



**Strategy for the National Oversight and Audit Commission 2023 to 2025**

## **Introduction**

This strategy and work plan has been prepared to deliver the mandate of the National Oversight and Audit Commission (NOAC).

## **Our Role**

The Commission has a clearly defined statutory role under Section 126B of the Local Government Act 2001, to oversee the local government sector.

Specifically, the Commission is required to:

- Scrutinise performance of any local government body against relevant indicators as selected by NOAC or as prescribed in Ministerial regulations,
- Scrutinise financial performance, including Value for Money, of any local government body in respect of its financial resources,
- Support best practice (development and enhancement) in the performance of their functions by local government bodies,
- Monitor and evaluate adherence to Service Level Agreements entered into by any local government body,
- Oversee how national local government policy in respect of housing, digitisation, climate action and other key priorities, is implemented by local government bodies,
- Monitor and evaluate public service reform implementation by any local government body or generally,
- Monitor adequacy of corporate plans prepared by Regional Assemblies and councils and evaluate implementation of the plans by any local government body or generally,
- Take steps under its other functions for the purpose of producing any report requested under the Act as well as produce reports under its own initiative, and
- Carry out any additional functions conferred by Ministerial order.

## **Our Agreed Responsibilities at Board Level**

In having regard to the above obligations, the Board has agreed a set of responsibilities to be delivered within its overall statutory role. These responsibilities will underpin delivery of our tasks and actions over the next 3 years, generally, while giving a clear focus for the work priorities of NOAC over the period 2023-2025.

In the abovementioned period the Commission will be responsible for:

- Fully addressing our remit so that all statutory obligations are comprehensively met including:
  - Scrutiny of Local Authority Performance Indicators.

- Examination of Financial performance including Value for Money.
  - Monitoring of Service Delivery, including development and implementation of Corporate Plans, Customer Service, Service Level Agreements, public service reform initiatives and policy implementation.
  - Identification of issues of national policy that have, or will have, a significant impact on the local government sector such as housing, climate action, digitization and other key priorities.
  - Preparation of an annual report on Commission activities.
- The Commission will implement its Communication Strategy to further develop and improve upon its relationships with stakeholders as well as promote NOAC's key messaging.
  - Collaborating further with stakeholders who also have a supervisory role of local authorities and their activities including the Local Government Audit Service (LGAS), the various parent Departments such as the Department of the Environment, Climate and Communications, the Department of Rural and Community Affairs and the Department of An Taoiseach as well as other agencies such as the Environment Protection Agency (EPA) and the Office of the Planning Regulator (OPR).
  - Sourcing appropriate and adequate resources to underpin the role and work plan of the Commission. This may require liaising with the Department of Housing, Planning and Local Government to ensure appropriate resourcing of the Commission's activities in accordance with its statutory role.
  - The Commission will deliver on actions included in its workplan, with clear delivery mechanisms including the secretariat, outsourced work and the input from NOAC members.
  - Monitoring the implementation of recommendations set out in Commission reports, where appropriate.
  - Reviewing local government customer satisfaction and highlighting consequential issues that need to be addressed.
  - Identifying and promoting best practice in local authorities and communicating this to stakeholders.

### **Our over-riding values**

The Commission is committed to:

- Being independent in its review, audit and oversight role of local authority performance.
- Open engagement with local government, its stakeholders and the wider body of citizens on local government performance. (The Commission in its oversight role will not deal with individual complaints which are appropriately dealt with by other organizations and as laid out in the Local Government Reform Act 2014).

- Presentation of its reports and underpinning data in a professional and accessible way that demonstrates its independent analysis.
- Regulatory oversight that meets its statutory obligations which is also focused on betterment and improvement of local government services.
- Thematic development of audit service findings and directions and emerging issues in public discourse.
- Interaction with other government agencies to seek, where possible, to align their strategic vision with that of the NOAC Board.

### **Our overall goal and what we will do to achieve this goal**

Our overall goal is to ensure that NOAC is recognised as an authoritative independent body that is scrutinizing performance and encouraging positive improvements in local government services.

The new Scrutiny process will allow NOAC to position itself well in respect of its oversight role and to hold local authorities to account. Areas of both good practice and poor performance will be reviewed in detail with the assistance of trend analysis from the Performance Indicator reports and other analysis carried out by NOAC

### **Our strategic Partners**

The Commission is an independent statutory bod but must work closely with other relevant bodies. The Department of Housing, Local Government and Heritage is a critical partner for the Commission, including by providing the secretariat to support NOAC’s work.

NOAC wishes to ensure that resourcing of the Commission is placed upon a stable platform to underpin all future actions of the Commission, as agreed by the Board.

Other Government Departments and Agencies also play a strategic role in the work of the Commission. These include:

- The Local Government Management Agency.
- Other Government Departments, such as the Department of Environment, the Climate and Communications, the Department of Rural and Community Affairs, the Department of Transport, Department of An Taoiseach, etc.
- The Local Government Audit Service.
- Other statutory bodies having statutory responsibility for overseeing local government actions including the EPA, Transport Infrastructure Ireland and the Office of the Planning Regulator.

The Commission will commence, through the Principal Officer, a process of agreeing the sharing of information and research which will underpin the respective statutory roles of such bodies (subject to the requirements of GDPR and commercial confidentiality, where applicable).

## **The Commission and supporting resources**

The Board Members of the Commission will provide overall direction in accordance with this 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.

The Principal Officer and supporting Secretariat will:

- Prepare an annual schedule to identify and align resources to the work programme of the Commission.
- Explore the potential of using other research capabilities including external options and external experts.
- Conclude preparation of a multi-annual work programme, covering the years 2023 to 2025, to be agreed by Commission which allows for a balanced workload for members of the Commission over the coming years and has regard to the statutory remit of NOAC.
- Establish a clear understanding of the additional time demands on board members to be based upon analysis in finalizing the work programme. This is to be clearly set out including site visits, publication schedules for reports and the efficient organisation of working groups which can be amended as the board sees fit.
- Explore the potential for using digital platforms and other interface options to support Board meetings.
- Ensure continued adherence to the application of the Code of Governance for State Bodies.

## **Working with local government**

Our key relationships as a Board, are with the local authority system, the City and County Management Association (CCMA), the Association of Irish Local (AILG) Government, Local Authorities Members Association (LAMA) and with the Local Government Management Agency (LGMA).

## **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.
5. Support and promote innovation, good practice and continuous improvement.

