

**National Oversight Audit Commission (NOAC)  
Public Accounts Committee  
Thursday, 23<sup>th</sup> June 2022 at 9.30 a.m.  
Leinster House**

**Briefing Note**

- The Local Government Reform Act 2014 introduced significant changes to a wide range of aspects of the local government system, including in relation to matters of accountability and oversight. In that regard, the Act provided for the establishment of NOAC in July 2014 as an independent statutory body to provide oversight of the local government sector in Ireland. Its functions are wide ranging and 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 public service reform by local government bodies.
- NOAC's membership is statutorily prescribed as a minimum of 6 and a maximum of 9 members. Currently, NOAC has nine members, including the chairperson. Vacancies that arise are advertised by the Public Appointment Service and appointments are made by the Minister for Housing, Local Government and Heritage. NOAC is funded from the Local Government Fund and its allocation for 2021 was €350,000.
- NOAC's role in relation to local government policy is to oversee how national policy is implemented by local government bodies. NOAC does not have a function of providing input to the development of policy for the sector.
- Furthermore, NOAC has no role in the decision around funding models or levels of funding for local authorities. It had no input or contribution in relation to the Report on the Accounts of the Public Service 2020.
- The work of NOAC is carried out mainly through its four Working Groups on Local Government Governance, Efficiency and Reform, Performance Indicators,

Communications and Customer Survey, and Financial Management and Performance.

- As prescribed in the Act, NOAC does not apply sanctions penalties, fines or examine individual cases but rather acts as an oversight body.
- An example of the oversight role of NOAC is the Scrutiny Process. NOAC reviews the individual performance of Local Authorities in accordance with its statutory functions. This process began in February 2017 and 18 reports have been completed with more to be completed in 2022 as part of a continuous process. These individual performance reviews of Local Authorities are called Scrutiny Reports and involve a two stage process of meetings between NOAC and the local authority in question. In advance of such meetings, NOAC draws up a comprehensive profile of that particular authority and analyses data obtained from the various reports that NOAC has undertaken and other available information. The stages are:
  - Stage 1 –a face to face meeting with the Chief Executive and some of the Management team of the Local Authority with the Chair of NOAC and the Secretariat.
  - Stage 2 – a meeting between the Chief Executive and some of the Management team of the Local Authority with the full NOAC board which allows for an opportunity for questions on the Local Authority and its operations.
- The data collected for Scrutiny meetings are used to look at trends as well as compare how local authorities are doing nationally. This, in turn, provides a picture of where the local authority is performing well and where it may wish to improve its performance. By highlighting such issues, NOAC can encourage local authorities to strive to improve their performance or highlight to other local authorities where it is doing well, which in turn, can allow for collaboration on good practises.
- Details of all Scrutiny reports and the process are available on the NOAC website and are open to the public as well as local authorities.

- NOAC also annually produces a local authority performance indicator report which examines 42 indicators under 11 headings. These indicators cover a wide range of the functions carried out by Local Authorities in 11 specific areas of housing, roads, planning, water, waste/environment, fire service, library/recreation, youth/community, corporate, finance and economic development. These are used in the individual performance reports. As a follow up to this work, six validation meetings are carried out with selected local authorities annually. Additionally, performance indicators can be modified or amended to allow such analysis to take into account issues that are raised, if deemed necessary and, of course, if they are under the remit of NOAC.
- All NOAC reports, along with the minutes of the NOAC board meetings, are published online and freely available to the public. NOAC has also had periodic attendance at Joint Oireachtas Committee's to discuss its work.
- NOAC produces numerous and varied reports. Of particular note, are the aforementioned Scrutiny Reports and a review of Local Authority and Regional Assembly Corporate Plans 2019-2024 which examined the adequacy of these plans and provided recommendations to support the development of best practice in corporate planning in local authorities. In 2021, NOAC also published the annual Public Spending Code Report 2020 which provided a composite report based on the Department of Public Expenditure and Reform Public Spending Code Quality Assurance Requirements.
- NOAC holds an annual Good Practice Seminar in conjunction with the LGMA/CCMA. Since 2021 it has been an in-person and an online event, which allows it to be brought to an even wider audience. This seminar has become a focal point for NOAC bringing together the local government sector and showcasing where good practice can be demonstrated, shared and be reproduced where appropriate across local government.
- Noteworthy is that according to Section 126D of the Local Government Reform Act 2014, a Government Minister may commission NOAC to do a specific piece of work

of any aspect of local government where the Minister performs functions or has general responsibilities. This has not been requested to date.

- NOAC is very aware and responding to the changing role and functional responsibility of local authorities. This is evident from the Report on the Accounts of the Public Service 2020. It can be seen that there is now a greater responsibility by local authorities for policy implementation in the fields of enterprise, tourism, the environment, risk and insurance, and a cross-cutting need to embed climate proofing into the work of local authorities. Conversely, some traditional responsibilities of local authorities have been moved to other agencies (Irish Water, Transport Infrastructure Ireland, etc.). This means that local authorities are responsible for implementing policies and get funding from a wide range of parent government departments, in addition to the Department of Housing, Local Government and Heritage.
- Good progress has been made in increasing the visibility of NOAC amongst stakeholders, and there is scope for further communication and profile-raising by the Chair and Board through attendances at conferences and workshops, and the implementation of a forthcoming communication strategy.

## Appendix 1

### Background

The National Oversight and Audit Commission (NOAC) is the national independent oversight body for the local government sector in Ireland. It was established in July 2014 under the Local Government Reform Act 2014 to provide independent oversight of the local government sector (local authorities and associated bodies), including Regional Assemblies.

NOAC's functions are wide ranging, covering all local authority activities and 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 public service reform by local government bodies.

It should be noted that NOAC:

- Does not have a function of providing input to the development of **policy for the sector**,
- Has no role in the decision around **funding models or levels of funding for local authorities**,
- Had no input or contribution in relation to the **Report on the Accounts of the Public Service 2020**, and
- NOAC reports, along with the minutes of the NOAC board meetings, are published online and **freely available to the public**.

A Government Minister may request that NOAC prepare a report relevant to its functions on any specified aspect of local government.

### Role of NOAC

The National Oversight & Audit Commission is a statutory body established by Ministerial order under section 126B of the Local Government Reform Act 2014, to oversee the local government sector. NOAC's statutory functions are wide, and specifically the Commission is required to:

- a) Scrutinise the performance of any local government body against relevant indicators as selected by NOAC or as prescribed in regulations by the Minister,
- b) Scrutinise financial performance, including value for money, of any local government body in respect of its financial resources,
- c) Support best practice (development and enhancement) in the performance by local government bodies of their functions,
- d) Monitor and evaluate adherence to service level agreements entered into by any local government body,
- e) Oversee implementation by local government bodies of national policy for the local government sector,
- f) Monitor and evaluate public service reform implementation by any local government body or generally,
- g) Monitor adequacy of corporate plans prepared by regional assemblies or local authorities and evaluate implementation of the plans by any local government body or generally,
- h) Take steps under its other functions for the purpose of producing any report requested by a Minister under section 126D of the Act,

- i) Produce reports under its own initiative, in addition to the section 126D requested reports and the section 126K annual report requirement, and
- j) Carry out any additional functions that are conferred by Ministerial Order.

In addition to the abovementioned key functions, NOAC would focus on large scale capital projects that are the subject of in-depth checks in the Public Spending Code quality assurance reports from local authorities. In carrying out that function, NOAC has regard to any issues in relation to such projects highlighted in the audit reports of the Local Government Audit Service. Finally, any issues relevant to accountability in relation to such projects that arise in the course of its thematic reviews will be included in NOAC's report of its findings and conclusions.

In implementing its mandate NOAC aims to:

- Be established in its role and have forged a working relationship with its stakeholders,
- Conduct evidence based scrutiny that delivers quality, objective, balanced and relevant reports,
- Add value to the local government sector and provide recommendations to build on the efficiencies and savings delivered by the sector to date'
- Establish a collaborative approach,
- Identify and focus upon those aspects of local authority functions and activities that are important to the citizen/customer,
- Facilitate engagement around improved performance.

### **NOAC Membership**

NOAC's membership is statutorily prescribed as a minimum of 6 and a maximum of 9 members. There is provision for the Minister for Housing, Local Government and Heritage increasing by order the number of members to a maximum of 12 for a period of up to two years. S.I. No. 536 made by the Minister on 19 October 2016 increased the number of members to 11 for the 2 year period. On 18 October 2018, S.I. No. 442 provided for an extension of the increased membership numbers for a further two years.

NOAC has 9 members, including the chairperson, at present. The Minister appoints the members and vacancies are publicly advertised. Each member can hold office for a period not exceeding five years from the date of appointment and the board shall include:

- One or more persons having knowledge or experience of local government affairs,
- One or more persons having knowledge or experience in finance, audit, evaluation or project assessment,
- One or more persons having knowledge or experience in business, commerce, administration, corporate governance or community development,
- One or more persons having knowledge or experience in the statutory or voluntary bodies dealing with consumer issues, and
- One or more than one person who is an officer of the Minister.

The current members of the Board are as below:

Name	Appointment	End of current term
Michael McCarthy (Chairperson )	24/09/2018	23/09/2023
Brian Cawley	04/09/2020	03/09/2023

Niall Quinn	04/09/2020	03/09/2023
Margaret Lane	04/09/2020	03/09/2023
Declan Breathnach	28/04/2021	27/04/2024
Noel Harrington	28/04/2021	27/04/2024
Ciarán Hayes	01/07/2021	30/06/2024
Philomena Poole	01/07/2021	30/06/2024
Fiona Quinn	17/05/2022	16/05/2027

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

### **NOAC Expenditure 2021**

NOAC is funded from the Local Government Fund and its allocation from that Fund in 2021 was €350,000. In recent years, NOAC has engaged external consultants to assist with the development of specific reports and projects, such as a customer survey of users of local authority services, research paper on the scope of work by local authorities in the area of economic development, and the ongoing development of a communication strategy.

