



Ms. Sarah Cremin,
Committee Secretariat
Committee of Public Accounts,
Leinster House,
Dublin 2,
D02 XR20

30th November 2022

Re: Governance arrangements in the local government sector and the role of NOAC

Dear Ms. Cremin,

I am writing to you in my role as Chairperson of the National Oversight and Audit Commission (NOAC) with regards your correspondence of 5th October 2022.

The points raised in the transcript were noted and have been considered. In this regard, it would be appropriate that I elaborate on the oversight role of NOAC. As outlined in the Local Government Reform Act 2014, 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 must be outlined that NOAC has a long established process in the reviewing the accountability and governance structures of the local government sector through its various work programmes. In particular I refer to the annual Performance Indicator report, where NOAC looks at performance of the 31 local authorities over 11 areas with 42 separate indicators. The data from these and other NOAC reports are the basis for the Scrutiny visits and in this area there are 19 Scrutiny Reports published since 2021 and 3 more are in draft form. The purpose of the Scrutiny process is to review areas where local authorities are performing well, to see the areas where they are not performing relative to their peers and

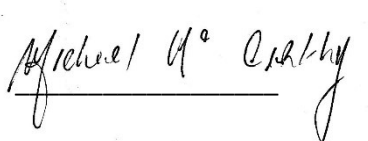


to determine what challenges exist and the steps the individual authority is taking to address these and any other issues that NOAC considers pertains to that authority.

In relation to the judicial reviews mentioned in the transcript and to be supplied by the Department of Housing, Local Government and Heritage, as an Independent State Body NOAC has no role in providing this response but I note from the PAC website that this information has now been supplied.

I hope that the abovementioned information gives a good overview of the work NOAC carries out in this area and if you have any further questions, please do not hesitate to contact either the NOAC Secretariat or myself at info@noac.ie.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Michael McCarthy', written over a horizontal line.

Michael McCarthy,
Chair, National Oversight and Audit Commission.