



# NOAC

**National Oversight  
and Audit Commission**

**Multi-Annual Work Programme for the National Oversight and Audit  
Commission**

**2023 to 2025**

## **Introduction**

This document sets out a multi annual Implementation Work Programme based on the Strategy produced by the Commission for the years 2023 to 2025.

Having regard to the role and responsibilities of NOAC the Commission seeks in implementing its mandate NOAC aims to:

- Be established in its role and have forged a working relationship with its stakeholders, including the Department of Housing, Local Government and Heritage, the Chief Executives and elected members of the local authorities,
- Conduct evidence-based scrutiny that delivers quality, objective, balanced and relevant reports, which will afford the local government sector the opportunity to improve its performance, enhance the existing culture of continuous improvement and embed best practice within the system as a whole, while supporting enhanced scrutiny at local authority level,
- Add value to the local government sector and provide recommendations to build on the efficiencies and savings delivered by the sector to date, with a focus on customer service and cost effectiveness,
- Establish a collaborative approach with the relevant bodies and agencies at the heart of NOAC's work,
- Identify and focus upon those aspects of local authority functions and activities that are important to the citizen/customer as well as the effective delivery of national policy such as housing, digitisation, climate action and other key priorities at the local level,
- Facilitate engagement around improved performance, and
- Monitor the adequacy of local authority corporate plans and assess how well these are being implemented.

The majority of NOAC's work is carried out by a number of working groups set up to focus on particular areas and to further various projects.

NOAC's secretariat including ancillary support services are provided by the Department of Housing, Planning and Local Government. NOAC's operations are, however, independent, as required by legislation.

## **Principle Themes and Work Programme**

The Strategy and underpinning work plan therefore has five overall themes through which tasks and actions will be delivered. These themes are set out below:

1. Enhance scrutiny through performance indicators,
2. Examination of financial performance and audit,

3. Reviewing customer service,
4. Monitor development and delivery of corporate plans, and
5. Support and promote innovation, good practice, and continuous improvement.

Within these themes the strategy has developed key actions for the period 2023-2025.

### **NOAC Meetings/Members/Scrutiny Process**

In accordance with the Strategy, NOAC would expect to meet at least 8 times a year. These meetings, however, may not only consist of main meetings but also include attendance by stakeholders as part of the scrutiny process.

NOAC is on course to complete Scrutiny Reports on all local authorities by early 2024 and the Board has undergone a review of the process with the goal of building on this work and enhancing the process.

The proposed new process is expected to involve meeting multiple local authorities on the same day and will be based in a suitable location for both attendees and the board. Areas of poor performance will be reviewed in greater detail with the assistance of trend analysis from the Performance Indicator reports and other reports, including previous Scrutiny meetings carried out by NOAC, and examples of good practice will continue to be noted.

The new Scrutiny process will allow NOAC to position itself well in respect of its oversight role and to hold local authorities to account and to consider the results from NOAC and other relevant reports and to determine if the items highlighted at previous visits have been taken on board.

### **Working Groups**

Working Groups shall function under the direction of the terms set for relevant groups by the Board of NOAC. Current Groups in place are set out in the following Table. These may be varied, or new working groups created, as required by the Board, from time to time.

NOAC's actions have regard to its Communications Strategy and this is understood across its working groups. Additionally, these actions should also be reflective of both current and emerging national policy issues such as housing, climate action, etc.

Title	Code	Note
LG Governance, Efficiency and Reform	WG1: LGER	Includes oversight of corporate plans, service level agreements, LG reform priorities and engagement with elected members.
Performance Indicators	WG2: PI	Similar to the previous Work Programme with an expansion on indicators.
Communications and Customer Survey	WG3: CCS	Similar to the previous Work Programme.
Financial Management and Performance	WG4: FMP	Includes Financial Performance and Public Spending Code
Chair	Chair	Includes Scrutiny Programme, Annual Reports, Review of Recommendations and outreach with Stakeholders

These working groups shall meet as required. They should, however, endeavor to meet quarterly and, where possible, such meetings should be coordinated to coincide with the main NOAC Board meetings. The Groups should take the opportunity to utilise video/voice conference facilities where practical. Working groups can be attended by non-NOAC members.