NOAC expenditure for 2021 was €138,538.74 as laid out in Table 1 below. With regards expenditure trends, 2021 has seen a fall in expenditure compared to 2020 (€147,763.07) and 2019 (€175,633.54).

Table 1

Member Fees	€68,124.36
Travel & Subsistence	€7,384.39
Research	€28,796.02
Printing and Publishing	€17,431.90
NOAC Workshops	€9,942.73
Communications	€6,480.04
Other (Miscellaneous Expenses)	€379.30
Total NOAC Expenditure for 2021	€138,538.74

### **Working Groups of NOAC**

NOAC has a number of working groups that carry out a variety of work that feeds into the overall work of NOAC and the objectives of these groups can be modified as the board feels is appropriate. These groups consist of the board members and are supported in their work by the Secretariat. The work of the various working groups throughout 2021 are as follows:

### LG Governance, Efficiency and Reform (Working Group 1)

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. Specifically the working group would:

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

In 2021, the group met seven times and its work during the year looked at a number of areas such as:

- Conducting a review of Council Corporate Plans 2015-2019. A questionnaire was issued in 2020 with the focus of getting a summary outlining the objectives and goals for the plans under diverse headings including housing, roads, libraries, fire services and economic plans. The group reviewed the responses and published its findings in May 2021 which can be viewed on the NOAC website.
- Conducting a review of Council Corporate Plans 2019-2024. The group undertook an evaluation of the corporate plans prepared by local authorities and Regional Assemblies for the period in question and the findings were published on the NOAC website in November 2021. In particular, it highlighted areas of good practise and provided recommendations on areas of potential improvement.
- Meeting with the Eastern and Midland Regional Assembly. The group received a presentation from the Eastern and Midland Regional Assembly in June 2021 on its two year monitoring report on the Regional Spatial and Economic Strategy. The Strategy provides a framework for investment to better manage spatial planning and economic development in the region to 2031 and beyond.
- The working group is in an ongoing process of engaging with the Local Enterprise Offices (LEOs) and a questionnaire was circulated to the various LEOs in early 2022. NOAC will follow up with direct engagement with the LEOs once it has completed its analysis of the data provided.

### Performance Indicators (Working Group 2)

The role of the Performance Indicator working group is to oversee the production of an annual report on local authority performance indicators. Its work mainly relates to section 126C of the Local Government Reform Act 2014 and includes reviewing the performance 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. This data can be used to compare and contrast performance and is key in producing the individual Scrutiny Reports of Local Authorities.

In 2021, the group met seven times and its work during the year looked at a number of areas such as:



- Reviewing the set of indicators used and liaising with stakeholders on improvements that could be incorporated into the annual Performance Indicator report. This included compiling guidelines for the report in early 2021 based on changes in methodology for existing indicators and the development of new indicators.
- Holding two Performance Indicator workshops in the first half of 2021 to provide direction to data coordinators from local authorities on the 2020 report guidelines. In particular, one such workshop was attended by 30 Local Authorities as well as representatives from the Local Government Management Agency and covered the specific area of housing. This work resulted in increasing the number of indicators from 39 to 42 - Public Liability Claims and Overheads being added to the Finance section and Public lighting being added to the environmental section of the report.
- Analysing similar work conducted in different countries such as Scotland, US, Australia and New Zealand. The group engaged with Gerard Turley and Stephen McNena from the School of Business of NUIG, who provided an overview of their work in the area of local government performance frameworks.
- Commissioning Seán Ó'Riordáin and Associates to write a research paper on the scope of work by local authorities in the area of economic development. This paper provided a good starting base for the introduction of a new performance indicator on Economic Development and the group further met with the CCMA/Business Enterprise Innovation and Urban/Town Economic Renewal committee to complete the review. The result will be the development of new economic development indicators for the 2021 report – due to be published in 2022.
- Engaged with the LGMA to develop a new future indicator on climate change and considered their National Performance Indicator Trend Report which reviewed current indicators and analysed the possibility of introducing new ones.

#### Communications and Customer Survey (Working Group 3)

The role of the Communications and Customer Survey Working group is to carry out NOAC's functions under section 126C (1) (a) of the Local Government Reform Act 2014. That 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 group is committed to delivering on the activities or functions that should be the subject of surveys and also develops requests for proposals, reviews and questionnaires. Additionally, it interacts with external stakeholders, in particular, through its branding and communication such as through the Good Practice Seminar which is held annually.

The group met five times during 2021 and its work during the year looked at a number of areas such as:

- Building on its new NOAC branding and website which allowed for an improved online presence to interact with stakeholders. In particular, this allowed for better access to publications, minutes and overall helped improve transparency of our work. 20 new reports were published to the website in 2021, including multiple reports on the local authority scrutiny process, along with reports on the Public Spending Code and a review of local authority and Regional Assembly Corporate Plans.
- Developing a Stakeholder mapping exercise to ascertain precisely all of the relevant stakeholders of NOAC. A tender was developed during the year and following the awarding of a contract and preliminary meetings with the successful company, a workshop was held in

October 2021 with the NOAC board. Additionally, this exercise is assisting in the development of a Communications Strategy for NOAC which is ongoing in 2022.

- Engaging with the Local Government Management Agency (LGMA) regarding the completion of NOACs three year Customer Satisfaction Survey. In particular, it was agreed the function of carrying out further surveys was transferred by agreement to the LGMA and it was agreed that NOAC would maintain an oversight role in the delivery of these surveys into the future, ensuring that citizens who engage with local government receive a high quality customer service and customer satisfaction.
- Holding of the fourth Good Practice in Local Government seminar, in conjunction with the LGMA and CCMA in November 2021 in Kilkenny Castle. The goal of the event was to showcase a range of local authority innovations across a wide variety of areas such as climate action, public consultation and citizen interaction. The event further demonstrated the role NOAC plays in encouraging good practise in Local Authorities and provided a forum to share that knowledge amongst the various Local Authorities.

#### Financial Management and Performance (Working group 4)

The work of the Financial Management and Performance Working Group relates to NOAC's functions under section 126C. (1) (b), (e) and (f) of the Local Government Reform Act 2014 to:

- Scrutinise financial performance including relating to value for money,
- To oversee how national policy in relation to local government is implemented by local government bodies, and
- To monitor and evaluate the implementation of public service reform by local government bodies.

Additionally, the group collates and prepares the annual Local Government Quality Assurance Report under the Public Spending Code.

The group met five times during 2021 and its work during the year looked at a number of areas such as:

- Producing the 7<sup>th</sup> Public Spending Code report for the local government sector. This involves collating and preparing the Local Government Quality Assurance Report under the Public Spending Code. The Public Spending Code was developed by the Department of Public Expenditure and Reform and it applies to all public bodies in receipt of public funds and ensures that the best possible value for money is obtained whenever public money is being spent or invested. Local authority Chief Executives were requested to submit their 2020 Quality Assurance reports by 28 May 2021 of which 28 were certified by Chief Executives of Local Authorities and three were certified by Acting/Interim Chief Executives. The full report was made available on the NOAC website.
- Reviewing MyPay Shared Services as part of the Financial Performance Reviews. The group engaged with MyPay representatives twice during 2021 and it was agreed that MyPay would prepare a paper on changes to the MyPay Operations Environment. This paper was submitted and reviewed by the group and acknowledged areas of good practise such as allowing Local Authorities to conform to new revenue requirements, advancing to the latest version of Core Portal and taking on the single pension scheme.
- Engaging with Audit Committees Chairs in the local government sector. The group held a good practise event in November 2021 which showcased a range of local authority

innovations across diverse areas such as climate action, public consultation and citizen interaction.

- Engaging with the Local Government Audit Service (LGAS) in September 2021 and exploring different ways to collaborate and review Service Level Agreements and other areas of work that need to be considered by the group.

### **Scrutiny meetings with Local Authorities**

As well as its standard work in relation to publishing a variety of reports on local authority activity and service delivery, in 2017 NOAC commenced compiling profiles of each local authority. These profiles are based primarily on the material in NOAC's own reports to date and meetings with the Chief Executives, but also include information provided by the authorities themselves outlining the particular context within which they each operate. Following these profile meetings, the Chief Executive and management team attend a full NOAC board meeting to answer questions from NOAC members on topics such as finances, customer service, corporate planning, housing issues, performance indicators, tourism initiatives, employment within the county and, economic and community development.

During 2021, NOAC had six meetings planned. However, due to the Covid restrictions it was only possible for the Chair to attend three Stage 1 (CE/Chair) meetings in Meath, South Dublin and Fingal. Following on from those site meetings, the Chief Executive and members of the management team were invited to attend a Stage 2 (NOAC board) meeting where local authorities can make a presentation, outline how their authority operates and answer questions from board members on the various items including information contained in the profile report. Those meetings are attended by the NOAC Secretariat and minutes are kept. The minutes of all the meetings and any presentations made are available on the NOAC website.

Furthermore, Scrutiny Reports regarding each Council meeting are published on the NOAC website. Additionally, a Master Report is also produced which outlines the details of the scrutiny process to date.

The following are the details of the meetings that have taken place to date.

