

NOAC

National Oversight and
Audit Commission

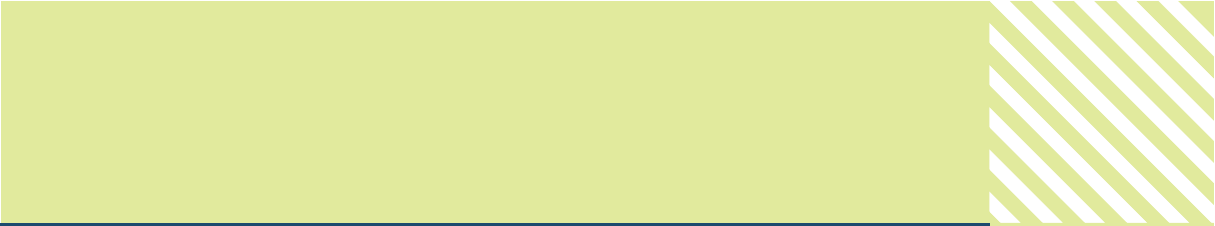
An Coimisiún Náisiúnta
Maoirseachta agus
Iniúcháireachta

Strategy and Framework Work Programme

2020 - 2022



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The National Oversight and Audit Commission (NOAC) was established on 1 July 2014 under the Local Government Reform Act 2014 to provide independent oversight of the local government sector at a local, regional and national level. Its functions are wide ranging and include the overseeing of implementation of national local government policy, scrutiny of general and financial performance, supporting best practice, monitoring and evaluating the implementation of corporate plans, adherence to service level agreements and public sector reform by local government bodies, as well as any additional functions assigned, or reports requested, by the Minister.

This Strategy, covering the period 2020 to 2022, has been prepared by NOAC, in consultation with stakeholders and with the support of external experts.



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Preface

The National Oversight and Audit Commission (NOAC) was established on 1 July 2014 under the Local Government Reform Act 2014 to provide independent oversight of the local government sector at a local, regional and national level. Its functions are wide ranging, involving the scrutiny of performance generally and financial performance specifically, supporting best practice, overseeing implementation of national local government policy, monitoring and evaluating the implementation of corporate plans, adherence to service level agreements and public sector reform by local government bodies, as well as any additional functions assigned, or reports requested, by the Minister.

This strategy outlines the National Oversight and Audit Commission's (NOAC) vision, mission and core values. It also sets out the key statutory functions of the Commission which will serve as our focus and mandate for the delivery of our work programme over the life of the corporate plan from 2020 to 2022. This document has been prepared by NOAC members, following consultation with stakeholders including the Department of Housing, Planning and Local Government (DHPLG), the City and County Management Association (CCMA), the Local Government Management Agency (LGMA). It has also been prepared with the support of Dr Seán Ó'Riordáin of Seán Ó'Riordáin and Associates, public policy & management specialists, Paul Reilly of Audit Scotland (Accounts Commission) as well as the NOAC Secretariat.

This strategy will form the basis of the Commission's ongoing, long-term strategic objectives of overseeing the consistent, high quality delivery of local government services and the evaluation of public service reform implementation and underpins the core business processes of the Commission. In this context, it is envisaged that the objectives and strategies outlined in the corporate plan will be translated into detailed work programmes of the Commission.

I am confident that this Strategic Plan will serve as the Commission's strategic framework and will play a key role realising its corporate objective over the coming years.



Michael McCarthy,

Chair,

National Oversight and Audit Commission,

November 2019.

Strategy



Introduction

This strategy and work plan has been prepared to deliver the mandate of the National Oversight and Audit Commission (the Commission). The Strategy was prepared following a number of workshops of the Commission held in July 2019 (See Appendix 1 and 2 for workshop notes).

Our role

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

Specifically, the Commission is required to:

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

Our agreed responsibilities at Board level

In having regard to the above obligations, the Commission has agreed a set of responsibilities to be delivered within its overall statutory role. These, following, responsibilities will underpin delivery of our tasks and actions over the next 4 years, generally, while giving a clear focus for the work priorities of the Commission over the period 2020-2022.

