



# ANNUAL REPORT 2022



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# Abbreviations

<b>NOAC</b>	National Oversight & Audit Commission
<b>LGAS</b>	Local Government Audit Service
<b>LGMA</b>	Local Government Management Agency
<b>CCMA</b>	County and City Management Association
<b>DPER</b>	Department of Public Expenditure and Reform
<b>AILG</b>	Association of Irish Local Government
<b>IPA</b>	Institute of Public Administration
<b>PRII</b>	Public Relations Institute of Ireland
<b>CARO</b>	Climate Action Regional Offices
<b>LEO</b>	Local Enterprise Offices
<b>LA</b>	Local Authority
<b>RTB</b>	Residential Tenancies Board
<b>SEAI</b>	Sustainable Energy Authority of Ireland
<b>EPA</b>	Environmental Protection Agency
<b>WTE</b>	Whole Time Equivalent
<b>IPB</b>	Irish Public Bodies
<b>TOV</b>	Trading Online Vouchers
<b>ISAC</b>	Information Sharing Analysis Centre
<b>PSC</b>	Public Spending Code
<b>QA</b>	Quality Assurance



# Chairperson's Statement

On behalf of the Board, I am pleased to present the Annual Report for the National Oversight & Audit Commission for the calendar year ending 31 December 2022.

This is NOAC's ninth Annual Report since its establishment in 2014 and it is with great satisfaction and pride that I present the excellent work carried out by NOAC throughout what has been yet again another eventful year for the local government sector.

With its statutory remit of oversight of the local government sector, NOAC has continued to ensure that local government delivers value for money, encourages good practice and keeps the principles of good governance to the fore.

Following the unprecedented issues and challenges that Covid brought to us all, it is right to acknowledge the continued levels that local authorities achieved in stepping up their efforts to meet these extraordinary demands. In 2022, further challenges arose, in helping those travelling from war-torn Ukraine to settle and integrate in Ireland, finding innovative solutions to tackle the significant rise in costs including building costs and the reduction in housing supplies to meet demands.

With the lifting of restrictions, the NOAC board have been able to meet in person and have continued to have a mixture of online and in-person meetings.

Furthermore, the use of technology has been used with regards both Stage 1 and Stage 2 Scrutiny meetings and has had a very positive impact in the way we conduct our business. For instance, NOAC was able to conduct six Stage 1 Scrutiny meetings with Galway City, Galway County, Cavan, Leitrim, Dublin City and Wexford Councils while Stage 2 meetings have been carried out with Fingal, Galway City, Wexford and Leitrim Councils all online. These meetings are critical in the performance of NOAC's function and have proved to be of mutual benefit to the local authorities concerned and to NOAC.

NOAC has made a conscious effort to engage with many of our stakeholders. One notable meeting was NOAC hosting a very engaging Chairs of Audit Committee workshop in August. This event focused on a number of presentations and a workshop discussion regarding key challenges and risks for the local government sector.

NOAC held its annual Good Practice Seminar in October 2022. We were delighted to host an in-person and online event in Kilkenny Castle, which garnered much interest with online interest increasing significantly compared to 2021. This event is a focal point in the NOAC calendar and provides an excellent opportunity to showcase good practice in the local government sector, allows for the sharing and reproduction of such work and has a significant positive impact for Ireland.

Additionally, NOAC hosted a good practice event in November on corporate planning, monitoring and implementation. This event contained numerous interesting presentations on the role of the Corporate Plan and that of the Department of Housing, Local Government and Heritage, the experiences of local authorities and Corporate Planning Specialists on corporate planning in a changing world.

NOAC produced numerous and varied reports throughout the year. Of particular note, are the scrutiny reports which provide a wealth of knowledge of the individual local authorities and demonstrate how the other NOAC reports, including the Performance Indicator Report data is used. These reports and the other reports produced are listed further below.

During the course of the process to produce the eighth NOAC annual report on Performance Indicators, six in-person validation meetings with local authorities were held.

NOAC engaged with many of its other stakeholders including the OPR, AILG, Regional Assemblies and the Joint Oireachtas Committee.

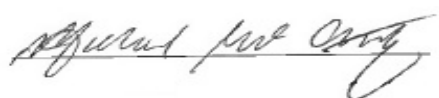
To finish out a busy year, the board also adopted its Communication Strategy which will start its implementation phase in 2023.

Two board members, Ms. Mary Hurley, the Minister's appointee, was replaced by Ms. Fiona Quinn and Philomena Poole resigned from the board during the course of the year. I would like to take the opportunity to thank them for their time, dedication, expertise and contribution to NOAC and to wish them well.

As always, I would like to thank the NOAC Secretariat for their commitment, hard work and ongoing support to the NOAC Board. I also wish to extend my sincere gratitude to the Chief Executives and performance indicator data coordinators from the local authorities.

I also wish to thank Malcom Noonan T.D., Minister of State for Heritage and Electoral Reform in the Department of Housing, Local Government and Heritage as well as Cllr. Pat Fitzpatrick, President of the AILG and Cathaoirleach of Kilkenny County Council, for attending the NOAC Good Practice Seminar and delivering the opening addresses.

Finally, I wish to thank the County and City Management Association, the Local Government Management Agency, the Department of Housing, Local Government & Heritage and the other bodies, agencies and departments that liaised with NOAC in support of its work programme during 2022. I look forward to growing on the achievements to date and a very ambitious work programme for 2023.



**Michael McCarthy**  
 Chairperson

5th April 2023

# Executive Summary

**This report was approved by the members of NOAC on 29 March 2023.**

This is the ninth annual report of the National Oversight and Audit Commission, covering the period 1 January 2022 to 31 December 2022.

NOAC was established in 2014 as an independent statutory body to provide oversight of the local government sector in Ireland. It is a key element of the local government reform agenda that emerged from the proposals set out in the Action Programme for Effective Local Government and is underpinned by the Local Government Reform Act 2014.

NOAC reports and recommendations are presented to key decision makers in the local government sector as well as the relevant Joint Committee of the Houses of the Oireachtas.

During 2022, NOAC published several reports and documents and hosted workshops and meetings including:

- ▶ Performance Indicator Report 2021
- ▶ Public Spending Code Report 2021
- ▶ Good Practice Seminar 2022
- ▶ Local authority Performance Indicator Report 2021 Guidelines and Workshop
- ▶ Chairs of the 31 local authority Audit Committees Workshop
- ▶ Good Practice in Corporate Planning in Local Authorities Seminar
- ▶ Four Scrutiny reports, six Stage 1 meetings and four Stage 2 meetings as part of the Scrutiny Process.

- ▶ Held meetings with the Association of Irish Local Government, the Office of the Planning Regulator, the Local Government Management Agency, and the Local Government Information Unit.
- ▶ Completed the NOAC Communications Strategy
- ▶ Development of a comprehensive Induction Pack for new members

The majority of NOAC's work is carried out by four working groups, set up to focus on particular areas and to further various projects. These are:

<b>WG1:</b>	<b>Local Government Governance, Efficiency and Reform</b>
<b>WG2:</b>	<b>Performance Indicators</b>
<b>WG3:</b>	<b>Communications and Customer Survey</b>
<b>WG4:</b>	<b>Financial Management and Performance</b>

Other work of NOAC and, in particular, the Scrutiny Process is carried out directly by the Chair.

In May 2022, the NOAC Chair, Michael McCarthy along with Ciarán Hayes, board member, and Claire Gavin, Head of the Secretariat, attended the Joint Oireachtas Committee on Housing, Local Government and Heritage. The invitation was to discuss NOAC's Annual Report 2021. The work of NOAC during 2021 was outlined and discussed with details provided on its role vis-à-vis local government audit committees and the LGAS.





*Left to right: Niall Quinn (NOAC board member), Noel Harrington (NOAC board member), Declan Breathnach (NOAC board member), Claire Gavin (Head of NOAC Secretariat), Malcom Noonan T.D., Minister of State for Heritage and Electoral Reform in the Department of Housing, Local Government and Heritage, Michael McCarthy (NOAC Chair), Brian Cawley (NOAC board member) and Ciarán Hayes (NOAC board member).*

Additionally, the Committee discussed reports produced by NOAC during the year including the production of its Performance Indicator Report, the Scrutiny Process and other associated reports. A wide range of topics was covered including engagements NOAC had in 2021 and ongoing engagements in 2022 such as the workshop with members of audit committees and with the AILG. Full details of the meeting can be found at [www.oireachtas.ie](http://www.oireachtas.ie).

In August 2022, NOAC hosted an Audit Committee workshop which brought together representatives of the various local authority audit committees, the LGAS and NOAC. The event allowed for an opportunity to provide an overview of the work of NOAC, the local government audit committees and the LGAS as well as allowing for an open discussion on the key challenges and risks faced by the local government sector.

NOAC hosted its fifth Good Practice in Local Government seminar, in conjunction with the LGMA and CCMA, on 25th October 2022 in Kilkenny Castle. The event was part of DPER's Innovation week. The seminar was held as both an in-person and online event.

In November 2022, NOAC published its Local Authority Performance Indicator Report 2021, NOAC's eighth Performance Indicator report to date.

This report included a validation review of six local authorities with regard to the accuracy and reliability of a sample of indicators.

In November 2022, NOAC hosted a Corporate Planning event which gathered representatives of the various local authorities responsible for corporate planning to discuss good practice when it comes to the creation, monitoring and implementation of corporate plans. The event also involved a panel discussion with representatives from the Association of Irish Local Government (AILG), a number of local authorities, the Department of Housing, Local Government and Heritage and consultants with expertise in the area.