Table 2

<b>Local Authority</b>	<b>Stage 1 meeting</b>	<b>Stage 2 Meeting</b>	<b>Has the Scrutiny Report been published?</b>
Louth County Council	August 2017	December 2017	Yes
Cork City Council	September 2017	March 2018	Yes
Offaly County Council	October 2017	January 2018	Yes
Westmeath County Council	July 2018	October 2018	Yes
Kerry County Council	June 2018	December 2018	Yes
Roscommon County Council	November 2018	January 2019	Yes
Tipperary County Council	December 2018	March 2019	Yes
Donegal County Council	January 2019	April 2019	Yes

Laois County Council	March 2019	January 2020	Yes
Waterford City & County Council	October 2019	March 2020	Yes
Clare County Council	October 2019	June 2020 (online)	Yes
Carlow County Council	December 2019	September 2020 (online)	Yes
Monaghan County Council	February 2020	July 2020 (online)	Yes
Limerick City and County Council	August 2020	January 2021 (online)	Yes
Sligo County Council	September 2020	November 2020 (online)	Yes
Meath County Council	July 2021	September 2021 (online)	Yes
South Dublin County Council	July 2021	December 2021 (online)	Yes
Fingal County Council	October 2021	March 2022 (online)	Ongoing
Galway City Council	March 2022 (online)	TBC	Ongoing

**NOAC reports published to May 2022**

1. Local Authority Corporate Plans 2015-2019	November 2015
2. Performance Indicators Report 2014	December 2015
3. Tenant Survey	December 2015
4. Public Spending Code 2014	February 2016
5. Efficiency Review Reforms	April 2016
6. Shared Services	April 2016
7. Rates Collection	April 2016
8. Financial Performance of LAs	April 2016
9. Public Spending Code 2015	July 2016
10. Private Rented Sector	October 2016
11. Performance Indicators 2015	November 2016
12. A Review of the Management & Maintenance LA Housing	May 2017
13. Local Authority Quality Assurance Report 2016	December 2017
14. Performance Indicators in Local Authorities 2016	January 2018
15. Operation of Audit Committees in Local Government	June 2018
16. Review of 2015 Statutory Audit Reports to the Members of LAs	June 2018
17. Internal Audit in Local Authorities	July 2018
18. Local Authority Satisfaction Survey 2018	July 2018
19. Local Authority Performance Indicator Report 2017	September 2018
20. Local Authority Quality Assurance Report 2017	October 2018
21. Local Authority Satisfaction Survey 2019	July 2019
22. NOAC Performance Indicators Report 2018	September 2019
23. Public Spending Code Report 2018	December 2019
24. Local Authority Satisfaction Survey 2020	September 2020
25. Local Authority Satisfaction Survey 2018–2020 – Infographic Report	September 2020
26. NOAC Performance Indicators Report 2019	December 2020
27. Public Spending Code Report 2019	December 2020
28. Scrutiny Process and Overview Report from 2017	May 2021
29. Louth County Council Scrutiny Report	May 2021
30. Cork City Council Scrutiny Report	May 2021
31. Offaly County Council Scrutiny Report	May 2021
32. Kerry County Council Scrutiny Report	May 2021

33. Westmeath County Council Scrutiny Report	May 2021
34. Roscommon County Council Scrutiny Report	May 2021
35. Tipperary County Council Scrutiny Report	May 2021
36. Donegal County Council Scrutiny Report	May 2021
37. Laois County Council Scrutiny Report	May 2021
38. Waterford City Council Scrutiny Report	May 2021
39. Clare County Council Scrutiny Report	May 2021
40. Carlow County Council Scrutiny Report	May 2021
41. Monaghan County Council Scrutiny Report	May 2021
42. Limerick City and County Council Scrutiny Report	June 2021
43. Sligo County Council Scrutiny Report	June 2021
44. NOAC Performance Indicator Report 2020	September 2021
45. Public Spending Code Report 2020	November 2021
46. Review of Local Authority and Regional Assembly Corporate Plans 2019-2024	November 2021
47. Meath County Council Scrutiny Report	December 2021
48. South Dublin County Council Scrutiny Report	February 2022

## Appendix 2

Summary of the reports published are as follows:

### **One: Local Authority Corporate Plans 2015 – 2019**

A function of NOAC is to monitor the adequacy of the Corporate Plans prepared by local authorities and to evaluate their implementation. Section 134(2) of the 2001 Local Government Act requires local authorities to prepare a corporate plan within six months of the annual meeting in a local election year. Guidance on the preparation of Corporate Plans issued from the Department to local authorities in November 2014. Corporate Plans were submitted by local authorities to NOAC for the purpose of its statutory function in this matter over the period from 13 January 2015 to 22 July 2015.

NOAC reviewed the adequacy of the Corporate Plans under the following main criteria:

- The provisions for consultation, adoption and promulgation,
- The analysis carried out by the local authority of its *Operating Environment*,
- The adoption of *Strategic Objectives and Supporting Strategies* linked to the mission statement, expressed in terms of intended effects or outcomes and whether achievable,
- The local authority's *Analysis of Internal Capacity and Re-allocation of Resources* that related input costs to outputs, having regard to the human and financial resources required,
- *Implementation and Monitoring* arrangements specifying how the Plan's objectives will be achieved and monitored.

In addition, NOAC examined the extent to which the Plans took into account of the 2015-2019 Guidelines and provided for the inclusion of an appropriate reference to Service Level Agreements entered into by the local authority, any commitments under the Local Economic and Community Plan, where made, and measures aimed at addressing social inclusion and promoting sustainable development.

The published report indicated that NOAC was, in general, satisfied as to the adequacy of all the Corporate Plans for the purposes of meeting the relevant statutory requirements, complying with the Departmental guidelines and responding to the major changes in local government that were implemented in 2014 (including reorientation towards economic development functions). The Corporate Plans of Carlow, Cavan, Cork city, Dun Laoghaire-Rathdown, Leitrim, South Dublin and Westmeath Councils were highlighted in the report as exemplars of better practice in the preparation of such Plans. However, NOAC was concerned at the absence of any reference in the Plans of five local authorities to an appropriate consultation process in their preparation, as effective delivery requires the commitment of local authority staff, elected members and relevant external stakeholders.

### **Two: NOAC Performance Indicators Report 2014**

The report on Performance Indicators in Local Authorities 2014 replaced the annual Service Indicator reports that had been published since 2004 and outlined the activity in 2014 of the 31 local authorities in respect of 35 performance indicators prescribed by NOAC who provided a guidance note to local authorities explaining what data was being asked for under each indicator. Some of the

indicators were new, some were previously included in the Service Indicators reports and some were slightly modified versions of previous service indicators.

The indicators covered a wide range of the functions carried out by local authorities in the areas of housing (6), roads (2), planning (4), water (2), waste/environment (5), fire service (3), library/recreation (2), youth/community (4), corporate (4), finance (2) and economic development (1). The detailed results comprised data supplied by each local authority and data obtained from a number of other sources such as Irish Water, the EPA, the PRTB, the National Waste Collection Permit Office and others. The data was collected from local authorities by the LGMA, who also provided an associated commentary.

The report set out details of NOAC's quality assurance review of seven of the indicators; highlighted key messages emerging from the data; and gave conclusions and recommendations arising from the work. A snapshot of just a few of the data items contained in the report showed:

- 3,820 additional social housing dwellings were provided in 2014 either directly by local authorities or through the Rental Accommodation, Housing Assistance Payment or Leasing Initiative schemes.
- 4,919 local authority dwellings were vacant at 31 December 2014 representing 3.8% of the stock.
- Average re-letting time (from the date the dwelling was vacated to the date of the new tenant's first rent debit) was 24.5 weeks but ranged from over a year in 5 authorities to less than 15 weeks in the case of 7 authorities.
- The median average re-letting cost was €8,375 and ranged from €35,012 in Cork City to €1,266 in Cavan.
- Average routine maintenance costs per unit ranged from €4,075 in Westmeath to €256 in Carlow and the average was greater than €1,000 in the case of only 7 local authorities.
- 18,553 private rented dwellings representing nearly 6.5% of registered tenancies were inspected in 2014 with inspection rates ranging from 34% in Cavan to 0.4% in Louth.
- Unaccounted for water was 46.7% of the total volume of water supplied in the first half of 2015 – the equivalent value in 2013 was 39.5% and, as this is the first time this indicator was calculated using metered residential data, it suggested that the previous methodology using commercial meter data only may have understated the extent of unaccounted for water.
- The total no. of households with access to a brown bin service at the end of 2014 was 522,141. Fingal had the highest access at 77.87% and Donegal the lowest at 0.1%. In 14 local authority areas less than 20% penetration of the service had been achieved.
- In relation to litter monitoring, both the litter free (at 10.93%) and grossly polluted (at 0.25%) categories showed an overall decline in 2014 over the previous year.
- The per capita cost of the planning service varied from €12.66 in Cork County to €53.19 per head in Roscommon, with a mean of €28.04 but some of the variation may have been attributable to the treatment of cyclical development plan preparation costs.
- There was an overall reduction in the buildings inspected as a percentage of new buildings whose commencement was notified to the authorities in 2014 due to 20 local authorities inspecting a lower % of new buildings in 2014 than in 2013.
- The cost of the fire service ranged from €70 in Leitrim to €28.25 in Kildare per person served by part-time fire brigades.
- The per capita cost of the library service was €60.16 in Cork city and €17.30 in Mayo with a mean of €29.60 and library visits increased slightly in comparison with the previous year.



- Local authority staff numbers decreased by a further 2.67% in 2014 bringing the total reduction since 2008 to 23.4%.
- The overall mean average of certified sick leave was 8.27% less than in 2013 – when unpaid sick leave was discounted, as per the 2014 indicator, the reduction was 20.33%.
- 17 out of 31 authorities had a cumulative deficit revenue balance at the end of 2014 and 15 of those had been running a deficit balance for at least 5 years – the most significant deficits were Sligo at €26.6m and Donegal at €15m – the highest surplus revenue balances were Dublin City's €28m and Fingal's €16m.
- 3,478.5 jobs were created in 2014 with the support of the local authority run LEOs, which replaced the County and City Enterprise Boards.