### **The Commission and Supporting Resources**

There should be an appropriate level of resources to enable the Commission to complete its work plan to, at a minimum, meet its statutory requirements and NOAC will engage with the Department of Housing, Local Government and Heritage, where necessary to ensure that sufficient resources are available.

The Board Members of the Commission will provide overall direction for NOAC in accordance with its Strategy and underpinning work programme. Members of the Board will

need to be adequately supported by a Secretariat under the leadership of a Principal Officer, which will support the work of the commission.

In order to ensure effective delivery of the work programme, certain skillsets within the Secretariat will be important for the Board and such requirements will need to be addressed as they arise.

An analysis of the adopted Strategy and work programme indicates that resources will need to be kept under review due to a number of factors such as increasing workloads, policy developments, new statutory obligations, external factors and further ongoing changes/variabilities to the programme scope.

### **Relationships**

In order to increase the effectiveness of NOAC, the Secretariat will explore the potential of using other research capabilities including external options and external experts. These, in particular, include the Irish Government Economic Evaluation Service, Research Institutions and external procured experts. Other Government Departments and Agencies also play a strategic role in the work of the Commission. These include:

- The Department for Housing, Local Government and Heritage,
- Other Government Departments,
- The City and County Management Association,
- The Local Government Management Agency (particularly the research capability), Local Government Audit Service, and
- Other statutory bodies having statutory responsibility for overseeing local government actions including the Environment Protection Agency (EPA), Transport Infrastructure Ireland (TII) and the Office of the Planning Regulator (OPR).

Having regard to the development of NOACs role and implementation of its work programme, it is proposed that the Commission consider the work of other bodies including international bodies or other oversight bodies as to such procedures and policies or other matters that would have a relevance and help improve the work of NOAC.

### **Communications**

A new communications strategy/plan has been agreed by the Board for implementation. In order to improve the awareness of NOAC, the Secretariat will seek to ensure that material relating to the work of the Commission is published online and in a timely manner. The NOAC website will be continually upgraded and reviewed as necessary.

Material setting out the work of the Commission and its role will be developed. This material, along with attendance and presentations at seminars and workshops will be used to help increase awareness of the role and work of the Commission.

## **Multi-Annual Work Programme Actions 2023-24**

Based on the programme contained within the Strategy, actions are aligned with the proposed working groups. In doing so, assumptions are made based on the level of resources available and whether variabilities occur.

These are set out in the following table: -

### **Working Group 1: LG Governance, Efficiency and Reform**

<b>Work Item</b>	<b>Principal Action</b>	<b>Timeframe</b>	<b>Key Performance Indicator</b>
Corporate Plans	Review of the implementation of Corporate Plans	By end of Q4, 2023	Publication of Report
Engagement with Elected Members	Engagement with Local Government Elected Members	By end of Q1, 2023	Engagement with both representative organisations and attendance at a representative conference
Regional Assemblies	Conduct high level review of Regional Assembly monitoring report of RSES including the development of a review framework	By end of Q2, 2023 for framework  By end of Q4, 2023 for review of monitoring reports	Publication of Report pending ongoing discussions with the Office of the Planning Regulator
Service Level Agreements	Conduct a review of the process used for monitoring and evaluating SLAs in a specific thematic area	By end of Q2, 2023	Potential publication of report based on findings
Strategic Reform Priorities	Engagement with relevant Department and agencies to identify key strategic and reform priorities for Local Government	By end of Q4, 2023	Potential publication of report based on findings

ICT Strategy.	N/A – this work is to be reallocated to this Working Group from the Communications and Customer Service Working Group. Working Group 1 will discuss future work in this area	N/A	N/A

### Working Group 2: Performance Indicators

Work Item	Principal Action	Timeframe	Key Performance Indicator
Annual KPIs/Performance Reports	Enhancement of Annual KPIs/Performance Reports	By end of Q4, 2023	Publication of Protocol with agreement of the CCMA/LGMA
National Performance Framework	Explore the development of a National Performance Framework to assess overall local authority performance including the use of data analysis for the PI report mid-2023	By end of Q2, 2023	Publication of Framework
Performance Indicator Report of Local Authorities	Prepare and publish the Annual Performance Indicator Report of Local Authorities to include: <ul style="list-style-type: none"> <li>- Carrying out six local authority validation meetings in support of the preparation of the PI report, subject to an evaluation protocol being prepared</li> <li>- Engagement with other relevant agencies and departments</li> </ul>	End of Q3, annually	Publication of Annual Report



