



Northern Ireland Assembly

Information for Applicants Booklet

**THE COMPTROLLER AND AUDITOR GENERAL FOR NORTHERN
IRELAND**

Introduction

The Northern Ireland Assembly Commission (the Assembly Commission) is seeking to identify a person for appointment as the Comptroller and Auditor General for Northern Ireland (Comptroller and Auditor General).

The role of the Comptroller and Auditor General was established under the Exchequer and Audit Act (Northern Ireland) 1921. The Northern Ireland Act 1998 provides for the appointment of the Comptroller and Auditor General by Her Majesty on the nomination of the Northern Ireland Assembly (the Assembly).

The Comptroller and Auditor General is the head of the Northern Ireland Audit Office (the NIAO) and is responsible for:

- authorising the issue of money from the Northern Ireland Consolidated Fund to enable Northern Ireland Departments to meet their necessary expenditure, and for ensuring that there are adequate arrangements for the collection of revenue; and
- the external audit of central government bodies in Northern Ireland, including Northern Ireland departments and their executive agencies and a wide range of other public sector bodies, including executive non-departmental public bodies and health and social care bodies. The Comptroller and Auditor General undertakes financial audit and value for money audit and reports the results of their work to the Assembly.

This booklet contains important information on the role and eligibility criteria for the appointment, as well as details of how to apply for the position. Prospective applicants should read this booklet carefully before completing an application form.

It is anticipated that those applicants selected for interview will be invited to appear before a Selection Panel during the week beginning 10 January 2022. Second interviews, if deemed necessary by the Panel, will be held during week

beginning 17 January 2022. Whilst requests for alternative interview dates will be considered on the basis of their individual merit, it is not the preference of the Selection Panel to hold interviews on any other dates.

It is anticipated that the successful candidate will take up appointment on 1 April 2022 but no later than the 31 July 2022. Further details of the selection process are given at the end of this booklet.

Application forms are available on the Assembly's website and should be completed online. Completed application forms demonstrating the skills and experience sought must be submitted by noon on 13 December 2021.

Statutory Framework

The status, functions and main duties of the Comptroller and Auditor General and of the NIAO are set down in legislation, including the Audit (Northern Ireland) Order 1987, the Northern Ireland Act 1998, the Government Resources and Accounts Act (Northern Ireland) 2001 and the Audit and Accountability (Northern Ireland) Order 2003.

Appointment Principles

The process for selecting the Comptroller and Auditor General will be conducted in accordance with the Assembly Commission Recruitment and Selection Policy Statement and Recruitment and Selection Procedures.

The Assembly Commission welcomes applications from all eligible applicants, irrespective of religious belief, political opinion, race, age, gender, disability, marital status, sexual orientation or people with dependants or without. The selection process will be fair and applied consistently to ensure equality of opportunity.

The Role and Responsibilities of the Comptroller and Auditor General

The Comptroller and Auditor General is an Officer of the Assembly, to which they report the results of their work.

The Comptroller and Auditor General is supported in the delivery of their functions by the NIAO, of which they are the head. In their role as Comptroller, the Comptroller and Auditor General is responsible for authorising the issue of money from the Consolidated Fund of Northern Ireland to Northern Ireland departments. However, the Comptroller and Auditor General's main function is the external audit of central government bodies in Northern Ireland.

The audit of local government bodies including district councils is undertaken by NIAO staff designated by the Department for Communities as the Local Government Auditor.

The Northern Ireland Audit Office

The NIAO's aim is to inspire confidence in Northern Ireland's public services through independent scrutiny, based on impartial reporting. It works with the public sector in overseeing and providing assurance to Northern Ireland's citizens and the Assembly, that public money is spent properly. The NIAO employs around 120 staff who are based in Belfast. The day to day operational activities are led by a Chief Operating Officer.

The core functions of the NIAO are to:

- perform a detailed audit on the annual financial statements of public bodies in Northern Ireland;
- independently examine and report to the Assembly on whether public bodies spend taxpayers' money economically, efficiently and effectively;
- provide advice and support for effective assembly scrutiny;
- build better corporate governance, financial control and risk management in the public sector and promote a strong counter fraud

- culture across government; and
- authorise the issue of public funds from the Consolidated Fund (the Comptroller function).

