



Review of Local Authority and Regional Assembly Corporate Plans 2025–2029

NOAC Report No.79 – October 2025

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Executive Summary:

Key Findings

It is noted in the Guidelines for the 2025–2029 cycle of Local Authority Corporate Plans, issued by the Department of Housing, Local Government and Heritage that:

“Corporate planning, along with the associated monitoring and review arrangements, serve as the local authority’s strategic framework for action over the duration of the five-year plan.”

The National Oversight and Audit Commission (NOAC) is an independent statutory body set up under the Local Government Reform Act 2014 to oversee local government performance. One of its functions is to oversee the corporate planning process and, in fulfilment of this remit, conducts reviews of corporate plans and their implementation.

The current review is of the corporate plans prepared by local authorities and regional assemblies for the 2025–2029 period and was conducted by reference to the guidelines issued by the Department of Housing, Local Government and Heritage, and recommendations made by NOAC in previous reports, NOAC Report No. 46: Review of Local Authority and Regional Assembly Corporate Plans 2019–2024 and NOAC Report No. 67: Review of Implementation of Corporate Plans 2019–2024.

Local authorities and regional assemblies operate in an increasingly complex and interconnected environment and have taken on new roles and responsibilities, including in areas such as climate action and the provision of digital services. While it is difficult to capture the full range and scale of activities undertaken within the corporate plan, the overall objective of the NOAC reviews is to support development of the corporate planning process, including by highlighting examples of good practice.

This review finds evidence of progress in the corporate planning process since the previous review was conducted in November 2021 (see Report No 46). The most marked improvements are in relation to the way the corporate plans address such themes as governance structures, public consultation, and the integration of equality and human rights.

However, weaknesses remain in how the plans address risk management, digital transformation, monitoring of implementation and the operationalisation of commitments on climate action.

The review addressed the issues under seven thematic headings, and recommendations are made under each. The following is a summary of the findings and recommendations.

Governance, Oversight and Senior Management (Thematic Area 1)

Most local authorities now set out clear governance frameworks for the oversight and implementation of the plans, including by clarifying the roles of the Senior Management Team, Corporate Policy Group, and elected members.

Likewise, regional assemblies clearly set out the role of the Senior Management Team and assembly members in the development and delivery of their corporate plans. Some plans embed governance processes into daily operations by linking objectives to departmental work programmes and to the performance management process. Under this theme, NOAC identified good practice examples in Wicklow, Roscommon, Westmeath, Meath, and Wexford.

However, across the sector, references in corporate plans to the Code of Governance and the required actions related to the implementation of the Code are inconsistent, and Audit Committees are rarely shown as having a role in monitoring plan delivery.

Consultation and Stakeholder Engagement (Thematic Area 2)

Consultation processes during the development of the corporate plan have improved, with greater use of online surveys, workshops, and targeted campaigns to gather insights from a wide range of stakeholders. Wicklow, South Dublin, Fingal and Kildare County Council demonstrated innovative approaches that support inclusivity.

Most regional assemblies and local authorities consulted statutory groups, but relatively few documented how feedback influenced the plan. A commitment to ongoing engagement with stakeholder groups after adoption of the plan is generally absent, and the role of elected members in shaping content is often poorly documented.

Human Rights, Equality and Social Inclusion (Thematic Area 3)

There is evidence of good progress in embedding the Public Sector Human Rights Duty in corporate plans, with several local authorities adopting the Irish Human Rights and Equality Commission's "Assess, Address, Report" framework. South Dublin, Cork City and Fingal County Councils are highlighted as good examples of incorporating equality and accessibility as operational priorities. Under this theme, the better examples show how progress on goals is monitored and show the assignment of responsibility for oversight at senior management level.

While several local authorities and regional assemblies make reference to equality and inclusion, the proposed actions are often vague, with limited reference to accountability and measurement.

Policy Integration and Strategic Alignment (Thematic Area 4)

All corporate plans now make reference to relevant national and regional policies, although the level of integration of these plans with the corporate plan varies across the sector. Westmeath, Wexford, South Dublin and Offaly County Councils provide clear mapping of relevant goals from Project Ireland 2040, the Regional Spatial and Economic Strategies by the Regional Assemblies, and/or the UN Sustainable Development Goals to the corporate plan and related work programmes.

However, several local authorities and regional assemblies simply list these policies without showing how they informed the corporate plan. Few commit to a mid-cycle review of relevant policies, increasing the risk that corporate plans may become outdated or disconnected from relevant international, national, or regional priorities.

Risk Management, Resilience and Contingency Planning (Thematic Area 5)

All corporate plans now address risk to some extent. Wexford, Wicklow and Carlow County Councils demonstrate good practice in this area, including by committing to developing climate-linked risk registers and active contingency planning.

However, many local authorities and regional assemblies make only general references to risk and contingency, with little evidence of a commitment to using tools such as scenario planning or resource reallocation processes to manage risk. In many cases, risk management is addressed only in the context of financial management rather than being seen as a strategic process to support overall organisational resilience.

Digital Transformation, Data and Performance Monitoring (Thematic Area 6)

Every corporate plan refers to digital transformation, but few set measurable targets. Roscommon, South Dublin, Fingal and Kildare County Councils stand out for linking their objectives to NOAC indicators and including a commitment to developing dashboards to publish performance figures.

However, under this theme most plans remain somewhat aspirational, and the presentation of performance data continues to rely primarily on static reports with limited public-facing data. Regional assemblies do highlight digitalisation at a strategic level, but generally do not provide evidence of how digitisation will be deployed as part of their internal governance and monitoring systems.

Climate Action and Sustainability (Thematic Area 7)

Commitments on climate action are now a feature of all corporate plans, reflecting national and legal obligations. Offaly, Wicklow, Monaghan and Cork County Councils are highlighted as examples of good practice, including by integrating climate goals into housing, transport and biodiversity strategies, and setting measurable targets.

However, several plans reference climate action only in general terms without supporting actions, budgets or monitoring mechanisms. Regional assemblies make climate a central theme in their corporate plans, with the North Western Regional Assembly explicitly linking climate action to a “twin transition” strategy with digitalisation. However, detailed frameworks for delivery remain limited.

Conclusion

The strongest corporate plans provide evidence that the key thematic areas of governance, consultation, equality, policy alignment, risk management, digital transformation and climate action are addressed coherently and cohesively within the corporate plan framework.

While there is clear evidence of progress since the previous planning cycle in how corporate plans are developed and presented, several local authorities and regional assemblies still fall short in demonstrating how high-level objectives and commitments are to be operationalised and how actions under the various themes are to be integrated with work programmes.

Recommendations

Governance, Oversight & Senior Management (Thematic Area 1)

- ▲ Regional assemblies and local authorities should embed the Local Government Code of Governance in all corporate plans.
- ▲ Corporate plans should clearly define the oversight roles of the Senior Management Team, Corporate Policy Group and Audit Committees of local authorities and explain how these groups will be involved in reviewing implementation.
- ▲ Regional assemblies and local authorities should make clear how Service Level Agreements are managed using Key Performance Indicators and other monitoring arrangements.
- ▲ Corporate plans should demonstrate how the Annual Service Delivery Plan connects objectives with budgets, Performance Management and Development System and departmental plans.
- ▲ Regional assemblies and local authorities should publish regular reports setting out the achievements in delivering the corporate plan in a manner which is accessible to elected members and the public.

Consultation & Stakeholder Engagement (Thematic Area 2)

- ▲ Regional assemblies and local authorities should engage elected members early in the development of the corporate plan, for example through structured Corporate Policy Group involvement, and then document how their input shaped the plan.
- ▲ Corporate plans should be developed using multi-channel consultation, as well as mixing traditional and digital engagement tools to maximise inclusivity.
- ▲ Regional assemblies and local authorities should publish clear summaries of consultation feedback and show how it influenced objectives.
- ▲ Corporate plans should include mechanisms for annual stakeholder review and mid-cycle engagement.

Human Rights, Equality & Social Inclusion (Thematic Area 3)

- ▲ Regional assemblies and local authorities should ensure that they use the Irish Human Rights and Equality Commission's "Assess, Address, Report" framework, or other structured framework, as a way of embedding human rights and equality into the corporate plan and to demonstrate adherence to the Public Sector Duty.
- ▲ Corporate plans should assign senior management responsibility for oversight of equality and inclusion targets.
- ▲ Regional assemblies and local authorities should ensure that a commitment to accessibility is set out as a core value in the corporate plan and supported by measurable actions.
- ▲ Regional assemblies and local authorities should commit to publishing annual reports on progress in delivering equality and inclusion objectives.

