



Northern Ireland  
Assembly

## Research and Library Service Briefing Note

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# Role of Chief Financial Officers

Questions were asked to each of the councils to find out whether they have separated the role of Chief Executive and Chief Financial Officer. They were also asked for information in relation to their capacity to appoint a Chief Financial Officer within existing staff. Variations of responses were received in terms of detail and content, which are presented in the table below.

Council	Current Situation and plans to separate CEO and CFO	Point of Contact
Antrim	<b>No Separation</b> -The CEO is the CFO. He signs off audits and people in accounts deal with the day-to-day running. Have no plans to separate the roles as yet- and not aware of the need to.	PA to Chief Executive
Ards	Response to come by email	PA to Chief Executive
Armagh	Response to come by email	PA to Chief Executive

Ballymena	<b>No separation</b> and no intention of separating the roles	PA to Chief Executive
Ballymoney	<b>No separation</b> of roles	PA to Chief Executive
Banbridge	<b>No separation</b> -CEO has final say and signs off for auditing purposes. Council has finance officer to carry out the day to day responsibilities.	Email to come from Dawn McDowell
Belfast	<b>Separated roles</b> - Director of Finance (Julie Thompson) and CEO (Peter McNaney)	PA to Chief Executive
Carrick	<b>No separation</b> - Have not received any communication on this and have yet to move on it.	Alan Caldwell
Castlereagh	<b>No separation</b> - no plans and unaware of the need to separate	PA to Chief Exec Shernelle Knox
Coleraine	<b>No separation</b> - CEO is Chief Financial Officer. They are aware of the Bill going through the Assembly and it depends on the outcome of that. Council will only change the roles if the legislation dictates that they should.	Director of Financial Services- David Bell
Cookstown	<b>No separation</b> – Their Director of Corporate Services, Ivor Paisley looks after finance, and CEO signs off for auditing. The council has does not have any qualified accountants. Could not recruit for a Chief Financial Officer internally, would have to recruit externally which would be an extra expense to the Council. Director of Corporate Services doe not in favour of the provision, as he feels like most Councils they do not have the capacity to have separate roles. In his opinion the lobby groups are fronted by Directors of finance and are not the voice of local government. He has stated that there is need for further consultation on this issue.	Director of Corporate Services Ivor Paisley
Craigavon	No Chief Executive at the moment- interviews to be held Thurs 30 <sup>th</sup> September. Director of Corporate Services is currently Chief Financial Officer- it is likely that these responsibilities will be reverted back to CEO once a replacement is appointed.	PA to Chief Executive
Derry City	<b>Separate roles</b> - City Treasurer and Chief Executive (Valerie Watts)-	PA to Chief Executive
Down	<b>No separation</b> - CEO and Financial officer. CEO has final say and finance officer performs the day to day running.	Ken Montgomery and Shernell Knox
Dungannon	<b>Not separated</b> - Have a Director of Finance who has an accountancy background. The CEO has final say and signs off. Have a review of Efficiencies and Structures which is going to the council for consultation. Are aware of the legislation and the recommendation made by the Finance Officers Group. If such changes are to be made, it would need to be determined the level of accountancy qualification needed. There is such variation in qualifications, and councils have a range of qualifications within their staff.	PA to Chief Executive
Fermanagh	<b>Not separated</b> - CEO was originally director of finance and moved to CEO, therefore does both roles. CEO Brendan to ring back Mon- PA not aware of anything	PA to Chief Executive
Larne	<b>Not separated</b> - Financial Controller-George Boyd for day to	

	day business. CEO has final say.- Liz Wilken to get back	
Limavady	<b>Not separated</b> - CEO has final say over the financial officer who conducts the day to day business. – Unaware of any plans to change this.	PA to Chief Executive
Lisburn	<b>No separation</b> -CEO is CFO- not aware of any plans to change	PA to Chief Executive
Magherafelt	<b>No separation</b> as far as they are aware. No plans to make any change	PA to Chief Executive
Moyle	To call back	
Newry and Mourne	To call back	
Newtownabbey	<b>No separation</b> -CEO and Director of finance –CEO has final say and signs off for auditing. Unaware of provisions under the LG (finance) Bill and no plans to make any changes as yet.	Gladys Matthews – PA to Chief Executive
North Down	<b>No separation</b> CEO still signs off for audits etc however unsure if any moves are being made to change that. T call back	PA to Chief Executive
Omagh	To call back	
Strabane	<b>No separation</b> -Chief Executive is head of Finance. No plans to change this	PA to Chief Executive

## Summary

This is the position across 21 councils as we are still waiting for information from 5 of the 26 councils (highlighted in yellow).

Of the 21 Councils that we received a response:

- 18 of them have a CEO who has the final say and signs off for auditing purposes and a Finance Officer/Director of Finance/ Financial Controller etc who conducts the day to day financial duties.
- 3 of the councils have separated their role of CEO and Chief Financial Officer – Belfast, Derry and Craigavon.
- Craigavon has separated the role due to circumstances where they currently have not got a CEO, and responsibilities have been delegated to the Director of Corporate Services. Once a new CEO has been appointed, it is likely the role will revert back to CEO.
- Apart from Derry and Belfast, the other 19 councils who responded appear to be unaware of plans to change their current situation. Craigavon is unique in that while they have currently separated their roles, they have informed that they will more than likely revert back to the CEO being the Chief Financial Officer.

From the responses it would appear that the majority of councils are either unaware of the need to separate the two roles under the proposed Local Government (Finance) Bill, or are aware of the provision, but feel there is no need/pressure to make any changes.

Taking that this is the accepted position across the 21 councils, I will get back to the Committee should there be any difference or change.