



ANNUAL REPORT
2023



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Abbreviations

NOAC	National Oversight & Audit Commission
LGAS	Local Government Audit Service
LGMA	Local Government Management Agency
CCMA	County and City Management Association
DPENDPDR	Department of Public Expenditure, National Development Plan Delivery and Reform
DECC	Department of Environment, Climate and Communications
DHLGH	Department of Housing, Local Government and Heritage
DoT	Department of Transport
AILG	Association of Irish Local Government
LAMA	Local Authority Members Association
IPA	Institute of Public Administration
OPR	Office of the Planning Regulator
RSES	Regional Spatial and Economic Strategy
PRII	Public Relations Institute of Ireland
CARO	Climate Action Regional Offices
LEO	Local Enterprise Offices
LA	Local Authority
RTB	Residential Tenancies Board
SEAI	Sustainable Energy Authority of Ireland
EPA	Environmental Protection Agency
WTE	Whole Time Equivalent
IPB	Irish Public Bodies
TOV	Trading Online Vouchers
ISAC	Information Sharing Analysis Centre
PSC	Public Spending Code
QA	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 2023.

It is with great satisfaction that I am able to present NOAC's Annual Report 2023, its tenth such report since its establishment in 2014.

NOAC has had another busy year with extremely valuable and impressive work being carried out by Ireland's independent oversight body for the local government sector.

Work has been carried out in various areas of high value to the sector, such as in Service Level Agreements, tracking the performance of local authorities through the Performance Indicator Report and Scrutiny Process, reviewing work on Corporate Plans, surveying internal audit and engaging stakeholders via NOAC workshops, events and reports.

Furthermore, NOAC intends to continue to work with vision and ambition and this is clear through its new Strategy and Work Programme 2023-2025, which was adopted in May 2023 and is published on the NOAC website. A key focus of this work is to build on progress to date and to ensure that NOAC is acknowledged as a strong independent body whilst continuing to grow awareness and collaboration with officials, elected members and the public and provides effective oversight of the local government sector in Ireland.

Challenges are ongoing for the local government sector, such as ever-increasing demands on housing as well as rising costs. In particular, local government has seen significant recruitment challenges, with increased demands on the sector, which NOAC has noted is affecting many, if not all, local authorities.

While not the only solution to such challenges, the increased use of technology and online services can be of assistance with tackling such challenges for local authorities. It is also valuable in increasing efficiencies, and NOAC encourages the use of innovative methods to improve productivity and delivery of services to the public.

NOAC, itself, has embraced the use of technology in the way in which we conduct our business, particularly in relation to the NOAC Scrutiny Process.

For example, in 2023, NOAC conducted seven Stage 1 meetings with local authorities in Mayo, Kildare, Wicklow, Kilkenny, Longford, Dún Laoghaire-Rathdown and Cork County Councils. Of these, four were conducted online and three were conducted in-person.

Furthermore, six Stage 2 meetings were carried out with Cavan County, Galway County, Longford County, Dún Laoghaire/Rathdown County, Mayo County and Dublin City Councils. Of these, one was held online and five were held in-person.

Scrutiny meetings are essential in the performance of NOAC's functions and provide an excellent opportunity for local authorities to review areas, in which they are performing well, areas that are more challenging and allow for comparison with other peer local authorities. NOAC has also made a significant effort engaging many of our stakeholders. One notable engagement was hosting a workshop with the Chairs of the 31 local authority Audit Committees, as well as officials from local authority internal audit sections and the Local Government Audit Service in October 2023. This was the second time NOAC hosted such an event, which focused on a number of areas, including internal audit issues where NOAC's provisional findings of its local authority Internal Audit Survey were presented. There were also updates on a variety of NOAC's work such as its Performance Indicator Report, Public Spending Code Report, the NOAC Good Practice in Local Government Seminar and NOAC's work in relation to a Review of the Implementation of Corporate Plans and Service Level Agreements.

NOAC engaged with a variety of stakeholders through its annual Good Practice in Local Government Seminar on 26 October 2023 in Kilkenny Castle. The event was opened by the Minister for Housing, Local Government and Heritage, Darragh O'Brien T.D. and was held as part of the Department of Public Expenditure, NDP Delivery and Reform's Public Service Transformation Week.

The Seminar is a key event for both NOAC and the local government sector to come meet, present and discuss areas and projects of good practice, which can improve the lives of people in their communities and throughout the country. This year saw a range of local authority innovations across complex and interesting areas such as the use of green technologies, reaching out to communities, the development of local economies and education and showcasing examples of good practice in developing strategies.

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

NOAC engaged with many stakeholders including the OPR, AILG, LGMA, various representatives of Audit Committees in the local government sector, Regional Assemblies, senior officials in the Department of the Environment, Climate and Communications and the Department of Transport, as well as appearing before the Joint Oireachtas Committee on Housing, Local Government and Heritage.

One of our board members, Niall Quinn finished his term in office during the course of the year and I would like to take the opportunity to thank him for his time, dedication and contribution to NOAC and to wish him well.

I would also like to welcome new board members, Kathleen Holohan and Miriam McDonald, who were appointed during 2023. Both members bring a wealth of knowledge and experience, and I am delighted to have their expertise on the NOAC board.

As always, I would like to thank the NOAC Secretariat for their commitment, hard work and ongoing support to the board. Their efforts are a testament to the high calibre reports we produce and the driving force behind the valuable impact NOAC continues to make.

I also wish to extend my sincere gratitude to the Chief Executives and data coordinators from each of the local authorities.

Additionally, I wish to thank Darragh O'Brien T.D., Minister of Housing, Local Government and Heritage for his support, time, effort and attendance at various NOAC events.

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 2023. I look forward to growing on the achievements to date and driving forward with a very ambitious work programme for 2024.



Michael McCarthy
Chairperson

5th April 2023

Executive Summary

This report was approved by the members of NOAC on 26 March 2024.

The purpose of NOAC is to function as the independent statutory body that provides oversight of the local government sector in Ireland.

Its functions cover all local authority activities, involving the scrutiny of performance generally, and financial performance specifically. NOAC also has a role in supporting best practice, overseeing implementation of national local government policy and monitoring and evaluating implementation of corporate plans, adherence to service level agreements and implementation of public service reform by local government bodies.

NOAC’s work is presented to stakeholders in the local government sector as well as to the relevant Joint Committee of the Houses of the Oireachtas.

This is NOAC’s tenth Annual Report and covers the year 2023. Throughout 2023, NOAC has published reports and hosted events and meetings covering a multitude of topics including:

- ▶ Local Authority Performance Indicator Report 2022 Guidelines and Workshop
- ▶ Public Spending Code Report 2022
- ▶ Performance Indicator Report 2022
- ▶ Good Practice in Local Government Seminar 2023
- ▶ A workshop for the Chairs of the 31 local authority Audit Committees,
- ▶ Five Scrutiny Reports, seven Stage 1 Scrutiny meetings and six Stage 2 Scrutiny meetings

- ▶ NOAC Strategy and Work Programme 2023-2025
- ▶ Meetings with the Office of the Planning Regulator, the Local Government Management Agency, the Department of Environment Climate and Communications and the Department of Transport.
- ▶ Attendance at the European Climate Change Adaptation Conference and the ICSH Social Housing Conference 2023.

The Scrutiny Process is carried out directly by the Chair and the majority of NOAC’s other work is carried out by four working groups. These are:

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

Noteworthy in 2023, the NOAC Chair, Michael McCarthy, along with Margaret Lane, Chair of the Financial Management and Performance working group, Fiona Quinn, the Officer of the Minister and Assistant Secretary in the Department of Housing, Local Government and Heritage and Claire Gavin, Head of the NOAC Secretariat, attended the Joint Oireachtas Committee on Housing, Local Government and Heritage.