Policy Integration & Strategic Alignment (Thematic Area 4)

- ▲ Regional assemblies and local authorities should map their plan's objectives clearly to national, regional and EU and international policies, including Sustainable Development Goals.
- ▲ Corporate plans should include a commitment to mid-cycle reviews to ensure continuing alignment with the wider policy context.
- ▲ Regional assemblies and local authorities should ensure that vision and mission statements are relevant, specific and linked to measurable objectives.

Recommendations

Risk Management, Resilience & Contingency Planning (Thematic Area 5)

- ▲ Regional assemblies and local authorities should commit to maintaining detailed, regularly updated risk registers linked to corporate objectives.
- ▲ Regional assemblies and local authorities should define risk broadly, to cover all types of potential risks to the delivery of their services.
- ▲ Corporate plans should include contingency strategies for addressing shocks and disruptions to service.

Digital Transformation, Data & Performance Monitoring (Thematic Area 6)

- ▲ Local authorities and regional assemblies, where relevant, should collate and publish measurable data for each action in the corporate plan, and this should be published electronically with the corporate plan so that its delivery can be publicly monitored.
- ▲ Corporate plans should include centralised dashboards or portals to improve the public understanding of how the delivery of targets is being progressed.
- ▲ Regional assemblies and local authorities should commit to strengthening data validation processes to ensure accuracy and consistency of data before it's put in the public domain.

Climate Action & Sustainability (Thematic Area 7)

- ▲ Both regional assemblies and local authorities should translate climate commitments into measurable annual targets with clearly assigned responsibilities.
- ▲ Corporate plans should link climate objectives to budgets to ensure they can be delivered, highlighting any budgetary dependency and risks to delivery.
- ▲ Regional assemblies and local authorities should publish annual reports on climate action progress, with indicators clearly tied to corporate plan objectives.

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Foreword: NOAC Chair

The National Oversight and Audit Commission (NOAC) was established under the Local Government Reform Act 2014 to provide independent oversight of the local government sector in Ireland.

The Review of Local Authority and Regional Assembly Corporate Plans 2025–2029 report was prepared by the National Oversight and Audit Commission to fulfil its statutory function, pursuant to section 126C(1)(g) of the Local Government Act 2001 (the “2001 Act”):

“to monitor the adequacy of the corporate plan prepared –

(i) by a regional assembly pursuant to section 43 (as amended by the Local Government Reform Act 2014) of the Local Government Act 1991,

(ii) by a council pursuant to section 134,

and to evaluate implementation of such plans either generally or in respect of any local government body or class of such bodies.”

The purpose of the report is to evaluate the plans, including adherence to the guidelines issued by the Department of Housing, Local Government and Heritage and previous recommendations made by NOAC, and to assist with the further development of good practice in corporate planning in the sector. The report provides an opportunity for local authorities and regional assemblies to review how they conduct the corporate planning process and to implement improvements where necessary.

The research for this report was conducted in Quarter 3 of 2025 and is based on a review of the corporate plans adopted and published by the local authorities and regional assemblies in Ireland for the period 2025 to 2029.

This review assesses adherence in the corporate plans to the “Local Authority Corporate Plans: Guidelines for the 2024–2029 cycle” (Department of Housing, Local Government and Heritage, 2024)¹ (“The Guidelines”) and the incorporation of recommendations in NOAC Report No. 46: *Review of Local Authority and Regional Assembly*

*Corporate Plans 2019–2024 (2021)*² and NOAC Report No. 67: *Review of Implementation of Corporate Plans 2019–2024 (2024)*.³

It should be noted that following the outcome of the plebiscite held under the Local Government Act 2019 and the subsequent enactment of the Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024, Limerick City and County Council now operates under a governance framework that differs from the other 30 local authorities.

As a result, the corporate governance structures and executive responsibilities in Limerick differ from those in the other local authorities under review. At the time the research for this report was conducted, Limerick had not yet published its corporate plan for the 2025–2029 period. Accordingly, the analysis set out in this report does not include Limerick, and the evaluation of corporate plans is based on the other 30 local authorities and three regional assemblies.

NOAC wishes to acknowledge the cooperation of local authorities and regional assemblies in providing relevant information for inclusion within this report.

Further, NOAC would like to thank Dr. Peter Stafford, who undertook the research on which this report is based, and acknowledge the work of the Working Group on Local Government Governance and Reform and the NOAC Secretariat for their input into this task.

It is, therefore, with great satisfaction that I introduce the “Review of Implementation of Local Authority and Regional Assembly Corporate Plans 2025–2029”.

Michael McCarthy
NOAC Chair
18th November 2025

1. <https://www.gov.ie/en/department-of-housing-local-government-and-heritage/publications/guidelines-for-local-authorities-in-the-preparation-of-corporate-plans-2024-2029/>

2. https://www.noac.ie/noac_publications/report-46-review-of-local-authority-and-regional-assembly-corporate-plans-2019-2024/

3. https://www.noac.ie/noac_publications/review-of-implementation-of-corporate-plans-2019-2024/

Abbreviations

Acronym	Full Term	Description
ASDP	Annual Service Delivery Plan	The annual plan prepared by each local authority setting out the specific actions, budgets, and performance indicators for delivering the objectives in the corporate plan.
CAP24	Climate Action Plan 2024	Ireland's national plan setting out legally binding sectoral carbon budgets, actions to cut greenhouse gas emissions, and measures to build climate resilience.
CPG	Corporate Policy Group	A committee made up of the Cathaoirleach of the local authority and the chairs of the Strategic Policy Committees. It provides policy direction and links between the elected council and management.
IHREC	Irish Human Rights and Equality Commission	The statutory body that promotes and protects human rights and equality in Ireland. Its "Assess, Address, Report" framework provides a structured approach to addressing the equality and human rights enshrined in legislation.
KPI	Key Performance Indicator(s)	Quantifiable measures used to track performance against objectives.
LACAP	Local Authority Climate Action Plan	The legally required climate plan for each local authority which must be aligned with CAP24. It sets out how local authorities will reduce emissions and build climate resilience locally.
LCDCs	Local Community Development Committees	Statutory committees within local authorities that coordinate, plan and oversee local and community development programmes and funding.
MASP	Metropolitan Area Strategic Plan	A statutory component of the Regional Spatial and Economic Strategy, providing detailed planning for Ireland's metropolitan areas (Dublin, Cork, Limerick, Galway, Waterford).
NOAC	National Oversight and Audit Commission	The independent statutory oversight body for the local government sector in Ireland.
NPF	National Planning Framework	The Government's long-term strategic planning and sustainable development policy for Ireland, guiding development to 2040.
PMDS	Performance Management and Development System	The performance management framework used in local authorities to link individual performance plans and objectives to the corporate plan.
PPN	Public Participation Networks	Networks that give community and voluntary groups, social inclusion organisations and environmental groups a voice in local authority decision-making.
RDM	Regional Development Monitor	A data tool developed by the three regional assemblies with the All-Island Research Observatory (AIRO), based at Maynooth University and Tailte Éireann to track regional development trends and monitor RSES implementation.

RSES	Regional Spatial and Economic Strategy	Statutory strategies prepared by the regional assemblies that set out 12–20-year strategic planning and economic priorities for each region, aligned to the NPF.
SDGs	Sustainable Development Goals	The 17 global goals adopted by UN member states in 2015, which cover areas such as poverty reduction, climate action, equality and sustainable cities.
SLA	Service Level Agreement	Formal agreements between a local authority or regional assembly and a third-party specifying service standards and responsibilities.
SMT	Senior Management Team	The senior executive team within a local authority, typically including the chief executive and directors of services, who oversee the development and delivery of the corporate plan.
SPCs	Strategic Policy Committees	Committees of elected members and external representatives that develop and review policies for specific service areas in local authorities.

Introduction

Each local authority and regional assembly is legally required to prepare a corporate plan every five years under the Local Government Act 2001. These plans set out the organisation's vision, goals and priorities, including how it will measure delivery of public services over the lifetime of the plan.

To guide this process, the Department of Housing, Local Government and Heritage issues Ministerial Guidelines (hereafter "The Guidelines"). The current Guidelines were published in July 2024 to cover the period of the corporate plans under review in this report. They specify what each corporate plan must contain, such as commitments on governance, consultation, risk management, performance indicators and alignment with national policies. In practice, these guidelines provide the template that local authorities and regional assemblies should follow when drafting their corporate plans.

The National Oversight and Audit Commission (NOAC) is an independent statutory body set up under the Local Government Reform Act 2014 to oversee local government performance. NOAC provides further guidance to local authorities and regional assemblies on preparing corporate plans.

It reviews whether corporate plans adhere to good practice, including the Guidelines, and it subsequently monitors delivery of those plans. The NOAC Review of Corporate Plans 2019–2024 (Report No. 46) reviewed how the previous cycle of plans had been developed, while the Review of Implementation of Corporate Plans 2019–2024 (Report No. 67) undertook a review of the implementation of those plans.