Also in November 2022, NOAC published the Public Spending Code for the local government sector. This involves collating and preparing the Local Government Quality Assurance Report under the Public Spending Code. The Public Spending Code was developed by the DPER and is comprised of a set of rules and procedures that ensure standards are upheld across the Irish public service and brings together, in one place, details of the obligations of those responsible for spending public money.

# NOAC Membership

**NOAC's membership is statutorily prescribed as a minimum of six and a maximum of nine members.**

At the end of 2022 there were eight board members on the NOAC Board.

One board member, Mary Hurley, left the board during the year to take up a new role and was replaced by Fiona Quinn as the Minister's nominee, whose term began on 17 May 2022. Additionally, another board member, Philomena Poole, resigned from the board as of the 31 December 2022 and a process to fill her position on the board will take place in early 2023.

From a gender-balance perspective, the membership of NOAC had a 66.66% to 33.33% male to female ratio for almost all of 2022.

From an historical perspective, the gender-balance ratio of the board has experienced extremely positive trends since 2014 with the membership achieving a 40% gender-balance ratio for the majority of its lifetime. In fact, the board achieved an approximate 50% to 50% male to female ratio for the years 2016-2020 and consisted of a majority female membership in 2020 with a 43% to 57% male to female ratio.

With regards considering the gender balance and diversity of NOAC, gender representation is an integral part of the process when appointing board members.

**The members and their term details are as follows:**

Members and their term details				
Role	Member	Appointed	End of Current Term	Attendance at board meetings
Chairperson	Michael McCarthy	24/09/2018	23/09/2023	8/8
Members	Fiona Quinn	17/05/2022	16/05/2027	5/5
	Brian Cawley	04/09/2020	03/09/2023	5/8
	Niall Quinn	04/09/2020	03/09/2023	7/8
	Margaret Lane	04/09/2020	03/09/2023	6/8
	Declan Breathnach	28/04/2021	27/04/2024	5/8
	Noel Harrington	28/04/2021	27/04/2024	6/8
	Ciarán Hayes	01/07/2021	30/06/2024	8/8
	Philomena Poole	01/07/2021	31/12/2022	7/8
	Mary Hurley	21/07/2020	16/05/2022	1/3

## Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies and has put procedures in place to ensure compliance with the Code. NOAC was substantially in compliance with the Code of Practice for the Governance of State Bodies for 2021.

# Member Biographies

as of 31 December 2022



## Michael McCarthy, Chairperson

**Term Dates:** 24 September 2018 – 23 September 2023.

Michael is the Director of Cloud Infrastructure Ireland. He was appointed as Chair of the National Oversight and Audit Commission in September 2018. He was an elected TD for the Cork South-West constituency from 2011 to 2016. He is a former member of the Dáil Public Accounts Committee. He was elected to Seanad Éireann for the period 2002-2011. Michael was an elected member of Cork County Council from 1999 to 2003.



## Brian Cawley

**Term Dates:** 4 September 2020 – 3 September 2023.

Brian was formerly Director General of the Institute of Public Administration (IPA) and currently works as an independent consultant in public sector reform and in leadership and change management, working with a wide range of clients in Ireland, EC and internationally. He has extensive experience of working with central and local government in Ireland. Brian is a graduate of Trinity College Dublin and the University of Leicester and holds an MSc in Training and Development and a Doctorate in Social Sciences.



## Margaret Lane

**Term Dates:** 4 September 2020 – 3 September 2023.

Margaret is an executive coach and has extensive experience in finance and HR across the commercial, semi-state and public sectors. She has held the post of Strategic HR Director, Eirvia (Parent company for Gas Networks Ireland and Irish Water). Her previous posts include HR Executive Roles, Board Gáis Group and Cork City Council. Among her other positions, she is a member of the Audit Committee of the NSSO and has valuable experience as she currently chairs the Audit Committee in the Office of the Ombudsman.



## Niall Quinn

**Term Dates: 4 September 2020 – 3 September 2023.**

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Niall is a practicing barrister and Accredited Mediator. Prior to commencing practice at the Bar and his work as a mediator he was a strategic communications specialist for 20 years. A former President of the Public Relations Institute of Ireland (PRII) and non-executive Director of the Public Relations Consultants Association, he continues to lecture in strategic communications and crisis communications at the PRII and to be engaged for strategic communications assignments. A BSc (Mgmt) graduate of Trinity College Dublin, he studied law at King's Inns, Dublin and was called to the Bar in 2015.



## Declan Breathnach

**Term Dates: 28 April 2021 – 27 April 2024.**

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Declan has been a member of the Parliamentary Budgetary and Oversight Committee, Vice Chairperson of the Good Friday Agreement Implementation Committee and Vice chairperson of the British-Irish Parliamentary Association. He was a member of Louth County Council from 1991 to 2016 and served as Dáil Deputy for Louth from 2016 to 2020. A former Primary school teacher and Principal, Declan has over 40 years of public service.



## Noel Harrington

**Term Dates: April 2021 – 27 April 2024.**

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Noel is currently Office Manager and Postmaster at An Post, Castletownbere, Co. Cork. He was an elected member of Cork County Council from 1999 until 2011 and an elected member of Dáil Éireann serving from 2011 to 2016. His previous roles included; Member of the Oireachtas Committee on Public Oversight and Petitions, Chairperson of Cork County Council, Chairperson of The South West Regional Authority, Chairperson of Cork County Corporate Policy Group and Member of West and North Cork Local Enterprise Board.



## Ciarán Hayes

**Term Dates:** 1 July 2021 – 30 June 2024.

Ciarán is founder and Principal of Ciarán Hayes Consultancy Ltd., a company established following his retirement as Chief Executive of Sligo County Council on 1 January 2021. Concluding with Sligo, he worked in five local authorities over a 42-year career with previous Councils being Galway City Council, Kilkenny County Council, Dublin County Council and Dún Laoghaire Corporation. He has a BA Degree in Public Management, Higher Diploma in Computer Studies and completed a Senior Fellowship in Harvard University researching climate change in December 2022. In addition to his Chief Executive role in Sligo, he led the Local Government response to Climate change and to the establishment of the Climate Action Regional Offices (CARO).



## Fiona Quinn

**Term Dates:** 17 May 2022 – 16 May 2027.

Fiona is the Officer of the Minister and is an Assistant Secretary in the Department of Housing, Local Government and Heritage. Fiona has responsibility for the Local Government Division overseeing the development and implementation of the effectiveness and modernization agenda for the local government sector.



## Philomena Poole

**Term Dates:** 1 July 2021 – 31 December 2022.

Philomena Poole is the former Chief Executive of Dun-Laoghaire Rathdown County Council (retired in May 2021). She was previously County Manager in Louth County Council. In these roles Philomena was responsible for the economic, social, cultural and environmental development of the county having spent over 40 years in local government. Leading large teams to deliver on significant infrastructure and social programmes as well as driving organisation transformation have been key to these roles. She has worked on leadership programmes and philanthropy initiatives with Co-Operation Ireland and holds a Master's Degree in Executive Coaching.



# NOAC Working Groups

NOAC uses Working Groups to carry out the majority of work by furthering various projects.

NOAC Working Groups		
Title	Code	Membership 2022
Scrutiny Process Working Group	CHAIR	Michael McCarthy
Local Government Governance, Efficiency and Reform Working Group	WG1: LGER	Brian Cawley <i>Chair</i>
		Niall Quinn
		Declan Breathnach
		Ciarán Hayes
Performance Indicators Working Group	WG2: PI	Philomena Poole* <i>Chair</i>
		Brian Cawley
		Noel Harrington
Communications and Customer Survey Working Group	WG3: CCS	Niall Quinn <i>Chair</i>
		Margaret Lane
		Philomena Poole*
		Declan Breathnach
Financial Management and Performance Working Group	WG4: FMP	Margaret Lane <i>Chair</i>
		Fiona Quinn**
		Mary Hurley*
		Ciarán Hayes

\*denotes that this member's term expired during 2022.

\*\*denotes that this member's term commenced during 2022

## WG1:

# Local Government Governance, Efficiency and Reform Working Group

### Role

The role of the Local Government Governance, Efficiency and Reform Working Group is to assist in NOAC's functions under section 126C (1) (d), (e), (f) and (g) of the Local Government Reform Act 2014. They include the following tasks:

- ▶ To monitor and evaluate adherence to any agreement in the nature of a service level agreement entered into by one or more local government bodies.
- ▶ To oversee how national policy in relation to local government is implemented by local government bodies.
- ▶ To monitor and evaluate the implementation of public service reform by local government bodies.
- ▶ To monitor the adequacy of the corporate plan prepared by a Regional Assembly and by a Council.

### Meetings

WG1 met six times during 2022.

No.	Date
1	03 February 2022
2	13 April 2022
3	15 June 2022
4	14 September 2022
5	12 October 2022
6	14 December 2022



Left to right: AILG President and Cathaoirleach of Kilkenny County Council Pat Fitzpatrick and Brian Cawley, NOAC board member.

## Principal Activities in 2022

### Engagement with the Association of Irish Local Government

A key activity for NOAC is to engage with elected representatives to raise awareness of NOAC activities and discuss relevant issues.

WG1 commenced this process with a meeting with the President of the AILG in October 2022. The meeting involved an exchange of information on the work of both groups, the oversight role of NOAC, including plans for further engagement with elected members.

