The National Oversight & Audit Commission (NOAC) is a statutory body established by Ministerial order under section 126B of the Local Government Act 2001, to oversee the local government sector.

The NOAC's statutory functions are wide, and specifically the Commission is required to:

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