### **Three: Results of a Local Authority Tenants' Satisfaction Survey**

As part of the local authority housing maintenance and management study being undertaken by NOAC and reflecting its statutory mandate relating to customer service, NOAC commissioned Behaviour & Attitudes to conduct market research on local authority tenants' experience of and satisfaction with their Council's performance of those functions. Contact details for the tenants who participated in the survey were provided by local authorities who sought volunteers from among the callers requesting repair/maintenance work to their respective housing divisions. 120 volunteers were sought from each of the 13 local authorities with the largest numbers of tenants. The remaining 18 local authorities were each asked to provide 30 volunteers. In the end, 1,778 tenant names and phone numbers were provided by 29 local authorities, out of which 756 interviews were achieved by Behaviour & Attitudes researchers, which at 43% was considered a high conversion rate. NOAC was very grateful to the 758 tenants who participated in the survey. The survey was conducted in October/November 2015 and the results fed into a NOAC housing maintenance and management report. Key findings included:

- 48% of tenants surveyed believe that the Council's service had improved over the past 5 years.
- 81% were satisfied with the structural condition of their home.
- Overall 2 in 3 tenants living in a local authority estate would praise their Council's housing and maintenance services.
- 38% of tenants were not aware which non-emergency repairs were the Council's responsibility and 26% were not aware which repairs were their own responsibility.
- 46% contacted their local authority regarding emergency repair work, with leaks being the most common reason (42%), followed by electrical/dangerous wiring (26%).
- 2 in 5 tenants believed that the Council always responded to non-emergency repair requests within the target or a reasonably quick timescale.
- The vast majority of tenants stated that they were not asked for feedback on how their repair/maintenance requests were handled and less than one third reported that repairs were sometimes or always inspected.
- 64% of the tenants' homes had benefitted from energy efficiency improvement works and 28% were the subject of a Home Condition Survey.
- Just one quarter of tenants living in a Council managed estate recalled receiving a copy of the estate management policy and 75% of those believed that the Council complied with that policy.

- Attendance at estate meetings were low, with only 12% stating that they always attend. Of those tenants living in Council managed estates, 60% rated anti-social behaviour as low and 85% considered their estate to be a pleasant place to live.

#### **Four: NOAC Public Spending Code Report 2014**

#### **Nine: NOAC Public Spending Code Report 2015**

Both reports four and nine analysed the extent to which the requirements applicable had been complied with and summarised the local authorities' judgments of the adequacy of the appraisal/planning, implementation or review work that they had examined for the in-depth review, the reasons why they formed those judgments and their proposals to remedy any inadequacies found during the entire quality assurance process. In general, compliance was good in both years. Some issues arose in some or several authorities in relation to certification and website publication of the report, omission from the inventories of current expenditure projects under consideration and capital grant scheme projects, non-completion of some of the checklists and no data on in-depth reviews (in the case of three authorities) in the 2014 reports, many of which were substantially addressed in the 2015 QA reports. In particular, all 31 authorities carried out the in-depth check of a selection of projects from their inventories and provided information pertaining to the reviews for the purposes of the summary report for the sector compiled by NOAC.

#### **Five: Local Government Efficiency Review Reforms Report**

In 2015, NOAC requested a progress report from the Programme Management Office (PMO) of the Local Government Management Agency on the implementation of public service efficiency reforms recommended by the 2010 Local Government Efficiency Review.

The 2010 Efficiency Review made 106 recommendations and identified a range of efficiency savings and other revenue options amounting to €511m annually (€346m in efficiency savings and €165m in improved cost recovery and revenue-raising), of which €93m related to areas that were now the responsibility of Irish Water. The report indicated that by end 2015:

- 69 of the recommendations had been or were being implemented as recommended,
- 15 were being implemented by way of a policy modification of the original recommendation,
- 8 were on hold, and
- In the remaining 14 cases, either no progress had been made or a decision had been taken not to implement the recommendation.

NOAC concluded that this represented a high level of implementation of the reforms and a significant reduction in overhead costs. The increased efficiency and consequential savings achieved were estimated in the report to be €587m a year (with over 80% of this coming from payroll savings) when compared with 2008 local authority payroll costs.

#### **Six: Shared Services Projects Report**

NOAC sought a report from the PMO on shared services projects, which were among the initiatives implemented in the local government sector as part of the public service efficiency reforms.

The PMO report indicated the status of 19 shared services projects - MyPay, Road Management Office, Procurement, Local Government Portal, Building and Control Management System, ICT Back Office, Library Management System, FixYourStreet.ie, Internal Audit Centre of Excellence, Debt Management, Waste Enforcement Regional Local Authorities, Water Framework Directive, Housing Assistance Payment, Treasury Management, Accounts Payable, Legal Services, Veterinary Services, Laboratory Services and Motor Tax.

The report noted progress in advancing the first 13 of these projects (in some cases in a different manner to that originally envisaged), with delivery not achieved or not progressing on the final six projects and explanations for this were provided. The report outlined €43.5m of annual operational costs and €1.3m in year one and/or capital costs incurred on the 13 projects that have advanced to date – at that time. It also highlighted estimated annual savings of €5.1m in respect of MyPay and €1.4m from the ICT Back Office project, as well as €3.2m of savings enabled by the Procurement project in 2015 and a reduction of €56m in cumulative rates arrears in 2015 (affected by the level of write-offs as well as collection performance).

### **Seven: NOAC Rates Collection Report**

NOAC reviewed the rates collection performance of local authorities because the rates charged on commercial property were an important source of local authority revenue, with the amount collected representing 28% of total income in 2013 and 32% in 2014. The focus of the review was on local authorities where high amounts of rates arrears had built up and/or where there were weak rates collection performance.

The report provided data on the collection performance achieved in 2013 and 2014. While there was evidence of some improvement in a number of the local authorities, the 11 authorities examined had poor collection performance and faced a challenge in incrementally improving collection levels.

The 7 authorities with the weakest collection performance fell short of generating a full year's income, with all cash collected (including that related to opening arrears) constituting around three-quarters of the 2013 rates levy. While continuing to fall well short of generating cash equivalent to the annual rates levy, some of the councils began to show improvement in cash collection in 2014. Details of measures being taken at national and local levels to improve performance were set out in the report, along with information on procedures followed by local authorities in writing-off debts that were considered uncollectable.

The report concluded that it was important that compliance with the targets set within the local government sector for improved collection performance was monitored closely. It was also important that work continued on the development of best practice standards for bad and doubtful debt provision and associated write-offs. There was considerable scope for local authorities to share experiences and identify transferable good practice given the wide variety of measures being implemented or piloted.

NOAC monitor the extent to which national measures, and those of individual authorities, are contributing towards the achievement of improved collection performance.

### **Eight: NOAC Financial Performance of Local Authorities 2013-2015**

This report focused mainly on a review of three local authorities that had significant cumulative revenue deficits at the end 2013 (Offaly, Donegal and Sligo County Councils) and of the timeliness of production of the accounts of local authorities generally - Annual Financial Statements (AFSs).

The report welcomed improvement in the financial position of both Offaly and Donegal County Councils in 2014 and 2015 as an early indication that the measures being employed by these local authorities were beginning to address their financial positions. Given the scale of the problems that remained, NOAC considered that there could be no room for complacency and that both Councils had to continue to monitor expenditure and income rigorously to ensure that there is no slippage in their progress towards financial equilibrium.

While NOAC considered the agreement reached with the then Department of the Environment, Community and Local Government on Sligo County Council's Financial Plan 2015-19 to be a welcome development, it noted that the Council's financial position remained of concern, particularly since its deficit grew further in 2014. The report noted that the projected deficit reductions contained in the Plan, if achieved, would have still mean a cumulative deficit of nearly 23% of projected income in 2019, so the Plan outcomes would have to be monitored on a timely basis.

The review noted that a trend of late preparation and submission of AFSs continued - only 16 of the 31 local authorities prepared and submitted to the Department by 31 March 2016 (the relevant statutory deadline) an AFS for 2015 certified by the Chief Executive and Head of Finance.

NOAC considered that local authorities needed to assess and address the factors that were delaying submission of their financial accounts to the Department for annual audit. In turn, the Department should ensure that its systems for receipt and recording of the AFSs were robust and could reliably enable identification of non-compliant local authorities to facilitate improved monitoring of performance, and better practice, in this area.

### **Ten: NOAC Private Rented Sector Review**

This report was published following NOAC's review of the performance by local authorities of their functions under the Standards and Rent Books Regulations applicable to private rented accommodation. It was based primarily on the responses from authorities to a questionnaire dealing with their functions in this area, although data integrity issues relating to the information provided by authorities were encountered.

The report was the first thematic review carried out by NOAC on a particular aspect of local authority functions. The authorities have an important role in ensuring that rented accommodation meets the specified standard and that landlords comply with the Rent Books requirements. NOAC's overall finding were that the inspection process as then administered by the local authority sector as a whole was not having a sufficient impact on the standard of rental accommodation.

The report found that inspections were at a low level in a number of local authorities and at less than 2% of registered tenancies in 2014 in the case of Dun Laoghaire-Rathdown, Galway City and Galway County, Limerick, Louth, Meath and Offaly. Only four authorities (Roscommon, Monaghan, South Dublin and Cavan) inspected 20% or more of their registered units. That year, 8,336, or about 55%, of inspected dwellings were not compliant with the standards requirements and 1,403 Improvement Notices were issued (mostly by Dublin City and Sligo County Councils) in respect of these dwellings. The most common reason for non-compliance was not meeting fire safety

standards or ventilation issues. 19 of the 31 authorities indicated that they did not routinely check for compliance with the Rent Books Regulations when carrying out an inspection.

The Rental Accommodation and Housing Assistance Payment Schemes, while only constituting 6.6% of tenancies, accounted for 29% of the units inspected in 2014 and NOAC concluded that the increasing use of these schemes was likely to constrain further the resources available for inspecting privately contracted tenancies. In total, just 65 whole-time equivalent local authority staff were working on private rented sector issues in 2014 and 10 of these were in Dublin City. The average cost of an inspection was €178 but the unit cost per local authority ranged from €47 in Mayo to €775 in Louth (which carried out the fewest inspections both absolutely and proportionately).