Maintaining the NIAO's independence in conducting these functions is critical. The credibility of the NIAO's work relies on being free of influence (real or perceived) so that it can carry out its work and report without constraint. Its independence and reputation are also critical to maintaining the trust and confidence of the Assembly and the public.

The NIAO has a pivotal role in helping to build a modern, high performing public service that is accountable to taxpayers and citizens. This is reflected in its [Corporate Plan 2021 to 2024](#), which is designed to take a strategic, longer-term view of challenges facing the public sector.

The Comptroller and Auditor General is the Accounting Officer for the NIAO. The NIAO has an Advisory Board comprised of a Chairperson and three non-executive directors. The resourcing of the NIAO is overseen by the Assembly's Audit Committee, which also reviews the NIAO's Corporate Plan and decides its expenditure estimates. The Audit Committee is currently conducting a review of the governance and accountability arrangements of the NIAO.

Further information on the NIAO is available at www.niauditoffice.gov.uk

Person Specification

This is a challenging full-time appointment with a significant public and media profile. This section sets out the essential knowledge, experience and personal competencies that are necessary to undertake the role of Comptroller and Auditor General.

ESSENTIAL CRITERIA

At the closing date for applications, applicants must clearly demonstrate on their application form and at interview, the following:

1. An accountancy qualification* or substantial senior** level experience of financial management in the public or private sector.
2. Five years' experience of highly effective organisational leadership at a senior** level in the public or private sector, including a track record of successfully shaping and delivering change and demonstrating flexibility, adaptability and resilience under pressure.
3. An understanding and knowledge of the system of devolved and local government in Northern Ireland and the political context in which the Comptroller and Auditor General and the NIAO operate.
4. A sound and demonstrable understanding of audit and its contribution to the improvement of public services.
5. A thorough understanding of and commitment to public sector ethics including a commitment to upholding standards in public life (Annex A refers).
6. Experience of operating successfully in a complex environment and demonstrating sound judgement and impartiality in relation to decision making at a senior level**.
7. A proven capacity to think strategically and create a culture that encourages initiative, creativity, problem-solving and sharing of information.
8. Highly developed influencing and diplomatic skills when communicating with a wide range of stakeholders e.g. Elected Representatives, Chief Executive Officers, Board Members, Senior Managers** and the media.

*An accountancy qualification is considered as having successfully completed the professional examinations and be a full, current member of one of the Consultative Committee of Accountancy Bodies listed below:

- a) Association of Chartered Certified Accountants;
- b) Chartered Institute of Management Accountants;
- c) Chartered Institute of Public Finance and Accountancy;
- d) Institute of Chartered Accountants in England and Wales
- e) Institute of Chartered Accountants in Ireland;
- f) Institute of Chartered Accountants of Scotland.

Membership of alternative accounting bodies, recognised as equivalent by the selection panel, will be considered.

***Senior level is defined as membership of a team at the highest level of organisational management who have the day-to-day responsibilities of managing an organisation or company.*

SHORTLISTING CRITERION

The selection panel reserves the right to use shortlisting as part of the recruitment process for this post. Should shortlisting be required, the following shortlisting criterion will be applied:

- Experience of delivering and improving strategic organisational performance at a senior** level while managing within constrained resources, in both a short-term and long-term context.

Making an application

Application forms should be completed online.

- [Complete the application form \(external link\)](#)

Completed application forms must be submitted by the closing date of **Monday 13 December 2021 at 12 noon. Late applications will not be accepted.**

Applicants must use only the application forms provided and must not submit additional material in support of their application forms. **No supplementary documents will be accepted.**

Further information is available in the [Guidance on Recruitment and Selection for Applicants](#).

Assistance for Individuals with Disabilities

The Guaranteed Interview Scheme (GIS) has been developed for applicants with disabilities or those with a long-term impairment or health condition, that is expected to last for at least 12 months and which means that they cannot meet all of the shortlisting criteria. In these instances, provided that they have demonstrated in their application form that they meet the essential criteria for the post, the applicant will be invited to interview.