The Guidelines and the recommendations from NOAC's reports together provide guidance on the development of corporate plans. The Guidelines act as the "rulebook" that all local authorities and regional assemblies should follow when writing their plans. NOAC's reports review how well these rules have been followed including any identified gaps or weaknesses, and the reports incorporate recommendations to be addressed in future corporate plans.

Corporate plans that adhere to good practice demonstrate how regional assemblies and local authorities connect national policies with regional and local delivery, while also demonstrating constant improvement in the standard of corporate planning.

Local authorities and regional assemblies operate in an increasingly complex and interconnected environment and have taken on new responsibilities including in areas such as climate action and digital services. While it is difficult for these organisations to capture the full range and scale of activities undertaken by them within a corporate plan, the overall objective of these reviews conducted by NOAC is to evaluate adherence to the Departmental guidelines and previous NOAC recommendations, and to support development in the corporate planning process, including by highlighting examples of good practice.

At the outset it is important to recognise the development of the corporate planning process since the previous review conducted by NOAC in November 2021 (Report No. 46).

This report reviews the current cycle of corporate plans (2025–2029) for local authorities and regional assemblies against the Guidelines and the recommendations contained in NOAC reports 46 and 67 and highlights both examples of good practice and areas of weakness.

Methodology

Each corporate plan has been reviewed against the current Guidelines and the recommendations set out in NOAC Reports 46 and 67. The analysis is based on a review of the content of the plans which have been published by the regional assemblies and local authorities for the period 2025-2029. The appendix of this report provides the online source of each corporate plan.

In this report, the corporate plans of regional assemblies and local authorities are assessed separately to reflect the fact that they have different legal roles, functions and reporting requirements.

The plans are assessed under seven thematic areas as follows:

- ▲ Governance, Oversight and Senior Management
- ▲ Consultation & Stakeholder Engagement
- ▲ Human Rights, Equality and Inclusion
- ▲ Policy Integration & Strategic Alignment
- ▲ Risk Management, Resilience & Contingency Planning
- ▲ Digital Transformation, Data & Performance Monitoring
- ▲ Climate Action & Sustainability

For each thematic area, findings related to local authority corporate plans are addressed first, with a separate section setting out findings from the review of the regional assemblies' corporate plans.

Each section of the report covers a thematic area and summarises both strengths and weaknesses, particularly in how local authorities and regional assemblies have adhered to the Guidelines and NOAC's recommendations.

Examples of good practice are highlighted, in particular where a plan goes beyond the required standard or demonstrates a level of clarity, detail or innovation that can provide a model to be followed.

Below we set out findings and recommendations under each of the themes.

Review of Local Authority and Regional Assembly Corporate Plans

Thematic Area 1 – Governance, Oversight & Senior Management Role

Context

Section 134(2) of the Local Government Act 2001 requires regional assemblies and local authorities to prepare corporate plans within six months of the date of the annual meeting of the council and be submitted to the elected council for approval. The Guidelines require regional assemblies and local authorities to ensure that the Local Government Code of Governance is embedded in their corporate plans, which requires that there is an annual review of internal controls, the completion of a Governance Compliance Checklist and an annual published Statement of Internal Control. The plan itself should list service level agreements (SLAs), and demonstrate how the Annual Service Delivery Plan (ASDP) will link objectives to budgets, Performance Management and Development System (PMDS) and departmental plans. NOAC recommends that Senior Management Teams (SMT) oversee delivery based on structured reporting, that both the Corporate Policy Group (CPG) and full council review progress, and that audit committees receive updates.

Findings: Local authorities

There is more evidence of the governance and oversight of the corporate planning process in this cycle of corporate plans than in earlier ones. Many local government organisations now describe their internal structures for managing the corporate planning process in more detail and there is wider reference to the roles of the SMT, CPGs and audit committees. This enhances oversight and makes roles and responsibilities clearer and helps elected members and the public understand how delivery of the plan will be monitored.

In some plans, governance is not just described in general but clearly embedded in day-to-day operations. These plans show how corporate objectives cascade down into departmental programmes, as well as into staff performance management. This helps ensure that oversight is directly linked to everyday work.

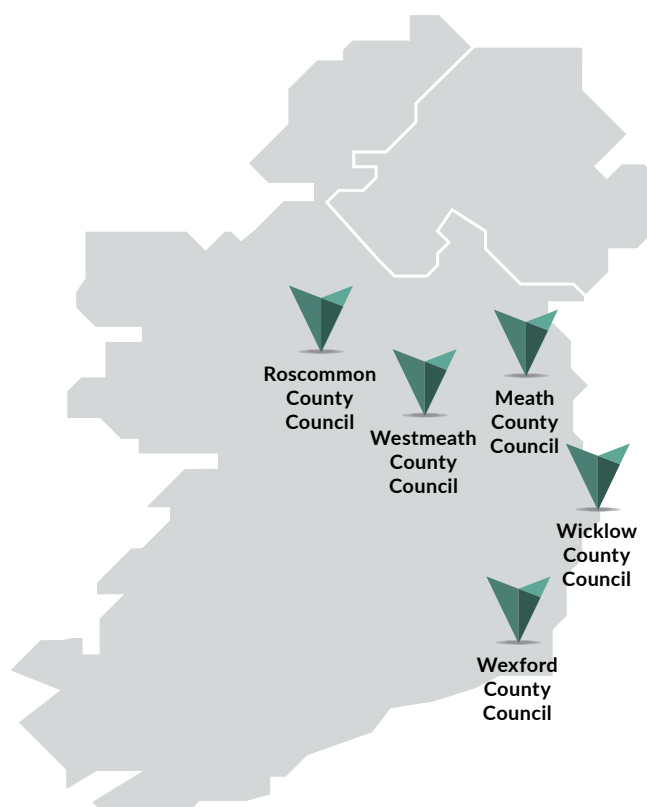
There is also evidence that many local authorities are using regular achievement reports to make performance against targets more visible to elected members and the public. This strengthens transparency and makes it easier to identify any risks to implementation and the need for remedial action.

There are several examples of good practice with respect to governance, oversight and senior management role in the corporate plans. These include:

- ▲ **Wicklow:** Sets out a clear governance framework that defines the roles of the SMT, CPG and elected members, and specifies how often reviews of the corporate plan will take place. This provides structure and clarity, and evidence of a commitment to regular and ongoing oversight.
- ▲ **Roscommon:** References regular SMT-led reviews of corporate plans linked directly to NOAC indicators and departmental reports. This creates a strong feedback loop between strategy and operations, allowing for problems to be identified and addressed quickly.
- ▲ **Westmeath and Meath:** Aligns corporate objectives with departmental work programmes and integrates them with the PMDS. This alignment ensures that staff objectives are directly tied to corporate priorities, making accountability clearer across the organisation.
- ▲ **Wexford:** Provides a detailed account of how the ASDP translates strategic objectives into departmental budgets and actions. This helps connect high-level goals with day-to-day service delivery in a way that is practical and measurable.

Despite these positive examples, some weaknesses remain across the sector. References to the Code of Governance and the related required actions are often missing. Some plans mention SMTs and CPGs but do not explain how they will review performance.

Some local authorities commit to publishing detailed achievement reports while others only commit to providing short annual updates.



Findings: Regional Assemblies

Much like the local authorities, all of the regional assemblies focus more on high-level responsibilities than on detailed operational oversight in their corporate plans. There is very good focus on explaining the remit, management and membership of the regional assembly and its place within the overall public administration. The plans describe who approves budgets and strategies but do not always show how monitoring of the plan will be carried out in practice.

- ▲ The Eastern and Midland Regional Assembly commits to compliance with the Code of Governance, to preparing annual budgets and financial statements, and to reporting quarterly to members.
- ▲ The Southern Regional Assembly sets out clear responsibilities of members in approving budgets and corporate plans, as part of its focus on explaining the governance structure of the organisation.
- ▲ The Northern and Western Regional Assembly highlights accountability and transparency as core values and describes the oversight and monitoring of EU funding for regional development projects.

This focus on detailing high-level responsibilities, particularly in the area of budgetary control and the creation of the core values of the assembly, is a reflection of the unique statutory duties of regional assemblies.

Conclusions

Overall, the governance and oversight frameworks are stronger and more visible than was observed in previous reviews of corporate plans, and several local authorities now provide excellent models of structured oversight. Where governance is embedded into daily operations and backed by regular reporting, performance is easier to monitor, and accountability is stronger. However, weaknesses persist in the uneven treatment of the Code of Governance, in the lack of detail on SMT and CPG involvement, and in the under-utilisation of audit committees for oversight of the corporate planning process.