Left to right: Claire Gavin (Head of NOAC Secretariat), Noel Harrington (NOAC member), Emer O’Gorman (Chief Executive, Wicklow County Council), Declan Breathnach (NOAC member), Frank Curran (then Chair CCMA and Chief Executive, Dún Laoghaire–Rathdown County Council), Michael McCarthy (NOAC Chair), Lar Power (Chief Executive, Kilkenny County Council), Miriam McDonald (NOAC member), Eddie O’Loughlin (LGMA), Ciarán Hayes (NOAC member)

The invitation was to discuss NOAC’s Local Authority Performance Indicator Report 2021 and Public Spending Code Report 2021. A detailed discussion was had regarding both reports, including the process involved, as well as NOAC’s engagement with elected members, local government audit committees, the high quality of the NOAC reports, corporate planning, good practice and numerous issues relating to housing, including housing maintenance and stock, homelessness and vacancies. Full details of the meeting can be found at www.oireachtas.ie.

Furthermore, the NOAC Chair met with rapporteurs from the Council of Europe in April 2023 to discuss the role of NOAC in relation to local and regional self-government in Ireland and areas around finance, performance, procedures and NOAC conclusions on the local government sector. The engagement was considered to be very positive and assisted the Council of Europe to prepare its report on the Monitoring of the application of the European Charter of Local Self Government in Ireland, which was published in October 2023.

In September 2023, NOAC published the Public Spending Code for the local government sector. This involved collating and preparing the Local Government Quality Assurance Report under the Public Spending Code. The Public Spending Code was developed by the DPENDPDR and is comprised of a set of rules and procedures that ensure standards are upheld across the Irish public service. Furthermore, NOAC has engaged a number of stakeholders regarding the results of the Report with the goal of further increasing awareness.

NOAC hosted its sixth Good Practice in Local Government Seminar, in conjunction with the LGMA and CCMA, on 26 October 2023 in Kilkenny Castle. The event, which was both an in-person and online event, was held as part of DPENDPDRs Public Service Transformation Week and was opened by the Minister for Housing, Local Government and Heritage, Darragh O’Brien, T.D.

In September 2023, NOAC published its Local Authority Performance Indicator Report 2022, NOAC's ninth Performance Indicator report to date. In compiling this report, validation meetings were held with six local authorities for the purposes of quality assurance of the data and to ensure the accuracy and reliability of a sample of indicators.

The NOAC Strategy 2023-2025 and NOAC Work Programme 2023-2025 were published in October 2023. These documents lay out the ambitious vision and actions the NOAC board has set itself for the coming years.

In particular, a key focus will be to enhance the awareness and visibility of NOAC with officials, elected members and the public, to build on its work to date, and to ensure that NOAC is acknowledged as a strong, independent body that provides effective oversight of the local government sector in Ireland, while maintaining collaboration and interactions with officials, elected members and the general public.

In October 2023, NOAC hosted its second workshop with the Chairs of audit committees from across local authorities, representatives of local authority internal audit sections and the Local Government Audit Service. The event included a presentation on the work of NOAC, updates on its reports and the Good Practice in Local Government Seminar, as well as the provisional findings of NOAC's local authority Internal Audit Survey.

In addition, an overview of the experience of internal audit and internal audit networks was given by Longford County Council. Separately, NOAC attended and gave presentations at a number of Audit Committees which included Cork County Council, the Department of Housing, Local Government and Heritage and Louth County Council.



NOAC Membership

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

At the end of 2023, there were nine board members on the NOAC Board. A new board member, Kathleen Holohan, was appointed on 26 April 2023 as a result of a PAS competition. Furthermore, Miriam McDonald was appointed to the NOAC board on 4 September 2023, to replace board member, Niall Quinn, whose term ended on 3 September 2023.

As of 31 December 2023, the board had four female (44.44%) and five male (55.55%) members, with two temporary board positions vacant as per a recently passed Statutory Instrument, as allowed under the Local Government Reform Act 2014.

The Board, therefore, meets the Government target of 40% representation of each gender in the membership of State Boards.

With regards to 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	Board Member Fees
Chairperson	Michael McCarthy	24/09/2018	23/09/2028*	7/9	€11,970
Members	Fiona Quinn	17/05/2022	16/05/2027	8/9	N/A**
	Brian Cawley	04/09/2020	03/09/2026*	8/9	€7,695
	Niall Quinn	04/09/2020	03/09/2023	5/6	€5,218
	Margaret Lane	04/09/2020	03/09/2026*	4/9	€7,695
	Declan Breathnach	28/04/2021	27/04/2024	8/9	€7,695
	Noel Harrington	28/04/2021	27/04/2024	8/9	€7,695
	Ciarán Hayes	01/07/2021	30/06/2024	5/9	€7,695
	Kathleen Holohan	27/04/2023	26/04/2026	5/6	€5,218
	Miriam Mc Donald	04/09/2023	03/09/2026	2/3	€2,493

*denotes that this member was appointed for a second term.

**Officer of the Minister receives no fees

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 2023.

Member Biographies

as of 31 December 2023



Michael McCarthy, Chairperson

Term Dates: 24 September 2023 – 23 September 2028 (2nd Term).

Michael was appointed Chair of the National Oversight and Audit Commission in September 2018 and reappointed in his role in September 2023. Michael is a Director of Cloud Infrastructure Ireland and Chair of Sophia Housing Association. Michael was an elected member of Cork County Council from 1999 to 2003, Seanad Éireann for 2002-2011 and Dáil Éireann for the Cork South-West constituency from 2011 to 2016. He was also a member of the Dáil Public Accounts Committee.



Brian Cawley

Term Dates: 4 September 2023 – 3 September 2026 (2nd Term).

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 2023 – 3 September 2026 (2nd Term).

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, Ervia (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.

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.

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.

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., and a Board Member of the Sustainable Energy Authority of Ireland (SEAI). 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. He worked in five Local Authorities throughout his career, has over 20-years senior management experience in the Local Government sector, and retired as Chief Executive of Sligo County Council in 2021. As Chief Executive and on behalf of the sector, 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.



Kathleen Holohan

Term Dates: 27 April 2023 – 26 April 2026.

Kathleen is the former Chief Executive of Carlow County Council (retired in October 2022) following a 45-year career in local government with over 20 years' experience at senior management level including eight years as Deputy Chief Executive in Dún Laoghaire-Rathdown County Council. She holds a BA in Management and an MSc in Management Practice and is a member of the Audit and Risk Committee of the South East Technological University and is the Chairperson of VISUAL and the George Bernard Shaw Theatre.



Miriam McDonald

Term Dates: 4 September 2023 – 03 September 2026

Miriam is a professional, experienced and highly capable Marketing Director/Customer Excellence Specialist. She is a Fellow of The Marketing Institute and has previously worked as Head of Customer Management, ESB, Chief Executive of The Marketing Institute and Communications lead on the Water Advisory Body. She holds a Masters degree and Graduateship of the Marketing Institute and is a Board member of Dyspraxia/DCD Ireland.

NOAC Working Groups

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

NOAC Working Groups		
Title	Code	Membership 2023
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	Ciarán Hayes <i>Chair</i>
		Brian Cawley
		Noel Harrington
Communications and Customer Survey Working Group	WG3: CCS	Niall Quinn <i>Chair</i> *
		Miriam Mc Donald <i>Chair</i> **
		Margaret Lane
		Declan Breathnach
		Kathleen Holohan**
Financial Management and Performance Working Group	WG4: FMP	Margaret Lane <i>Chair</i>
		Fiona Quinn
		Kathleen Holohan**

*denotes that this member's term expired during 2023.

**denotes that this member's term commenced during 2023.



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 five times during 2023.

No.	Date
1	25 January 2023
2	5 April 2023
3	7 June 2023
4	20 September 2023
5	22 November 2023

Principal Activities in 2023

Reviewing the Implementation of Local Authority and Regional Assembly Corporate Plans 2019-2024

A key activity of the working group is to monitor the adequacy of corporate plans prepared by regional assemblies and local authorities. In that regard, NOAC carried out reviews of the implementation of Corporate Plans 2015-2019 and the development of plans for the 2019-2024 period and published these reports in 2015 and 2021, respectively.

In 2023, the Working Group commenced a review of the implementation of the 2019-2024 Corporate Plans and this report will be published in 2024.

Monitoring Reports on Regional Assemblies Regional Spatial and Economic Strategies

Under the Planning and Development Act 2000, one of NOAC's statutory functions includes monitoring the implementation of the Regional Spatial and Economic Strategies. NOAC received monitoring reports related to the implementation of the RSES from the three regional assemblies.