### Good Practice in Corporate Planning in Local Authorities

Following on the NOAC Review of Corporate Plans 2019-2024, the working group organised a Good Practice in Corporate Planning workshop on the 30th November 2022, in conjunction with the Communications and Customer Survey working group (WG3).

The workshop was very well attended and there were presentations on best practice in corporate planning by several local authorities, the Department of Housing, Local Government and Heritage, elected representatives and professional experts in corporate planning.

The event provided an introduction to the role of corporate plans in local authorities and examined the experience of local authorities in developing and implementing those plans. This was followed by a panel discussion on the further development of best practice in this area.

### Service Level Agreements

As part of the work of WG1, it was decided that NOAC would carry out a survey to determine the volumes and types of Service Level Agreements local authorities are party to. Further work in this area is planned for 2023.



**A key activity for NOAC is to engage with elected representatives to raise awareness of NOAC activities and discuss relevant issues.**



## WG2:

# Performance indicators Working Group

### Role

The role of this group is to oversee the production of an annual report on local authority performance indicators. This involves reviewing the indicators and appropriate guidance for local authorities, determining the verification process that should be applied to the submitted data and drafting NOAC's commentary on the compiled data, as well as any follow-up functions that may be required.

The group was established in October 2014 and relates to NOAC's function under section 126C (1) (a) of the Local Government Act to: -

- (a) scrutinise the performance of any local government body against or in comparison with any indicative matter (in this Part referred to as 'relevant indicators') that:
  - (i) The Commission considers it appropriate to refer to (which shall include indicative matters relating to customer service), or
  - (ii) The Minister may prescribe by regulations for the purpose of this paragraph

The work of the group also covers to some extent the areas of local authority financial performance (Section 126C (1) (b)).

### Meetings

WG2 met five times during 2022.



No.	Date
1	23 February 2022
2	07 April 2022
3	05 May 2022
4	27 June 2022
5	22 September 2022

### Principal Activities in 2021

#### Performance Indicators

One of NOAC's key functions is to scrutinise the performance of any local authority against, or in comparison with, relevant indicators that the Commission consider are appropriate.

The performance indicators consist of several measurable values that demonstrate how effectively a local authority is achieving key objectives.

In 2022, the eighth performance indicator report was published. As part of the preparation for the report, the Working Group considers and reviews indicators and liaises with the local authorities and other stakeholders on improvements or changes that could be incorporated into its report.

## Performance Indicators (PI) Report 2021

The working group compiled the guidelines for the report in early 2022 based on changes in methodology for existing indicators and the development of new indicators. On 23 February 2022, NOAC held an online Workshop for coordinators from all local authorities on the 2021 report guidelines.

For the 2021 report, NOAC examined 42 separate indicators covering 11 headings. Performance indicators are chosen and categorised to reflect local government core functions such as housing, roads, water, waste/environment, planning, fire services, library/recreation, youth/community, corporate, finance and economic development. However, the Commission acknowledges that they do not reflect the full and wide range of services delivered by city and county councils throughout the State.

Two test indicators were also identified to record data in the areas of Climate Change and Economic Development. The data for these two indicators will be reported and reviewed to highlight any possible issues with the indicators.

Furthermore, NOAC refined some indicators to improve clarity and to capture the information in a more efficient way.

More details on this report are in the Reports and Highlights section. The full report and guidelines are available on [www.noac.ie](http://www.noac.ie).

## Other Activities of the Working Group

### NOAC Performance Indicator Framework

Following two years of online validation meetings, in-person validation visits recommenced in 2021. NOAC members met with Chief Executives and senior management teams of six local authorities to review the data supplied in the report and to discuss overall performance issues and their experience of the indicators process and its findings.

Commission members also received a brief overview of the context in which local authorities are currently operating, their challenges and their priorities.

As part of this quality assurance review of data, selected for review were Dún Laoghaire-Rathdown, Cork County, Mayo, Kilkenny, Longford and Wicklow County Councils.

Six performance indicators were selected for review, which were determined by WG2 and included new indicators or those not previously selected and at least one housing indicator.

### The indicators vary each year and those selected for 2021 were:

**Housing H4:**  
Housing Maintenance Direct Costs

**Planning P2:**  
Number or percentage of planning decisions confirmed by An Bord Pleanála

**Roads R3:**  
Percentage of Motor Tax transactions conducted online

**Fire F3:**  
Percentage attendance time at scenes

**Youth/Community Y1:**  
Participation in Comhairle na nÓg scheme

**Economic Development J2:**  
Trading Online Vouchers

## WG3:

### Communications and Customer Survey Working Group

#### Role

The task of this Working Group is to carry out NOAC's functions under section 126C (1) (a) of the Local Government Reform Act 2014, which is to scrutinise local authority performance against relevant indicators that relate to customer service and under section 126C (1) (c) to support the development and enhancement of best practice.

The Working Group is cognisant of its interactions with external stakeholders. Through the noac.ie website a steady stream of information has been communicated to stakeholders.

For 2022, there was a 19.2% increase in website users with 4,570 users on the site up on the 2021 figure of 3,831. NOAC will continue to work in this area in future years.

#### Meetings

WG3 met six times during 2022.



No.	Date
1	07 January 2022
2	22 March 2022
3	26 May 2022
4	20 July 2022
5	07 September 2022
6	15 September 2022

#### Principal Activities in 2022

##### Good Practice in Corporate Planning in Local Authorities Seminar

The Good Practice in Corporate Planning in Local Authorities Seminar Working Group was delivered along with the Local Government Governance, Efficiency and Reform Working Group (WG1) and details of this event are included in the WG1 section above.

##### Communications Strategy

The Working Group undertook the development of a Communications Strategy for NOAC.

The first stage involved the development of a stakeholder mapping exercise to ascertain all relevant stakeholders of NOAC. This was completed in early 2022 and published on the NOAC website and is updated on a regular basis.

Following this process, a tender issued for the development of a Communications Strategy in May 2022. As part of this process, a workshop was held with the Working Group using the stakeholder mapping exercise. Furthermore, a survey was carried out of targeted NOAC stakeholders and this work fed into the development of the NOAC Communications Strategy.

The final Strategy was circulated and approved by the NOAC Board in December 2022.

### Customer Satisfaction Surveys

From 2018–2020, Ipsos MRBI was commissioned by NOAC to conduct a three year survey among the general public to establish their satisfaction with their local authority. The function for carrying out future surveys was transferred by agreement to the LGMA. NOAC met with the LGMA on two occasions in 2022 to discuss the work and provide input to the 2022 Customer Survey. The engagement with the LGMA is ongoing.

### Good Practice in Local Government seminar

NOAC hosted its fifth Good Practice in Local Government seminar, in conjunction with the LGMA and CCMA, on 25th October 2022 in Kilkenny Castle.

The Seminar is a key event for both NOAC and local authorities to come meet, present and discuss areas and projects of good practice which can improve the lives of people in their communities as well as allow for the potential to apply exemplar projects in local authorities.

The 2022 event was held as part of the DPER's Innovation week which further raised the profile of the event. Further to this, one of the sessions on the day was chaired by a representative of DPER and NOAC hopes to continue this relationship for next year's Seminar.

The Seminar was opened by Malcom Noonan, T.D. Minister for Heritage and Electoral Reform, in the Department of Housing, Local Government and Heritage and the President of the AILG and Cathaoirleach of Kilkenny County Council Pat Fitzpatrick. It was attended both online and in-person by Chief Executives, local government personnel and elected representatives from the 31 local authorities and other interested stakeholders.

The event itself showcased a range of local authority innovations across complex and interesting areas such as drones, GDPR, building sustainable communities, providing solutions for cyber threats, encouraging the sharing of IT solutions, vulnerable persons in the community and the Ukrainian crisis.

Details of all the projects showcased are included in a summary note in the report under Highlights and Activities. Video clips of all the speakers and projects are on the website [www.noac.ie](http://www.noac.ie).



*Left to right - NOAC Chair Michael McCarthy, AILG President and Cathaoirleach of Kilkenny County Council Pat Fitzpatrick and Minister for Heritage and Electoral Reform Malcom Noonan T.D.*

## WG4:

# Financial Management and Performance Working Group

### Role

This working group was established in January 2020 and took over the roles of previous working groups relating to:

- ▶ Financial Performance;
- ▶ Public Spending Code.

The work of the group relates to NOAC's function under section 126C (1) (b), (e) and (f) of the Local Government Reform Act 2014:

- (b)** To scrutinise the financial performance, including in relation to value for money, of any local government body, in respect of the financial resources available to it;
- (e)** To oversee how national policy in relation to local government is implemented by local government bodies;
- (f)** To monitor and evaluate the implementation of public service reform (including enhanced efficiencies) by local government bodies either generally or in respect of any local government body or class of such bodies.

In addition, the role of this group is to collate and prepare the annual Local Government Quality Assurance Report under the Public Spending Code.

### Meetings

WG4 met four times during 2022.



No.	Date
1	19 January 2022
2	16 March 2022
3	06 May 2022
4	31 August 2022

### Principal Activities in 2022

#### Public Spending Code

The Public Spending Code was developed by the DPER and it applies to all public bodies in receipt of public funds. All Irish public bodies are obliged to treat public funds with care and to ensure that the best possible value for money is obtained whenever public money is being spent or invested.

All 31 Quality Assurance Reports were compiled and the eighth Public Spending Code report for the local government sector was published on the NOAC website on 25 November 2022.