Recommendations

- ▲ Regional assemblies and local authorities should embed the Local Government Code of Governance and commit to the required actions of corporate plans.
- ▲ Corporate plans should clearly define the oversight roles of SMT, CPG and audit committees and explain how these groups will be involved in reviewing implementation.
- ▲ Regional assemblies and local authorities should make clear how SLAs are managed using Key Performance Indicators (KPI) and other monitoring arrangements.
- ▲ Corporate plans should demonstrate how the ASDP connects objectives with budgets, PMDS and departmental plans.
- ▲ Regional assemblies and local authorities should publish regular reports setting out the achievements in delivering the corporate plan in a manner which is accessible to elected members and the public.

Thematic Area 2 – Consultation & Stakeholder Engagement

Context

The Guidelines require local authorities to undertake consultation with Strategic Policy Committees (SPC), Local Community Development Committees (LCDC), elected members, and a broad range of stakeholders including Public Participation Networks (PPN), community and voluntary groups and environmental organisations. Regional assemblies should undertake consultation with their equivalent stakeholders.

Consultation methods should be varied and inclusive, combining public meetings, surveys and digital tools. Elected members should be engaged early through the CPG. NOAC recommends going beyond statutory consultation requirements, publishing feedback on the outcome of consultations to the public and maintaining ongoing stakeholder engagement throughout the life of the plan.

Findings: Local authorities

Local authorities showed evidence of undertaking consultation in preparing their plans, but the depth and quality of the consultation varied. In the stronger cases, consultation is a structured, strategic exercise that brings in diverse voices and shows how the feedback from consultation has influenced the plan. This approach helps to increase trust and involves stakeholders in the ownership of the corporate plan.

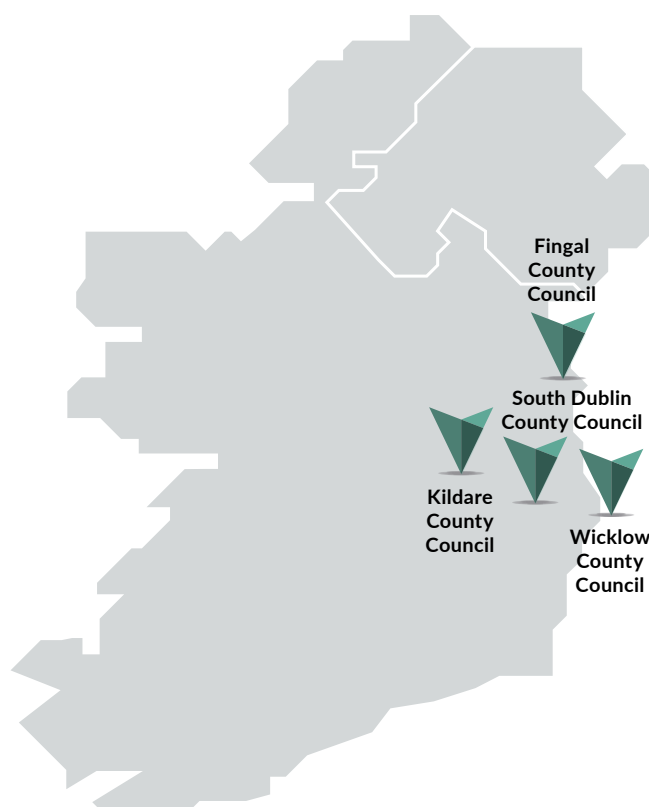
Most local authorities now consult statutory bodies such as SPCs, LCDCs and PPNs and have formal mechanisms to do so. Some have also broadened their methods of consultation, using online public surveys, workshops and targeted campaigns. In many cases, the corporate plans set out exactly how stakeholder views were used to set the local authority's strategic objectives.

In weaker cases, the evidence of consultation is narrow and largely procedural. Engagement is often limited to statutory groups, with little evidence of deliberate efforts to reach the wider public or under-represented groups. These plans provide little evidence of a commitment to continuing engagement after the plan's adoption.

Some corporate plans show excellent examples of innovation in consultation which set a benchmark for good practice, for example:

- ▲ **Wicklow:** Ran a five-week campaign using online surveys, QR codes, social media and local radio to gather views. This widened participation and engaged groups and individuals often absent from consultation.
- ▲ **South Dublin:** Structured its consultation in phases, combining workshops with a published feedback report showing how inputs to the consultation process informed objectives. This helped to make the process transparent and gave participants confidence that their contributions had a real impact.
- ▲ **Fingal:** Used a dedicated online consultation portal to increase accessibility, also enabling younger citizens to contribute. This innovative approach widened reach and helped include voices that may not be reached by traditional consultation methods.
- ▲ **Kildare:** Combined traditional public meetings with targeted digital campaigns to engage a broader audience. This balanced approach allowed for face-to-face engagement while also extending reach through online channels.

These positive examples demonstrate what is possible, but some local authorities still fall short of demonstrating meaningful consultation during the plan's preparation process. In these cases, documentation of the consultation process is often weak. Few plans describe how elected members were engaged early in the corporate planning process, and many only mention members in the context of final approval. Commitment to ongoing consultation during the plan's lifetime is almost entirely absent.



Findings: Regional Assemblies

While regional assemblies demonstrate a broad range of consultation at the drafting stage, like many local authorities, they provide little detail on how stakeholder engagement will continue after adoption of the plan. Reflecting the fact that regional assemblies have different stakeholders and play a different role in the delivery of services to the public, consultation within the regional assembly plans is often framed as an input to plan preparation, and not as part of the ongoing monitoring of implementation.

- ▲ The Eastern and Midland Regional Assembly consulted members, staff, stakeholders and the public through workshops and surveys, and the plan sets out how and when this consultation was undertaken.
- ▲ The Southern Regional Assembly ran staff and members’ workshops as well as public surveys.
- ▲ The Northern and Western Regional Assembly involved elected members, staff and the public in developing its plan.

Conclusions

Consultation practice has improved, with some local authorities showing innovative approaches that increase inclusivity and transparency. Where consultation is structured, multi-channel and well-documented, it strengthens public trust. However, in many regional assemblies and local authorities, consultation remains limited to statutory groups; feedback and ongoing consultation is either not provided for or not documented.

Recommendations

- ▲ Regional assemblies and local authorities should engage elected members early in the development of the corporate plan, for example through structured CPG involvement, and then document how their input shaped the plan.
- ▲ Corporate plans should be developed using multi-channel consultation, mixing traditional and digital engagement tools to maximise inclusivity.
- ▲ Regional assemblies and local authorities should publish clear summaries of consultation feedback and show how it influenced objectives.
- ▲ Corporate plans should include mechanisms for annual stakeholder review and mid-cycle engagement.

Thematic Area 3 – Human Rights, Equality and Inclusion

Context

The requirement for adherence to human rights, equality and inclusion are enshrined in law in Ireland. Public bodies, including regional assemblies and local authorities, are required to respect human dignity, prevent discrimination, and promote equal participation for all. These duties are binding in law and must be embedded in planning, service delivery, and decision-making.

The Guidelines require corporate plans to demonstrate how local authorities, and regional assemblies comply with their statutory Public Sector Equality and Human Rights Duty, as well as setting out objectives, actions and the embedding of such principles into relevant strategies and operational plans.

The related NOAC recommendations emphasise that equality and human rights objectives should be measurable, monitored, and reported on during the lifetime of the plan. NOAC encourages linking these objectives to practical initiatives that address barriers to participation and ensure services are inclusive for all sections of the community.

Findings: Local authorities

Across most of the local authority corporate plans, there is a stated commitment to equality, diversity and inclusion, which is often linked to their legal duties under the Public Sector Equality and Human Rights Duty. Many plans make general reference to the importance of human rights when setting out their corporate values, however better plans set out clear strategies to meet these statutory requirements.

Many of the best practice examples directly show how the activities of the local authority can benefit human rights, equality and inclusion such as prioritising targeted community engagement programmes or improving accessibility of local authority services. Some plans reference measures such as ensuring that consultation processes are open and accessible, strengthening engagement with local community networks, or making public information available in clear and inclusive formats. While these statements demonstrate awareness of potential barriers to participation, the level of detail and practical actions described in the plans varies widely.