During the year, the Working Group met with representatives from the DHLGH and the OPR to discuss the reports. NOAC requested the assistance of the OPR, which has specific expertise in this area, in undertaking a review of the two-year monitoring reports of the RSES prepared by the Eastern and Midland Regional Assembly, the Northern and Western Regional Assembly and the Southern Regional Assembly. This Report was delivered in Q4 2023 and reviewed by NOAC with follow-up action, including the planned publication of the report, in 2024.

Service Level Agreements

The NOAC has a role in monitoring and evaluating adherence to any agreement in the nature of a service level agreement entered into by one or more local government bodies. The Working Group supports NOAC in fulfilling this role.

With this in mind, the Working Group undertook a preliminary review of SLAs including a survey, which was circulated to all local authorities. A presentation of some preliminary findings was made to the meeting of Chairs of Local Government Audit Committees during 2023.

Further consideration will be given to supporting the development of best practice in this area.



NOAC intends to continue to work with vision and ambition and this is clear through its new Strategy and Work Programme.

WG2:

Performance indicators Working Group

Role

The role of this Working 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 Working 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 six times during 2023.

No.	Date
1	24 January 2023
2	15 February 2023
3	27 April 2023
4	3 August 2023
5	30 August 2023
6	28 November 2023

Principal Activities in 2023

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 considers appropriate.

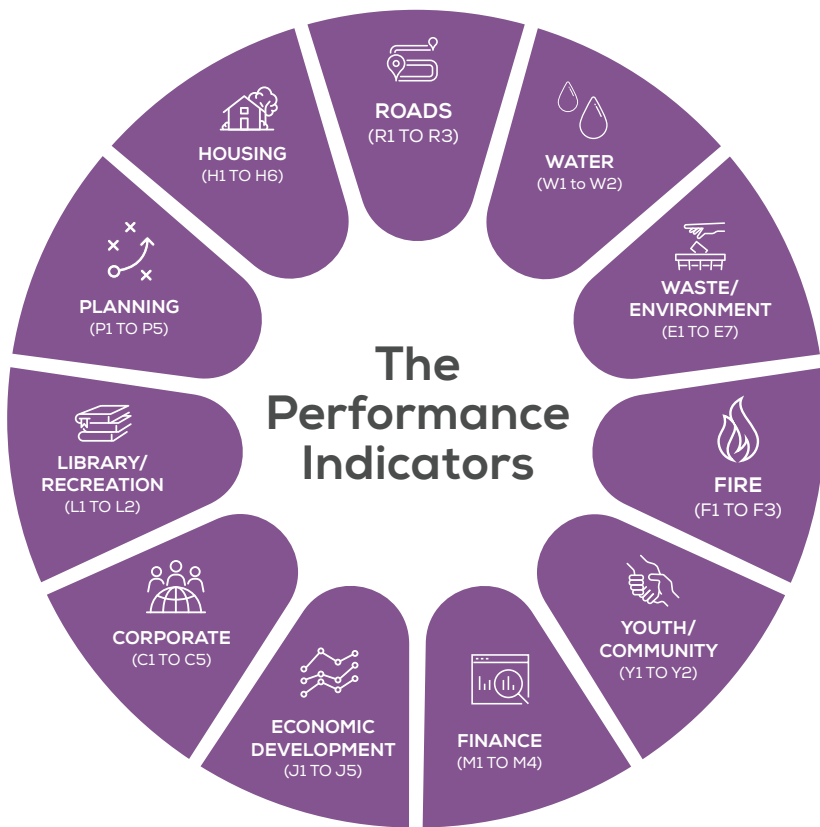
The performance indicators consist of several measurable values that demonstrate how effectively a local authority is achieving key objectives.

In 2023, the ninth Performance Indicator Report was published. As part of the preparation for the report, the Working Group considered and reviewed indicators and liaised with the local authorities and other stakeholders on improvements or changes that could be incorporated into its report.

Performance Indicator Report 2022

The working group compiled the guidelines for the report in early 2023, based on changes in methodology for existing indicators and the development of new indicators. On 8 March 2023, NOAC held a Workshop for Data Coordinators from all local authorities on the 2022 report guidelines.

For the 2022 report, NOAC examined 44 separate indicators covering 11 headings. Performance indicators are chosen and categorised to reflect local government core functions, which include:



NOAC acknowledges, however, that the indicators do not reflect the full and wide range of services delivered by City and County Councils throughout the State.

For the 2022 Report, 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.

Other Activities of the Working Group

NOAC Performance Indicator Framework

NOAC carried out six validation visits to selected local authorities in June and July 2023. NOAC members met with Chief Executives and senior management teams of the 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.

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

The local authorities selected for review were Fingal, Sligo, Monaghan, Kildare, Limerick City and County and Galway City Councils.



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

The indicators vary each year and those selected for 2022 were:
Housing H2: Housing Vacancies
Roads R1: Pavement Surface Condition Index (PSCI) Rating
Environment E7: Climate Change
Corporate C2: Sick Leave
Finance M2 Revenue Collection Rates
Economic Development J5: Economic Development Spend

Engagement with Chairs of Audit Committees

At a Workshop with the Chairs of local authority Audit Committees hosted by Working Group 4 on 4 October 2023, the Chair of WG2 gave a presentation on the NOAC Local Authority Performance Indicator Report 2022. NOAC’s role in the oversight and measurement of local authority performance was outlined, as well as the link between matters of national policy and how the performance indicators will evolve to take account of changes over time, such as in the area of Climate Change. The presentation identified NOAC’s performance indicators and the report, published annually, as a significant resource for audit committees in carrying out their roles and in the delivery of best practice across the sector.

Stakeholder engagement

In accordance with its corporate priorities, NOAC’s role was broadened through engagement with other public sector organisations and agencies during 2023. In this regard, WG2 engaged with DECC, DoT and the LGMA to determine how NOAC could be of assistance to the agencies by developing and incorporating relevant performance indicators, thus ensuring oversight of the agency’s national policy requirements at local level. They included:

- ▶ Meetings with DECC in May and October 2023 to discuss climate related performance indicators and oversight of Local Government’s role in the delivery of actions under the national Climate Action Plan 2023 (CAP23), particularly in relation to the sector’s carbon emission obligations.
- ▶ Engagement with DECC, DoT, and the LGMA in December 2023 regarding Local Government’s role in the achievement of DoTs national sustainable mobility objectives under CAP23.

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 particularly aware of the importance of NOAC interactions with stakeholders. Through the NOAC website, a steady stream of information has been communicated, such as the increased circulation of

NOAC reports, a significant increase in press releases, a more user-friendly interface, the hosting of the NOAC Good Practice in Local Government Seminar, as well as engaging with the other NOAC working groups in order to assist in their communication needs.

Meetings

WG3 met six times during 2022.

No.	Date
1	10 January 2023
2	18 April 2023
3	22 May 2023
4	27 July 2023
5	19 September 2023
6	09 November 2023



Left to right: Ciarán Hayes (NOAC member), Noel Harrington (NOAC member), Claire Gavin (Head of NOAC Secretariat), Declan Breathnach (NOAC member), Michael McCarthy (NOAC Chair), Miriam McDonald (NOAC member), Frank Curran (then Chair CCMA and Chief Executive, Dún Laoghaire-Rathdown County Council)

Principal Activities in 2023

Communications Strategy

The Working Group undertook the development of a Communications Strategy for NOAC. This involved a stakeholder mapping exercise and the procurement of a specialist communications organisation to carry out a survey of stakeholders and assist in developing the NOAC Communications Strategy. The NOAC Board approved the Strategy in December 2022.

The implementation of the Strategy has been ongoing throughout 2023, with increased press releases, engagement with the media and NOAC stakeholders and further development of NOAC events such as the NOAC Good Practice in Local Government Seminar and the Audit Committee workshop.

LGMA Customer Satisfaction Survey

NOAC commissioned a three-year survey in 2018 of all local authorities to establish the satisfaction of the general public with their local authorities. Once this was completed, NOAC transferred management of the surveys to the LGMA, while maintaining an oversight role in its delivery.