Further details on this report are included in the Reports and Highlight section in this Annual Report. The full report is available on the website on [www.noac.ie](http://www.noac.ie).

## Engagement with Audit Committees

On 31 August, the working group held a workshop with Chairs of local authority Audit Committees. This was the first formal engagement as a group and was attended by members of NOAC, representatives from nineteen different Audit Committees and the Local Government Audit Service. It was an opportunity to provide an overview of the work of NOAC, the perspective of Local Government Audit Committees, the work of the Local Government Audit Service and allowed for an open discussion on the key challenges and risks being faced by the local government sector.

Topics such as major risks and challenges being identified, the robustness of current systems, skills and resources within local authorities for identifying and addressing risks and challenges, weaknesses and improvements and suggestions on how NOAC and Audit Committees could complement each other's roles and enhance cooperation were discussed. Excellent feedback was received regarding the usefulness of the event with ongoing engagement with NOAC being requested.

**NOAC complied all 31 Quality Assurance Reports as part of the eighth Public Spending Code report for the local government sector**



# NOAC Scrutiny Process

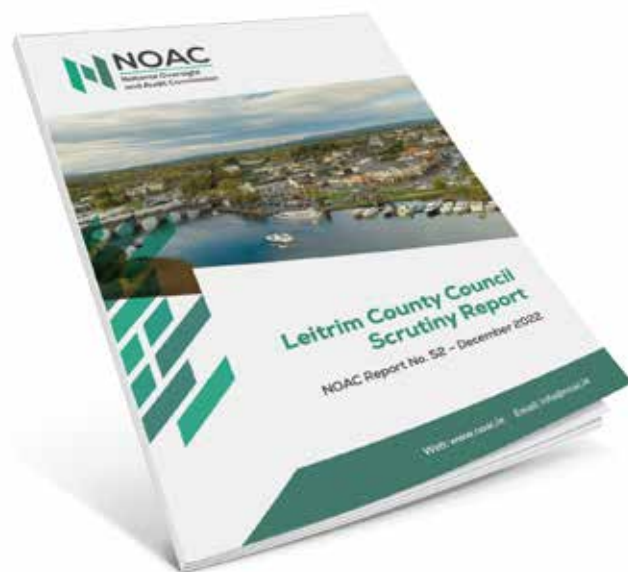
## Reviewing the performance of individual local authorities

In February 2017, NOAC, in accordance with its statutory functions, began to review the performance of individual local authorities.

By 2022, the process continues to be led by the Chair or alternate of NOAC, with support from NOAC members and the Secretariat.

As outlined in previous years, the profile reports are used as a starting point to get an overall picture of the local authority. The information is derived from sources such as the performance indicator report results, the LGAS audit reports, the financial position and revenue collection performance reports.

Information is also used from private rented sector inspections, housing stock management and maintenance data, customer satisfaction surveys and any other relevant data including by



using the data contained in the NOAC reports published to date. Once the profile report has been prepared, it is forwarded to the Chief Executives of the relevant local authorities as the basis for the Stage 1 meeting which can be held in the relevant local authority office or via an online meeting.

### Stage 1 and Stage 2 meetings held in 2022

Local Authority (LA)	Stage 1 meetings	Stage 2 meetings
Fingal County Council	October 2021	March 2022
Galway City Council	March 2022	October 2022
Cavan County Council	June 2022	March 2023
Leitrim County Council	June 2022	October 2022
Dublin City Council	June 2022	January 2023
Wexford County Council	September 2022	October 2022
Galway County Council	September 2022	Due 2023

Furthermore, a second meeting, or Stage 2 meeting, is held between the Chief Executive, some or all of the local authority management team and the NOAC board which allows for questions and further examination of the local authority and its operations.

As highlighted in the table above, NOAC held Stage 1 meetings with Galway City, Dublin City, Cavan, Leitrim, Wexford and Galway County Councils in 2022.

Furthermore, Stage 2 meetings were held with Fingal, Galway City, Wexford and Leitrim County Councils in 2022.

The minutes of all the meetings and any presentations are made available on the NOAC website and further Stage 2 meetings with Dublin City, Cavan County and Galway County Councils are planned in 2023.

A master report was produced in 2021, outlining the details of the scrutiny process to date. In addition, 22 individual reports have been produced on each of the local authorities which had participated in both the Stage 1 and Stage 2 meetings.

These meetings also enabled NOAC to see the various priorities that each local authority considered relevant to their citizens and how they overcame various challenges and how they work collaboratively with other local authorities, state bodies and stakeholders.

In 2022, the Scrutiny reports that were published included:

- ▶ Fingal County Council Scrutiny Report
- ▶ Galway City Council Scrutiny Report
- ▶ Leitrim County Council Scrutiny Report
- ▶ Wexford County Council Scrutiny Report

## Highlights and Details of NOAC Reports Published in 2022

As ever, NOAC had an active year in the area of publications. Listed below are the reports published during 2022. These may be downloaded at [www.noac.ie](http://www.noac.ie).

### NOAC Reports published during 2022

Name	Report Number	Date of publication
South Dublin County Council Scrutiny Report	48	February 2022
Fingal County Council Scrutiny Report	49	June 2022
NOAC Performance Indicator Report 2021	50	November 2022
Public Spending Code Report 2021	51	November 2022
Leitrim County Council Scrutiny Report	52	December 2022
Galway City Council Scrutiny Report	53	December 2022
Wexford County Council Scrutiny Report	54	December 2022





## Local authority Performance Indicator Report 2021: Report No 50

NOAC published its eighth annual Performance Indicator Report in November 2022. The report has evolved since it was first published in 2014 and, this year, NOAC reported on 42 indicators under 11 headings. These indicators recorded local authority activity in relation to certain aspects of their wide-ranging functions in order to provide objective information on their performance.

In publishing the report, NOAC carried out its function of scrutinising local authority performance against relevant indicators.

NOAC acknowledged the difficulties the sector experienced in recruiting specialist skills such as engineering, ICT and communications due to temporary contractual arrangements.

With access to such an extensive body of data and performance-based information that is contained within the Performance Indicator Report, local authorities can use the results to streamline their processes where necessary, monitor various areas of performance more accurately and understand their results on a deeper, more individual level to enable a process of continuous improvement. Not only does this information enable local authorities to track their performance over time, it assists them to compare their performance with other local authorities of a similar profile and size to gauge their own performance.

Evidence of good practice and transfer of learning is a useful conduit for NOAC to encourage and promote best practice and much of the information garnered can be used as part of the Scrutiny process and the annual Good Practice Seminar. Equally, the information contained within the report is relevant to the various Government Departments working with local authorities, and to the wider public, who are impacted by the quality of their local authority service delivery.

NOAC also collects data from external agencies that is beyond the remit of local authorities. Noteworthy, data was not forthcoming for three performance indicators.

For the 2021 report, NOAC added two additional test indicators to record data in the areas of Climate Change and Economic Development. This data will be reviewed to highlight any possible issues with the indicator and will form part of next year's report.

## Revisions to Indicators:

**Overall, local authorities have shown improved performance in the following areas:**

Private rented inspection levels have increased,

The percentage number of Planning Enforcement cases resolved, and the total number of planning enforcement cases closed, were found to be at an all-time high,

Motor tax transactions conducted online have continued to increase,

Certified and self-certified sick leave rates decreased,

Housing loan collection levels increased,

Revenue account deficits decreased, and

While the number of local roads, strengthened, resurfaced and resealed has improved in most areas, it is in line with predictable increased costs

## The Process for the 2021 Report

To support the compilation of the 2021 report, NOAC hosted an online information workshop for Local Authority Data Coordinators on 23 February 2022.

The 2021 Performance Indicator guidelines were presented and explanations of methodology and updates to the indicators were given. The workshop also allowed for specific queries from the local authority data coordinators to be addressed.

Following the workshop, the data coordinators worked with their respective local authority colleagues to collate the data in line with the methodology outlined in the guidelines, and they uploaded the data to the Local Government Returns system, which is a system that allows for data validation and exchange between government sectors, local authorities and government agencies. Subsequently, the NOAC Secretariat carried out a quality assurance review of the data in question.

Despite many local authorities complying with the cut-off date, it was necessary to extend the deadline for the Local Government Returns IT system until Friday 20 May 2022 to facilitate certain local authorities, who for a variety of reasons, were unable to comply with the closing date.

This extension impacted not only on the commencement of the checking of the data but also on the resultant audit queries and on the date for publication of the Commission's report.

The Commission is determined that adherence to the cut-off date is applied in the 2022 report and this will form part of the Guidelines workshop taking place in 2023.

From June to August 2022, the data was validated and audited by NOAC.

The validation process was consistent in each of the six local authorities, the agenda and format of the meetings were similar, as were the questions asked.