In the period 2020 to 2022 the Commission will be responsible for:

- Fully addressing our remit so that all statutory obligations are comprehensively met including:
 - Scrutiny of Local Authority Performance Indicators;
 - Examination of Financial performance including Value for Money;
 - Monitoring of Service Delivery, including implementation of Corporate Plans, Customer Service, Service Level Agreements, public service reform initiatives and policy implementation;
 - Preparation of an annual report on Commission activities;
- Improving relationships with other stakeholders who also have a supervisory role of local authorities and their activities including the Local Government Audit Service (LGAS) and others such as the Environment Protection Agency (EPA) and the Office of the Planning Regulator (OPR);
- Sourcing appropriate and adequate resources to underpin the role and work plan of the Commission;

This will require liaising with the Department of Housing, Planning and Local Government to ensure the appropriate business case is put forward to sustain resourcing of the Commission's activities in accordance with its statutory role;

- The Commission will deliver on actions included in its work plan, with clear delivery mechanisms including the secretariat, outsourced work and the input from NOAC members. The Commission will develop a Communication Strategy to include the following dimensions:

Monitoring, reporting and communicating to the public on how local authorities, individually and collectively, deliver on their statutory mandates in line with such reporting requirements as agreed by the Commission within the framework of this Strategy and Work Plan;

Improving the presentation, accessibility and communication of the reports prepared, and:

- Creating opportunities for better interaction between the Commission and relevant stakeholders including relevant Oireachtas Committees, The Local Government Audit Service, elected members at national and local level, local authority chief executives, directors of service and chairs of strategic policy committees, and
- local government audit committees;
- The media;

Build relationships with other relevant regulatory bodies, e.g. EPA, OPR, etc.;

- Monitoring implementation of recommendations set out in Commission reports;
- Reviewing local government customer satisfaction and highlighting consequential issues that need to be addressed;
- Identifying and promoting best practice in local authorities and communicating this to the public.

Our over-riding values

The Commission is committed to:

- Being Independent in its review, audit and oversight role of local authority performance;
- Having in place robust analysis that will measure and demonstrate the performance of local authorities and the positive impact of local government whilst highlighting, where relevant, sub-par service provision;
- Open engagement with local government, its stakeholders and the wider body of citizens on local government performance (The Commission in its oversight role will not deal with individual complaints which are appropriately dealt with by other organisations);
- Presentation of its reports and underpinning data in a professional, succinct and relevant fashion demonstrating its independent analysis and perspective in accessible formats;
- Regulatory oversight that meets its statutory obligations but which is also focused on betterment and improvement of local government services;
- Constructive examination, evaluation and, where relevant, criticism leading to improvement in local services and in the local to national policy framework;
- Thematic development of audit service findings and directions and emerging issues in public discourse;
- Interaction with other government agencies to seek, where possible, to align their strategic vision with that of the NOAC Board.
- Avoiding duplication of measurement and reporting by working with partner oversight and regulatory bodies active in the local government sector.

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

Our overall goal is to ensure that NOAC is recognised as an authoritative body that is scrutinising performance and encouraging positive improvements in local government services. In doing so we will:

- Complete a review of out-going local authority corporate plans as these have been the basis of local government operations over the past 5 years;
- Complete analysis of new corporate plans as these will be the basis for business planning over the coming 5 years;
- Implement an on-going monitoring framework of corporate plan implementation;
- Develop and implement an agreed evaluation system to monitor local government service level agreements;
- Build our role in relation to oversight of the regional assemblies, monitoring implementation of their corporate plans and spending;
- Agree, based upon the priorities of the Commission, operational protocols with local government organisations including the LGMA and representative bodies;
- Commence engagement with other government departments and agencies providing resources into local government on a regular basis having regard to the multiple reporting arrangements now in place for the local government system;
- Continue and strengthen best practice/ value for money reporting, including reviews of Local Government Audit Service Value for Money Reports, with the possibility of introducing performance targets including those based upon the concept of improvement;
- Monitor financial performance, Value for Money Reports and audit of annual financial statements;
- Undertake actions to support capacity building;
- Publish reports and findings within an agreed NOAC template and branding;

- Agree an annual cycle of reports on performance, customer feedback and overall performance outcomes;
- Publish stakeholder surveys, building on existing surveys, as an annual event;
- Clearly demonstrate improved results for all local authorities and where more needs to be done;
- Publish Performance Indicators Report on an annual basis;
- Review local authority performance in economic development and community remit, and climate change;
- Prepare annual report on activities.

