

**Minutes of the National Oversight and Audit Commission (NOAC) Meeting
Tuesday 25 April 2018**

Venue: Withdrawing Room, Custom House, Dublin 1

Attended by:

Chairman Pat McLoughlin
Members Tara Buckley
Paul Lemass
Dave Holohan
Colleen Savage
Sharon O'Connor
John Buckley
Michael McGreal

Secretariat Lisa Clifford
Claire Gavin
Neill Dalton
Colin Flood
Ken Doyle

Apologies Martina Moloney
Connie Hanniffy

Minutes of last meeting and matters arising

The minutes of the last meeting were presented and some minor amendments noted.

- a. Organigram of Secretariat & Resource availability
Discussed under agenda item 5.
- b. NOAC Branding
It was decided that a range of options would be explored for discussion at the next NOAC meeting in May.
- c. NOAC Annual Report 2017 – publication update
The report was published on Monday the 23 April 2018.

Declaration of any conflicts of interest

There were no declarations of conflicts of interest from the group.

Value for Money Report No. 31 - 'Report on the Coroner Service in Local Authorities':
Meeting with Pat Guiney (VFM Section)

The Board welcomed Pat Guiney and Catherine Tuohy to the meeting who gave a presentation on the Value for Money Report No. 31 - 'Report on the Coroner Service in Local Authorities'.

Questions from the NOAC members covered topics on recruitment, procurement, fees, current legislation, the introduction of a standard reporting form with unique identity numbers and a proposal for a shared Coroner Service. The members expressed concern that Local Authorities are responsible for delivering the service but the D/Justice has the statutory

responsibility for the service. It was noted that Northern Ireland implemented reforms in this area without legislation.

The Board thanked Pat Guiney and Catherine Tuohy for providing valuable insight into the Report and the Coroner Service. It was agreed that NOAC would write to the Minister highlighting concerns in respect of the following:

- the current procurement process,
- the method of recruitment of Coroners and Deputy Coroners,
- the fees and costs of mortuary, pathology and funeral home services;
- how these issues impact NOAC in not being able to fulfil its oversight functions for local authorities (i.e. value for money, performance measurement) given the current difficulties with the service.

Gender Balance on State Boards

The Board was reminded by the Secretariat of the requirement of Gender Balance on State Boards following receipt of an updated notice from Central Government in the matter. It was noted that NOAC currently meets this requirement in the composition of its Board.

NOAC Secretariat: structure, resourcing and capacity

Following discussion at its meeting in March in the matter, the Secretariat circulated an organisation and responsibilities document to the Board, which sets out the current assignment of the tasks and duties for secretariat members. It was agreed the Secretariat would liaise with the Chairs of the subgroups to identify new areas of work to be started and the resources required to undertake this work.

Draft Operation of Audit Committees in Local Government 2015

The Board approved the publication of this report subject to minor amendments.

The Board agreed that a Conference/Seminar for the Audit Committees of Local Authorities would be beneficial as per the feedback from Local Authorities on the report. The Chair will liaise with the Secretariat in organising and putting together an agenda for this seminar.

Draft Review of 2015 Statutory Audit Reports to the Members of Local Authorities

The Board approved the publication of this report subject to an inquiry regarding the work that has been done by the LGMA in the last year on procurement processes.

Review of 2017 Questionnaire on Internal Audit Units in Local Authorities Report – publication update

The Board reviewed the report and welcomed its findings. It was agreed that a number of issues would be addressed in the final report including strengthening the recommendations, providing guidance on key principles and standards of good audit practice and the rewording of parts of the conclusion section. The use of an expert external consultant to review the report was suggested.

Updates re publication of Customer Survey Project

The Secretariat gave the Board an update on this report. Background information is being prepared on the local authorities selected for the survey to use as supporting documentation when presenting the survey data. A subgroup meeting will take place the week of 30 April to discuss the report/findings and a meeting will then be arranged with the consultants to discuss the format of the final report. The consultants will be invited to make a presentation to the full NOAC meeting on 29 May 2018 and a representative from the LGMA would also be invited to this meeting. There was a discussion as to whether the survey for the rest of the local authorities could be brought forward but it was explained that this was a longitudinal study which the LGMA would ultimately take over after the 3 year period was completed, and therefore bringing forward the timeline in this case would not be appropriate.

Performance Indicator Report 2017

The Secretariat advised that the closing date for submission of data by the LA's is 26 April 2018 and completion of the report is expected in September 2018. The Secretariat has been engaged to date in dealing with issues that local authorities are encountering in completing the reports. To date a number of key areas have been clarified for local authorities including the treatment of unsold affordable units in local authority stock and the matter of library renewals not being counted in this year's report. A subgroup meeting will be held in mid-May to put in place arrangements for the validation visits to local authorities by the subcommittee and to specifically discuss the data submitted in respect of housing.

Profiles

Profiles are being prepared for all authorities and it was agreed that a matrix would be prepared for comparison of similar local authorities to allow the Board to select local authorities to meet. In advance of that matrix being prepared by the Secretariat, Donegal and Roscommon County Councils were selected for the next profile visits.

Any Other Business

As this was Chair, Pat McLoughlin's last meeting, the Board thanked Pat for his hard work over the last 4 years. They advised that his wisdom and guidance was a great benefit to NAOC, to Local Government and to the Public.

Pat thanked the Board and Secretariat for their work and support over the years and wished them good luck in the future.