## Performance Indicators Validated in 2022 for 2021 Report

No.	Indicator	Title
1	H4	Housing Maintenance Direct Costs
2	P2	Number/percentage of planning decisions confirmed by An Bord Pleanála
3	Y1	Participation in Comhairle na nÓg scheme
4	J2	Trading Online Vouchers
5	F3	Percentage attendance time at scenes
6	R3	Percentage of Motor Tax transactions conducted online

## Local Authorities Validated in 2022 for 2021 Report

No.	Local Authority	Date
1	Dún Laoghaire-Rathdown County Council	30 June 2022
2	Cork County Council	1 July 2022
3	Mayo County Council	4 July 2022
4	Kilkenny County Council	15 July 2022
5	Longford County Council	18 July 2022
6	Wicklow County Council	27 July 2022

NOAC would like to thank the NOAC Secretariat, local authority coordinators who arranged the visits and the Chief Executives and other local authority staff who met with NOAC members in the course of the visits. The report noted that NOAC is broadly satisfied with the validity of the data of each local authority. This report is available in full at [www.noac.ie](http://www.noac.ie)

The 2021 keys messages include:

### H6: Long-term Homeless Adults

The 2021 figures showed that the number of homeless adults in emergency accommodation at the end of 2021 increased by 9.18% to 6,292 from 5,763 in 2020. The number of adults in emergency accommodation that were long-term homeless (as a percentage of the total number of homeless adults in emergency accommodation) also increased to 55.55% in 2021, from 27.62% in 2020. The Commission acknowledged that the number of homeless adults in emergency accommodation showed a dramatic decrease during the Covid-19 lockdown of 2020.

The figure for 2019 gave a more accurate trend, where 6,329 adults were in emergency accommodation, which was 61.59% of total homeless adults.

### R3: Percentage (%) Motor Tax transactions conducted online.

This was one of the validation indicators and NOAC was pleased to note that as in previous years, all relevant local authorities showed an increase in the percentage of online motor tax transactions completed. Meath had the highest overall percentage of motor tax transactions completed online at 92.64%.

The largest percentage increase was recorded in Westmeath going from 77.11% of motor tax transactions completed online in 2020 to 84.29% in 2021.

### **F3: Attendance Times at Scenes.**

Compared to 2020, NOAC noted that for fire incidents, 16 local authorities increased the percentage in which the first fire tender reached the scene in less than 10 minutes. For all other emergency incidents occurring in 2021, 14 local authorities recorded an increase in the percentage attended within 10 minutes, when compared to 2020. In the case of 16 local authorities, the percentage of other emergency incidents where first attendance took longer than 20 minutes increased. NOAC welcomed all improvements in response times.

### **L2: Cost of Operating a Library Service (€).**

The Public Library Strategy 2018 – 2022 put a new national library management system in place in 2018. It also introduced the removal of library fines, as well as enabling library users anywhere in the country to order books or other items from any library nationally. NOAC notes an action in the Public Library strategy to meet a €4.00 per head expenditure per capita on new stock over the lifetime of the strategy. The Commission believes that this still requires attention as it fell short of the required €4.00. It was noted that the average per capita cost of operating the library service increased from €35.95 in 2020 to €36.92 in 2021. The number of in-person library visits and books borrowed reduced. NOAC understands that the restrictions that continued in 2021 would have had an impact on these numbers. It also notes the increased digital usage of library services.

### **R2: Kilometres of regional road strengthened during 2021, the amount expended on that work and the average unit cost of such works in Euro per square metre (€/m<sup>2</sup>).**

The kilometres of regional road strengthened rose from 362km in 2015 to 414km in 2021. In line with this, the amount expended on regional road strengthening work also rose from €48,078,678 in 2015 to €101,020,010 in 2021. The kilometres of regional road resealed rose from 350km in 2015 to 476.5km in 2021.

### **P3: Percentage of Planning Enforcement cases closed as resolved.**

The number of planning cases referred to or initiated by a local authority increased by 22.71% from 2014 to 2021. Planning cases, closed by a local authority between 2014 and 2021, increased by 3.56%. The percentage of planning cases dismissed from 2014 to 2021 increased by 27.96% over the period, with 2021 being the highest to date at 52.55%. The percentage of those cases closed and resolved to a local authority's satisfaction, through negotiation, dropped by 21.27%. The percentage of cases closed due to enforcement proceedings remained relatively constant over the period, going from 41.79% in 2014 to 41.44% in 2021.

### **C2: Sick Leave.**

In 2021, the national average percentage rate of paid workdays lost through medically certified paid sick leave for the sector was 2.89%. NOAC welcomed this reduction on 2020 figures (3.01%) and 2019 (3.71%). Separately, the national average percentage of paid workdays, lost through self-certified paid sick leave, was 0.19%. This was a slight decrease from 2020 when it was 0.20%. NOAC noted that certified and self-certified sick leave decreased during the period under review and, in particular, during the pandemic in 2020 and 2021. However, despite these improvements, NOAC noted that in 2021, 12 local authorities (10 in 2020, 18 in 2019 and 20 in 2018) exceeded their 3.5% public sector sick leave target.

### **M1: Revenue Account Balance.**

In its 2020 Report, NOAC explained that the impact of COVID-19 put further pressure on local authority finances. This continued throughout 2021. Extra costs were incurred in order to continue to provide services. The reduction in rates income also impacted on local authority finances, notwithstanding grants received from central government. Figures relating to 2021 were provisional, as audited accounts from the LGAS, at the time, were not available when the performance indicator data was supplied. While there were eight authorities with a deficit on the Revenue Account at the end of 2021 (a reduction from 11 in the previous 2 years), the Commission welcomed the fact that each of the eight authorities succeeded in reducing their 2020 deficit.

### **M2 (A): 5 Year Summary of Collection Levels of Commercial Rates.**

NOAC was glad to note that 28 authorities saw an increase in commercial rates collected in 2021. Three authorities remained unchanged, and no authority recorded a decrease. NOAC considered this a welcome trend and the Commission will explore any learnings that will benefit the sector in general. However, the Commission is aware that local authorities were in receipt of rate support grants to enable them to provide services during the lockdowns.

### **M2 (B): 5 Year Summary of Collection Levels of Rent and Annuities.**

NOAC was satisfied with the improving trend in the collection of rents and annuities collection rates.

### **J1: Job Creation.**

The Job Creation indicator has to date been calculated on a "Net Jobs Created" basis. In 2021, with the assistance of the LEOs, the total number of jobs created nationally, taking job losses into account, was 2,999. This represented a significant increase in job creation when compared to the 2020 position of minus 1,494.

### **J3: No. of mentoring recipients.**

LEO mentoring matches the knowledge, skills, insights and entrepreneurial capability of experienced business practitioners with small business owners and managers, who need practical and strategic one-to-one advice and guidance for their businesses. In 2021, 14,149 participants availed of LEO mentoring, a decrease compared to 2020 numbers.

### **Unavailable Data.**

Data was unavailable for three indicators, two of which were also unavailable in 2020. NOAC and the LGMA endeavoured to collect this information from Q1 2021 onward, but it was not forthcoming. A detailed explanation was requested in relation to the following:

### **H5: Private Rented Sector Inspections (A to E).**

In 2021, due to a legislative change relating to the length of part 4 tenancies and consequent issues around inactive tenancies, the RTB was unable to provide the data relating to the number of tenancies in the private rented sector for the 2021 performance indicator report.



### **E5: Percentage Energy Efficiency Performance.**

The SEAI gathers data from local authorities annually as part of the Public Sector Monitoring & Reporting (M&R) programme. It uses this data to calculate cumulative energy efficiency savings relative to a default baseline year of 2009, (some local authorities have opted for an earlier baseline). SEAI has stated that for 2020 and 2021, the COVID-19 pandemic had a profound impact on energy use and activity across the public sector. The energy efficiency performance figures were, therefore, unlikely to give a fair representation for local authorities for these years. Consequently, SEAI did not provide the relevant data for this report.

### **W1: Percentage (%) drinking water in private schemes in compliance with statutory requirements.**

The W1 performance indicator relates only to actual inspections, i.e., where a sample was taken and tested to determine the water quality. Local authorities submitted the 2021 monitoring returns to the EPA and the EPA reviews these results annually.

However, the EPA stated that summary data for 2021 was not (at the time) available as it was finalising internal reviews before the data was published in conjunction with its Annual Report: The Drinking Water Quality in Private Group Schemes and Small Private Supplies 2021. The W1: Percentage drinking water in private schemes in compliance with statutory requirements data was also unavailable for inclusion in the NOAC Local Authority Performance Indicator Report 2020. NOAC will be reviewing indicators, where data from external agencies is required, to determine the suitability of the indicator for future use.

Finally, two additional test Indicators were added for which data was collected in 2021. These will be reviewed and reported on from 2022, if no changes are required:

- ▶ E7: Climate Change
- ▶ J5: Economic Development



**For the 2021 report, NOAC added two additional test indicators to record data in the areas of Climate Change and Economic Development.**



## Trend Analysis

The information collected in NOAC's eighth Performance Indicator Report provided sufficient opportunity to review trends in data and to highlight and discuss the changes noted. Trend analysis can be valuable as an early warning indicator of potential problems. It can also show where improvements have been made year-on-year. Below are some of the trends that were outlined in the report:

## Housing

Data for the ownership of dwellings was examined for the period from 2017 to 2021 and showed an increase in 'start of year ownerships' over the period of 5.72%, and an increase of 'end of year ownership' of 6.06%, over the same period.

The national average percentage of local authority dwellings that were vacant at year-end remained relatively constant at approximately 3% over the period from 2015 to 2021. However, it was clear that local authorities were actively engaging in measures to reduce the proportion of vacant dwellings compared to overall stock each year.

Overall, from 2014 to 2021 the time taken to re-let a dwelling has remained between 31 and 35 weeks. The costs involved in re-letting a dwelling, however, have increased by 70% in the same period, going from €11,535 in 2014 to €19,653 in 2021. The challenges presented by COVID-19 in 2020 and 2021 would have impacted on the performance of local authorities under this indicator with people unable to work in small groups, unable to travel together and materials difficult to source.