Each year, NOAC meets with representatives of the LGMA to discuss findings of the previous survey and to provide its input to the next year's LGMA National Local Government Customer Service Survey. In particular, NOAC highlighted specific themes and subject matter it wished to be explored in the 2023 survey. The results of this survey will be published in 2024 and NOAC will continue to engage with the LGMA on future surveys.

Good Practice in Local Government Seminar

NOAC hosted its sixth Good Practice in Local Government Seminar, in conjunction with the LGMA and CCMA, on 26 October 2023 in Kilkenny Castle. This event was held as part of the DPENDPDRs Public Service Transformation Week.

This seminar is a key event as it allows NOAC, local authorities and other stakeholders to meet, present and discuss areas and projects of good practice that can improve the lives of people in their communities. It also allows the identification of exemplar projects, which could be implemented in other areas of the local government sector.

Further details regarding the Seminar, including the showcased projects, are included in the Highlights of NOAC Reports & Events 2023 section further below. Video clips of all the speakers and projects are on the website www.noc.ie.

WG4:

Financial Management and Performance Working Group

Role

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, this group oversees the collation and preparation of the annual Local Government Quality Assurance Report, under the Public Spending Code.

Meetings

WG4 met six times during 2023

No.	Date
1	18 January 2023
2	22 March 2023
3	10 May 2023
4	21 July 2023
5	8 September 2023
6	25 September 2023

Principal Activities in 2023

Public Spending Code

The Public Spending Code was developed by the DPENDPDR 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.



NOAC compiled the Quality Assurance Reports from all local authorities and prepared the Local Government Quality Assurance Report, under the Public Spending Code.

As part of this process, NOAC compiled the Quality Assurance Reports from across all 31 local authorities and prepared the Local Government Quality Assurance Report, under the Public Spending Code.

The ninth Public Spending Code report for the local government sector was published ahead of schedule on the NOAC website on 20 September 2023.

Furthermore, the working group continues to increase the value of this work and, in 2023, examined data regarding Appendix 5 of the report and shared its findings with key stakeholders.

Further details on this report are included in the Reports and Highlight section in this Annual Report. The full report is also available on the website at www.noac.ie.

Internal Audit Questionnaire

NOAC conducted a review of the internal audit function of local authorities to examine what improvements had taken place since the NOAC report in 2018 and if the recommendations contained, therein, had been adopted and used to improve the local authority internal audit function and role.

To do this, NOAC conducted a survey of all 31 local authorities in relation to their internal audit functions. This survey was circulated to the Chief Executives of all local authorities on 22 June 2023 via an online survey tool with a closing date of 7 July 2023. The final response was received by 2 August 2023.

Local authorities were asked to complete a questionnaire and provide a list of all reports undertaken in 2021, 2022 and planned for 2023 to provide an understanding of the range of topics undertaken by their internal audit divisions.

It is clear from the survey carried out by NOAC that all local authorities appreciate and understand how vital the role of internal audit is. NOAC has conducted its analysis of the survey responses and used those responses to compile a comprehensive report with recommendations and findings. This report is being drafted and it will be published in 2024.

Engagement with Audit Committees

On Wednesday 4 October, the working group held a workshop with the Chairs of the Local Authority Audit Committees in Portlaoise, Co. Laois.

The event brought together members of the NOAC board, representatives from 23 different local authority Audit Committees, local authority internal audit divisions, the LGAS and officials from the DHLGH.

Presentations on the day gave an overview of NOAC and key work such as its Performance Indicator Report 2022, Public Spending Code, review of the implementation of local authority Corporate Plans, Service Level Agreements and the preliminary results from the NOAC Internal Audit Questionnaire Survey.

There was also a presentation on the experience of Longford County Council in terms of internal audit and internal audit networks.

A number of topics were raised in the session such as the usefulness of the NOAC Performance Indicator Report to local authorities, that some audit committees felt the need for further financial experience, the development of a best practice document in terms of SLAs, the need to further develop human rights and equality in the next cycle of local authority corporate plans and an interesting discussion on the provisional findings of NOAC's Internal Audit Report.

Furthermore and by way of invitation, Working Group 4 met with Cork County Council, Cork City Council, the DHLGH and Louth County Council's Audit Committee throughout the year. NOAC recognises the importance of such engagement and presented at each one.

These ongoing engagements with Audit Committees are vital and allow NOAC to position itself as a useful and important source of information to assist and support them in carrying out their roles.

Meeting with MyPay representatives

MyPay provides payroll and superannuation to local authorities through a shared ICT system and from a single shared service centre since 2014. The Working Group sought regular updates on the MyPay project throughout the year and met with representatives from MyPay in May 2023. As part of the engagement, MyPay gave an overview of its operations and an update on progress since the previous meeting in November 2021.

With regard to Payroll, it noted that work was ongoing and will continue in 2024 to migrate Dublin City Council to People XD (Core), which must be completed before the local authority can transition to MyPay.

At the end of 2023, 21 out of 33 local authority sites had been on-boarded to the MyPay Shared Superannuation Scheme. South Dublin County Council is expected to go live early in 2024.

Challenges regarding progress in some areas around functionality were discussed and it is expected that the remaining sites will be transferred over to the scheme in the next two years, subject to sanction being received from the DHLGH for additional staffing resources.

Engagement with the LGAS

The Working Group met with officials from the LGAS Value for Money (VfM) Unit in March 2023. The LGAS gave an overview of their work.

In particular, they noted that VfM reports had been fact-based since the COVID-19 pandemic and that these reports would be reverting to containing recommendations with a focus on best practice.

The reports tend to concentrate on high-risk, high impact areas of local authority work, such as overviews of topics including Rates Revisions, Rebuilding Ireland Home Loans issued by local authorities, Rates Waiver Schemes and Vacant/Void Social Housing.

The LGAS seeks feedback from local authorities on topics it should cover on an annual basis. It suggested a number of potential areas on which the Working Group could focus its efforts. These areas could include:

- ▶ A review of housing stock condition surveys where these have been carried out by local authorities,
- ▶ A focus on how to eliminate blockages and delays in the social housing system to ensure that housing stocks are fully utilised. Examples of best practice by local authorities in this area could be showcased at NOAC's Good Practice annual events,
- ▶ A review of Rental Income where varying differential rent schemes and how ring fencing of rental income may impact on budgets versus maintenance expenditures in local authorities, and
- ▶ A review of the process/timescale involved in the allocation and occupation of vacant properties.

The Working Group will consider this information when preparing its 2024 Work Programme.

NOAC Scrutiny Process

Reviewing the performance of individual local authorities

One of the principal functions of NOAC is to scrutinise the performance of any local government body. With that in mind, the NOAC board began reviewing the performance of individual local authorities in 2017 via the Scrutiny Process.

The Chair of NOAC, with support from NOAC board members and the Secretariat, leads this process.

As part of this process, NOAC draws up a comprehensive profile of a particular local authority, which analyses data obtained from the various reports that NOAC has undertaken and any other data considered relevant. The data collected is used to look at trends as well as compare how local authorities are doing nationally.



Scrutiny Process meetings held in 2023

Local Authority (LA)	Stage 1 meetings	Stage 2 meetings
Cavan County Council	June 2022	March 2023
Cork County Council	March 2023	N/A
Dublin City Council	June 2022	January 2023
Dún Laoghaire/Rathdown County Council	March 2023 online	December 2023
Galway County Council	September 2022	September 2023
Kildare County Council	February 2023	January 2024
Kilkenny County Council	December 2023	N/A
Longford County Council	February 2023 online	June 2023
Mayo County Council	February 2023 online	May 2023 online
Wicklow County Council	May 2023	N/A

Once the profile report has been prepared, it is forwarded to the Chief Executives of the relevant local authority as the basis for a Stage 1 meeting, which can then be held in the relevant local authority office or via an online meeting.

Furthermore, a second meeting, called a Stage 2 meeting, is held between the Chief Executive, some or all of the local authority management team and the NOAC board.

This allows for a presentation and in-depth questions and further examination of the local authority and its operations by the board.