NOAC was concerned at the high level of non-compliance found and concluded that greater transparency was needed around how issues identified at the inspections were followed up and resolved. It considered that all inspection reports and any subsequent communications with landlords should be made available to the tenants to engage them in the improvement process. The report recommended that the selection of dwellings for inspection should be put on a more systematic basis and should involve an annual experience-based risk assessment. Administratively, there was a need to set a standard for the documentation of the planning, execution, outcome reporting and follow-up of inspections across all authorities and for specific budgetary provisions that aligned resources to targets. Performance against target data should be included in the monthly reporting by Chief Executives to the elected members of local authorities.

The Residential Tenancies Board's registration numbers showed that the number of households living in the rented sector continued to grow each year. With this in mind, NOAC proposed to revisit performance in this area in the medium term in order to review progress.

### **Eleven: NOAC Performance Indicators Report 2015**

NOAC published the 2015 Report on Local Authority Performance Indicators on 7 November 2016. The report was presented to the then Minister for Housing, Planning, Community and Local Government and to the Oireachtas Joint Committee on Housing, Planning, Community and Local Government.

The sub-group visited six local authorities to carry out an assessment of the accuracy and reliability of a subset of the indicators as follows:

- Dublin City Council
- Laois County Council
- Kildare County Council
- Leitrim County Council
- Galway City Council
- Waterford City & County Council.

The decision on which authorities to review was arrived at having regard to such factors as the urban/rural mix, scale of authority and those reviewed in the recent past. The 2015 indicators selected for review were:

- Housing - H1: Social Housing Stock
- Housing - H5: Private Rented Sector Inspections
- Waste/Environment - E1: No/% of Households with access to a 3 bin service

- Planning - P1: New Buildings Inspected
- Youth & Community - Y2: Groups associated with the Public Participation Network (PPN)
- Corporate - C4: Overall cost of ICT provision per WTE

As well as confirming the validity and robustness of the data provided by the local authorities, views were obtained on the usefulness of the indicators and related issues. In addition, the outcome of the 2014 report follow-up and the performance indicator process generally was discussed with the relevant Chief Executives. The sub-group also met with the National Waste Collection Permit Office on 6 September 2016 and with the EPA (Environmental Protection Agency) on 14 December 2016.

### **Twelve: NOAC Local Authority Housing Management and Maintenance Review**

As part of its performance scrutiny function, NOAC decided in 2015 to carry out a review of the local authority management and maintenance function. The focus of this report is on the arrangements put in place by local authorities:

- To manage their stock of housing and their relationships with tenants and communities; and
- To maintain and enhance the fabric of the buildings and optimise their availability for letting purposes

The report also drew on a survey of tenants conducted on behalf of NOAC in 2015. The review examined the effectiveness of local authorities in managing and maintaining their housing stock, i.e. dwellings that the local authorities either built or purchased for the purpose of providing social housing. It also examined the effectiveness of local authority processes for dealing with repairs requests, planned maintenance, and the preparation of vacated units for re-letting, maximising occupancy, combatting anti-social behaviour and managing estates that are predominantly owned by local authorities.

### **Thirteen: NOAC Public Spending Code Report 2016**

The Public Spending Code (PSC) requires annual Quality Assurance (QA) reports to be submitted to the Department of Public Expenditure and Reform (D/PER) in respect of all public expenditure. NOAC has the function of compiling a composite QA report for the local government sector from the 31 individual local authority QA reports. NOAC's role in this process is to verify that each step has been completed by each local authority and to compile the composite report. A sub-group oversees this work and the composite report and, as well as being submitted to D/PER, is published on the NOAC website annually. The process in relation to the QA report for 2016 commenced in February 2017 and the composite QA report was published in December 2017. The later publication was impacted by the extension, agreed by D/PER for the local authority sector, of the deadline to 31 May for submission of the annual QA report, which meant that the QA reports were received after the time slot that NOAC had allocated for the compilation exercise.

### **Fourteen: NOAC Performance Indicators Report 2016**

NOAC published the 2016 Report on Local Authority Performance Indicators on 25 January 2018. The report was presented to the then Minister for Housing, Planning and Local Government and to the Oireachtas Joint Committee on Housing, Planning and Local Government. The sub-group visited six local authorities to carry out an assessment of the accuracy and reliability of a subset of the indicators as follows:

- Donegal County Council;
- Limerick City & County Council;
- Monaghan County Council;
- Sligo County Council;
- Tipperary County Council; and
- Wexford County Council.

The decision on which authorities to review was arrived at having regard to such factors as the urban/rural mix, scale of authority and those reviewed in the recent past. The 2016 indicators selected for review were:

- Housing – H3: Average Re-letting Time and Cost
- Roads – R1: Pavement Surface Condition Index Ratings
- Planning – P5: Applications for Fire Safety Certificates
- Corporate – C2: Working Days Lost to Sickness
- Corporate – C3: Local Authority Website and Social Media Usage

As well as confirming the validity and robustness of the data provided by the local authorities, views were obtained on the usefulness of the indicators and related issues. In addition, overall performance issues, experience with the indicators and any follow-up or analysis carried out of the 2015 performance outcomes relative to other authorities and/or prior years was discussed with the relevant Chief Executives. The visits uncovered examples of good practice and showed that the indicators are being used to compare performance, identify areas for improvement and set targets.

#### **Fifteen: NOAC Operation of Audit Committees in Local Government**

Audit Committees operate across all 31 local authorities in Ireland to review financial and budgetary reporting practices and procedures within the local authority, assess and promote efficiency and value for money and review the systems operated by the local authority for the management of risks. NOAC set out to establish in respect of the activities and accounts of the year 2015, how well the statutory function and department guidance had been implemented by local authorities. It drew on the reports of the Audit Committees and in particular, it consulted the Chairs of Audit Committees. The report was published in June 2018. The variety of practices outlined in this report indicated that there may be scope for comparison of approaches and adoption of those that fit with the review strategy of individual committees. Several Chairs of Audit Committees suggested that a seminar be organised to consider the different approaches of committees and the opportunities to adopt different review practices.

NOAC recommended that all Audit Committees, in their reporting explicitly:

- Outline the processes used to review the financial and budgetary processes.
- Set out the approaches used to review efficiency and value for money.
- Outline the tracking mechanisms that are in place to follow up on recommendations of the committee, the internal audit function and the LGAS.
- Outline the approach taken to the review of the committee's own effectiveness in the year.
- Report the results of its review of the internal audit charter, its workplan and associated resource adequacy, the outcome of its review of internal audit reports and the overall effectiveness of the function.



- Set out the date of adoption of each of its reports.

NOAC was of the view that consideration should be given to the introduction of statements of internal financial control. These would make explicit the controls and risk management approaches being utilised by management to ensure that there is an adequate level of checks and balances in the processing of the local authority's transactions and the safeguarding of its assets.

More generally, reflecting on the financial and governance environment in which Audit Committees operate, NOAC was of the view that the governance of local authorities should, to the extent possible, be brought into line with the principles underlying the Code of Practice for the Governance of State.

#### **Sixteen: NOAC Review of 2015 Statutory Audit Reports to the Member of Local Authorities**

NOAC published a review of the 2015 Statutory Audit Reports in June 2018.

A range of management and control issues are reported annually by the Local Government Audit Service (LGAS) following audit of the accounts of local authorities. NOAC reviewed these issues for 2015 and decided to follow up on five of them. Other agencies, including the LGAS, were pursuing the remaining issues.

The issues upon which NOAC engaged with local authorities were

- Procurement and purchasing management
- Asset management
- Reconciliation of housing stock and rents
- Income collection dis-improvement
- Funding of local authority owned companies.

#### **Seventeen: NOAC Internal Audit in Local Authorities 2018**

Internal Audit has a vital role to play in ensuring that best practices are adopted by local authorities in the management of public funds handled by them and in the governance of operations generally. The primary responsibility for the prevention and detection of fraud and other irregularities rests with the management of the audited bodies. It is essential that management establish an adequate system of internal control, including security, segregation of duties, proper authorisation procedures and an effective internal audit function. It was clear that while management was responsible to stakeholders for the establishment and maintenance of internal control, that the role for a more professional internal audit function to assist management had become evident. The focus of NOAC's report was on the general governance of the function and in particular, it sought to establish:

- Whether internal audit was functioning in local authorities and the nature of internal audit services.
- The authority under which the functions operated and whether they were governed by Audit Charters.
- The extent of their budgets and resources.
- The audit standards to which they operated and the quality assurance arrangements.
- Their independence and access to information.
- The focus of reviews and testing by the functions and
- Their reporting and communication arrangements.



NOAC considered the surveys and the additional information supplied and listed a number of recommendations throughout the report. It was proposed that the findings and recommendations should be considered as a minimum for best practice and should be adopted fully where appropriate.

It was noted that all 31 local authorities have an internal audit and it was recommended that training could be planned and delivered more efficiently in a regional setting. NOAC recommended that all internal audit functions operate in accordance with the Standards of the Institute of Internal Auditors and that the quality of the service be reviewed through on-going monitoring of the performance of the function, periodic self-assessments and by way of evaluation by a qualified reviewer at least every five years.

NOAC recommended that all internal audit units operate under a formal written Terms of Reference and that charters be reviewed annually by Audit Committees. It suggested that Audit Committees should, in conjunction with the Head of Internal audit, review the skills and competencies required to carry out the audit tasks included in the audit plan and identify how any gap could be filled. NOAC recommended that the capacity of internal audit units be supplemented as appropriate by the procurement of staff for specific assignments so as to ensure that there is audit coverage of the key risks over a review cycle agreed with the Audit Committee. NOAC also recommended that local authorities encourage existing staff to obtain appropriate professional qualifications and assign new staff to these functions who are either qualified or seeking to achieve qualification.