The average expenditure on dwelling repair and maintenance during the period decreased by 9.60% from 2014 to 2021. During that period there was a peak in 2016 of €1,506.02.

In the period 2016 to 2021, there was an increase of 14% in the number of dwellings found to be non-compliant. The number of dwellings in 2021 that became compliant during the year fell by 30.54% at 5,140 compared to 7,400 in 2020, with a peak of 9,326 in 2019.

Finally, in the period from 2014 to 2021, the number of long-term Homeless Adults increased by 8.82% to 55.55% in 2021.

## Roads

NOAC welcomed the trend that showed a very high and increasing percentage of roads being surveyed. However, the Commission noted that the Department of Transport requirement for the periods specified had not yet been achieved.

The kilometres of regional road strengthened rose from 362km in 2015 to 414km in 2021. In line with this, the amount expended on regional road strengthening work also rose from €48,078,678 in 2015 to €101,020,010 in 2021. The kilometres of regional road resealed rose from 350km in 2015 to 476.5km in 2021.

Data for this indicator was supplied directly by the Department of Transport's Vehicle Registration Unit in Shannon. Nationally, there has been a steady increase in online motor tax transactions going from 56.60% in 2015 to 86.18% in 2021.

## Water

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For the percentage of drinking water in private schemes in compliance with statutory requirements, the EPA was unable to provide the updated data for the 2021 report.

Additionally, for the percentage of registered schemes monitored, this was a new indicator and there was limited trend data available to do a worthwhile trend analysis in the 2021 report.

## Waste/Environment

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NOAC amended its number or percentage of households with access to a 3 bin service for the 2020 report. 89.36% of households in an agglomeration over 500 availed of a 3-bin service in 2021.

When based on households as per the 2016 census, the trend rose each year, from 22.09% in 2014 to 55.09% in 2021.

With regards the number of environmental pollution complaints closed for the years 2015 to 2021, the national average number of local authority complaints was recorded as increasing by 47.79% from 2015 to 2021, or from 1,780 to 2,631 cases. The average number of cases closed increased by 51.20% from 2015 to 2021. The number of cases on hand at year end doubled from 2015 to 2021 from 142 to 285.

The median percentage of local authority area within the five levels of litter pollution data, was consistent for the period 2015 to 2021 and showed slight and moderately polluted areas ranging between 66% to 64% and 15% to 13%, respectively. However, there was little incidence of significant pollution with a maximum of 2% in 2017.

The level of areas with no pollution increased from 14% to 22% during the period.

The percentage of schools that were awarded green flag status decreased from 51.41% in 2018 to 34.80% in 2021. This was unsurprising due to school closures.

With regards public lighting, the percentage of the total system that LED lights represented rose from 38.40% in 2020 to 45.73% in 2021.

## Planning

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NOAC Planning indicators cover the areas of building control, appeals to An Bord Pleanála, enforcement cases, costs of planning services and Fire Safety Certificates.

The Code of Practice for Inspecting and Certifying Buildings and Works (The Code) in relation to inspections of new buildings, for which valid commencement notices have been received, sets a minimum requirement of 12 – 15%. Since 2015, the median national figure has decreased from 24% in 2015 to 16.97% in 2021 (15.28% in 2020).

The number or percentage of decisions confirmed by An Bord Pleanála showed an increasing trend in appeals confirmed with a 43.83% increase in the period 2014 – 2021. In addition, the percentage of An Bord Pleanála appeals that upheld local authority decisions increased by 1.75 percentage points on the 2014 figure.

The number of planning cases referred to or initiated by a local authority increased by 22.71% from 2014 to 2021. Planning cases closed during the period by a local authority between 2014 and 2021 increased by 3.56%.

The percentage of planning cases dismissed from 2014 to 2021 increased by 27.96% over the period with 2021 being the highest to date at 52.55%.



The percentage of those cases closed and resolved to a local authority's satisfaction through negotiation dropped by 21.27%. The percentage of cases closed due to enforcement proceedings remained relatively constant over the period going from 41.79% in 2014 to 41.44% in 2021.

The cost per capita of services provided by local authorities relating to planning services showed an overall increase of 27.21% from 2014 to 2021.

In the five years from 2017 to 2021, the percentage of applications for fire safety certificates received in the year that were decided (granted or refused) within two months of their receipt remained relatively constant at just over 50%.

## Fire Services

For mobilisation times in relation to fire incidents the full-time and retained Fire Stations showed small improvements to the mobilisation times. Full-time station times improved by 13 seconds over the period from 2014 to 2021. For retained stations, timings also improved by 13 seconds over the same period.

For mobilisation times in relation to other incidents, the full-time and part-time fire stations showed small improvements to the times with full-time station times improving by 11 seconds and retained station timings improving by 23 seconds over the same period.

For percentage attendance times in relation to fire incidents there was little variation from 2014 to 2021. The majority of incidents were attended to within 10 minutes, with the percentage reducing from 58.61% in 2014 to 56.17% in 2021. For those incidents that were attended after 20 minutes, the percentage reduced from 9.13% in 2014 to 7.62% in 2021.

For percentage attendance times in relation to all other emergencies, there was a slight worsening in times between 2014 and 2021. Of incidents that were attended to within 10 minutes, the percentage reduced from 51.68% in 2014 to 44.39% in 2021. However, for those incidents that were attended after 20 minutes, the percentage was 10.90%, slightly lower than the 2014 figure of 10.96%.

For retained stations, timings improved by 8 seconds over the same period. For mobilisation times in relation to other incidents, the full-time and part-time fire stations showed small improvements to the times with full-time station times improving by 20 seconds and retained station timings improving by 19 seconds over the same period.

## Library/Recreational Services

The challenges presented by COVID-19 in 2020 and 2021 impacted on the performance of local authorities under this indicator. Due to public health measures, libraries were forced to close for a significant period. Reopening happened on a reduced capacity basis with restricted access. This was evident in the significant reduction in library visits per head of population from 3.57 in 2019, 1.05 in 2020 to 0.86 in 2021.

The number of items issued to library users saw a drop of 41.69% from 2015 to 2021 and it was explained by virtue of an increase in digital downloads and 'unassigned' users.

The average national per head cost of running a Library Service in a local authority increased by 23% over the period and reflected a cost increase for each year.

## Youth/Community

The national average percentage of local schools involved in the Local Youth Council/ Comhairle na nÓg Scheme increased from 51.86% to 63.25% over 2014 to 2021.

The national average percentage of organisations on the County Register at year end that opted to be part of the Social Inclusion College within the PPN, decreased from 19.78% in 2015 to 15.97% in 2021 which was the lowest recorded figure.

## Corporate

The Whole Time Equivalent staff numbers in local authorities dropped from 2014 to a low in 2015 and then continued to increase, annually, to 2021. Overall, the numbers have increased by a total of 12.56%.

From 2014 to 2021, the average percentage of working days lost to certified leave decreased by 13.58%. The peak during this period was 3.78% in 2017 and 2018. In the same period, the percentage paid working days lost to self-certified sickness absence reduced by 52.5%.

From 2014 to 2021, the usage of local authority websites increased by 41% over the entire period. Since 2015, the total number of followers for local authority social media accounts increased by over 500% over the entire period. This figure reflected the increasing importance of social media across a number of platforms as part of the overall package of communications.

Since 2015, the expenditure on ICT per WTE increased by 31% and, other than a drop in 2016, was a year-on-year increase over that period.

After rising from 1.75 in 2018 to 1.80 in 2019, the overall cost of ICT as a proportion of revenue expenditure dropped to 1.52 in 2020 and increased again to 1.71 in 2021.

## Finance

The national revenue account balance across the 31 local authorities increased since 2016 from €29.24m to €77.34m in 2021. This was a very significant improvement over the period.

Since 2016, the cumulative surplus or deficit as a percentage of total income increased nationally from 0.68% to 1.24% in 2021. This trend was accounted for by those local authorities with deficits making focused efforts to reduce them. Data for revenue expenditure per capita showed an increase of 55.37% over the period to 2021 (€1,308.21).

Since 2016, the national median percentage commercial rates collected in a year increased until 2019 and then fell to 77.10% in 2020, before rising to 84% in 2021. Within the national figure, trends varied between local authorities. Since 2016, the national median percentage rents and annuities collected in a year increased by 3% over the period to 2021.

Within that national figure, trends also varied between local authorities.

NOAC introduced a new indicator, Public Liability Claims, in the 2020 Guidelines. In order to provide a year-on-year comparison, NOAC requested Irish Public Bodies (IPB), the insurance company used by local authorities for public liability and local authorities nationally to provide details of pay out costs for 2018, 2019 and 2020. The average cost per capita of public liability claims rose from €11.62 in 2018 to €13.53 in 2019, and then fell to €12.21 in 2020. The average amount paid out on public liability claims per capita in 2021 was €11.05.

A new overheads indicator was also introduced in 2020 and saw the overall central management charge as a percentage of total expenditure on revenue accounts increase from 9.65% in 2020 to 11.60% in 2021.

## Economic Development

The national total of jobs created with assistance from LEOs decreased in 2020 to minus 1,494. This figure was completely influenced by the impact of Covid-19. However, there was job creation of 2,999 in 2021 which was just short of the pre-Covid 2019 figure of 3,149.