An applicant does not have to have a registered disability to apply under the GIS. The application form will include a section on disability, and an applicant can indicate whether they wish to apply under the GIS for that particular role and the basis on which they qualify for the GIS. When considering applications made under GIS, the Assembly Commission reserves the right to request medical information from the applicant's general practitioner (through the applicant and with their consent).

Applicants with a disability should also indicate on the application form if they feel they require any reasonable adjustments, and if so, what those adjustments are, to enable them to participate in the selection process. The Assembly Commission will contact the applicant to discuss their requirements.

Selection Process

There are five elements within the Recruitment and Selection Framework which may be assessed during the selection process:

Experience – the knowledge or mastery of an activity or subject gained through involvement in or exposure to it.

Ability – the aptitude or potential to perform to the required standard.

Technical – the demonstration of specific professional skills, knowledge or qualifications.

Skills and Behaviours – the actions and activities that people do which result in effective performance in a job.

Strengths – the things we do regularly, do well and that motivate us.

The elements which will be assessed for this role will be Experience, Technical, Skills and Behaviours and Strengths. These will be assessed through the application form and the interview process. Candidates may be required to develop and deliver a presentation and complete psychometric testing as part of the selection process. Further information is available in the [Recruitment and Selection Framework](#).

After the closing date for receipt of applications, the selection panel will consider applications against the essential criteria and only applicants who demonstrate that they meet the essential criteria will proceed to the next stage of the selection process.

Selection of applicants will be based on merit i.e. on how an applicant's skills, knowledge, experience and qualities, as displayed in the relevant section of the application form, meet each criterion. If it is deemed necessary to shortlist, the shortlisting criterion will be used to decide who appear, based on the information available, to be most suitable in terms of relevant experience and skills to undertake the role and those applicants will be invited to interview stage.

Final selection of applicants will be based on performance at interview(s) structured around the essential criteria section listed above and using the Recruitment and Selection Framework. All applicants will be expected to meet an acceptable level of competence at interview.

At interview, applicants should also be prepared to discuss any real, perceived or potential conflicts of interest which might impair their ability to perform the duties of the Comptroller and Auditor General with integrity and objectivity.

The selection panel will hold further interview stage(s) if deemed necessary.

It is planned that the interviews will be held on during weeks beginning 10 January 2022 and 17 January 2022 (if deemed necessary), following which the Selection Panel will prepare a recommendation, based on assessment of the applicants and in order of merit, of those deemed most suitable for appointment.

Terms of appointment

The law currently requires that the Comptroller and Auditor General cannot hold office beyond the age of 65, but that the tenure of office is otherwise unlimited. The Assembly Commission recognises that this no longer represents standard practice.

The Assembly Commission intends to take forward legislative change that proposes to remove this statutory retirement age and to provide for a **fixed ten-year term of office** for the Comptroller and Auditor General.***

The Assembly Commission also proposes to impose certain limits on employment of a former Comptroller and Auditor General for a short period after he or she leaves office.

It is proposed that on ceasing to hold office, the Comptroller and Auditor General may not, without the approval of the Assembly-

- be employed or appointed in any capacity by the Northern Ireland Comptroller and Auditor General; or
- hold office in, or be an employee or appointee of, a body or officeholder subject to audit by the Comptroller and Auditor General.

It is proposed that the restriction will start when the Comptroller and Auditor General ceases to hold office and end on the expiry of the financial year next following the one in which it started.

***Candidates who are aged 55 or over at the closing date for applications should contact Aine Kerr, Senior HR Manager (aine.kerr@niassembly.gov.uk or at 028 90521923) for further information on the proposed removal of the statutory retirement age.

Appointment Process

The Comptroller and Auditor General is appointed by Her Majesty on the nomination of the Assembly. The name of the proposed candidate will be put forward in a motion to the Assembly for approval. Candidates should be aware that the Assembly may not approve the motion for their nomination.

Remuneration

Remuneration is £141,332 per annum. This is currently under review but will not be reduced.