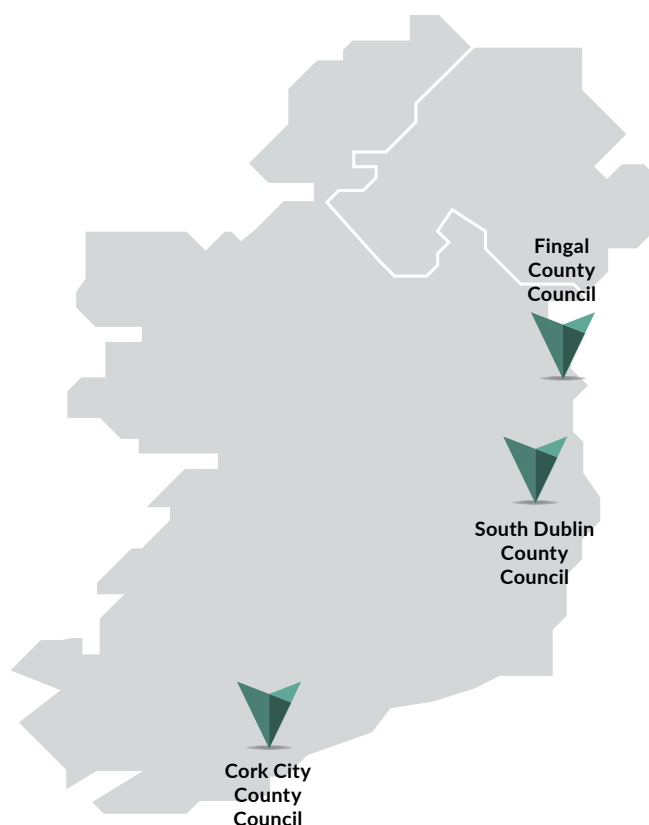
The plans that are stronger in this area demonstrate the integration of equality and inclusion into broader strategic themes, ensuring human rights and equality issues are not stand-alone but influence areas such as service design, budget allocation, and performance monitoring. Some local authorities have linked human rights and equality goals directly to policies such as social housing, active travel, and cultural programming objectives, making these commitments part of their core service delivery rather than peripheral policy statements.

Some local authorities stand out for integrating their statutory duties under this theme directly to the structure of their plans. Examples include:

- ▲ **South Dublin:** has embedded equality and human rights objectives directly into its corporate plan by using the Irish Human Rights and Equality Commission (IHREC) “Assess, Address, Report” framework. Accessibility is identified as a core value, and the plan commits to taking practical steps to ensure that facilities, services, and infrastructure are inclusive. These commitments are supported by measurable annual actions and a requirement to report on progress. The goal is to ensure that equality and accessibility are treated as operational priorities rather than aspirational statements.
- ▲ **Cork City:** commits to a detailed “community, culture and placemaking initiative” for young people, the elderly and others who may have traditionally been excluded from taking part in Council events.
- ▲ **Fingal:** proposes targeted outreach initiatives for under-represented communities, with senior management assigned specific responsibility for delivering on inclusion targets.

In terms of transparency, some local authorities such as Kildare and Longford commit to publishing equality and human rights performance updates on a regular basis, setting them alongside financial and operational performance data. This aligns with good governance practice and strengthens public trust.

The stronger plans link access to services with human dignity. This includes recognising that the right to adequate housing, the right to participate in public life, and the right to cultural expression are grounded in Ireland’s domestic and international legal obligations. These links are often made in the context of housing policy, traveller accommodation, disability access, and the provision of safe public spaces.



The extent to which the corporate plans reflect a commitment to inclusiveness and consultation varies. While many authorities commit to open consultations there is often limited information on how groups who may not ordinarily be able to engage, such as those with disabilities, migrants, or those in rural isolation will be heard. The best examples of proposed activities to support engagement and participation of potentially excluded groups and individuals include targeted communication strategies, collaboration with representative organisations, and the provision of supports in such areas as childcare, transport assistance, or support for digital access.

However, many plans do not go beyond simply stating that the local authority will ensure the delivery of the legislative requirement, without evidence of a clear or practical means for implementing this. Some plans refer to human rights only in the context of the internal organisation, and not as a duty to citizens.

Findings: Regional Assemblies

While generally less focused on operational service delivery, regional assemblies still have a requirement to embed equality and human rights principles in their regional strategies and corporate planning. In their corporate plans, all of the regional assemblies usefully highlight their role in monitoring EU-funded programmes in promoting social inclusion objectives across the region. This reflects very good practice in adapting human rights and equality obligations under statute to the actions of the regional assembly as a public body.

Conclusions

Overall, there is broad recognition of the importance of equality, human rights, and inclusion in the corporate plans of regional assemblies and local authorities, but details of implementation vary in depth, specificity, and measurability. The most robust plans align legal obligations with practical measures, allocate clear responsibilities, and provide for transparent monitoring and reporting.

Recommendations

- ▲ Regional assemblies and local authorities should ensure that they use the IHREC “Assess, Address, Report” framework, or other structured framework, as a way of embedding human rights and equality into the corporate plan and to demonstrate adherence to the Public Sector Duty.
- ▲ Corporate plans should assign senior management responsibility for oversight of equality and inclusion targets.
- ▲ Regional assemblies and local authorities should ensure that a commitment to accessibility is set out as a core value in the corporate plan, and supported by measurable actions.
- ▲ Regional assemblies and local authorities should commit to publishing annual reports on progress in delivering equality and inclusion objectives.

Thematic Area 4 – Policy Integration & Strategic Alignment

Context

The Guidelines require corporate plans to set out a clear vision and mission, link objectives to national and regional policy frameworks, and map them to broader policies such as the UN Sustainable Development Goals (SDGs). Baseline indicators and methods of tracking these should be included to allow progress to be tracked over the life of the plan. Regional assemblies and local authorities are also expected to review and update policy references during the plan period to reflect changes in national and regional priorities. NOAC recommended that any such dependencies between local objectives and regional, national or international frameworks be made explicit, by providing hyperlinks in online plans, and ensuring that vision and mission statements are specific and relevant.

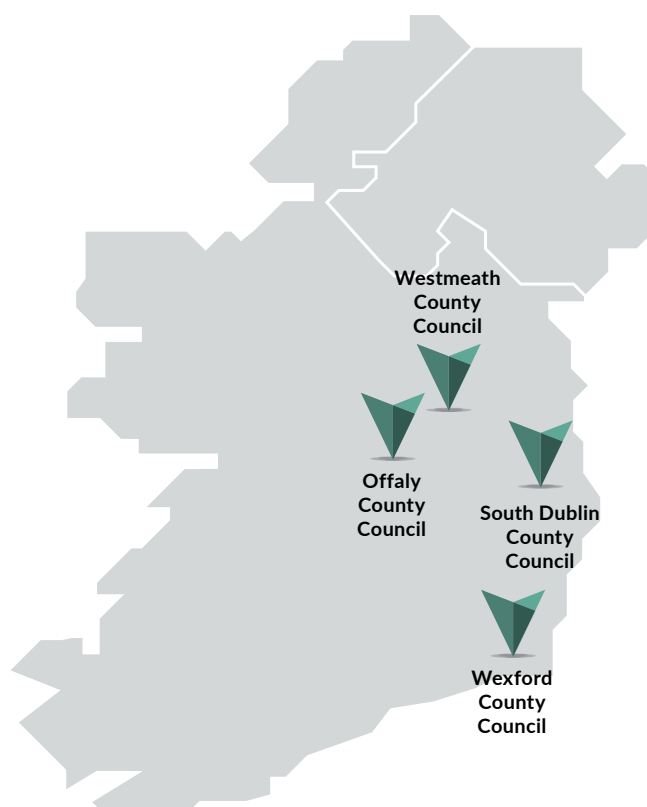
Findings: Local authorities

Most corporate plans now reference national and regional policies, demonstrating greater awareness of the wider context. In the best cases, local authorities demonstrate clear linkages between national strategies and local delivery. The examples below show how corporate activities can be mapped to national policy frameworks. This helps elected members and the public understand how local priorities contribute to national objectives.

Some plans also demonstrate awareness of EU obligations and global agendas such as the influence of SDGs on the activities of local and regional authorities in Ireland.

Examples of good practice include:

- ▲ **Westmeath:** Explicitly maps each corporate objective to Project Ireland 2040 and the Regional Spatial and Economic Strategy (RSES). This makes the link between local delivery and regional and national priorities explicit and easy to follow.
- ▲ **Wexford:** Aligns its objectives on housing, transport and climate action with national strategies. This avoids a siloed approach and demonstrates how local delivery supports cross-cutting national goals.
- ▲ **South Dublin:** Uses its online corporate plan to embed hyperlinks to national and regional policies. This gives elected members, staff and the public direct access to the source documents, increasing transparency and ease of use.
- ▲ **Offaly:** Maps corporate objectives to the SDGs and integrates them into monitoring frameworks. This makes international commitments part of practical local delivery, rather than aspirational references.



These good practice cases remain the exception. Many local authorities provide generic mission statements and only passing references to the wider policy context. For example, lists of policy documents are referenced without explanation of how they relate to or inform local objectives. Very few plans include mechanisms for updating policy references mid-cycle, meaning that the plans risk becoming out of date. As corporate plans can quickly become outdated if they do not adapt to new external strategies, it is important that mechanisms exist to ensure proper alignment with the wider policy environment.

Findings: Regional Assemblies

The descriptions of policy integration and strategic alignment between the activities of regional assemblies and national and international obligations is particularly well done. The regional assemblies’ corporate plans tend to focus on the role they play in the delivery of EU policy at a regional level and align their activities with those tasks listed in the RSES and the National Planning Framework (NPF).