Prior to the Covid-19 pandemic, the LEOs approved on average 1,100 TOVs per annum. During the Covid crisis, the scheme transformed into a critical business support, to assist the survival of small businesses throughout this crisis. In 2020, 12,946 TOVs were approved, partially due to the voucher rate increasing from 50% to 90% from the 8th April 2020 to the 31st December 2020. The voucher rate returned to 50% on the 1st January 2021, with the number of vouchers approved reducing to 4,450 in 2021.

During the Covid crisis, the number of clients availing of mentoring increased from an average of 10,000 in previous years to 16,231 in 2020.

It was noted that two local authorities confirmed that they had no Tourism Strategy in place in 2020 or 2021. The remaining authorities all confirmed strategies in place.

## Summary

NOAC was mindful of the negative impact of COVID-19 on local authorities in 2020 and 2021 and the extent to which it affected performance in respect of certain indicators.

In general, NOAC acknowledged performance improvements in various indicators. However, where performance deteriorated, the Commission would expect local authorities to focus on stabilising performance in these areas while maintaining the upward trend in other areas.

## The Good Practice Seminar 2022

**NOAC hosted its fifth Good Practice in Local Government seminar, on 25th October 2022 in Kilkenny Castle.**

The Seminar is a key event for both NOAC and local authorities to come meet, present and discuss areas and projects of good practice which can improve the lives of people in their communities as well as allow for the potential to apply exemplar projects in local authorities. The 2022 event, was held as part of DPER's Innovation week which further raised the profile of the event. Further to this, one of the sessions on the day was chaired by a representative of DPER and NOAC hopes to continue this relationship for next year's Seminar.

The Seminar was opened by Malcom Noonan, T.D. Minister for Heritage and Electoral Reform, in the Department of Housing, Local Government and Heritage and the President of the AILG and Cathaoirleach of Kilkenny County Council Pat Fitzpatrick. It was attended both online and in-person by Chief Executives, local government personnel and elected representatives from the 31 local authorities and other interested stakeholders.

The event itself showcased a range of local authority innovations across complex and interesting areas such as drones, GDPR, building sustainable communities, providing solutions for cyber threats, encouraging the sharing of IT solutions, vulnerable persons in the community and the Ukrainian crisis.



*Left to right: NOAC Chair Michael McCarthy, Minister for Heritage and Electoral Reform Malcom Noonan T.D., Acting CE Kilkenny County Council Sean McKeown, Fiona Quinn (NOAC member), Paul Dunne CE LGMA and Marianne Cassidy (DPER).*





**Cork City Council** gave a presentation on its Information Sharing Analysis Centres which is a type of information sharing community, typically made up of organisations in the same sector. The project is establishing the first Irish ISAC, which has been advocated as part of the EU cyber shield proposed in the 2020 EU Cyber Strategy. In particular, the improved cyber situational awareness by the local government sector is already improving decision making at all levels of the sector and improving understanding of the cyber incident life cycle.

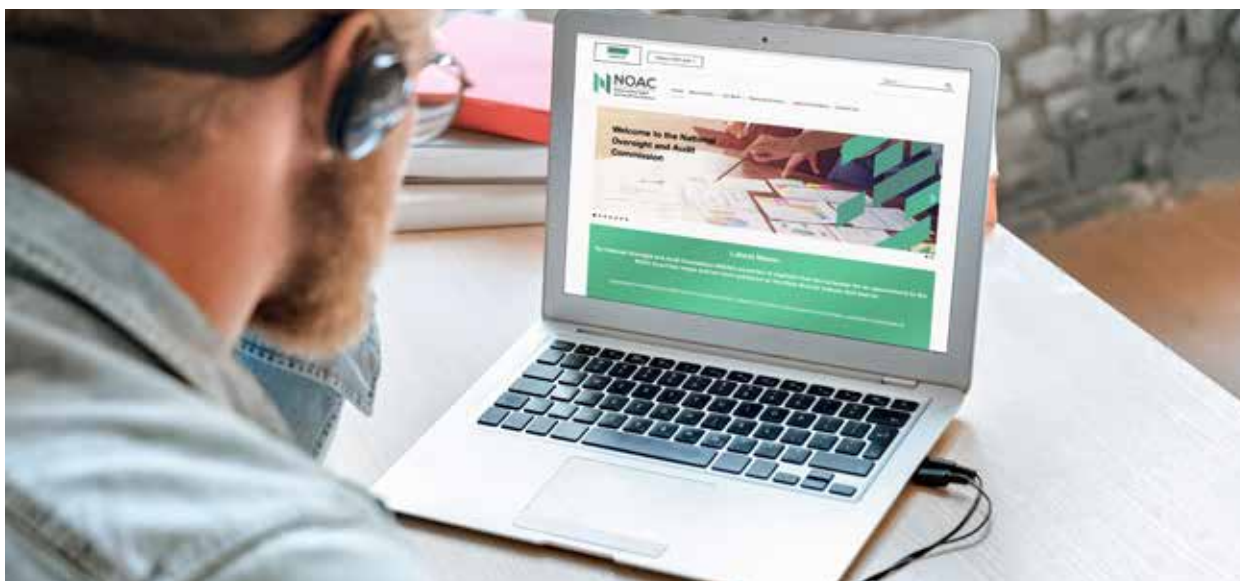
**Dublin City Council** presented on accelerating the potential of drones for local government. The project in question delivered on a number of outcomes such as training materials to upskill staff in drones regulation and compliance, toolkits to support data protection, international best practice reports and a national survey with over 900 respondents to better understand public sentiment for drone applications. This technology has the potential to enhance and support operations in areas such as emergency response, surveying and mapping, planning and enforcement and traffic and environmental monitoring.

**Limerick City and County Council** used its experience of guidelines, principles and legislation of GDPR associated with the processing of personal data via the medium of CCTV to look at innovative solutions to standard work practices. The Council is on a journey to bring modern solutions to the table to tackle the challenges of data and process governance. This involves taking significant strides towards the automation of repeatable work processes with the potential to release workforce capacity and lock in good data privacy practices.

**Tipperary County Council** outlined their Sustainable Energy Centre of Excellence which seeks to deliver a demonstrator regeneration urban quarter through the creation of an Iconic Building which will act as an exemplar of a low carbon and climate resilient community. The new Quarter will apply the innovative integration of spatial and energy planning, harnessing renewable energy and passive building technologies, providing sustainable transport infrastructure and active open spaces rich in biodiversity. This, in turn, will support Government targets set out in the Climate Action Plan and reach net-zero emissions by 2050.

**Dún Laoghaire-Rathdown County Council** gave an informative presentation of its “Build-to-Share” project. The “Build-to-Share” concept is a key pillar in national and sectoral ICT Strategies due to the potential benefits that can accrue when digital solutions are built and easily shared with other public sector bodies. The aim of the project aims to establish an approach to the development of digital systems, ongoing governance structures and a means to showcase solutions so that local authorities can adopt them if they wish, which allows for clear benefits to local authorities and the public.

**Leitrim County Council** elaborated on its “Leitrim Connected” application that unifies communications from Leitrim County Council, Fire and Emergency Services, An Garda Síochána, and community alert groups. The project envisages communicating key emergency and non-emergency information to the widest community possible across multiple channels. Alerts can be targeted based on a number of criteria such as community area, distance from a location, a route corridor etc. which has clear benefits to the public as well as increasing engagement with communities.



The **LGMA** presentation was on the local authority response to the Ukraine humanitarian crisis. In particular, local authorities have provided significant support in responding to the accommodation and other needs of those arriving from Ukraine in areas such as the provision of emergency centres, stepping up community forums and ensuring that vulnerable cohorts are welcomed into communities. As part of the presentation, **Dún Laoghaire-Rathdown** outlined the challenges, hard work and the humanitarian story of setting up the Ballyogan Regional Temporary Rest Centre.

**All presentations, including videos and slides are available on our NOAC website**  
**[www.noac.ie](http://www.noac.ie)**



## Public Spending Code Report 2021: Report No 51

The Public Spending Code was developed by the Department of Public Expenditure and Reform and it applies to all public bodies in receipt of public funds. All Irish public bodies are obliged to treat public funds with care, and to ensure that the best possible value for money is obtained whenever public money is being spent or invested.

In February 2021, DPER published the fourth version of the Public Spending Code Quality Assurance Requirements – A Guidance Note for the Local Government Sector.

As local authority funding derives from a number of sources, including grants from several Government Departments, it was decided that the Chief Executives of individual local authorities should be responsible for carrying out the quality assurance requirements and that their reports should be submitted to NOAC for incorporation in a composite report for the local government sector.

NOAC issued a letter on 8 March 2022 to local authority Chief Executives and requested them to submit their 2021 Quality Assurance reports by 27 May 2022. This deadline was later extended to the 31 May 2022.

**Of the 31 local authorities, 27 submitted their reports by the deadline. The Quality Assurance reporting requirement consists of the following five steps:**



- 1** Local authorities should draw up an inventory of projects/ programmes at the different stages of the Project Life Cycle, in respect of all capital and current expenditure projects to a value greater than €0.5m.



- 2** Confirm publication on the local authority's website of summary information on all procurements in excess of €10m related to projects in progress or completed in the year under review and provide a link to the relevant website location.



- 3** Complete the seven specified checklists. Only one of each type of checklist per local authority is required and not one per each project/programme. The completion of the checklists is to be based on an appropriate sample of the projects/ areas of expenditure relevant to that checklist.



- 4** Carry out a more in-depth review of selected projects/ programmes such that, over a 3-5 year period, every stage of the project life-cycle and every scale of project will be subject to a closer examination. Revenue projects selected for in-depth review must represent a minimum of 1% of the total value of all revenue projects in the inventory, while the requirement in respect of capital projects is 5% of the total value of all capital projects in the inventory.