NOAC recommended that rolling multi-year audit programmes be established. Such programmes should be adjusted based on an annual risk assessment. In formulating the programme, the broad aim would be to strike a balance between assignments designed to review:

- Financial performance and internal controls.
- Operational performance examining the efficiency and effectiveness of service delivery.
- Compliance with regulations and bye-laws.
- Security of systems for processing transactions and storing information.
- The assessment of the capacity of the function to deliver such a balanced programme should form part of the annual review by the Audit Committee.

NOAC recommended that all internal audit reports, which should incorporate the responses of management, be addressed to the Chief Executive and a copy sent simultaneously to the Chairperson of the Audit Committee. In their general operation, all internal audit functions should have confidential access to the Audit Committee and Chief Executive.

#### **Eighteen: Local Authority Satisfaction Survey 2018**

NOAC commissioned Ipsos/MRBI to conduct a survey of the general public to establish their level of satisfaction with their experience of engaging with their local authority. The top 10 local authorities based on population size were chosen: Dublin City, Dun Laoghaire-Rathdown, Fingal, South Dublin, Cork County, Limerick, Galway County, Kildare, Meath, and Tipperary. Interviewing was carried out in March 2018. Quota controls ensured that participants were representative of the Local Authority population by age, gender and social class. 100+ interviews were completed per Local Authority. The results indicated that:

- Just over half of respondents (53%) were satisfied with their local council.
- Perceptions of councils were generally positive, the majority (59%) believing that their council was making a positive contribution and that services had improved over the years.
- Perceptions of transparency (29% agree that council was transparent) and efficiency (37% agree that council was efficient) were less positive.

The most important services provided by the council fell into three main categories:

- roads and road safety
- housing and amenities
- parks and playgrounds

Knowledge of the council and awareness of the services provided was generally low. Just 4% 'know a great deal' about their council. Spontaneous awareness of council services was low for all services except road maintenance, which 58% of respondents mentioned. The majority knew 'just a little' (51%) about their council and satisfaction levels increased in line with knowledge levels; from 40% amongst those with no knowledge to 55% amongst those with some knowledge. In line with this lack of knowledge, the majority did not feel informed by their local council. However, those who felt informed were more likely to be satisfied at 72% compared to 40% amongst those who were uninformed. In light of the lack of knowledge about their council and its services, less than half of respondents believed that their council was doing a good job at providing services (47%) and just over a quarter (27%) believed that they were getting good value for money.

About 1 in 3 contacted their council in the last 5 years, with housing topping the list of reasons for this contact. Overall, over half were satisfied with how their query was handled (52%). Those who contacted their council in the last five years tended to be less satisfied with their council than those who did not (31% vs 13% dissatisfied). This was likely to be a result of the overall outcome of how their query was handled, with 90% of those who had a positive experience indicating that they were satisfied with their council overall, compared to 11% of those who were unhappy with how their query was handled. The margin of error for the total sample of 1,030 interviews was approx. +/-3%. The margin of error for individual LA results of 100 interviews was approx. +/- 10%.

### **Nineteen: Local Authority Performance Indicator Report 2017 - September 2018**

This was the fourth annual Performance Indicator Report published by NOAC in relation to its function of scrutinising local authority performance against relevant indicators. Selected indicators of local authority activity in relation to some aspects of their wide-ranging functions are collated and published annually in order to provide objective information on their performance. This information is relevant to the local authorities themselves, both to track their own performance over time and to compare their performance with other local authorities of a similar profile and size.

The general report is also of importance to the various Government Departments that operate through the authorities and to the wider public that are affected by how well their local authority carries out its functions. It is important to NOAC that the indicators are a useful reflector of performance and that they are used by the authorities to set priorities and targets, and to seek to strengthen areas where comparative performance is less than optimal.

NOAC was pleased to see that the local authorities were increasingly analysing their indicator outturns and setting targets for improving performance in specific areas. It was clear that the performance indicator system was now embedded in local authorities with the results being reviewed on an ongoing basis by the management teams and audit committees in local authorities.

The improved performance of local authorities in respect of a number of areas was noteworthy. Overall, local authorities showed improved performance in:

- Commercial rate collection levels;
- Managing increased number of planning applications received;
- Increasing the number of organisations on county register for the Public Participation Network;
- Reducing in the proportion of vacant stock within local authorities; and
- Reducing the national average re-letting time for local authority housing.

The report highlighted local authorities generally needed to improve performance in tackling:

- The unacceptably low levels of property inspections being carried out under the planning legislation;
- The inconsistency in processing of Fire Safety Certificates by local authorities within the required 2 month period;
- The increase in the number of pollution cases recorded;
- The increase in medically certified sick leave recorded; and
- The increase in adult homelessness rates.

The main findings of the report were as follows:

### **Housing**

- Local authorities had 133,394 dwellings in their ownership, an increase on the 131,375 dwellings of 2016.
- 2.72% of local authority houses were vacant at the end of 2017 compared to 3% at the end of 2016, compared to 3.5% at end 2015 and 3.8% at end 2014, and 13 local authorities had a vacancy rate of less than 2%.
- In 2017 the average house re-letting time was 28.9 weeks.
- At the end of 2017, there were 5,263 homeless adults in emergency accommodation, an increase of 26% on the number at end 2016.

### **Roads**

- Cork County Council had the highest proportion of regional roads in the county with structural distress (16%) and the lowest proportion with few or no defects (8%).
- 1,557km of local roads were strengthened in 2017 using €114m in Improvement Grants and 1,768km of local roads were resealed using €31.9m of Maintenance Grants.
- Since 2013, the proportion of motor tax transactions conducted online increased by 41.9%. In 2017, 72.4% of all motor tax transactions were conducted online.

### **Water**

- 19 local authorities improved their compliance rates with 12 having poorer results compared to 2016. Four local authorities had 100% compliance on the samples tested.
- For the fourth year running, private drinking water supplies in Co. Westmeath achieved a 100% compliance rate with the Drinking Water Regulations.
- Overall compliance of private drinking water supplies was 97.70%, a very slight dis-

improvement on the previous year.

### **Waste / Environment**

- Complaints to local authorities relating to pollution rose by 4.57% in 2017.
- 15 authorities increased the litter free portion of their counties.

### **Planning**

- There was a 34% increase in the number of new buildings notified to local authorities in 2017 and a quarter of these new buildings were inspected.
- The average per capita cost of the planning service rose fractionally to €28.31, with Cavan again having the lowest cost for the fourth year at €16.59.
- 1,423 planning decisions were appealed to An Bord Pleanála of which 79.5% of the decisions made by local authorities were confirmed by An Bord Pleanála.

### **Fire Service**

- The cost per capita of providing the fire service was higher in 2017 than the previous year in 18 local authorities. The three authorities with the lowest costs per capita were Carlow (€30.07) Kildare (€30.48) and Westmeath (€31.36).
- 12 authorities increased the number of fires in which the first fire tender reached the scene in less than 10 minutes.
- In the case of 16 authorities, the number of fires where first fire tender attendance took longer than 20 minutes increased.

### **Library Service**

- There were 16.94m visits to libraries in 2017, a reduction of 1.4% over 2016.
- The average number of library visits per head of population was 3.56, a decline on the 2016 average of 3.61.

### **Youth / Community**

- The number of organisations on the County Register for the Public Participation Network (PPN) at the end of 2017 was 11.87% (13,329 organisation) higher than in 2016.
- 5 authorities achieved 100% involvement of schools in the local youth council scheme in 2017.

### **Corporate**

- Total whole-time equivalent staff employed by the local authority sector at the end of 2017 was 27,380.22. This represented an increase of 1.94% or 521.77 staff since 2016.
- The overall medically certified paid sick leave rate for the sector in 2017 was 3.78% representing a slight increase on the 2016 rate of 3.76%.
- There were a total of 69.68m page views of local authority websites, an increase of 17.8% from 2016 and a 46.4% increase in followers of social media pages of local authorities to a total of 1.7m in 2017.

### **Finance**

- The same 13 authorities in 2016 had a deficit on the Revenue Account at the year-end 2017. Of these 13, Mayo and Monaghan increased their deficit balance from 2016 by €599,456 and €158,291 respectively.
- The average per capita expenditure was €897.89. The lowest was Meath at €534.19 and the

highest was Limerick City and County at €1,813.78.

- Fingal had the highest collection performance at 96.10% of commercial rates collected and Donegal had the lowest collection performance at 74.30% collected.
- Across the authorities variations on the 2017 Housing Loan collection levels ranged from a decrease of 5 percentage points to an increase of 8 percentage points recorded by Dun Laoghaire Rathdown and Cork City respectively. In all, 22 authorities either maintained or improved collection performance for this revenue source in 2017.

### **Economic Development**

- The total number of jobs created nationally in 2017 with the assistance of the Local Enterprise Offices (LEOs) was 3,252, which was a decrease of 3.08% on the number of jobs created with LEO assistance in 2016.
- The total number of trading on-line voucher applications approved by LEOs increased from 1,141 in 2016 to 1,189 in 2017. However, the number of vouchers that were actually drawn down decreased from 658 in 2016 to 546 in 2017.
- Galway City Council and Galway, Clare and Longford County Councils all confirmed there was no designated Tourism Officer in place in the council in 2017.

### **Twenty: NOAC Public Spending Code Report 2017**

The report analysed the extent to which the five steps of the quality assurance process had been complied with. It also summarised the local authorities' judgments of the adequacy of the appraisal/planning, implementation or review work that they examined for the in-depth review, the reasons why they formed those judgments and their proposals to remedy any inadequacies found during the entire quality assurance process. All 31 authorities carried out the in-depth check of a selection of projects from their inventories and provided information pertaining to the reviews for the purposes of the summary report for the sector compiled by NOAC.

