

National Oversight and Audit Commission

Local Authority Corporate Plans 2015-2019

NOAC Report No. 1 – November 2015

Contents

Introduction	2
Statutory Provisions	2
Departmental Guidelines	3
NOAC Assessment Criteria.....	3
Consultation, Adoption and Promulgation of Plans ...	5
Local Authority Operating Environment	6
Mission, Principles, Objectives and Supporting Strategies	10
Internal Capacity and Resources	12
Miscellaneous Provisions of Guidelines	13
Implementation and Monitoring	14
Better Practice Exemplars.....	15
Conclusions	17

Local Authority Corporate Plans 2015 - 2019

Introduction

Preparation of multi-annual Corporate Plans and implementation of associated monitoring and review arrangements are long-standing features of management practice in local authorities in Ireland.

One of the functions of NOAC, the independent oversight body for the local government sector established under the Local Government Reform Act 2014, is to monitor the adequacy of the Corporate Plans prepared by local authorities and to evaluate their implementation. This report outlines NOAC's review of the adequacy of the Corporate Plans prepared by the 31 county, city, and city and county councils for the period 2015 to 2019.

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. By the end of March 2015, 11 Plans had been submitted and a further 14 Plans had been received by the end of May 2015.

Statutory Provisions

Section 134(6) of the 2001 Act provides that:

"The corporate plan shall be prepared on the basis of an organisational wide strategic approach encompassing the various activities of the local authority concerned, including activities relating to functions of municipal district members for each municipal district, and shall include—

- (a) a statement of the principal activities of the local authority,
- (b) the objectives and priorities for each of the principal activities and strategies for achieving those objectives,
- (c) the manner in which the authority proposes to assess its performance in respect of each such activity, taking account of relevant service indicators and of the need to work towards best practice in service delivery and in the general operation of the local authority,
- (d) human resources activities (including training and development) to be undertaken for the staff of the local authority and, where appropriate for the elected council,
- (e) the organisational structure of the local authority, both elected council and staff, including corporate support and information technology and the improvements proposed to promote efficiency of operation and customer service and in general to support the corporate plan,

(ea) the policy of the local authority in relation to its functions, services and priorities for expenditure, in so far as is not otherwise set out in any other plan, statement, strategy or other document referred to in subsection (7),

(f) such other matters as may be set out in guidelines issued under subsection (10) for the purposes of this section.”

Departmental Guidelines

Section 134 (10)(a) of the 2001 Act states that, “From time to time the Minister may issue guidelines in connection with the preparation of corporate plans by local authorities for the purposes of this section and local authorities shall have regard to such guidelines.”.

The Department of the Environment, Community and Local Government’s Guidelines on the Preparation of Corporate Plans in respect of the period 2015-2019, incorporating changes arising from the Local Government Reform Act 2014, did not issue to local authorities until 24 November 2014 and most authorities awaited the guidelines to complete their Plans.

In the context of their late issue, the guidelines suggested that authorities avail of the relevant extension mechanism.

Based on the information available, only 4 authorities who availed of the extended period held the required meeting to apprise the elected members of the position.

NOAC Assessment Criteria

Based on the general legislative background and the Departmental Guidelines, 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 objectives will be achieved and monitored.

In addition, NOAC examined the extent to which the Plans took 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 (LECP), where made, and measures aimed at addressing social inclusion and promoting sustainable development.

The Guidelines envisaged the Plan being prepared on the basis of an organisation-wide strategic approach encompassing the various local authority activities and those relating to municipal district functions (where applicable).

The Guidelines also requested authorities to identify in an appendix to the Plan relevant baseline data in relation to current performance of key functions and services based on indicative metrics in Appendix 2 of the Guidelines.

NOAC's examination was based on the content of the Plans as submitted to it.

Consultation, Adoption and Promulgation of Plans

Consultation

There was reference to consultation with some or all of the internal and external stakeholders suggested in the Department Guidelines in all bar 5 of the Plans.

The local authorities that made no reference to having engaged in consultation were: Cavan, Laois, Tipperary, Waterford (impacted by the timeframes of the amalgamation process) and Wexford.