- ▲ The Eastern and Midland Regional Assembly grounds its plan in the RSES and references consistency with the NPF, marine planning and EU cohesion policies.
- ▲ The Southern Regional Assembly maps its goals against Project Ireland 2040 and the SDGs.
- ▲ The Northern and Western Regional Assembly highlights the importance of linking climate and digitalisation to implement EU cohesion rules and explicitly refers to a “twin transition strategy” which combines technology and data to drive sustainability goals.

Conclusions

The demonstration of linkage between the corporate plans and the wider policy context has improved since the last cycle, with some regional assemblies and local authorities producing excellent examples of mapping and alignment. The best plans show a clear linkage between international, national, and regional plans and local objectives and make these links transparent through use of tools like hyperlinks or mapping to SDGs. However, most organisations remain weak in demonstrating how wider policy shaped their objectives, and very few commit to mid-cycle updates.

Recommendations

- ▲ Regional assemblies and local authorities should map their plan’s objectives clearly to national, regional and EU and international policies, including SDGs.
- ▲ Corporate plans should include a commitment to mid-cycle reviews to ensure continuing alignment with the wider policy context.
- ▲ Regional assemblies and local authorities should ensure that vision and mission statements are relevant, specific and linked to measurable objectives.

Thematic Area 5 – Risk Management, Resilience & Contingency Planning

Context

The Guidelines require corporate plans to include risk assessment, mid-cycle review, and contingency planning, with clear links to climate action strategies. NOAC has recommended dedicated risk monitoring (particularly with respect to housing delivery), external environment analysis, and integration of risk management into budgeting and audit processes. The purpose of these requirements is to ensure that local authorities and regional assemblies are sufficiently vigilant to risk and change and have the flexibility to respond to both unforeseen and unforeseeable threats to the delivery of their services.

Findings: Local authorities

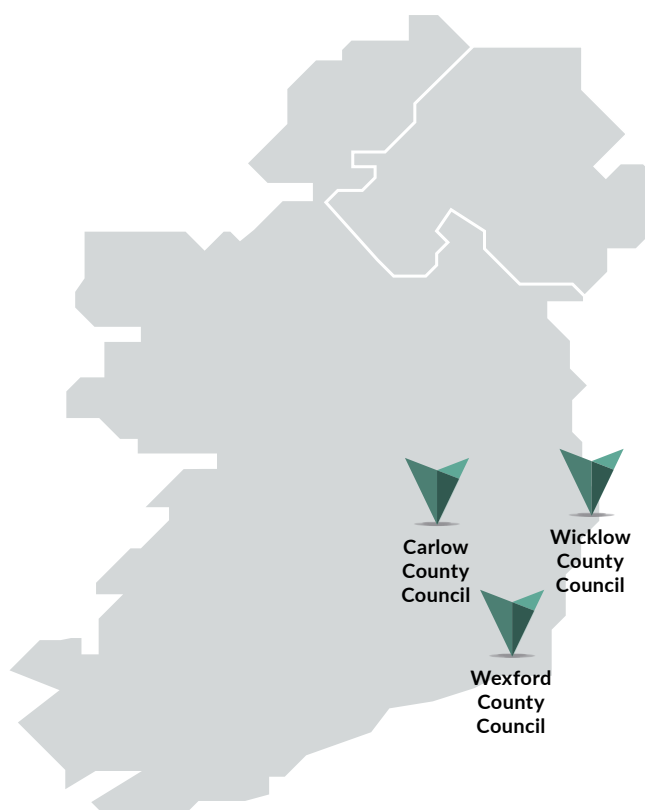
All corporate plans now reference risk, showing progress since earlier cycles, and this is perhaps also as a result of the disruption caused by Covid-19. In the better cases, the management of risk is treated as an ongoing process with structured monitoring, processes for escalating risks to senior management, and clear links to governance and budgets. These plans demonstrate a determination to anticipate and adapt rather than simply react.

Some local authorities are beginning to broaden their treatment of risk beyond finance and including areas such as ensuring service continuity and climate resilience. A number of local authorities specifically reference extreme weather events as a risk to the delivery of their stated goals.

It is evident from a number of corporate plans that shocks experienced during the previous planning period (including Covid-19 and the war in Ukraine) have highlighted the importance of risk management and contingency planning. Good examples are:

- ▲ **Wexford:** Maintains a comprehensive corporate risk register that covers both operational and environmental risks. By aligning this with its climate priorities, Wexford ensures that climate-related risks are treated as part of core business planning.
- ▲ **Wicklow:** Links risk management processes to governance and capital investment planning. This means decisions on major projects are informed by risk assessments, potentially making investment more sustainable.
- ▲ **Carlow:** Uses departmental-level risk registers that feed into a corporate Risk Management Framework reviewed by senior management. This layered system ensures that risks identified on the ground are escalated and tracked at strategic level.

Some plans show an absence of operational detail, assignment of responsibility or links to contingency measures, and have limited reference to processes such as scenario planning or scanning for changes to the external operating environment. Many local authorities' plans reference risks only in terms of finance or compliance, and not in relation to strategic service issues. Most corporate plans do not show how management of risks may require resource reallocation or how this process will be overseen.



Findings: Regional Assemblies

Because regional assemblies are not primarily responsible for the direct delivery of public services in the same way as local authorities, the corporate plans of the regional assemblies face fewer risks to their operations from external shocks. As such there is a reduced need for the detailed addressing of contingency planning within the corporate plan.

- ▲ The Eastern and Midland Regional Assembly highlights legislative change and EU financial frameworks as major risks to the delivery of the corporate plan and commits to flexibility to policy changes driven by funding changes.
- ▲ The Southern Regional Assembly identifies past events such as Brexit, Covid-19, inflation and funding dependence as examples of the type of external risks faced by the assembly and also the need to prepare for similar shocks into the future.
- ▲ The Northern and Western Regional Assembly uses its Regional Infrastructure Tracker which was launched in July 2024 as a tool to monitor gaps in housing, transport, water and energy as major regional risks.

However, like many local authorities, the regional assemblies do not describe how the organisation routinely monitors for risk or how it can respond to this. Risk is identified but not systematically linked to operational responses. In this regard, the NWRA regional infrastructure tracker provides a very useful tool to monitor resilience.

Conclusions

Most regional assemblies and local authorities are becoming more aware of risks to the delivery of the corporate plan, and some now provide strong examples of risk monitoring and mitigation. Where risk is embedded in governance and linked to resilience planning, it strengthens delivery. However, in many cases references to risk remain vague, with little evidence of scenario planning or resource reallocation.

Recommendations

- ▲ Regional assemblies and local authorities should commit to maintaining detailed, regularly updated risk registers linked to corporate objectives.
- ▲ Regional assemblies and local authorities should define risk broadly to cover all types of potential risks to the delivery of their services.
- ▲ Corporate plans should include contingency strategies for addressing shocks and disruptions to service.

Thematic Area 6 – Digital Transformation, Data & Performance Monitoring

Context

The Guidelines require local authorities to establish systems for data collection and analysis to aid reporting on plan implementation, align reporting with NOAC performance indicators and publish annual progress reports. Digital objectives should be measurable, linked to service improvements and integrated into wider strategies. NOAC recommended that all authorities regularly publish timely and accurate data, enable and promote public access to that data, and increase use of centralised online portals to encourage transparency.

Findings: Local authorities

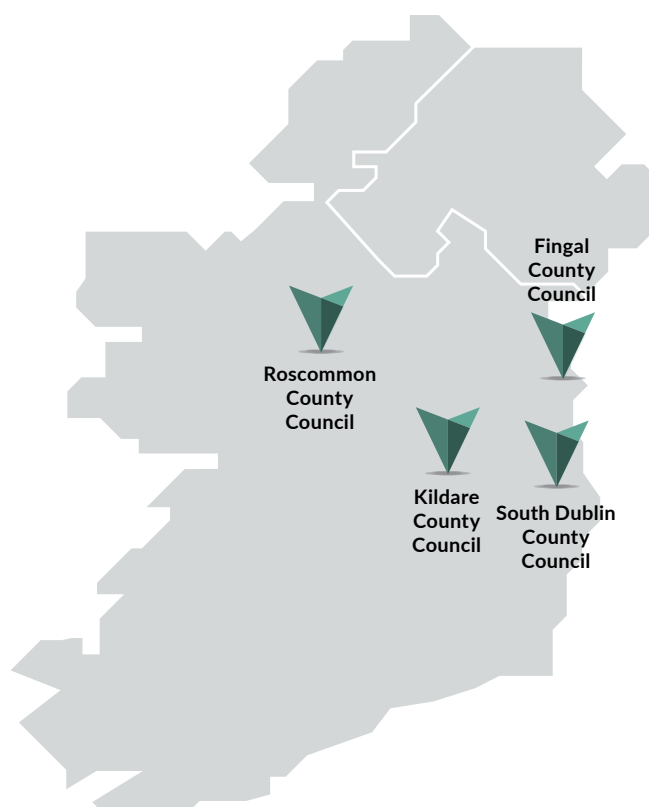
Every corporate plan now refers to digital transformation and performance monitoring. In the strongest cases, digital tools are treated as enablers of accountability and service improvement. These plans set out clear agendas for monitoring progress through validated data.