As highlighted in the table above, NOAC held seven Stage 1 meetings with Cork County, Dún Laoghaire/Rathdown, Kildare, Kilkenny, Longford, Mayo and Wicklow County Councils in 2023. This was the highest volume of Stage 1 meetings held with local authorities in a calendar year to date and shows the impressive efforts undertaken by NOAC to review the performance of the local government sector.

Additionally, six Stage 2 meetings were held with Cavan, Dublin City, Dún Laoghaire/Rathdown, Galway County, Longford and Mayo County Councils in 2023, which was the joint highest number of such meetings in a calendar year to date.

As of 31 December 2023, 26 individual reports have been produced on each of the local authorities. This concluded all of the Stage 1 meetings as part of the current process. NOAC will be continuing this process in 2024.

The minutes of all the meetings and any presentations and the reports are made available on the NOAC website, www.noac.ie.

The Scrutiny Process gives NOAC the opportunity to have oversight of all the local authorities and consider the factors that facilitates them in performing well, along with the challenges that may exist that are relevant to an individual local authority. The meetings enable the local authorities to outline their strong and weak performing areas and allows for



From left to right: Brendan Jennings (Cavan County Council), Margaret McNally (Cavan County Council), Paddy Connaughton (Cavan County Council), Eoin Doyle (temporary Chief Executive, Cavan County Council), Tommy Ryan (then Chief Executive, Cavan County Council), Michael McCarthy (Chair NOAC), Declan Breathnach (NOAC member), Noel Harrington (NOAC member)

further examination of the results of the performance indicators, as well as other sources of data, and shows these results in context.

The engagement also allows NOAC to highlight areas of underperformance and flag areas of high performance. This can be examined further and allows for exemplars of best practice to be identified and used to share with other local authorities and possibly be highlighted in the NOAC Annual Good Practice in Local Government Seminar.

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

In 2023, the Scrutiny reports that were published included:

- ▶ Cavan County Council Scrutiny Report
- ▶ Dublin City Council Scrutiny Report
- ▶ Galway County Council Scrutiny Report
- ▶ Mayo County Council Scrutiny Report
- ▶ Longford County Council Scrutiny Report

Highlights of NOAC Reports & Events in 2023

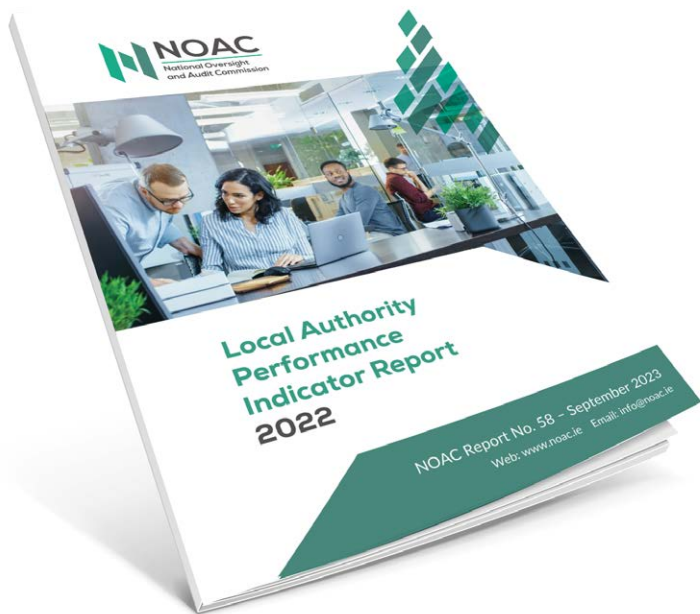
NOAC delivered in publishing a significant volume of key reports throughout 2023, which are listed below. These reports, as all NOAC reports, are available at www.noac.ie.

NOAC Reports published during 2022

Name	Report Number	Date of publication
Dublin City Council Scrutiny Report	55	March 2023
Cavan County Council Scrutiny Report	56	May 2023
Public Spending Code Report 2022	57	September 2023
Performance Indicator Report 2022	58	September 2023
Mayo County Council Scrutiny Report	59	October 2023
Longford Council Scrutiny Report	60	October 2023
Galway County Council Scrutiny Report	61	December 2023

NOAC delivered
in publishing a
significant volume
of key reports
throughout 2023.





Local Authority Performance Indicator Report 2022: Report No 58

NOAC published its ninth annual Performance Indicator Report in September 2023. The report has evolved since it was first published in 2014 and, this year, NOAC reported on 44 indicators under 11 headings.

The composite data enables the identification of trends across multiple services and provides an insight into the capacity of the sector to respond to emerging policies and/or national emergencies.

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

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 in comparing their performance with other local authorities of a similar profile and size. In practical terms, local authorities use the information to improve the services they provide to communities in their areas. As the information is publicly available, local authorities can be held to account by the public in relation to what is being achieved on their behalf.

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 in Local Government 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.

In the 2022 report, two new indicators in the areas of Climate Change and Economic Development were included for the first time.

The Process for the 2022 Report

To support the compilation of the 2022 report, NOAC hosted an information workshop for Local Authority Data Coordinators on 8 March 2023.

Following the workshop, the Data Coordinators worked with their colleagues to collate the data in line with the methodology outlined in the Guidelines.

Subsequently, the data was provided through the LG Returns IT system with the cut-off date of 21 April 2023.

The data was then validated and audited by NOAC in advance of preparation of the Report. As part of this process, validation visits took place in six local authorities. The validation process was consistent in each of the six local authorities with regard to the agenda, meeting format and questions.

The year witnessed the introduction of a significant change through the Local Property Tax (LPT) baseline review carried out by a review group inclusive of representatives from the CCMA, DHLGH, DPENDPDR, AILG and LAMA. In essence, the review linked a percentage of LPT funding to the achievement of specific national housing and climate targets. The specific recommendation was that the new funding model from 2024 onwards allocates 7.5% of the total funding based on a local authority's performance in relation to two main national policy priorities:

- (1) 3.75% in relation to housing targets (based on NOAC key housing performance indicators), and
- (2) 3.75% in relation to climate targets

While NOAC will report on this further in future years, the linkage of Performance Indicators to local authority funding is worth noting as it strengthens NOAC's oversight role and highlights the downside for local authorities, should they fail to meet nationally set targets.

Performance Indicators Validated in 2023 for 2022 Report

No.	Indicator	Title
1	H2	Housing Vacancies
2	R1	Pavement Surface Condition Index (PSCI) Rating
3	E7	Climate Change
4	C2	Sick Leave
5	M2	Revenue Collection Rates
6	J5	Economic Development Spend

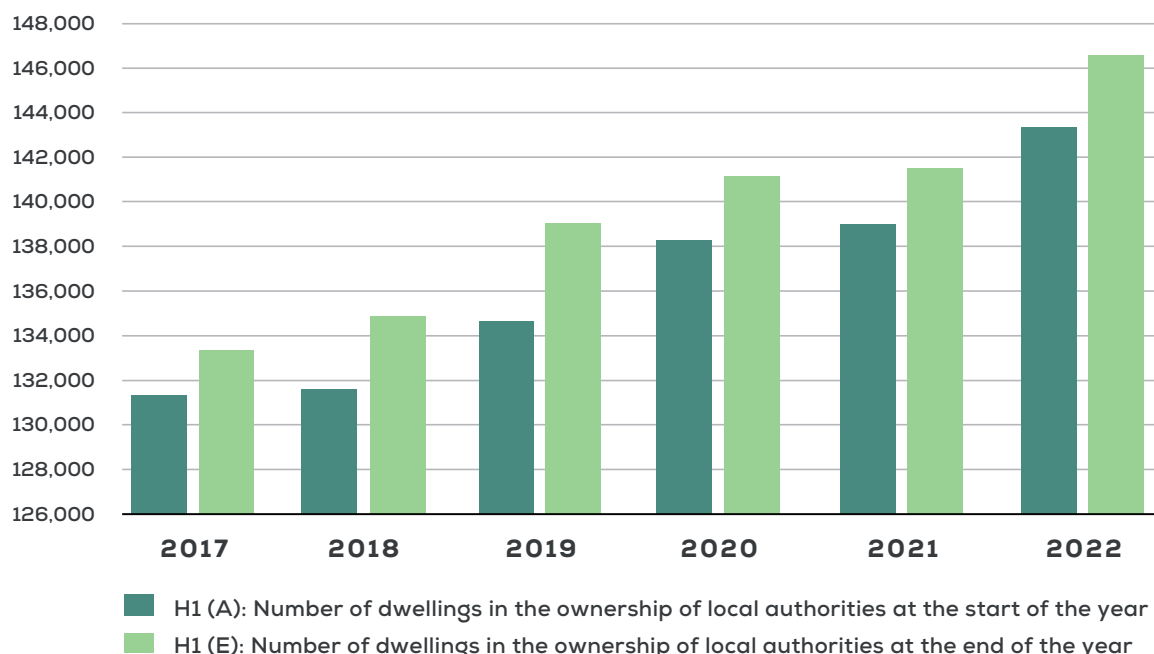
Local Authorities Validated in 2023 for 2022 Report

