



National Oversight and Audit Commission (NOAC)

Minutes of the Meeting – Tuesday 27 April 2021 at 10am

Venue: Remote Meeting via WebEx Meeting Platform

Attended by:

Chairperson: Michael McCarthy

Members:	Martina Moloney	Margaret Lane
	Brian Cawley	Niall Quinn
	Constance Hanniffy	Mary Hurley
Secretariat:	Claire Gavin	Neill Dalton
	John Goldrick	Colin Flood
	Darren Browne	

1. Minutes & actions of previous meeting;

The minutes of the NOAC meeting of 23 March 2021 were agreed.

2. Declaration of conflict of interest;

No conflicts of interest were raised.

3. Matters Arising;

There were no matters arising.

4. Approval of Annual Report 2020;

Following the circulation of a draft Annual Report, the Members returned their amendments to the Secretariat. It was agreed to amend the text of the 'Chairperson's Statement' to site NOAC as the main authoritative body that scrutinises performance of local government services. The 'Chairpersons Statement' will include a section acknowledging the work of the Secretariat. In light of the onset of Covid-19, it will be acknowledged that the work of the Secretariat was ongoing despite the pausing of Board meetings for 3 months. This was in anticipation of redeployment of the Secretariat which did not eventually take place. A paragraph under the WG2 summary will be included noting the beginning of work on the development of Economic Development indicators in 2020.

The Members agreed some changes to the 'Resources and Expenditure' section in line with the reporting of comparable organisations. The Members also agreed to include two additional notes under this heading. These include a note stating that there was an accounting adjustment of €3,228.96 for the year 2019 and secondly, a note stating the remuneration of board member fees.

The board approved the report subject to the amendments and it will now be issued to the Desktop publisher. The report will be issued to the Ministers office by 30 April 2021.

5. Work Programme;

a) Chair;

Scrutiny Report Update:

The Secretariat are reviewing the Desktop Published versions of the Scrutiny Programme reports for formatting errors. In addition, images used on the reports are from the relevant local authorities and confirmation they can be used is being sought from the desktop publisher who supplied them. There are 14 reports in total made up of 1 master report and 13 reports of individual Local Authorities.

The Members wished to acknowledge the effort of the Secretariat in preparing these reports. Once finalised, the reports will be circulated to the Local Authority Chief Executives

3 days in advance of publication and following this the reports will be circulated to the relevant Audit Committee and published on the NOAC website.

b) WG1 – Local Government Governance, Efficiency & Reform (LGGER);

Terms of Reference review:

Following a WG1 meeting on 23 April 2021, an updated Terms of Reference document has been agreed with an updated timeline.

Corporate Plan 2014 – 2019 Questionnaires

The Secretariat are finalising a summarised document covering the extensive and varied responses to the questionnaire. This review will then be published on the NOAC website.

Corporate Plans 2019-2024 review

It was agreed to outsource the review to an external specialist. A short scoping document is currently being prepared ahead of a tender issue which will be informed by the meeting held with the Local Government Division. It is expected to issue by the end of May.

Regional Assemblies review

It was agreed that the scoping of the study to review the local authority Corporate Plans will be broadened to incorporate a review of Regional Assemblies' Corporate Plans.

Local Enterprise Offices

A review of Local Enterprise Office (LEO) service level agreements is ongoing by the Department of Enterprise, Trade and Employment and is due to be released in the coming weeks.

Local Government Audit Service on Risk Management

The WG along with NOAC as a whole, is interested in establishing a forum with the Chairs of the internal audit committees where the risk management issue can be discussed.

c) WG2 – Performance Indicators;

Development of NOAC Performance Indicator Framework

A WG meeting was held on 7 April. This meeting attended by representatives of the National University of Ireland Galway - School of business, as they are active in the area of local government research. This was to garner their insights in aid of developing a framework that reviews local government performance and was felt to be a useful exchange. The NUIG representatives brought to the attention of the WG, a local authority finances website which they maintain (<http://localauthorityfinances.com>). The details of which will be shared with WG4. The Secretariat will prepare a short summary note of what the framework will aim to achieve. The WG will progress this at their next meeting.