Our strategic partners

The Commission is an independent statutory body. The Department of Housing, Planning and Local Government are a critical partner for the Commission in providing the secretariat to support NOACs work. In that regard the Chief Officer of the Commission will prepare a multi-annual work programme, based upon the priorities set out in this Strategy and Work Plan. This work programme will be underpinned by a business case for the necessary resources to deliver the Commissions' Work Plan.

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

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

- The Local Government Management Agency;
- Other Government Departments;
- Local Government Audit Service;
- Other statutory bodies having statutory responsibility for overseeing local government actions including the Environment Protection Agency (EPA), Transport Infrastructure Ireland (TII) and the Planning Regulator.

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

All protocols with such bodies will be finalised and agreed by the Commission prior to implementation.

The Commission and supporting resources

The Board Members of the Commission will provide overall direction for the Commission in accordance with this Strategy and underpinning work programme.

Members of the Board will need to be adequately supported by a secretariat under the leadership of a Chief Officer.

The Chief Officer and supporting secretariat will:

- prepare an annual schedule to identify and align resources to the work programme of the Commission;
- explore the potential of using other research capabilities including external options and external experts;
- prepare a multi-annual work programme, covering the years 2020 to 2022, to be agreed by Commission which allows for a balanced work load for members of the Commission over the coming years and has regard to the statutory remit of NOAC;
- prepare a business case and resource plan for submission to the Department of Housing, Planning and Local Government and which allows for an appropriate level of resources to allow the Commission to complete its work plan to, at a minimum, meet statutory requirements. This business case may allow for additional research staff;

- establish a clear understanding of the additional time demands on board members to be based upon analysis in finalising the work programme. This is to be clearly set out including site visits, publication programmes for reports and organisation of no more than 3 to 4 sub committees (max of 2 sub committees per member) to oversee the work programme but allow for working parties to be agreed by Board from time to time;
- explore the potential for using digital platforms to underpin Board meetings and other interface options;
- examination of the application of the Code of Governance for State bodies to be reported upon.

Working with local government

Our key relationship, as a Board, is with the local authority system and with the Local Government Management Agency (LGMA). On this basis, the Commission will agree performance and review priorities for which it will require support, including research capability, from the LGMA, on adoption of this Strategy and Work Plan. These will be set out within the framework of an overall protocol addressing the relationship between the Commission and the local government system generally. This protocol, while recognising the independence of the Commission, will also provide for:

- an appropriate risk management framework to preserve the independence of the Members and Board;
- the identification of issues across the system which need to be addressed;
- the highlighting of best practices and innovation;
- building upon existing engagement practices such as Commission led site visits to local authorities through additional engagement with Audit Committees, Public Participation Networks and other locally significant stakeholders such the social partners and service users.

Framework Work Programme



Principle themes and work programme

The Strategy and underpinning work plan therefore has five overall themes through which tasks and actions will be delivered. These themes are set out below:

1. Enhance scrutiny through performance indicators;
2. Examination of financial performance and audit;
3. Reviewing customer service;
4. Monitor delivery of corporate plans;
5. Support and promote innovation, good practice and continuous improvement.

Within these themes the Board will focus on the following key actions for the period 2020 to 2022. In addition, progress on these actions will be reviewed annually and the work programme amended as required.

Thematic based actions and tasks 2020-2022

Within the above framework the members of the Board have identified critical actions to be implemented over the course of the strategy. Each will have a time-frame and set of performance indicators to underpin on-going monitoring and evaluation of implementation. Note some actions occur/commence in the latter half of 2019.

These are set out in the table below:

Principal Action		Theme	Timeframe	Key Performance Indicator
1	Review of Corporate plans 2015-2019 to include trend analysis	Monitor delivery of existing corporate plans	By end Q4, 2019	Publication of Report
2	Review of new Corporate Plans 2019-2024 within an agreed risk management framework	Monitor delivery of new corporate plans	By end Q1, 2020	Publication of Report
3	Develop annual strategy to deal with the LGAS Reports and Input to the work programme of the LGAS to support the work of NOAC e.g. in relation to Audit, Value for money and SLA Performance	Examination of financial performance and audit	By end Q4, 2020	Publication of Report
4	Implement 3rd phase of the customer satisfaction survey and then migrate same to the LGMA so meet LGMA to agree NOAC expectation of service delivery from LGMA	Reviewing customer service	By end Q2, 2020 and annually thereafter	Publication of Report
5	Enhancement of annual KPIs/performance Reports	Enhance scrutiny through performance indicators	By end Q4, 2019	Publication of Protocol
6	Organisation of best practice workshops	Support and promote innovation, good practice and continuous improvement	By end Q2, 2020 and annually thereafter	Publication of Report
7	Preparation of Communications strategy including: branding/logo	Support and promote innovation, good practice and continuous improvement. Develop new corporate Image / Website	By end Q1, 2020 and annually thereafter	Publication of Communications Strategy
8	Agree and deliver annual inter-action programme with the CEs/local authorities site visits	Support and promote innovation, good practice and continuous improvement	By end Q4, 2019 and per annual programme thereafter	Deliver programme to include 6 site visits and 2 annual engagements with Chief Executives
9	Inter-action with Councillors/AILG post adoption of new corporate plans	Support and promote innovation, good practice and continuous improvement	End Q2, 2020	2 workshops per year

Principal Action		Theme	Timeframe	Key Performance Indicator
10	Engagement with the Audit Committees	Examination of financial performance and audit	End Q3, 2020 and annually thereafter	1 event per year
11	Agree protocols with other government bodies and agencies	Support and promote innovation, good practice and continuous improvement	End Q3, 2019 and annually thereafter	1 event per year
12	Review Risk Management Processes in Local Authorities	Enhance scrutiny through performance indicators	End Q4, 2020 and annually thereafter	Review complete and published
13	Review implementation of recommendations contained in NOAC Reports	Support and promote innovation, good practice and continuous improvement	End Q3, 2019 and annually thereafter	Review complete and published
14	Review Local Government ICT Strategy and implementation	Support and promote innovation, good practice and continuous improvement	End Q4, 2020	Review complete and published
15	Prepare in depth reports on specific areas of Local Authority activity arising from the Reform of Local Government and Public Service Reform including: Review of performance in the area of economic and Community development, Town Regeneration and Renewal and Climate Change	Enhance scrutiny through performance indicators	End Q4, 2020	Reports complete and published
16	Review Financial Performance including: - Management of the payroll shared service, - Review of Procurement in Local Authorities - Review of Non-mortgage loans	Examination of financial performance and audit	End Q4, 2022	Reports complete and published
17	Improve Data gathering, building on the work and publications of other organisations where possible to avoid duplication and overload	Enhance scrutiny through performance indicators	End Q2, 2020	Agreed framework for data sharing in place

Principal Action		Theme	Timeframe	Key Performance Indicator
18	Explore the development of a National Performance Framework against which to assess overall Local Authority performance	Enhance scrutiny through performance indicators	End Q2, 2020	Appraisal Template in place
19	Review performance of the Regional Assemblies	Examination of financial performance and audit	End Q4, 2019 and annually thereafter	Publication of Reviews
20	Public Spending Code	Examination of local authority compliance with the Public Spending Code	Q4 Annually	Publication of report
21	NOAC Annual Reports	Publish Annual Report as required in legislation	Q1 Annually	Publication of report
22	Review performance of the Local Enterprise Offices	Examination of financial performance and audit	End Q4, 2019 and annually thereafter	Publication of Reviews
23	Prepare and publish annual Performance Indicator Report of local authorities based on data gathered from local authorities	Monitor local authority performance against predetermined indicators	End Q3 annually	Reports complete and published
24	Organisation of Customer Service Workshop	Promote excellence in customer service	By end Q4 2019 and annually thereafter	Publish presentations

The Commission and the Secretariat

In addition to the tasks set out in the table above the Secretariat will be required to provide general administrative support to the commission including the generation of reports, management of websites and communications, appointment of Board Members, organisation of NOAC meetings (min 8 per year) and working groups (as required).

Monitoring and evaluation

The Board has agreed that monitoring of local government requires a pro-active monitoring of its own actions and therefore has, or will put in place, the following (in addition to the key indicators set out above):

- An annual work programme in line with expectations set out under the framework above.
- An annual interaction programme scheduled with Local Authorities.
- Commencement of a review of own published reports to date to address extent to which the Board is meeting its own expectations and that recommendations are being implemented.

Ex post evaluation of own reports is to become a feature of Board work programme post 2020 following preparation of an ex post evaluation template by the Chief Officer.



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