No.	Local Authority	Date
1	Fingal County Council	19 June 2023
2	Kildare County Council	20 June 2023
3	Sligo County Council	23 June 2023
4	Monaghan County Council	4 July 2023
5	Limerick City and County Council	14 July 2023
6	Galway City Council	17 July 2023

Performance Indicators Trend Analysis

NOAC’s ninth Performance Indicator Report, published in September 2023, has enabled the identification and analysis of trends across multiple services in the local government sector. Measurement of results and trends help to track the performance of the individual authority and provide an insight into trends that may indicate a need for new or amended policies. Trend analysis provides data for comparative purposes and helps identify emerging opportunities, mitigate risks, and optimise resource allocation based on historical data trends.

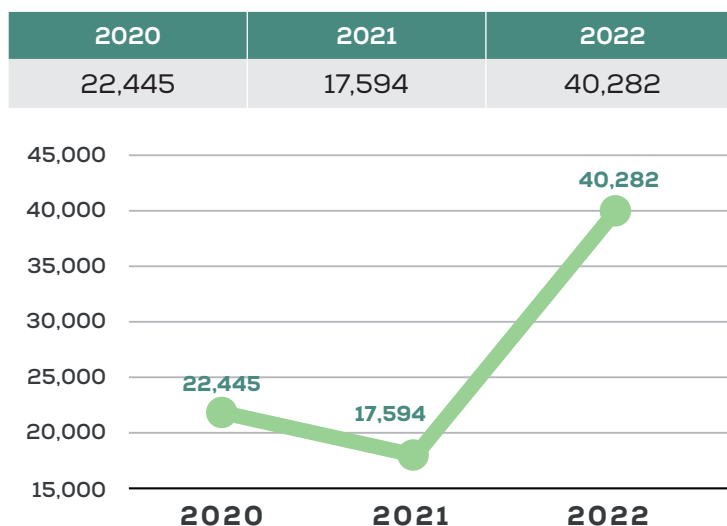
Some notable trends from the PI Report 2022 include the following:



H5 (B): Number of rented dwellings inspected

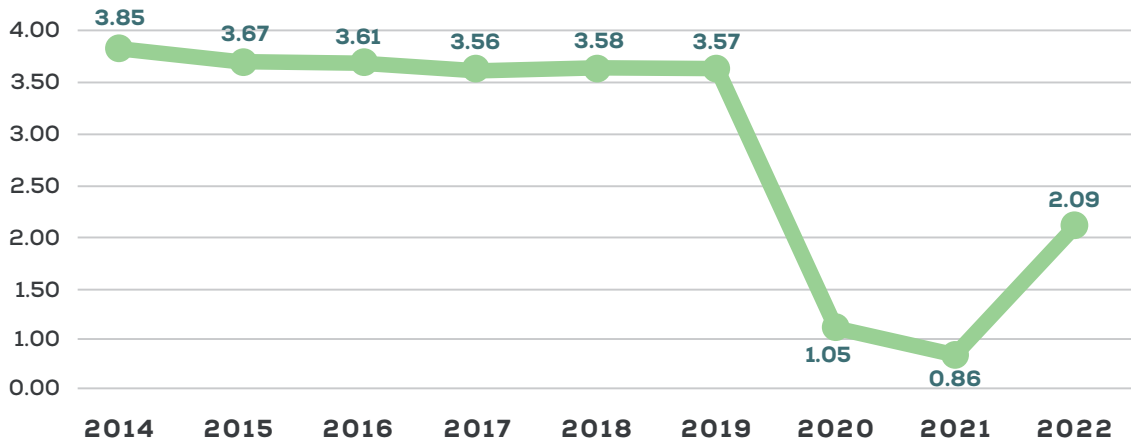
In the period 2020 to 2022, the number of dwellings inspected rose significantly by over 79%. That is a welcome development and it is hoped to see this trend continue to grow further.

H5 (B): Number of rented dwellings inspected



L1: Library visits

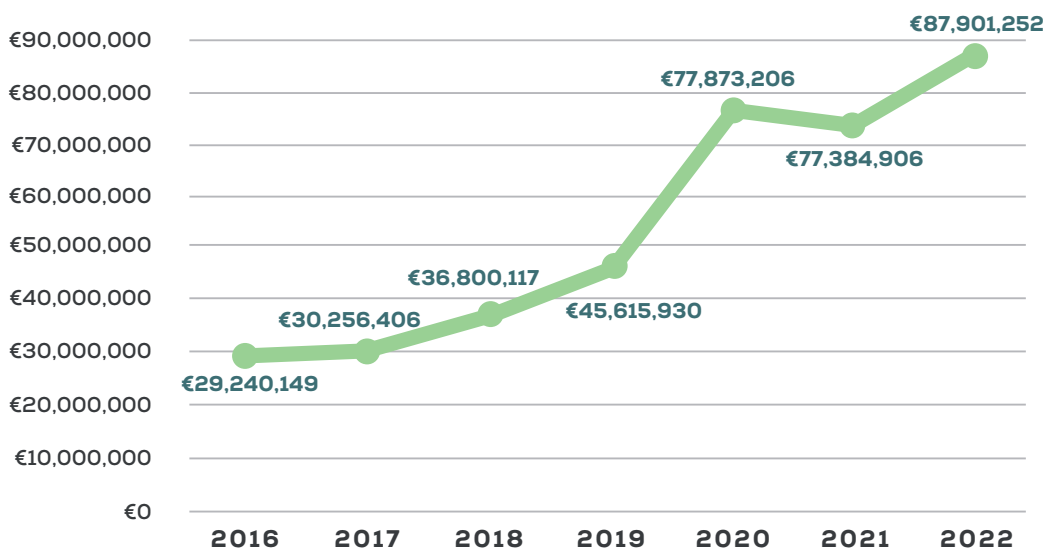
There was an increase in the average number of library visits per head of population in 2022 at 2.09, up from 0.86 in 2021 and 1.05 in 2020. This is a welcome development from the downward trend in library visits per head of population since 2014.



Aggregate data over the years has shown that clear progress has been identified in the finance function with a significant improvement in revenue collection and credit balances.

M1 (A to E): Cumulative surplus/deficit balance in the Revenue Account from the Income and Expenditure Account Statement of the Annual Financial Statement (AFS) (€)

2016	2017	2018	2019	2020	2021	2022
€29,240,149	€30,256,406	€36,800,117	€45,615,930	€77,873,206	€77,384,906	€87,901,252



Key points from the 2022 Report include the following:

By December 2022, local authorities owned **146,438** social housing units and added 3,862 units to the social housing stock in 2022.



There was a reduction in social housing vacancies to 3.03% in 2022 (3.16% in 2021).

81.1% of motor tax transactions in 2022 were conducted online, a reduction from 86.18% in 2021.

71,185 pollution complaints were made to local authorities in 2022, a decrease from 81,551 in 2021.

40,282

The number of private rented inspections has risen from 17,594 in 2021 to **40,282** in 2022, an increase of over 129%.



The national average re-letting time increased in 2022 to 35.22 weeks from **34.44 weeks** in 2021.

The average letting cost in 2022 was **€21,886.04**, compared to €19,653.39 in 2021.

In terms of water, the national average percentage of registered schemes monitored rose from 79.87% in 2021 to 83.05% in 2022. The number of local authorities where 100% of registered schemes were monitored rose from nine in 2021 to 17 in 2022.