Terms of Reference review:

An updated Terms of Reference document has been agreed.

Performance Indicators report 2020

The WG have agreed the local authorities in line for validation meetings and the indicators to be discussed. While the WG Members will participate in the meetings, an open invite was offered to the remaining NOAC Members to attend. Margaret Lane and Niall Quinn expressed their interest. The Secretariat will arrange dates with the local authorities for the meetings. Going forward, the WG will review the indicators that currently make up the report with the aim of introducing indicators for Economic Development, Tourism and Climate Change. The Secretariat will revert with a proposal.

Economic Development Indicator

The finalised report by Seán Ó'Riordáin and Associates was circulated to the Members. The report has two summary recommendations:

- (i) Establishing an indicator focused on the value of economic development spend by each LA;
- (ii) Each local authority showcasing a project of specific importance to provide an understanding of the wider role of local authorities in economic development.

The Secretariat will work with the County and City Management Association (CCMA) to develop a detailed definition of expenditure and develop a template under the recommendations of the research. The WG Chair wished to acknowledge the efforts of the Secretariat and the support of the LGMA.

The Members approved the report.

d) WG3 – Communications and Customer Service;

Terms of Reference review:

Following a WG3 meeting on 8 April 2021, an updated Terms of Reference document has been agreed with updated actions and timelines.

Customer Satisfaction Survey:

A meeting was organised with the Chair and the Chief Executive of the Local Government Management Agency (LGMA) on 13 April 2021. This was to discuss the roles of NOAC and the LGMA going forward in respect of the survey and was felt to be a very productive meeting. The LGMA provided an outline of the current projects governance, the work completed and the next steps for the forthcoming survey. The LGMA are not expecting to publish a report until early next year. The WG will consider hosting a Customer Service Seminar providing a high level discussion of the report which will be aimed at local authority Directors of Service. The LGMA will revert with an audit of the work completed in this area by the Institution of Public Administration (IPA). Regular contact will be maintained with the LGMA.

Good Practice Seminar:

The Secretariat have been in contact with the LGMA to advance arrangements for a Good Practice Seminar for 4/5 October 2021. Kilkenny Castle has been booked for the event, however consideration will be given to host it remotely depending on Covid-19 restrictions later this year. Further engagement will be held with the LGMA regarding themes for this event in June.

Communications Strategy:

The WG Chair will prepare a scoping document for a benchmark audit with key stakeholders to determine NOACs standing with them. This audit will be undertaken by an external company by tender. This will eventually feed into the development of a communications strategy which is expected to be finalised by the end of the year.

Local Authority ICT Strategy:

An update will be provided at the next NOAC meeting.

e) WG4 – Financial Management and Performance;

Terms of Reference review:

Following a WG4 meeting on 30 March 2021, an updated Terms of Reference document has been agreed with updated actions and timelines.

Payroll Shared Services - My Pay:

The LGMA will give an update on the questions previously sent to them regarding the Payroll Shared Services in May. It was agreed that the questions and a meeting with the LGMA on this matter will form the basis of a value for money report. There was concern on the scope of the project, as some local authorities had not engaged with the shared service. This review is scheduled for quarter 3 of 2021.

Non Mortgage Loans

The groundwork will be laid for a full report in Quarter 1 of 2022. The secretariat will review the actions from Martina Moloney's report on Non Mortgage Loans.

Review of Procurement in Local Authorities:

The WG Chair confirmed work will commence in this area in Quarter 3 of 2022.

Service Level Agreements in Local Authorities:

The Secretariat will ask the Local Government Audit Service (LGAS) to look at the issue of Service Level Agreements on NOACs behalf. An update will be provided at the next NOAC meeting.