Adoption

Section 134 (subsections (1) and (2)) of the Local Government Act 2001 requires local authorities to prepare a Corporate Plan every 5 years. The Plans should be submitted to the elected members for approval within 6 months of the annual meeting that takes place 2 weeks after the day on which the local elections were held, which date in 2014 was 23 May. Where this deadline is not met, there is provision for the Cathaoirleach to convene a special meeting of the council within the following fortnight, at which the Cathaoirleach and Chief Executive make a joint submission to the members outlining the steps to be taken to ensure the Corporate Plan's completion and when it is proposed to submit it to the elected council. The following 9 Councils did not comply with these statutory deadlines: Cavan, Cork county, Donegal, Dún Laoghaire-Rathdown, Kildare, Limerick, Louth, Roscommon and Wexford.

Promulgation

As at 17 September 2015, the following local authorities had not yet published their Corporate Plan on their website: Cavan, Cork city, Donegal, Dún Laoghaire-Rathdown, Kerry, Laois, Louth and Sligo. All Plans were written in plain English and presented in an easily readable format. Many local authorities put a lot of obvious effort into the presentation of their Plans. In this regard, Plans that may be commended for the quality and clarity of their presentation are those of Leitrim, Limerick, Louth, South Dublin and Westmeath.

Local Authority Operating Environment

Critical Success Factors

Critical success factors were identified to varying extents by Carlow, Cavan, Cork city, Cork county, Donegal, Dún Laoghaire-Rathdown, Galway county, Kildare, Leitrim, Longford, Meath, Offaly, Roscommon, Sligo, South Dublin and Westmeath.

The identified factors revolved around the continuing impact of the national economic downturn on the financial resources available to local authorities, the capping of staff numbers, the moratorium on recruitment and the loss of corporate knowledge occasioned by the reduction in staff.

A number of these Plans cited political, socio-economic, technological and environmental issues, legal (including EU directive) requirements and public expectations as well as financial and economic factors.

The availability of financial and staff resources was at least referenced in most of the Plans with the exception of Clare and Mayo. However, Tipperary, Waterford, Wexford and Wicklow included only a reference to financial resources.

The Plans were all reflective of Government policy, although to a lesser extent in the case of a small number of authorities.

Shared Services

The potential for shared services was referenced in a general way by Galway county, Roscommon and Tipperary and not mentioned at all by Fingal, Louth, Meath, Sligo and Waterford. The other Plans highlighted the potential for a wide range of specific shared services including:

- payroll and pensions (Clare, Kildare and Laois),
- spatial data for integrated infrastructural planning (Tipperary),
- Carlow and Kilkenny shared fire and rescue and library services and a Public Bodies Synergy Plan in the ICT area (Carlow),
- veterinary shared services and environmental laboratory facilities (Cork city and county),
- library and collaborative ICT Strategy for the Cork Region (Cork city),
- waste enforcement, veterinary shared services, and Water Framework Directive implementation (Clare),
- Roads Management Office (Donegal),
- mitigation of climate change with adjoining authorities (Dublin city),
- fire prevention and protection services with Galway county (Galway city) and shared services of mutual benefit with the City Council (Galway county),
- waste collection and enforcement, library and IT (Kilkenny),
- Veterinary Shared Services Plan for the Western/Border Region (Leitrim),
- sharing of administrative functions and facilities (Limerick),
- MyPay (Longford),

- exploring potential to share services in planning and economic development areas with Northern Ireland District Councils (Monaghan),
- hosting of the MidlandsIreland.ie brand (Offaly),
- delivery of a shared fire service for Roscommon, Leitrim and Sligo (Roscommon),
- National Waste Collection Permit Office (Wexford),
- veterinary and payroll (Wicklow).

Customer Services

All Plans covered the effectiveness of customer services and the potential of modern technologies and low-cost web-based solutions.

Local Enterprise

Dublin city, Mayo and Meath did not cover the establishment of and progress made by the Local Community Development Committee and the performance of the Local Enterprise Office. A few authorities merely referenced their establishment.

Service Reconfiguration

While virtually all Plans made some reference to the reconfiguration of services and organisational arrangements aimed at optimising the delivery of services, the reference was limited in the case of Dublin city, Louth, Mayo, Meath, Monaghan and Roscommon and absent from Offaly's Plan.

Regional Issues, New Developments and Initiatives

Relevant regional issues were highlighted in the case of all authorities bar Waterford and all Plans referred to at least some new developments or initiatives, with Cork City Council's Plan deserving particular recognition in this regard.