There were **10,687,986** visits to libraries in 2022, 13,899,201 items issued to borrowers and the number of registered members was 730,541, a 77% increase on 2021 figures.

The true national mean for participation in the Comhairle na nÓg scheme increased slightly to 64.7% in 2022, from 63.25% in 2021, and the number of schools represented at the Comhairle na nÓg AGM increased by eight in 2022, to 471. The number of organisations on the county register for Public Participation Network (PPN) was 17,875 at the end of 2022, an increase of 326 on the 2021 figure.



There were **30,599** people working in local government in 2022, up from 30,174 people in 2021.



The percentage of paid working days lost to medically certified leave increased between 2021 and 2022 from 2.89% to 3.58%.

Revenue account deficits decreased, with the overall credit balances on local authority revenue accounts in 2022 being **€89,901,252.**

There were over **69,946,040**

visits to local authority websites in 2022. The number following local authorities via social media increased by 8.2% to 4.8 million in 2022.

The number of planning appeals to An Bord Pleanála decreased by 33.4% from 2021 to 2022.



The Good Practice Seminar 2023

NOAC hosted its sixth Good Practice in Local Government seminar, on 26 October 2023 in Kilkenny Castle.

NOAC hosted its sixth Good Practice in Local Government Seminar, in conjunction with the LGMA and CCMA, on 26 October 2023 in Kilkenny Castle. This event was held as part of the DPENDPDRs Public Service Transformation Week.

This seminar is a key event as it allows NOAC, local authorities and other stakeholders to meet, present and discuss areas and projects of good practice which can improve the lives of people in their communities. It also allows the identification of exemplar projects, which could be implemented in other areas of the local government sector.

The Seminar was opened by the Minister for Housing, Local Government and Heritage, Darragh O'Brien T.D., and was attended by local authority chief executives, local government personnel, officials from the DHLGH, elected representatives from the 31 local authorities and other stakeholders.

The event was a hybrid event, in-person and online, as was the case in 2021 and 2022. It showcased a range of local authority innovations and best practice across complex and interesting areas such as the use of green technologies, local authorities reaching out to communities, the development of local economies and education.

Furthermore, the format of the Seminar was changed from previous years with the successful use of an event facilitator and the introduction of panel discussions on the various projects and challenges facing the local government sector. Panelists included representatives from across the local government sector, NOAC and DPENDPDR.



Left to right: Noel Harrington (NOAC member), Miriam McDonald (NOAC member), Minister for Housing, Local Government and Heritage, Darragh O'Brien T.D., Michael McCarthy (NOAC Chair), Ciarán Hayes (NOAC member)



Wicklow County Council

gave a presentation on the installation of the solar panel carports at County Buildings in Wicklow. This project is a great example of using existing sites, such as car parks, to generate renewable energy and assist in achieving Climate Change targets. One of the main barriers to delivering large scale energy efficiency and renewable projects is finance. To overcome this issue Wicklow Council tendered for an innovative design, build, finance, maintain and operate contract to provide a 300kW solar PV array to meet 40% of County Building's baseload demand. This ensured there was no capital cost to the local authority and, in return, the Council agreed to pay a fixed unit rate for all energy produced by the solar array for a 20-year period. At the time of the presentation, this rate was about a third of the cost of electricity from the grid. This project is the largest solar carport installation in Ireland.

Dublin City Council has over 18 months commenced two distinct recruitment initiatives attracting new employees into its operational workforce. These have focused on increasing opportunities for citizens living in areas faced with socio economic challenges through the development of targeted recruitment campaigns and a traineeship programme. A collaborative and cooperative approach was undertaken between Dublin City Council's Human Resources and operational departments and a range of local stakeholders leading to delivering successful local recruitment campaigns and a local authority specific traineeship programme. These initiatives have allowed Dublin City Council to foster positive relationships with local education and employment services and strengthen existing partnerships with local communities. The outcome of the initiatives has been the successful recruitment of more than 100 new employees into Dublin City Council's operational workforce and the establishment of a distinct traineeship programme providing a new pathway for employment into the Local Authority sector.

Kerry County Council

gave a presentation on how local authorities have provided significant support in responding to the accommodation and other needs of those arriving from Ukraine, where in Kerry, under the stewardship of Kerry County Council, the Community Response Forum was repurposed as part of a high-level governance framework, to ensure effective cross-sector collaboration. This resulted in the establishment of proactive governance structures, responding consistently to real-life situations, and promoting integration through the development of response initiatives to over 8,000 beneficiaries of temporary protection (BOTP) across the County. The collaborative approach and the current structures supporting the Community Response Forum in Kerry enable dynamic cross-sector teams to deliver on the ground. The local area response teams, for example, have been a crucial link to front-line services and the county coordination team has developed innovative solutions in response to elevated concerns raised at a local level such as the development of a Step-by-Step Guide for Ukrainian Refugees, an Independent Living Guide, a House Rules Guide for Accommodation Providers and Residents, and an information guide to inform Ukrainians about the systems and supports that exist when someone passes away.

Galway County Council

presented on the work of the Galway County Council Housing Disability Steering Group which was set up as part of their Strategic Plan for Housing People with a Disability 2021-2026. Within that Steering Group, a number of subgroups to specifically look at cases under each category of disability was established. Specifically, the Mental Health subgroup is person-centred, allows for case discussion and progression of complex cases and vulnerable clients that would otherwise not be housed. It is a partnership approach between the local authority and the HSE to progress mutual clients. It offers a communication pathway and, for clients with additional needs, to progress to having their own tenancies. The outcomes were:

- ▶ Access for individuals to tenancies that are planned with supports in place.
- ▶ Quality housing for vulnerable applicants – ‘Housing for All’.
- ▶ Inclusion in policy.
- ▶ Preventing people from becoming entrenched in long stay institutional and residential settings that are unsuitable, expensive and inappropriate for the people’s needs.

The work of the Mental Health subgroup is Equality & Human Rights in the Public Service in practice.

Longford County Council

outlined how it, in partnership with schools and industry, hopes to shape Longford's future through technology and its introduction to primary and secondary schools. Through the Council's digital strategy, Longford hopes to create the platform that will see Computer Science being a Leaving Certificate option in all secondary schools in the county. The Longford children that will benefit from the project will help drive Longford's economy in years to come, and by working with primary and post primary schools, in partnership with industry, Longford County Council hopes to help develop the digital potential in its children for future jobs, challenges, and the opportunities that will come in a county eager to realise the benefits of the National Broadband Plan.

Cork County Council gave a presentation on how it has endeavoured to create a marketing tool that would assist the tourism sector of the economy, particularly after the challenges faced during the Covid-19 pandemic. Cognisant of the importance of furthering the digitisation of the sector, a GIS tourism map was developed in 2020 using in-house resources. The success of the map led to development by Cork County Council in 2021 of the 'Explore Cork' app, a one-stop shop tourism app featuring over 850 places to see and things to do: the first of its kind to be developed by any Local Authority in Ireland. The project was an in-house collaborative initiative between relevant Directorates, exemplifying best practices. Cork County Council worked with the successful tenderer, in developing the app, as well as liaising with relevant stakeholders. The app won the LAMA award for 'Best Tourism Initiative' in 2023.

The **LGMA** presented on "Digital Local Government: Working for Everyone", Ireland's new Local Government Digital and ICT Strategy, specifically as an example of good practice of creating a strategy. The strategy itself aims to use digital and ICT to improve the way local government works and delivers services. An extensive engagement process was undertaken during the development of the strategy. Stakeholders consulted included members of the public, staff, persons with disabilities, older persons, people from minority communities, Councillors, and technology vendors. The strategy includes four core themes – Digital Systems, Digital Communities, Digital Workforce and Digital Systems. These consist of statements of intent which present aspirations and what will be achieved over the course of the strategy. A strategy implementation plan has been developed which sets out 73 actions that will enable delivery of the strategy. The plan will be reviewed on an annual basis to ensure that it remains relevant and is delivering as required.