Review of Audit Query Findings

The Secretariat has made contact with the LGAS for details on the recommendations made in their reports and the status of these recommendations.

Audit Committees workshop

The Secretariat has been in contact with the IPA and have committed their support in preparing a workshop. Topics to be covered include:

- Increasing awareness of NOAC;
- Where the mutual benefits between audit and risk committees and NOAC can be found;
- Recognition of the time spent preparing the Public Spending Code and its impact on completing internal audit.

2020 Public Spending Code Report:

The closing date for returns is 28th May 2021. Queries levels have been low.

Next meeting date was agreed for 27 May 2021, 10am

6. Membership Update:

Constance Hanniffy and Martina Moloney's terms on the Board are due to end at the end of June 2021. A submission has been issued to the Minister on 19 April requesting 2 appointments to fill these soon to be vacated positions with a further request for 2 further appointments be made to the Board. This would eventually bring the Board to 9 Members. It is hoped that 2 appointments will be made within the next week.

7. Future Meetings:

The next NOAC meeting is currently scheduled for 10am, 25 May 2021. The following subsequent dates were suggested to the Board:

- 6 July
- 7 September
- 19 October
- 7 December

The list of proposed meeting dates will be circulated with 'Save the Dates' issued thereafter.

8. Any Other Business:

The Board expressed their thanks and appreciation for the work and efforts of departed Secretariat member John McCarthy. A letter to this effect on behalf of NOAC will issue.

The meeting was brought to a close.

Agenda Item No:	Action	Decision
1.	Minutes & actions of previous meeting;	Agreed
4.	Annual Report	<ul style="list-style-type: none"> • Amendments agreed • Will now be issued to the Desktop publisher. • The report will be issued to the Ministers office by 30 April 2021.
5 (a).	Scrutiny Report Update	Once finalised, the reports will be circulated in advance to the Local Authority Chief Executives and shortly thereafter to the Audit Committees and published on the NOAC website.
5 (b).	WG1 – Local Government Governance, Efficiency & Reform (LGGER)	<ul style="list-style-type: none"> • Updated Terms of Reference agreed • Corporate Plan 2014 – 2019 Questionnaires to be published online once finalised • Corporate Plans 2019-2024 review - A short scoping document is currently being prepared ahead of a tender issue by the end of May
5 (c).	WG2 – Performance Indicators.	<ul style="list-style-type: none"> • Updated Terms of Reference agreed. • The Secretariat will prepare a short summary note of the aim of a Performance Indicator Framework. • Agreed validation meetings and the indicators to be discussed with dates to be arranged.

		<ul style="list-style-type: none"> • The Secretariat will revert with a proposal on what indicators will make up the report. • Approved Economic Development Indicator report.
5 (d).	WG3 - Communications and Customer Service	<ul style="list-style-type: none"> • Updated Terms of Reference agreed. • Good Practice Seminar - The Secretariat have been in contact with the LGMA to advance arrangements for a Good Practice Seminar for 4/5 October 2021. • Communications Strategy - The WG Chair will prepare a scoping document for a benchmark audit with key stakeholders to determine NOACs standing with them.
5 (e).	WG4 – Financial Management and Performance	<ul style="list-style-type: none"> • Updated Terms of Reference agreed. • Payroll Shared Services - review is scheduled for quarter 3 of 2021. • Non Mortgage Loans - report in Quarter 1 of 2022. • Review of Procurement in Local Authorities - work will commence in Quarter 3 of 2022. • Audit Committees workshop – Agreed workshop topics with IPA.
6.	Membership Update	A submission has been issued to the Minister on 19 April requesting 2 appointments to fill these soon to be vacated positions with a further request for 2 further appointments be made to the Board.

7.	Future Meetings	Proposed meeting dates up till the end of 2021 will be circulated.
8.	AOB	A letter of thanks from NOAC will issue to Secretariat member John McCarthy.