The initiatives covered a broad spectrum of topics and actions in areas such as tourism, energy, natural resources, transport, technology, employment, community, culture, business and education. Examples of the initiatives contained in the Plans are:

- Pride of Place and Taste of Carlow and Local Sports Partnership Committee initiatives (Carlow),
- Cavan's Sports Partnership Strategic Plan and development of the Blue Way (Shannon Erne Waterway) (Cavan),
- harnessing the deepwater potential of the Shannon estuary and working with the Shannon Group on the development of aviation related activities at Shannon Airport (Clare),
- developing an incubator unit for technology companies, generating electricity from landfill gas at the Kinsale Road landfill site, creating a regional 'Smart Gateway' and

working with stakeholders to develop and implement a night time economy strategy (Cork city),

- Town Development Fund, Economic Development Fund and Oil Spill Contingency Plan (Cork county),
- Donegal Digital Action Plan and building connections with diaspora (Donegal),
- identifying options to facilitate access to parking in major commercial centres, promoting diversity, multiculturalism and integration through a programme of events and maximising use of digital data from solar compactor bins (Dún Laoghaire-Rathdown),
- pursuit of Smart City projects with international IT firms, reduction of energy usage in public lighting and introduction of a Transportation Asset Management System (Dublin city),
- prioritising implementation of Labour Activation Schemes, facilitating the recruitment of graduates and regenerating Swords castle and environs (Fingal),
- Silverstrand/Sailin Coastal Protection project and Floral City Contractors (Galway city),
- migrating email infrastructure to the cloud and expanding and publicising its open data portal (Galway county),
- supporting local walk committees (Kerry),
- supporting tourist related development of the bloodstock and equine industries (Kildare),
- working with Fáilte Ireland to promote the ‘Medieval Mile’ plan and growing the ‘Destination Kilkenny’ ambassador programme (Kilkenny),
- facilitating the Laois Tidy Towns Federation and introducing EnergyMap with the support of Sustainable Energy Ireland (Laois),
- maximising community participation in the Civil Defence and supporting communities seeking to counteract the erosion of services and facilities in rural Ireland and its associated impacts (Leitrim),
- supporting the Limerick Childcare Committee in endeavours to promote access to affordable childcare and making sure that the Regeneration Areas make real progress in the next 5 years (Limerick),
- promoting and facilitating water safety, delivering a fire safety Halloween festival programme, and establishing a Record Management System for the Council’s archives (Longford),
- working in partnership with the Department of Education and Skills to deliver the school building programme and working with the Office of Public Works to deal with the threat from coastal erosion and rising tidal levels (Louth),
- developing the *Mayo.ie* website as a platform for promoting the county and as a communications channel for Mayo communities everywhere (Mayo),
- developing Meath and the Boyne Valley as ‘must go to’ tourism destinations (Meath),
- developing and implementing a Building Control Inspection Plan and fostering linkages with Cavan & Monaghan Education and Training Board to develop courses and apprenticeships relevant to industrial needs (Monaghan),
- supporting the development of peatlands for appropriate alternative uses, promoting the county for the hosting of national events and actively tackling derelict sites (Offaly),
- developing a commemoration policy to reflect the past, celebrate achievements and aspire to the future (Roscommon),

- introducing Radio Frequency Identification in each branch library, continue promoting the biblio-therapy programme and producing a minimum of two significant exhibitions in the county museum annually (Sligo),
- exploring with businesses appropriate strategies to revitalise dated and partly vacant industrial parks, installing new tourism and heritage signage throughout the county, supporting the extension of the Dublin Bike Scheme and introducing a roundabout landscaping sponsorship scheme (South Dublin),
- building on the success of the medi-care pharma hub that exists in the county and supporting the development of allotments and community gardens (Tipperary),
- seeking to realise value from the marine environment, placing a focus on youth employment programmes and linking of the 3 main urban centres by Greenway (Waterford),
- preparing and implementing a new Retail Strategy for the county and maximising the use of Council facilities for the dissemination of information on services (Westmeath),
- evaluating options for rates harmonisation and completing a parish histories publication project (Wexford),
- taking steps to reduce the occurrence of false alarm fire and emergency callouts, issuing grants for private well improvement, and NS MUSIC Generation Wicklow in partnership with the Kildare/Wicklow Education and Training Board (Wicklow).

