/policies-and-plans/corporate-plan/	Yes
Cork County	2020–2024	Unknown	https://www.corkcoco.ie/en/your-county-council/strategic-plans-policies	
Limerick City and County	2019–2024	Unknown	https://www.limerick.ie/council/services/your-council/corporate-plan/corporate-plan	Yes
Galway County	2020–2024	25 November 2019	http://www.galway.ie/en/services/yourcouncil/corporatedocuments/	
Kildare	2019–2014	25 November 2019	https://kildare.ie/CountyCouncil/YourCouncil/Publications/Corporate/CorporatePlan/	
Meath	2019–2014	2 December 2019	https://www.meath.ie/council/your-council/plans-reports-and-bye-laws/corporate-plan	
Tipperary	2020–2024	9 March 2020	https://www.tipperarycoco.ie/news/corporate-plan-2020-2024	

MEDIUM

Local authority	Period of plan	Date adopted	URL	Irish
Kilkenny	2019–2024	"Council has adopted ..." (Undated document)	https://www.kilkennycoco.ie/eng/Your_Council/Corporate_Plan/Corporate-Plan-2019-20241.html	
Louth	2019–2024	Unknown	https://www.louthcoco.ie/en/publications/corporate-plans/corporate-plan-2019-2024.html	
Wexford	2019–2024	Unknown	https://www.wexfordcoco.ie/council-and-democracy/council-plans-publications-reports-and-minutes/corporate-plans	Yes
Wicklow	2019–2024	2 December 2019	https://www.wicklow.ie/Living/Your-Council/Corporate-Plan	
Clare	2019–2024	"Adopted December 2019" (Undated document)	https://www.clarecoco.ie/your-council/about-the-council/objectives/	
Cork City	2019–2024	10 February 2020	https://www.corkcity.ie/en/council-services/public-info/publications/corporate-plans/	
Kerry	2019–2024	15 June 2020	https://www.kerrycoco.ie/governance/	
Waterford City and County	2019–2024	Unknown	https://waterfordcouncil.ie/media/plans_strategies/corporate-plan/index.htm	Yes
Mayo	2019–2024	10 February 2020	https://www.mayo.ie/en-ie/your-council/governance-and-democracy/corporate-governance/corporate-plan	
Donegal	2020–2024	Unknown	https://www.donegalcoco.ie/yourcouncil/publications/corporateplan2020-2024/#d.en.24960	Yes

SMALL

Local authority	Period of plan	Date adopted	URL	Irish
Carlow	2020–2024	Unknown	http://www.carlow.ie/corporate-documents-forms/	
Laois	2019–2024	Unknown	https://laois.ie/publications/corporate-affairs/	Yes
Longford	2019–2024	11 December 2019	https://www.longfordcoco.ie/services/corporate-affairs/corporate-plan/	
Offaly	2019–2024	16 December 2019	https://www.offaly.ie/eng/Services/Corporate-Services/Reports-and-Publications/Corporate-Plan/	
Westmeath	2020–2024	Unknown	http://www.westmeathcoco.ie/en/ourservices/yourcouncil/publicationsstrategies/corporateplans/	Yes
Leitrim	2019–2024	"Adopted last year" (Undated document)	https://leitrimcoco.ie/eng/Your-Council/Publications/	
Roscommon	2019–2024	Unknown	http://www.roscommoncoco.ie/en/Download-It/Corporate-Affairs1/	
Sligo	2020–2024	Unknown	https://www.sligococo.ie/YourCouncil/Publications/	Yes
Cavan	2019–2024	"Prepared and adopted by Cavan County Council" (Undated document)	https://www.cavancoco.ie/corporate-plan.htm?StructureID_str=169#:~:text=The%20focus%20of%20the%20corporate,and%20above%20all%20participate%20in.	
Monaghan	2020–2024	Unknown	https://monaghan.ie/corporate-plan-and-annual-reports/corporate-plan-2020-2024/	
Galway City	2020–2024	Unknown	https://www.galwaycity.ie/publications	Yes

SMALL

Regional Assemblies

Regional Assembly	Period of plan	Date adopted	URL	Irish
Northern and Western Regional Assembly (NWRA)	2020–2024	Unknown	https://www.nwra.ie/publications/	
Eastern and Midland Regional Assembly (EMRA)	2019–2024	Unknown	https://emra.ie/corporate-plan-2019-2024/	
Southern Regional Assembly (SRA)	2020–2024	Unknown	https://www.southernassembly.ie/resources/publications	