Some local authorities have begun to map corporate plan objectives to NOAC performance indicators and to establish baselines to underpin the delivery of the plan. Others are moving towards the use of real-time dashboards for internal monitoring of progress. These tools undoubtedly help strengthen accountability.

There are a number of good examples of data-led plans. These show how information will be gathered during the course of the plan, validated to ensure its accuracy, and used so that the authority can measure its progress:

- ▲ **Roscommon:** Links corporate objectives directly to NOAC performance indicators and establishes baseline data, supported by a clear process for validating data. This strengthens the reliability of reporting and allows for meaningful comparisons over time.
- ▲ **South Dublin:** Publishes its corporate plan online with live links to governance documents, policies and performance data. This approach increases transparency and makes it easier for the public to understand progress and hold the local authority accountable.
- ▲ **Fingal:** Has developed a digital strategy to give managers real-time performance information. This enables earlier identification of issues and faster decision-making and strengthening overall responsiveness.
- ▲ **Kildare:** Has a Directorate of Finance, Digital Services, Innovation & Governance and uses digital services to improve data quality for better performance management and to target services. This helps measure how plans are being implemented, embeds accountability in day-to-day operations and helps to optimise services.

However, many plans are vague in terms of the use of ICT to track performance. In these cases, references to ICT improvement are aspirational without measurable targets, timelines or responsibilities. Data validation programmes such as periodic checks and audits to ensure that data is accurate are rarely explained. Many local authorities still rely on static annual reports, which limit the potential for public engagement. Few describe how digital systems will be maintained or improved over time.



Findings: Regional Assemblies

As previously noted, the corporate plan is one of the primary tools to demonstrate the delivery of EU and international policy by regional assemblies, in conjunction with the relevant local authorities. This provides regional assemblies with both an opportunity and responsibility to collate and publish data on regional initiatives.

- ▲ The Eastern and Midland Regional Assembly highlights the Regional Development Monitor (RDM) as its main tool for tracking socio-economic and environmental data and through it the delivery of its corporate plan.
- ▲ The Southern Regional Assembly commits to using baseline indicators and annual reviews to underpin transparency in the delivery of its regional development obligations.
- ▲ The Northern and Western Regional Assembly explicitly links digitalisation with sustainability through its reference to a “twin transition strategy” and highlights projects such as Data2Sustain as part of its digital initiatives.

The publication of this reference data is useful; while they are framed mainly in terms of monitoring regional development generally rather than as a tool for internal monitoring of progress, they provide transparency to the work of the assembly.

Conclusions

Both regional assemblies and local authorities are making progress in their use of digital tools and performance monitoring in their corporate plans. Some local authorities have adopted best practice by using validated indicators, dashboards and online reporting. However, under this theme many plans remain aspirational and lack measurable targets or clearly defined data systems. Too often, corporate plans are still published only as static PDFs with poor (or absent) links to any real-time data. Few authorities make full use of ICT to share up-to-date information with the public on how services are being delivered and targets are being met.

Recommendations

- ▲ Local authorities (and regional assemblies, where relevant) should collate and publish measurable data for each action in the corporate plan, and this should be published electronically with the corporate plan so that its delivery can be publicly monitored.
- ▲ Corporate plans should include centralised dashboards or portals to improve the public understanding of how the delivery of targets is being progressed.
- ▲ Regional assemblies and local authorities should commit to strengthening data validation processes to ensure accuracy and consistency of data before it is put in the public domain.

Thematic Area 7 – Climate Action & Sustainability

Context

The Guidelines require corporate plans to align local climate objectives with the Climate Action and Low Carbon Development Act 2021, Climate Action Plan 2024 (CAP24) and Local Authority Climate Action Plans (LACAP). To this end, plans should include measurable actions on decarbonisation, retrofits and biodiversity, and integrate them across housing, transport and community development. NOAC recommended embedding climate commitments into core objectives, linking them to monitoring, and resourcing them properly.

Findings: Local authorities

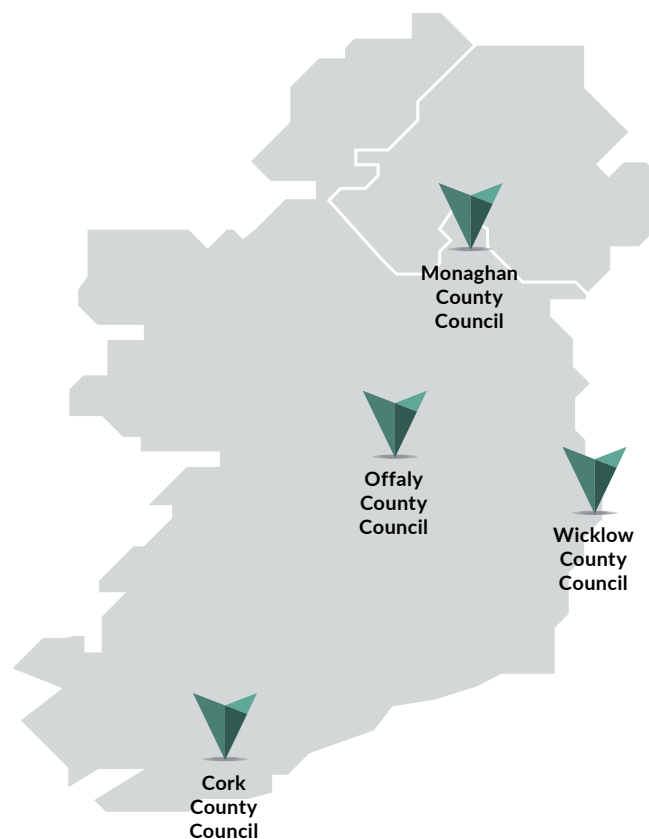
All corporate plans now mention climate action, showing progress since previous cycles. In stronger cases, climate commitments are embedded across objectives and linked to monitoring frameworks. These plans integrate climate targets into housing, transport and biodiversity, rather than simply isolating it into an environmental section.

The best examples set clear targets for progress with baseline data, for example, the number of local authority homes to be retrofitted, and identify the departments responsible for delivering these targets. They demonstrate how officials can measure progress and report annually on climate-related targets. This approach gives substance to climate goals and supports accountability.

There are a number of good examples of incorporating climate action and sustainability into both the vision and day-to-day activities of the local authority:

- ▲ **Offaly:** Fully integrates its “Climate Action Plan 2024 – 2029” into its corporate plan. It sets measurable targets, assigns responsibilities, and requires annual monitoring, ensuring climate action is fully embedded in the plan.
- ▲ **Wicklow:** Aligns its corporate objectives directly with the LACAP. This mainstreams climate goals across housing, transport and biodiversity, ensuring consistency between these plans.
- ▲ **Monaghan:** Prioritises nature-based solutions and promotes practices in the agri-business sector for protection and restoration of the county’s biodiversity. By using local actions to support national targets, Monaghan demonstrates how local action can contribute to wider climate resilience.
- ▲ **Cork County Council:** Integrates climate action into its housing strategy, with commitments to retrofits and energy efficiency standards. This shows how climate objectives can be embedded in core services rather than treated separately.

Despite these examples, most corporate plans do not explicitly link climate actions to budgets or describe how climate targets will be integrated into corporate reporting, making delivery uncertain. They reference national climate action goals but without linking these to measurable targets, timelines or budgets in the corporate plan. Climate commitments are often written in general terms, such as “supporting decarbonisation”, without specifying who is responsible or how progress will be measured.



Findings: Regional Assemblies

By far the most comprehensive coverage of climate action and sustainability issues can be found within the corporate plans of the regional assemblies, reflecting their role in the delivery of national and international sustainable development policy across the regions.

- ▲ The Eastern and Midland Regional Assembly integrates climate into its RSES and references renewable energy and Just Transition projects. The EMRA also sees environmental quality as important for quality of life and as a potential driver of economic development and innovation.
- ▲ The Southern Regional Assembly makes climate one of its four corporate goals, setting ambitious targets for emissions reduction and energy efficiency.
- ▲ The Northern and Western Regional Assembly highlights climate and biodiversity as central to its strategy and explicitly refers to a “twin transition strategy” which connects sustainability with digital transformation.