Mission, Principles, Objectives and Supporting Strategies

All Plans contained an appropriate Mission Statement, Core Principles and the Council's Objectives and Supporting Strategies for the Plan period. The Core Principles were generally not that consistent with the principles espoused in *Putting People First – An Action Programme for Effective Local Government*, although Longford and Louth came close; Mayo did not really include any and Tipperary's were the 'symbiotic elements' of its Vision Statement.

As the most important elements of the Plans are the authorities' objectives for the period to 2019 and the supporting strategies that will be employed to achieve those objectives, it is to be welcomed that the objectives were linked to the mission statement and vision and are achievable in all cases. The objectives are supported by the strategies (which are termed 'objectives' in the Dún Laoghaire-Rathdown and Tipperary Plans), but the supporting strategies are less clearly linked to the strategic objectives in the Longford and Wexford Plans. While most Plans expressed the objectives in terms of intended effects or outcomes, this was less explicit in the case of Fingal, Laois, Mayo, Meath and Wexford. The Corporate Plan is the mechanism by which the elected members determine policy for any aspects of local authority activities that are not already governed by an agreed policy and this can contribute to the volume of objectives and supporting strategies included in the Plan. The approach adopted by authorities varied from including a large number of strategies that covered all functional activity areas, to including a more limited number related to a subset of functional areas that were selected for prioritisation over the period of the Plan.

Many Plans contained an objective relating to the optimisation of human resources with the utilisation of PMDS as a supporting strategy (Carlow, Cavan, Clare, Cork city and county, Dún Laoghaire-Rathdown, Galway city, Leitrim, Longford, Louth, Monaghan, Sligo, South Dublin, Wexford and Wicklow) and with a strong focus on health and safety at work requirements (Carlow, Cork city and county, Donegal, Dún Laoghaire-Rathdown, Fingal, Galway city, Kilkenny, Laois, Leitrim, Longford, Louth, Meath, Monaghan, Sligo, South Dublin, Westmeath and Wicklow).

Support for the Irish language was included as a strategy to support a cultural objective in the Carlow, Cavan, Cork city, Donegal, Dún Laoghaire-Rathdown, Galway city and county, Kerry, Leitrim, Longford, Mayo, South Dublin, Tipperary, Waterford, Wexford and Wicklow Plans.

In the community area, the majority of Plans included support for the Local Community Development Committee and almost as many contained the implementation of age friendly strategies.

Support for the Public Participation Network featured strongly as a citizen engagement strategy in most Plans and strategies to stimulate economic activity featured heavily in virtually all Plans.

Implementation of national housing strategies featured in all Plans (bar Mayo), with particular emphasis on housing objectives in the Plans of all the Dublin authorities (e.g. 6 out of 21 goals in Dublin city's Plan related to this area).

While virtually all Plans contained strategies in the area of transport infrastructure, specific projects were a feature in the Plans of Carlow, Cork city and county, Dublin city, Galway city, Limerick, Longford, Louth, Sligo and Wicklow.

Internal Capacity and Resources

Most Plans did not explicitly identify the human and financial resources required to achieve the Plan objectives but those who came closest were: Carlow, Cavan, Cork city, Dún Laoghaire-Rathdown, Fingal, Galway city, Kilkenny, Laois, Leitrim, Offaly, Sligo and South Dublin.

Cork, Dublin and Galway cities, Clare, Fingal, Kilkenny, Limerick, Louth, Mayo, Meath, Sligo, Tipperary and Waterford made no reference to training of elected members.

As well as internal capacity, a key element that was problematic for many authorities was resource re-allocation, which was poorly covered or absent from Clare, Cork county, Dublin and Galway cities, Fingal, Kerry, Kilkenny, Louth, Mayo, Meath, Monaghan, Offaly, Roscommon, Sligo, South Dublin, Waterford, Westmeath, Wexford and Wicklow. No Plan explicitly related input costs to outputs.

A new element in the Departmental Guidelines requesting local authorities to consider how an improved level and quality of information can be provided to the public regarding the cost (and related revenue-raising) implications of various options and decisions in relation to services was not addressed in most Plans, though Carlow, Cork city and county and Donegal came closest. While Plans such as those of Cavan, Dún Laoghaire-Rathdown, Galway county, Kildare, Kilkenny, Leitrim, Limerick, Longford, Offaly, Roscommon, Sligo, South Dublin, Westmeath and Wicklow discussed improving the level of communication with the public in a general way, the clear communication of the cost and revenue implications of different choices in relation to local services, particularly in the context of the local property tax and other charges in respect of services, was not covered.