All presentations, including videos and slides are available on our NOAC website

www.noac.ie



Left to right: Michael McCarthy (NOAC Chair), Marianne Cassidy (Department of Public Expenditure, NDP Delivery and Reform), Frank Curran (then Chair CCMA and Chief Executive, Dún Laoghaire-Rathdown County Council)



Public Spending Code Report 2022: Report No 57

The Public Spending Code was developed by the DPENDPDR 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.

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 into a composite report for the local government sector.

As part of the process, NOAC issued a letter on 10 March 2023 to Chief Executives of the various local authorities and requested the submission of the 2022 Quality Assurance Reports for their respective local authority by Wednesday 31 May 2023.



Of the 31 local authorities, 26 submitted their reports by the deadline, with the final report received on 21 August 2023. 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.

Local Authority Chief Executives certified 28 Quality Assurance Reports while three 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.

The working group compiled and published the ninth Public Spending Code report for the local government sector on 20 September 2023, which was considerably earlier than in recent years.

Furthermore, the working group increased the value of the Report to stakeholders and examined the data reported in Appendix 5. The outcome of this work was shared with a number of stakeholders who were considered to have a possible interest in the data.

NOAC Audit Committee Workshop

NOAC hosted its second Workshop for the Chairs of the Audit Committees in Local Government on 4 October in Portlaoise.

The National Oversight and Audit Commission gathered the Chairs of the Audit Committees from across local authorities, representatives of Internal Audit and the LGAS on 4 October 2023 in Portlaoise for a workshop, at which an overview of the work of NOAC was provided. The workshop also considered issues pertaining to internal audit and a general discussion on the challenges facing audit committees in local government.

Presentations on the day gave an overview of the work of NOAC and focused on the Performance Indicator Report 2022, the Public Spending Code, ongoing reviews of the implementation of local authority Corporate Plans and Service Level Agreements and the preliminary results from the NOAC Internal Audit Questionnaire Survey.

There was also a presentation on the experience of Longford County Council in terms of internal audit and internal audit networks.

The first session covered an interesting overview of the work of NOAC including, but not limited, to the Scrutiny Process, the Performance Indicator Report 2022 and an overview of NOAC Good Practice in Local Government Seminar. A number of topics were raised in this session, such as the usefulness of the NOAC Performance Indicator Report to local authorities, in particular, how local authorities extract information from it and bring data forward to management meetings.

The second session covered ongoing work regarding the NOAC's Review of the Implementation of Local Authority Corporate Plans and a review of Service Level Agreements. The session also highlighted the need for local authorities to further develop human rights and equality, as part of the next cycle of Corporate Plans.

Furthermore, a comprehensive overview of the Public Spending Code (PSC) Report was presented as well as the methodology and the provisional findings of NOAC's Internal Audit Survey 2023. A lively discussion followed on staffing, professionalisation of the sector and SICAP audits, the amount of time the PSC report takes to compile, among other topics.

The final session included a presentation on Internal Audit Networks in Local Authorities and an overview of Longford County Council's experience of Internal Audit. The presentation covered governance, challenges being faced in Internal Audit units and Longford County Council's experience since 2016 in transforming its internal audit function and was followed by a presentation on the Local Government Internal Audit Network.

The event was an excellent opportunity for NOAC to engage with the local authority Audit Committees as well as a number of important stakeholders in the local government sector and share experiences, good practice and knowledge.

NOAC Engagement

NOAC continued its strong engagement with stakeholders in 2023 through a wide variety of forums such as workshops, in-person and online meetings, as well as through attendance at conferences.

Meetings with representatives of the Department of the Environment, Climate and Communications

The Chair of the Performance Indicators Working Group, along with the Chair of the Local Government Governance, Efficiency and Reform Working Group met with representatives from the Department of the Environment, Climate and Communications in May 2023 to discuss NOAC's oversight role in terms of local authority Climate Action Plans, the further development of Performance Indicators vis-à-vis climate issues and issues regarding local government reform.

A further meeting was held with representatives of DECC in October 2023 with further discussions on climate related Performance Indicators and how there could be collaboration with other stakeholders such as the LGMA, CCMA and DoT on developing these indicators.

Meeting with representatives of the Department of the Environment, Climate and Communications, the Department of Transport and the LGMA

The Chair of the Performance Indicators Working Group met with representatives of DECC, DoT and the LGMA in December 2023 to discuss the possible development of climate related performance indicators for future NOAC Performance Indicator Reports.

In particular, the meeting discussed the requirements of DECC, DoT and the local government sector in terms of local authority Climate Action Plans, as well as the incorporation of such requirements into future Performance Indicator Reports.

Meetings with the LGMA

The Communications and Customer Survey Working group met with the LGMA in January 2023 to discuss the annual Customer Survey on Local Government. This meeting and further engagement with the LGMA allowed for NOAC to provide input and direction to the 2023 Survey, particularly regarding special themes and focus group discussions that are held as part of the Survey.

NOAC had a further meeting with the LGMA in December 2023, as noted above, to discuss the development of environmental indicators for the annual NOAC Performance Indicator Report, in particular in terms of the increased requirements on local authorities in this area.

Meeting with representatives of the Office of the Planning Regulator

In November 2023, NOAC met with representatives from the Office of the Planning Regulator to discuss the Regional Assemblies' Monitoring Reports on Regional Spatial and Economic Strategies. In particular, this meeting was to discuss a Key Findings Report, prepared by the OPR, at the request of NOAC and to discuss those findings.

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

In January 2023, the Chair of NOAC attended the Joint Oireachtas Committee on Housing, Local Government and Heritage to discuss NOAC's Performance Indicator Report 2021 and its Public Spending Code Report 2021. A detailed discussion was held regarding both reports, including the process involved, as well as NOAC's engagement with elected members, local government audit committees, corporate planning, good practice, numerous issues such as housing, housing maintenance, housing stock, homelessness and vacancies. Members of the JOC specifically referenced the high quality of various NOAC reports to date.

Meeting with rapporteurs from the Council of Europe

The Chair of NOAC met with rapporteurs from the Council of Europe in the Custom House on 5 April 2023 to discuss the work of NOAC in relation to the local government sector in Ireland as well as issues concerning finance, performance, procedures and NOAC conclusions in that sector.



Left to right: Ciarán Hayes (NOAC member), Niall Quinn (former NOAC member), Kathleen Holohan (NOAC member), Noel Harrington (NOAC member), Margaret Lane (NOAC member), Michael McCarthy (NOAC Chair), Brian Cawley (NOAC member), Declan Breathnach (NOAC member), Fiona Quinn (NOAC member and Officer of the Minister)

The engagement was very positive and assisted the Council of Europe to prepare its report on the Monitoring of the application of the European Charter of Local Self Government in Ireland, which was published in October 2023.

Attendance at the European Climate Change Adaptation Conference

In June 2023, the Chair of NOAC attended the European Climate Change Adaptation Conference in Dublin Castle, which showcased real-world examples of adaptation measures around state-of-the-art science and research for a climate resilient Europe. The event allowed for an excellent learning opportunity on a global issue that has important ramifications for local government, particularly with the development of local authorities' Climate Action Plans.

Attendance at the ICSH Social Housing Conference 2023

In October 2023, the Chair of NOAC attended the Irish Council for Social Housing's National Social Housing Conference in Wexford, which had a focus on placemaking and the role of social housing in creating vibrant communities, revitalising urban and rural neighbourhoods and adding value through innovative design, management, inclusion and engagement. Housing is an important challenge facing local authorities across Ireland, and the conference allowed for learnings on a number of innovations and good practice as well as speakers from further afield presenting their experiences and application to Irish housing challenges.



Resources and Expenditure

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

NOAC receives its funding from the Local Government Fund and its allocation from that Fund in 2023 was €350,000.

Expenditure

NOAC expenditure for 2023 was €135,508.46 which was incurred as follows;



The members consider this statement of expenditure to be a true and fair view of NOAC spending during 2023.

* 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. It should be noted that travel expenditure was only incurred for domestic travel, with no international travel undertaken.

Note: There were no expenses on hospitality incurred during 2023.

Appendices

Appendix 1:

Terms of Reference of NOAC

NOAC was established under the Local Government Reform Act 2014 with effect from 1 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 six 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 four 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.