Conclusions

Climate action is now highlighted as a corporate priority across all regional assembly and local authority plans, reflecting its legal and policy importance. Some local authorities demonstrate strong integration of climate targets in the corporate plan linked to measurable commitments. However, many remain vague, with no clear goals, monitoring or budgets. Without regular reporting, climate targets risk being purely aspirational and progress is hard to measure.

Recommendations

- ▲ Both regional assemblies and local authorities should translate climate commitments into measurable annual targets with clearly assigned responsibilities.
- ▲ Corporate plans should link climate objectives to budgets to ensure they can be delivered, highlighting any budgetary dependency and risks to delivery.
- ▲ Regional assemblies and local authorities should publish annual reports on climate action progress, with indicators clearly tied to corporate plan objectives.

Conclusion

This NOAC review of local authority and regional assembly corporate plans demonstrates that the 2025–2029 cycle represents a further step forward in the maturity of corporate planning in the sector.

The review found that the corporate planning **governance frameworks** are more robust and transparent, with clearer definition of roles. In several cases, oversight of implementation has been embedded in day-to-day operations, including by linking high-level objectives to departmental work programmes and staff performance management.

However, this review finds that there remains inconsistent reference to the Local Government Code of Governance and that the role of Audit Committees in the corporate planning process are not sufficiently clarified.

The process of **consultation** has improved since the previous planning cycle, and several regional assemblies and local authorities demonstrate innovative and inclusive approaches that help to broaden participation and improve transparency. The best examples demonstrate how feedback is documented and how it is then used to shape the corporate plan, thereby strengthening accountability and public trust.

Nevertheless, the process of consultation remains inconsistent, with many organisations limiting their engagement to statutory bodies and providing little evidence of ongoing engagement with stakeholders after the formal adoption of the plan.

There is evidence of progress in embedding **equality, human rights and social inclusion** into corporate plans, particularly where the IHREC “Assess, Address, Report” framework has been adopted. The better plans show a clear integration of human rights, equality and accessibility into core services, backed by measurable actions and allocation of senior management responsibility. However, in this area many plans still remain aspirational, referring to statutory duties without setting out specific or practical measures to deliver on those duties.

When compared to the previous cycle, this review finds improvement in the **integration of corporate plans with the wider policy context**, with clearer mapping to national and regional strategies and, in some cases, UN SDGs.

However, some corporate plans fail to adequately demonstrate how corporate plans can be aligned with relevant national and international priorities throughout the period of the plan. This increases the risk that objectives may become disconnected from evolving national and international priorities over time.

Risk management is addressed more comprehensively, with several local authorities committing to detailed risk registers and contingency planning frameworks with some integrating climate and service continuity into their risk strategies.

However, in most cases, risk is still treated narrowly as a financial compliance issue rather than as a strategic tool for resilience and adaptation of the corporate plan, with little evidence found of scenario planning or resourcing flexibility.

This review has found that **digital transformation** and data use are now referenced by all regional assemblies and local authorities, with a small number committing to concrete steps to validate data, link to NOAC indicators, and publish dashboards. However, many corporate plans remain aspirational in their commitments in this area and continue to rely on static reports and potentially weak validation processes, which limits the potential for transparency and evidence-based decision-making.

The area of **climate action** is now universally referenced in corporate plans in the local government sector, which reflects national obligations and public priorities. The more robust plans integrate climate goals across housing, transport and biodiversity, set measurable targets, and link actions to budgets. Regional assemblies placed climate at the centre of their strategies.

However, for many local authorities, climate commitments are referenced by broad statements and without measurable targets, clear allocation of responsibilities, or methods of monitoring progress. Such an approach leaves a risk that the commitments remain aspirational rather than actionable.

Overall, this review shows that real and measurable progress has been made in the quality of corporate planning by local authorities and regional assemblies since the 2019-2024 cycle, though some recurring weaknesses remain.

The best examples of corporate plans are those that go beyond simply stating high-level commitments but make real effort to demonstrate how these commitments will be delivered during the life of the plan.

NOAC recommends that all local authorities and regional assemblies continue to refine their approach to corporate planning, including by reference to the recommendations in this report, the highlighted examples of good practice, and internal review of the corporate planning process.

Appendix:

Sources of information

The links to the published corporate plans are correct at 7 October 2025.

Local authority corporate plans

Carlow: <https://carlow.ie/information-technology/local-authority-publications/corporate-plan-publication>

Cavan: <https://www.cavancoco.ie/file-library/your-council/corporate/corporate-plan/cavan-county-council-corporate-plan-24-29.pdf>

Clare: <https://www.clarecoco.ie/your-council/publications/corporate-plan/corporate-plan-2024-2029-56646.pdf>

Cork City: <https://www.corkcity.ie/en/council-services/public-info/publications/corporate-plans/>

Cork County: https://www.corkcoco.ie/sites/default/files/2025-04/cork-county-council-corporate-plan-2025-2029-pdf_1.pdf

Donegal: <https://www.donegalcoco.ie/media/tj3hudlb/corporate-plan-2024-2029.pdf>

Dublin City: <https://www.dublincity.ie/council/learn-about-governance-within-council/staying-focused-purpose-and-vision/our-corporate-plan>

Dún Laoghaire-Rathdown: <https://www.dlrcoco.ie/governance/corporate-plan-2025-2029>

Fingal: https://www.fingal.ie/sites/default/files/2025-02/fingal-county-council-corporate-plan-2025-2029_0.pdf

Galway City: <https://www.galwaycity.ie/services/your-council/your-council-services/corporate-plan>

Galway County: <https://www.galway.ie/sites/default/files/2025-05/Corporate%20Plan%202025-2029.pdf>

Kerry: <https://www.kerrycoco.ie/wp-content/uploads/2025/06/Kerry-CoCo-Corporate-Plan-2024-2029-Published-2.pdf>

Kildare: <https://kildarecoco.ie/YourCouncil/Publications/Corporate/CorporatePlan/CP%202023%20V1.8spreads.pdf>

Kilkenny: https://www.kilkennycoco.ie/eng/publications/council_publications/1-corporate-plan-2024-to-202911.pdf

Laois: <https://laois.ie/governance-and-administration/laois-county-council-publications/corporate-plan-publication>

Leitrim: [final-corporate-plan-2024-2029.pdf](#)

Longford: <https://www.longfordcoco.ie/your-council/policy-and-publications/corporate-plan/corporate-plan-2024-2029.pdf>

Louth: <https://www.louthcoco.ie/en/publications/corporate-plans/lcc-corporate-plan-2024-2029-english-adopted.pdf>

Mayo: <https://www.mayo.ie/getmedia/76207144-764b-485a-ae76-009bce2a392e/Mayo-County-Council-Corporate-Plan-2024-2029.pdf>

Meath: <https://www.meath.ie/system/files/media/file-uploads/2024-11/Final%20Corporate%20Plan%202024-2029%20PLAN%20-%20Reduced.pdf>

Monaghan: MONAGHAN-COUNTRY-COUNCIL-CORPORATE-PLAN-FINAL-LR.pdf

Offaly: https://www.offaly.ie/app/uploads/Council/Council_Services_A-Z/Government_Administration/OCC-Corporate-Plan-2024-2029-Adopted.pdf

Roscommon: <https://www.roscommoncoco.ie/en/download-it/corporate-affairs1/corporate-affairs-publications/publications/corporate-plan-2024-2029.pdf>

Sligo: <https://www.sligococo.ie/YourCouncil/Publications/CorporatePlan2024-2029/Sligo%20County%20Council%20Corporate%20Plan%202024-2029.pdf>

South Dublin: <https://www.sdcc.ie/en/services/our-council/policies-and-plans/corporate-plan/>

Tipperary: https://www.tipperarycoco.ie/sites/default/files/2025-04/TCC%20Corporate%20Plan%202024-2029_0.pdf

Waterford: <https://waterfordcouncil.ie/app/uploads/2025/01/CP-24-29-Dec24-spread.pdf>

Westmeath: https://www.westmeathcoco.ie/en/media/CorporatePlan20242029_Online.pdf

Wexford: <https://www.wexfordcoco.ie/sites/default/files/content/Corporate%20Plan%202025%20-%202029%20-%20english.pdf>

Wicklow: <https://www.wicklow.ie/Portals/0/adam/Documents/yleKlwvUWkOZa76MzPLVng/Link/Wicklow%20County%20Council%20Corporate%20Plan%202024%20-%202029.pdf>

Regional Assembly corporate plans

Northern and Western Regional Assembly: <https://www.nwra.ie/wp-content/uploads/2025/07/NWRA-Corporate-Plan-2025-2029.pdf>

Eastern and Midland Regional Assembly: https://www.emra.ie/wp-content/uploads/2025/08/EMRA_Corporate-Plan-2025-30.pdf

Southern Regional Assembly: <https://southernassembly.ie/wp-content/uploads/2025/05/Corporate-Plan-2025-2029-English-1.pdf>



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