NOAC reviewed each of the 31 local authority reports for compliance with the requirements of Part A04 of the Code. While the Code required certification of the reports by Accounting Officers, this formal position did not exist in the local government sector so NOAC requested Chief Executives to certify the reports. The Chief Executives of 29 local authorities certified that the Quality Assurance (QA) report submitted to NOAC reflected the authority's assessment of its compliance with the Public Spending Code. The Dun Laoghaire-Rathdown Quality Assurance Report was certified by the Acting Chief Executive. The Sligo County Council Quality Assurance Report was certified by the Deputy Chief Executive.

The Code required that the QA reports be published on the organisation's website. As at 24 August 2018, NOAC was unable to confirm the publication of the QA report on the websites of the following local authorities: Carlow County Council, Cork City Council, Longford County Council and Louth County Council.

### **Twenty one: Local Authority Satisfaction Survey 2019**

In 2018, Ipsos MRBI was commissioned by NOAC to conduct a survey among the general public to establish their satisfaction with their Local Authority. The first survey, conducted in 2018, surveyed the 10 largest LAs. The second survey, completed in March 2019, was conducted with the 10 medium sized LAs and Galway City. Interviewing was carried out, ensuring that participants were

representative of the Local Authority population by age, gender and social class. 100+ interviews were completed per Local Authority. The results indicated that

- Significantly more than half of respondents (58%) were satisfied with their local council.
- Perceptions of councils were generally positive, the majority (63%) believed that their council was making a positive contribution and that services improved over the years.
- Perceptions of transparency (39% agree that council is transparent) and efficiency (47% agree that council are efficient) were less positive.

The most important services provided by the council fell into three main categories:

- Roads and road safety
- Housing and amenities
- Parks and playgrounds

### **Twenty two: NOAC Performance Indicators Report 2018**

NOAC's Performance Indicator (PI) report for 2018 was published in September 2019. The fifth PI report was presented to the then Minister for the Department of Housing, Planning & Local Government and to the Oireachtas Joint Committee on Housing, Planning and Local Government. The report noted an overall improvement among local authorities with respect to commercial rates and housing loans collection levels, an increase in houses availing of brown bin service, an increase in areas classified as litter free, and an improvement in certain revenue balances. However, it was also noted that some local authorities needed to improve the level of property inspections and address the ongoing challenges of adult homelessness.

The sub-group visited six local authorities to carry out an assessment of the accuracy and reliability of a subset of the indicators as follows: Dublin City Council, Louth, Kilkenny, Offaly, Cork and Roscommon County Councils.

The 2018 indicators selected for review were:

- Housing: Vacancies (H2);
- Finance: 5 year summary of revenue account balance (M1);
- Library / Recreational: Number of visits per head of population (L1) and cost per Capita (L2);
- Economic Development: Number of participants who received mentoring (J3);
- Planning: % of Planning enforcement cases closed as resolved (P3);
- Corporate: Total number of WTEs (C1).

### **Twenty three: Public Spending Code Report 2018**

This report examined the way in which the five steps of the quality assurance process had been complied with. It also summarised the local authorities' judgments of the adequacy of the appraisal/planning, implementation or review work that they examined for the in-depth review, the reasons why they formed those judgments and their proposals to remedy any inadequacies found during the entire quality assurance process. All 31 authorities carried out the in-depth check of a selection of projects from their inventories and provided information pertaining to the reviews for the purposes of the summary report for the sector compiled by NOAC.

NOAC reviewed each of the 31 local authority reports for compliance with the requirements of Part A04 of the Code. The Code requires that the QA reports be published on the organisation's website.

As at 7 November 2019, NOAC was unable to confirm the publication of the QA report on the website of Carlow County Council.

#### **Twenty four: Local Authority Satisfaction Survey 2020**

In 2018, Ipsos MRBI was commissioned by NOAC to conduct a survey among the general public to establish their satisfaction with their Local Authority. The first survey, conducted in 2018, surveyed the 10 largest LAs. The second survey, completed in March 2019, was conducted with the 10 medium sized LAs and Galway City. The third survey, completed in February/March 2020, surveyed the 10 smallest Local Authorities.

Interviews were carried out ensuring that participants were representative of the Local Authority population by age, gender and social class. 100+ interviews were completed per Local Authority. The results indicated that:

- Six in ten respondents were satisfied with their local council.
- Perceptions of councils were generally positive, the majority (67%) believed that their council was making a positive contribution.
- 41% agreed that their council was transparent.

The most important services provided by the council were road maintenance, road safety, affordable housing, community and environmental protection.

Job prospects/wage levels and affordable housing were identified as important factors for making somewhere a good place to live/work.

#### **Twenty five: Local Authority Satisfaction Survey 2018–2020 – Infographic Report**

The 2018 to 2020 Infographic Report looked at results over the three years of the Local Authority Satisfaction Surveys from 2018 to 2020. Some of the results over the period of the 3 years included:

- People's satisfaction with the local council increased from 53% to 59%.
- Agreement that the local council was doing a good job was up from 47% to 55%.
- Agreement that the local council was open and transparent was up very significantly from 29% to 41%.
- Agreement that the local council promoted economic activity went up from 48% to 57%.
- The number of people who believed they were well informed by the local council went up from 38% to 48%.

#### **Twenty six: NOAC Performance Indicators Report 2019**

NOAC's Performance Indicator report for 2019 was published in November 2020. This sixth PI report was presented to the then Minister for the Department of Housing, Planning & Local Government and to the Oireachtas Joint Committee on Housing, Planning and Local Government. The report outlined some of the improvements which had been evident since 2014: nationally Rebuilding Ireland targets were met by local authorities; house re-letting times decreased over the past number of years; overall regional and local primary road conditions improved; the national revenue account balance surplus figure increased over the last five years and commercial rate collection levels had continuously improved.



The report also examined areas that required further improvement: for housing the cost of reletting dwellings increased in the same period. Although road funding improved significantly, condition was only improving slowly and the cost of roadworks increased; re-letting times remained high.

The sub-group visited six local authorities to carry out an assessment of the accuracy and reliability of a subset of the indicators as follows: Cavan, Galway County, Meath, Leitrim, Fingal and Wexford Councils were selected for review. The 2019 indicators selected for review were:

- Social housing stock (H1);
- Private rented sector inspections (H5);
- Percentage of schools that have been awarded/renewed green flag status (E4);
- Cost per capita of the planning service (P4);
- Overall cost of ICT as a proportion of revenue expenditure (C5);
- Cost per capita of the fire service (F1);
- 5 year summary of percentage collection levels for major revenue sources (M2).

#### **Twenty seven: Public Spending Code Report 2019**

This sixth Public Spending Code report examined the way in which the five steps of the quality assurance process had been complied with. It also summarised the local authorities' judgments of the adequacy of the appraisal/planning, implementation or review work that they examined for the in-depth review, the reasons why they formed those judgments and their proposals to remedy any inadequacies found during the entire quality assurance process.

NOAC reviewed each of the 31 local authority reports for compliance with the requirements of Part A04 of the Code. The Code requires that the QA reports be published on the organisation's website. As of 9 December 2020, NOAC was unable to confirm the publication of the Quality Assurance report on the websites of the following local authorities: Carlow County Council, Kildare County Council, Kilkenny County Council and Louth County Council.

#### **Twenty eight to forty three: Various scrutiny reports as laid out in Table 2**

#### **Forty four: NOAC Performance Indicator Report 2020**

NOAC's Performance Indicator report for 2020 was published in September 2021. This seventh PI report was presented to the then Minister for the Department of Housing, Planning & Local Government and to the Oireachtas Joint Committee on Housing, Planning and Local Government. The report outlined some of the improvements which have been evident since 2014. Overall, local authorities showed improved performance in the following areas: housing stock levels increased; homeless adult levels decreased; motor tax transactions conducted online increased; Certified and self-certified sick leave rates decreased; housing loan collection levels increased; and revenue account deficits decreased.

The key messages section in the report identified areas that warranted special mention the report. Re-letting time and cost increased and although COVID-19 impacted this area. NOAC noted the steady rise in re-letting costs since 2014, with only a small decrease shown in 2019 compared to the prior year. Libraries were also considered due to the significant drop in visits in 2020 which NOAC noted was directly related to closures and restrictions imposed by public health measures.



The sub-group visited six local authorities to carry out an assessment of the accuracy and reliability of a subset of the indicators as follows: Cork City, Laois, Clare, Carlow, Tipperary and Waterford City & County were selected for review. The 2020 indicators selected for review were:

- Average Re-letting Time and Direct Costs (H3);
- Number/percentage of households with access to a 3 bin service (E1);
- Public lighting (E6);
- LA website and social media usage (C3);
- Public Liability Claims (M3);
- Overheads (M4).

#### **Forty five: Public Spending Code Report 2020**

This is the seventh Public Spending Code report, which again examined the way in which the five steps of the quality assurance process had been complied with. It also summarised the local authorities' judgments of the adequacy of the appraisal/planning, implementation or review work that they examined for the in-depth review, the reasons why they formed those judgments and their proposals to remedy any inadequacies found during the entire quality assurance process.

NOAC reviewed each of the 31 local authority reports for compliance with the requirements of Part A04 of the Code. The Code requires that the QA reports be published on the organisation's website, which all local authorities complied with.

#### **Forty six: Review of Local Authority and Regional Assembly Corporate Plans 2019-2024**

In November 2021, NOAC published its review of the corporate plans of local authorities and regional assemblies for the period 2019 - 2024. The purpose of the report was to review the adequacy of the plans and to assist with the further development of good practice in corporate planning.