Miscellaneous Provisions of Guidelines

There was at a minimum a reference to the Service Level Agreement (SLA) with Irish Water in all Plans with the exceptions of Louth, Offaly, Roscommon, South Dublin, Tipperary and Meath (the latter referred only to an SLA in relation to its own housing stock). In addition to Irish Water, Clare and Kerry referred to SLAs with the Local Enterprise Office and the National Roads Authority, Laois to an SLA with MyPay, Clare and Galway county to SLAs with the Food Safety Authority of Ireland, Carlow, Donegal, Mayo and Sligo to an SLA with Enterprise Ireland, Longford to SLAs with Enterprise Ireland and the Irish Sports Council, and Wicklow to SLAs with Enterprise Ireland, and housing and external payroll providers.

The Plans virtually all referred to social inclusion and/or sustainability, but explicit measures to address these issues were rare – in most cases the Local Economic and Community Plan had not yet been made or, in some cases, was not mentioned at all.

While the Plans generally encompassed organisation wide activities, municipal district activities (where relevant to the authority) were not separately identified and in some cases were not referred to. NOAC recognises that these new structures are just bedding in and that the detail of their activities may not have been fully agreed in many of the authorities at the time these Plans were being prepared.

The only Plans to include the suggested actual baseline data in an appendix were Cavan, Cork city, Leitrim and Wicklow and, to a lesser extent, Longford. A few Plans reproduced Appendix 2 from the Guidelines for the 2014 performance indicators, but without inserting the relevant data.

Implementation and Monitoring

As the Corporate Plan is the roadmap that determines the activities to be prioritised for the following five-year period, the procedures and practices for implementing the Plans and for taking corrective action where monitoring indicates this is necessary are vitally important elements.

Most Plans, with the exception of Louth's, included some or all of the required elements in this area. This section was poorly covered in the Plans of Wicklow and Waterford also and most elements, while referenced, were not very explicit in Limerick's Plan.

Processes for taking corrective action, where monitoring indicates that there are implementation difficulties, were not clearly specified in the case of Cavan, Clare, Cork city and county, Fingal, Kildare, Waterford and Wexford, as well as Louth and Wicklow.

The majority of local authorities did not explicitly commit within their Plans to a review of the Corporate Plan on completion of their Local Economic and Community Plan.

The commitment in the introduction to South Dublin County Council's Plan to deliver a copy of the annual service delivery plan detailing the council's commitments and plans for the year ahead to every household in its administrative area is commended.

Better Practice Exemplars

While compliance with the Guidelines on the Preparation of Corporate Plans was generally good and nearly all the proposed content was at least touched on in the Plans, a number of the Plans covered these matters more comprehensively and completely than others. Some of these more comprehensive Plans impressed NOAC as exemplars of better practice in the preparation of Corporate Plans. These included those of Carlow, Cavan, Cork city, Dún Laoghaire-Rathdown, Leitrim, South Dublin and Westmeath councils.

Carlow County Council's Corporate Plan covers very fully and very clearly all elements contained in the Guidelines on the Preparation of Corporate Plans. The sections outlining its operating environment and the internal and external factors influencing its operations, its internal capacity and resources and how the Plan will be implemented and monitored are comprehensive and thorough and they paint a full yet reasonably succinct picture of all salient factors. The material on the role of the Local Economic and Community Plan including its context and purpose is also particularly well formulated. The Plan contains a very clear and complete list of functional strategies with performance goals and the measurement methodology for each identified.

The profile of **County Cavan** in the Council's Corporate Plan lists all the key demographic, educational, social, employment and economic facts to provide a comprehensive picture of the environment in which the Council operates and the factors influencing its service planning and corporate strategies. The supporting strategies grouped into functional areas are linked to six strategic objectives of supporting communities, stimulating economic activity, protecting environmental resources, developing infrastructural capacity, promoting a positive image of Cavan and building organisational capacity. As well as including the baseline performance indicators data for 2014, the Plan separately identifies 18 key projects to be progressed during the lifetime of the Corporate Plan in support of its strategic objectives.