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

Chief Executives certified 29 Quality Assurance Reports while two Quality Assurance Reports were certified by Acting/Interim Chief Executives. The Code requires that the Quality Assurance reports be published on the organisation's website. All 31 local authorities complied.

WG4 compiled and published the eighth Public Spending Code report for the local government sector in November 2021.

The full report and previous year's reports are available on [www.noac.ie](http://www.noac.ie)



# NOAC Engagement

## Engagement with representatives of the various local authority Audit Committees

NOAC continues to have a firm belief in engaging stakeholders across the local government sector and 2022 saw a continuation of that effort. In August 2022, NOAC hosted an Audit Committee workshop which brought together representatives of the various local authority audit committees, the LGAS and NOAC. The event allowed for an opportunity to provide an overview of the work of NOAC, the local government audit committees and the LGAS as well as allowing for an open discussion on the key challenges and risks faced by the local government sector.

## Meeting with representatives of elected members of local government

The Local Government Governance, Efficiency and Reform Working Group met with representatives from the AILG, including the President of the AILG, in October 2022 to discuss the work of NOAC, get an overview of the AILG and areas where further engagement could be arranged with AILG members. In particular, both groups wished to expand on the meeting which is expected to lead to further engagement in 2023.

## Meeting with the LGMA

The Communications and Customer Survey Working group met on two occasions with the LGMA to discuss the annual Customer Survey on Local Government as part of its oversight role in that regard. These meetings allowed NOAC the possibility to provide input to the survey and better understand the process being undertaken in its development.

## Engaging with representatives of local authorities responsible for Corporate Planning

In November 2022, NOAC hosted a Corporate Planning event which gathered representatives of the various local authorities responsible for corporate planning to discuss good practice when it comes to the creation, monitoring and implementation of corporate plans. The event also involved a panel discussion with representatives from the AILG, a number of local authorities, the Department of Housing, Local Government and Heritage and consultants with expertise in the area.

## Attendance at the Joint Oireachtas Committee on Housing, Local Government and Heritage

In May 2022, the Chair of NOAC attended the Joint Oireachtas Committee on Housing, Local Government and Heritage to discuss NOAC's Annual Report 2021. The meeting discussed the work of NOAC during 2021 with details provided on NOAC, its role vis-à-vis local government audit committees and the Local Government Audit Service. Additionally, the Committee discussed reports produced by NOAC during the year including the production of its Performance Indicator Report and how such reports are highlighted to the Minister of Housing, Local Government and Heritage. The Scrutiny process of NOAC was also noted as another area that NOAC engages with local authorities and allows for a comparison and analysis of performance. The meeting discussed engagements NOAC had in 2021 and ongoing engagements in 2022 such as the workshop with members of audit committees and with the AILG.



*Left to right: Niall Quinn (NOAC board member), Claire Gavin (Head of NOAC Secretariat) and Brian Cawley (NOAC board member).*

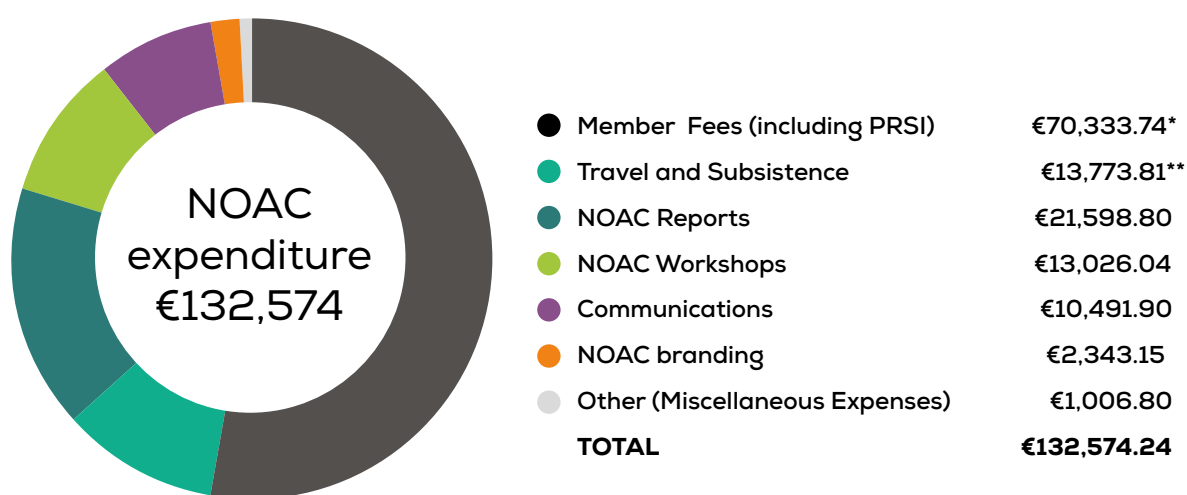
# Resources and Expenditure

NOAC is supported by a Secretariat, staffed with a full-time equivalent of 5. The Department of Housing, Local Government and Heritage provide the staff.

NOAC is funded from the Local Government Fund and its allocation from that Fund in 2022 was €350,000.

## Expenditure

NOAC expenditure for 2022 was €132,574.24 which was incurred as follows;



The members consider this statement of expenditure to be a true and fair view of NOAC spending during 2022.

*\*The annual fees payable to members of NOAC, excluding the Officer of the Minister, are:  
Member: €7,695. Chairperson: €11,970.*

*\*\* Travel and subsistence expenses incurred are paid at standard civil service rates.*

# Appendices

## Appendix 1:

### Terms of Reference of NOAC

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NOAC was established under the Local Government Reform Act 2014 with effect from 1st July 2014. NOAC has adopted a corporate governance regime in accordance with best practice.

The purpose of this document is to set out the terms of reference of NOAC. These terms of reference, approved by NOAC on 4 July 2017, are effective from 1 July 2017.

#### 1. Membership

Members of NOAC shall be appointed by the Minister for Housing, Local Government and Heritage in accordance with section 126H of the Act. The Commission shall be made up of at least 6 members.

Only members of NOAC have the right to attend Board meetings. However, the staff of the secretariat and other individuals may be invited to attend for all or part of any meeting, as and when appropriate or necessary.

Appointments to NOAC shall be for a period of up to 5 years, which may be extended for one further period of up to 5 years.

In the absence of the Chairperson, the remaining members present shall agree one of their number to chair the meeting.

#### 2. NOAC Secretariat

NOAC's secretariat will ensure that the members receive information and papers in a timely manner to enable full and proper consideration to be given to the issues.

The secretariat is also responsible for the formal induction of new NOAC members and organising mentoring for members where required.

#### 3. Quorum

The quorum necessary for the transaction of business shall be 4 members. A duly convened meeting of NOAC at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions exercisable by NOAC.

#### 4. Frequency of Meetings

NOAC shall meet at least 8 times a year, and as otherwise required.

#### 5. Notice of Meetings

Meetings of NOAC shall be summoned by the secretariat at the request of the Chairperson.

Where at all possible, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to the members no later than two working days before the date of the meeting.

Supporting papers shall be sent to the members at the same time.

## 6. Minutes of Meetings

The secretariat shall minute the proceedings, discussions and decisions of all meetings of NOAC, including recording the names of those present and in attendance.

Minutes of NOAC meetings shall be circulated to all members for approval at the next NOAC meeting.

## 7. Duties

The day-to-day running of NOAC shall be carried out by the secretariat who will report on the work as appropriate by email and at NOAC meetings.

The members shall advise and support the secretariat.

NOAC shall satisfy itself that financial controls and systems of risk management are robust and defensible.

NOAC shall keep itself up to date and fully informed about strategic issues and changes affecting it and the environment in which it operates.

NOAC shall ensure that on appointment, members receive a formal letter of appointment setting out clearly what is expected of them in terms of time commitment, sub-group service and involvement outside NOAC meetings.

NOAC may, from time to time, establish such sub-groups of NOAC as are necessary to assist it in the performance of its duties. They may include members who are not members of NOAC if specialist skills are required. Where a sub-group is put in place:

- ▶ The terms of reference shall be specified in writing and approved by NOAC and reviewed annually;
- ▶ NOAC, on the nomination of the Chairperson, shall appoint its members;

- ▶ NOAC shall receive reports from the sub-group that reflect activity undertaken by the group;
- ▶ All protocols concerning the operation of NOAC shall be applied to a sub-group;
- ▶ Notes of sub-group meetings shall be circulated to all NOAC members.

NOAC shall review the results of its performance evaluation process that relate to the composition of NOAC and corporate governance generally.

NOAC shall keep under review corporate governance developments (including ethics-related matters) that might affect the State body, with the aim of ensuring that its corporate governance policies and practices continue to be in line with best practice.

NOAC shall ensure that the principles and provisions set out in the Code of Practice for the Governance of State Bodies (and any other corporate governance codes that apply to it) are adhered to.

## 8. Reporting Responsibilities

NOAC shall keep the Minister for Housing, Local Government and Heritage informed, outside of the Annual Report exercise, of significant matters arising within the State body.

## 9. Other

NOAC shall, at least once a year, review its own performance, constitution and terms of reference to ensure it is operating at maximum effectiveness and implement any changes it considers necessary.

## 10. Authority

NOAC is authorised to obtain, at its own expense, outside legal or other professional advice where the members judge it necessary to discharge their responsibilities as members of NOAC.