Under the process, areas considered for review included:

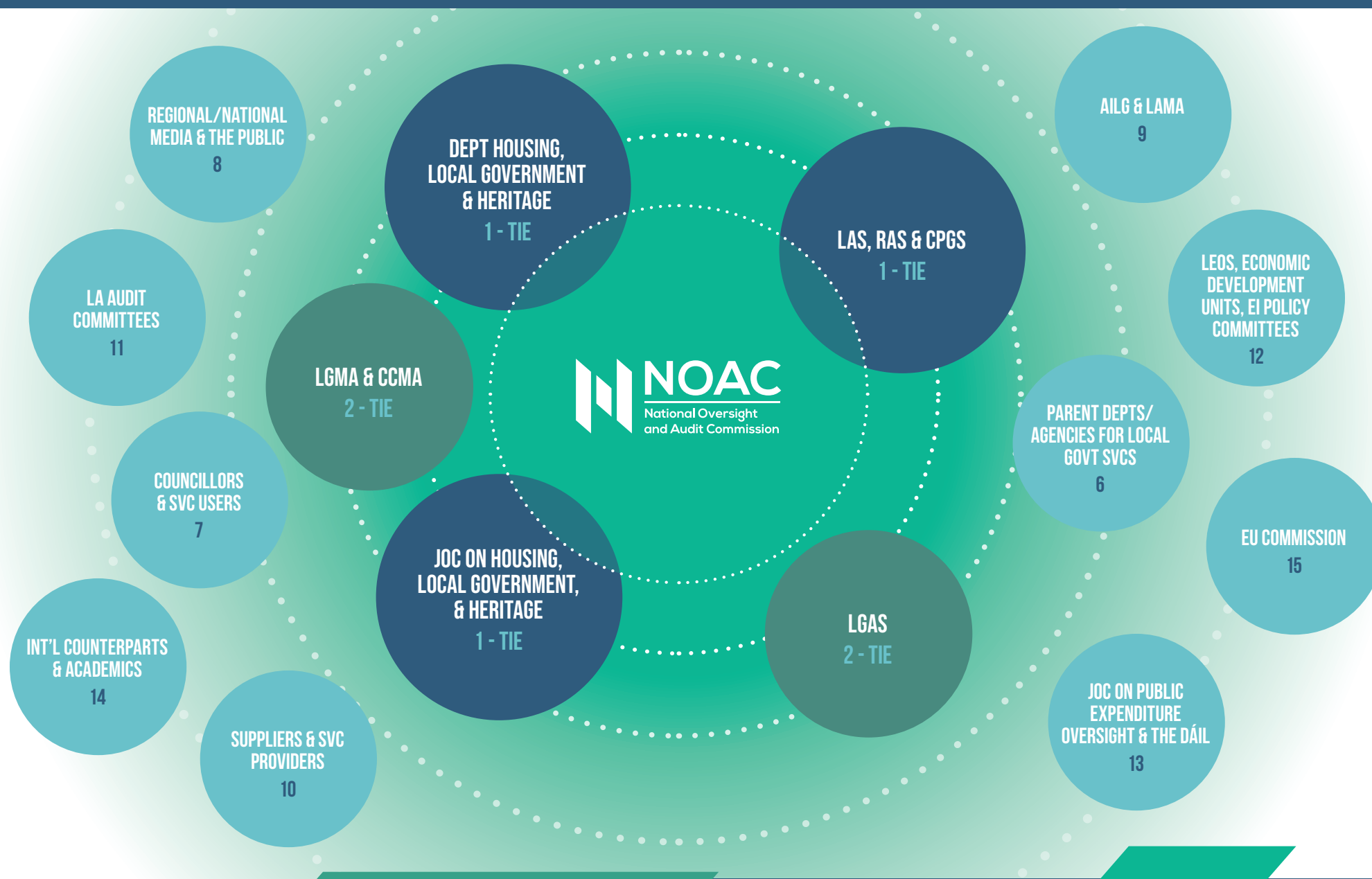
- The pre-plan consultation, which looked at how local authorities formulated the Corporate Plan and consulted with stakeholders and engaged with elected members.
- Review of the Corporate Plans. This investigated how local authorities proposed to review the progress of their Corporate Plans.
- Integration of the Corporate Plan with other policies and strategies, which examined the extent to which local authorities consulted other policy reports and strategies when devising their Corporate Plans.
- Public Sector Equality and Human Rights Duty. Under this heading, it was examined as to how local authorities engaged with the issue of human rights.

Examining the contents of the Corporate Plans, the following were among the areas reviewed:

- Vision and Mission: Strategies and Objectives. This detailed local authorities' visions, mission statements and broad goals during the life of the plan. It focused on the setting of actions and goals to deliver these broad objectives and visions.
- Financial resourcing of the Corporate Plan and how risks to the delivery of the Corporate Plan could be examined, taking into account how local authorities are dependent on voted capital funds from central government.

- Measuring and mitigating risk. This examined where local authorities depended on other external providers and other public bodies to successfully deliver certain services. This involved risk which could be mitigated through appropriate oversight, including service level agreements.

**Forty seven to forty eight: Various scrutiny reports as laid out in Table 2**



### DEPT HOUSING, LOCAL GOVERNMENT & HERITAGE

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
1 - TIE	RESOURCE	1	IMMEDIATELY	PRINCIPAL OFFICER	EMAIL	SECRETARY GENERAL	2	3
	SUPPORT SERVICES		ONGOING		PHONE	MINISTER		
	INFORMATION					PRINCIPAL OFFICERS		

### JOC ON HOUSING, LOCAL GOVERNMENT & HERITAGE

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
1 - TIE	APPROVAL OF CHAIRS	1	TIMELY	CHAIR	EMAIL	JCHLGH@OIREACHTAS.IE (DISTRIBUTION LIST)	2-3	5
	FAITH IN NOAC			PRINCIPAL OFFICER				

### LAS, RAS & CPGS

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
1 - TIE	SCRUTINY REPORT INFORMATION	1	EARLY AND CONSISTENT ENGAGEMENT	NOAC EXECUTIVE	SCRUTINY MEETINGS	CHIEF EXECUTIVES	2-3	NOT SURE
				BOARD	PI MEETINGS	MANAGEMENT TEAMS		
					GP SEMINAR	DIRECTORS OF SERVICES		
						DATA COORDINATORS		

### LGMA & CCMA

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
2 - TIE	TIMELY INFORMATION	1	TIMELY	PRINCIPAL OFFICER	EMAIL	EDDIE O'LOUGHLIN	1	6
	GOOD WORKING RELATIONSHIP				PHONE	DEIRDRE MULVENNY SIOBHÁN DALY		

### LGAS

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
2 - TIE	AGREED PRIORITIES	1	ONGOING	PRINCIPAL OFFICER	MEETINGS: VFM WORKING GROUP	HEAD OF AUDIT SERVICE	4	2
	SHARED INFORMATION				GP SEMINAR			

## PARENT DEPTS/AGENCIES FOR LOCAL GOVT SVCS

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
6	DEDICATED POINT OF CONTACT	2	IMMEDIATELY & ONGOING	CHAIR	MEETINGS	CHIEF EXECUTIVE	3	4-5
	STRUCTURED ENGAGEMENT			PRINCIPAL OFFICER		SECRETARIAT		
	USING NOAC REPORTS/ INFORMATION							

## COUNCILLORS & SVC USERS

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
7	LINK PIR WITH SCRUTINY REPORTS	1	ANNUALLY	CHAIR	REPORTS	SPC CHAIRS	2	4-5
					CUSTOMER SATISFACTION SURVEYS	COUNCIL CEOS		
						LA MEMBERS		

### REGIONAL/NATIONAL MEDIA & THE PUBLIC

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
8	PUBLISH REPORTS	2	TIMELY	CHAIR	THROUGH AGENCIES	THROUGH AGENCIES	2-3	4
	POSITIVE COVERAGE OF EVENTS			PRINCIPAL OFFICER				

### AILG & LAMA

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
9	PROACTIVELY APPROACH NOAC	2	TIMELY	BOARD	LETTER	BOARD OF EXECUTIVES	3	5-6
	CONSISTENCY IN ATTITUDE			PRINCIPAL OFFICER	EMAIL			

## SUPPLIERS & SVC PROVIDERS

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
10	PROMPT DELIVERY	1	TIMELY	SECRETARIAT	EMAIL	MULTIPLE	1	6
					PHONE			
					MEETINGS			
	FLEXIBILITY				TENDERS			

## LA AUDIT COMMITTEES

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
11	EXECUTIVE SUMMARY OF THEIR AUDIT REPORT	3	EVERY FEW YEARS	NONE	NONE TO DATE	INDEPENDENT AUDITORS	4	NOT SURE
						DEPARTMENT AUDITORS		

## LEOS, ECONOMIC DEVELOPMENT UNITS, EI POLICY COMMITTEES

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
12	DESIGNATED POINTS OF CONTACT	3	TIMELY	SECRETARIAT	LETTER	CHAIRS	4	2
					EMAIL			
	RESPONSE TO INFORMATION REQUESTS				QUESTIONNAIRE			



### JOC ON PUBLIC EXPENDITURE OVERSIGHT & THE DÁIL

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
13	SEE NOAC REPORTS FOR THEIR INDIVIDUAL CONSTITUENCIES	3	ONGOING	SECRETARIAT	REPORTS	INDIVIDUAL MEMBERS	4	3

### INT'L COUNTERPARTS & ACADEMICS

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
14	EXPERIENCE	4	AS NEEDED	SECRETARIAT	NONE TO DATE	NONE TO DATE	4	4
	BEST PRACTICE							

### EU COMMISSION

PRIORITY RANK	SUPPORTS NOAC NEEDS	PRIORITY SCORE: 1 (HIGH), 4 (LOW)	TIMELINES	NOAC RELATIONSHIP OWNER	METHODS OF INTERACTION	KEY POINTS OF CONTACT	RELATIONSHIP STRENGTH SCORE: 1 (HIGH), 4 (LOW)	NOAC REPUTATION SCORE: 1 (NEGATIVE), 7 (POSITIVE)
15	NONE	4	AS NEEDED	SECRETARIAT	NONE TO DATE	NONE TO DATE	4	3