Cork City Council's Plan provided the greatest amount of detail on the strategies to support its five high level goals of (a) enabled communities, (b) a thriving city economy, (c) city identity, culture and heritage, (d) quality urban environment, and (e) corporate development. These included target levels of service by 2019, measurement methodology and key performance indicators, any supporting policies and actual current operational baseline data in the case of most of the strategies. The strategies are a mixture of general and specific projects and include a number of innovative initiatives, particularly in the area of economic development. This Plan also has a very comprehensive profile of the city, its operating environment, assets and challenges and is one of the few Plans that provides facts and figures about the staffing and financial resources influencing the capacity of the local authority.

The **Dún Laoghaire-Rathdown County Council** Corporate Plan contains useful overviews of the county and of the council and what it does and includes a list of principal activities and services in an appendix. The Plan's sections on the operating environment and internal and external factors impacting on the Council's objectives, capacity and resources are clear and comprehensive. The Council's strategies, which can cross functional areas, are linked to 23

corporate goals which are grouped into 3 themes covering economic growth, quality of life and transforming how the local authority works.

Leitrim County Council's Corporate Plan is another example of a Plan that addressed all elements in the Guidelines with particularly comprehensive and clear sections on its operating environment, and the external and internal factors impacting on the performance of its functions, and with an informative and succinct overview of key facts and demographics. It contains a clear presentation of its supporting strategies for each of three specified strategic objectives, in the areas of economic development, sustainable quality environment and maximising organisational capacity, grouped under functional headings.

The supporting strategies in **South Dublin County Council's Plan** are also organised into 22 cohesive objectives covering 5 key themes in the areas of (a) economic, enterprise and tourism development, (b) land use, planning and transportation, (c) housing, social and community development, (d) environment, water and climate change and (e) organisational capacity and accountability. The strategies are a mix of general county wide policies and actions and specific projects at various locations throughout the county. The preparation of this Corporate Plan involved an extremely high level of consultation that included Oireachtas members, Government Departments, State and local agencies as well as Councillors and staff. Public consultation was via an online survey, the council's website and libraries, social media and advertisements in the local press.

Westmeath County Council's Corporate Plan structures its supporting strategies around 6 strategic goals (economic and enterprise development, social inclusion and community participation, infrastructural capacity, protection of the environment, quality customer service and organisational capacity) each relevant to a number of different functional areas. The Plan incorporates about 6 key indicators in respect of each of these goals. The Plan has a very well presented section on implementation and monitoring addressing fully each such area referenced in the Guidelines and the factors influencing the operating environment are all clearly outlined.

Conclusions

On the basis of its consideration of the local authority Corporate Plans 2015-2019, NOAC is in general satisfied as to their adequacy for the purposes of meeting the relevant statutory requirements and of responding to the major changes in local government that were implemented in 2014 (including reorientation towards economic development functions).

There are, however, significant variations in the approaches followed by local authorities. These may, to an extent, be associated with different priorities and circumstances facing the authorities. The variations are also, however, indicative of scope to improve the quality of, and commitment to, corporate planning in some areas (see previous section).

As effective delivery on the Corporate Plans requires the commitment of local authority staff, elected members and relevant external stakeholders, the absence of any reference in the Plans of 5 authorities to an appropriate consultation process in their preparation is a concern. NOAC would urge those authorities, if reviewing their Plans following adoption of their LECPs, to consult fully with their principal internal and external stakeholders.

In fulfilment of its statutory mandate, NOAC will commence evaluation of implementation of Corporate Plans towards the end of 2016. In this work, NOAC will take account, *inter alia*, of revisions to the Plans on foot of LECPs made subsequent to the adoption of any of the Corporate Plans and of the annual progress reports required to be prepared by local authorities in respect of their Corporate Plans under section 134(11) of the 2001 Act. It will also consider the approaches being taken by authorities to review and adapt Plans in light of changing priorities and circumstances, as well as evidence as to whether corporate planning is driving delivery by the organisation in the manner intended by legislation and required by best management practice.

NOAC considers that the next iteration of corporate planning in local authorities should be undertaken having regard to, and on the basis of, timely, consolidated and focused departmental guidance to help maximise benefits in the sector from the outset of the new planning period.