Reform of Local Government and Public Service Reform	<p>Prepare in depth reports on specific areas of LA activity arising from the Reform of Local Government and Public Service Reform including:</p> <ul style="list-style-type: none"> <li>- Review of performance in the area of economic and Community development, and Town Regeneration and including media management and public engagement.</li> </ul>	Ongoing, annually	Publication of Reports
Data gathering	Improve Data gathering, building on the work and publications of other organizations where possible to avoid duplication and overload	Ongoing, annually	To prepare a framework for data sharing

### Working Group 3: Communications and Customer Survey

Work Item	Principal Action	Timeframe	Key Performance Indicator
Communications Strategy	Implementation of the NOAC Communication Strategy. This would include the identification of communication priorities and PR Plan which may require external professional advice and support	This three year Strategy has a lifetime until Q4, 2025	The implementation of the Communications Strategy
Customer Satisfaction Survey	To continue NOAC's oversight role in respect of the LGMA Local Government National Customer Service Survey	By Q2 2023 and annually thereafter.	<p>Prepare an assessment of past reports of NOAC and the LGMA in order to assist in developing proposals and structure</p> <p>Conduct a review of the assessment to progress further work in this area</p>

Good Practice Seminar	Organisation of the NOAC Annual Good Practice in Local Government Seminar in conjunction with the LGMA and CCMA	By end of Q4 and annually thereafter	Successful hosting of Seminar showcasing exemplars of local government good practice
Thematic Good Practice workshops/information sessions	Organisation of a series of thematic good practice sessions/workshops each year that address topics identified by the NOAC board	By end of Q4 and annually thereafter	Successful hosting of thematic good practice sessions/workshops
ICT Strategy	This work is being migrated to WG1	By end of Q2 2023	N/A

#### Working Group 4: Financial Management and Performance

Work Item	Principal Action	Timeframe	Key Performance Indicator
Value for Money	To review LGAS, Value for Money Reports following a consultation in Q1 2023	Consultation period to be completed by end of Q1, 2023	Publication of Report(s)
Public Spending Code	Engagement with Department of Public Expenditure and Reform (DPER) regarding the Public Spending Report (PSC)  Completion of the PSC process for 2023	By end of Q3, 2023	Engagement with DPER on the PSC process  Publication of PSC Report
Internal Audit Report	Review of NOAC Internal Audit Report which may include reviewing the	By end of Q4, 2023	Publication of Report

	process, consider recommendations, gathering data, conducting questionnaire and consider the results		
MyPay	Review of further work on MyPay as part of the Financial Performance Review	By end of Q4, 2023	Possible Publication of Report
Audit Committee engagement	Engagement with Local Authority Audit  Committee's with possible attendance of NOAC members at full audit committee meetings and possible workshop  Engagement with Department regarding further work in this area	By end of Q4, 2023	Potential workshop and NOAC attendance at a number of audit committee meetings
Mini-GP Practice on Internal Audit and Audit Committees	Organisation of a good practice workshop on Internal Audit and Audit Committees	By end of Q3, 2023	Successful hosting of good practice workshops

## **Annual Monitoring and Evaluation**

It is agreed that monitoring of local government requires a pro-active monitoring of its own actions and therefore in accordance with the strategy the following will be required: -

- An annual schedule and work programme in line with the Strategy and Multi-annual work programme;
- An annual interaction programme scheduled with Local Authorities;
- A review / ex post evaluation of NOAC reports address extent to which the Board is meeting its own expectations and that recommendations are being implemented;
- Compliance with the Code of Governance for State bodies to be reported upon;
- Development of method statements where appropriate in order to improve and standardise and improve on the delivery of a number of the actions identified.

In addition to the tasks set out in the table above the Executive will be required to provide general administrative support to the commission including the reporting and compliance, generation of reports, management of websites and communications, appointment of Board Members, organisation of NOAC meetings (min 8 per year) and working groups (as required).