Location

The Office is currently temporarily located at 1 Bradford Court, Upper Galwally, Belfast, BT8 6RB while the permanent office at 106 University Street, Belfast, BT7 1HE is undergoing refurbishment. Frequent attendance at the Assembly is also required and travel within Northern Ireland and occasionally within the UK and abroad may be necessary.

Hours of Work

This is a full time appointment. It may require occasional work outside normal office hours in evenings and weekends.

Leave

The Comptroller and Auditor General is entitled to 30 days leave per year and an additional 12 days public and privilege holidays.

Political Activities

This is a politically sensitive role and the Comptroller and Auditor General may not take part in either local or national politics.

Removal from Office

Her Majesty may, on the passing of a resolution of the Assembly, remove the Comptroller and Auditor General from office.

The resolution may only be passed on the ground of the Comptroller and Auditor General's —

- (a) ill health, or
- (b) misconduct.

The resolution is not passed unless it has the support of a number of members of the Assembly which equals or exceeds two-thirds of the total number of seats in the Assembly.

Official Secrets

The Comptroller and Auditor General is a Crown servant for the purposes of the Official Secrets Act 1989.

Pension

The Comptroller and Auditor General is eligible for membership of the Northern Ireland Civil Service Pension Scheme (NICSPS). For further information on the available pension options, please visit the [Northern Ireland Civil Service Pensions Scheme Website](#)

Pre-appointment Checks

A basic Access NI check and financial check will be completed before appointment, as well as references sought.

Conflicts of Interest

It is essential that the person appointed is able to maintain public confidence at all times.

Applicants are required to declare whether they are aware of anything in their private or professional life that would undermine their ability to maintain public confidence or which could be a source of embarrassment to themselves, the office of Comptroller and Auditor General, the NIAO or the Assembly.

At interview, applicants will be probed on any real, perceived or potential conflicts of interest which might impair their ability to perform the duties of the Comptroller and Auditor General with integrity and objectivity.

Further guidance on probity and conflicts of interest is contained in Annex A of this booklet.

Communication during the Recruitment Process

The Assembly Commission will issue most communication electronically. Applicants are advised to regularly check their email account to make sure that they do not miss any important communication. Emails from the Assembly Commission may be automatically filtered as spam by an applicant's email provider, so a check should also be made of spam folders.

PROBITY & CONFLICTS OF INTEREST GUIDANCE FOR APPLICANTS

The Seven Principles Underpinning Public Life

In 1995, the Committee on Standards in Public Life defined seven principles, which should underpin the actions of all who serve the public in any way.

These are:

Selflessness Holders of public office should take decisions solely in terms of the public interest.

Integrity Holders of public office should not place themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family or their friends. They must declare and resolve any conflicts of interest and of relationships.

Objectivity Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability Holders of public office are accountable to the public for their decisions and actions and must submit themselves to scrutiny necessary to ensure this.

Openness Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

Honesty Holders of public office should be truthful.

Leadership Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

What is a conflict of interest?

Public appointments require the highest standards of propriety, involving impartiality, integrity and objectivity, in relation to the stewardship of public funds and the oversight and management of all related activities. This means that any private, voluntary, charitable or political interest which might be material and relevant to the work of the body concerned should be declared.

There is always the possibility for real or perceived conflicts of interest to arise. Both are a problem, as the perceived inference of a conflict may, on occasions, be as damaging as the existence of a real conflict.

No-one should use, or give the appearance of using, their public position to further their private interests. This is an area of particular importance, as it is of considerable concern to the public and receives a lot of media attention. It is important, therefore, that you consider your circumstances when applying for a public appointment and identify any potential conflicts of interest, whether real or perceived.

Surely a perceived conflict is not a problem, as long as I act impartially at all times?

The integrity of the individual is not in question here. However, it is necessary for the standing of the individual and the organisation that members of the public have confidence in their independence and impartiality. Even a perceived conflict of interest can be extremely damaging to the body's reputation and it is therefore essential that these are declared and explored, in the same way as an actual conflict would be. The fact that the individual acted impartially may be no defence against accusations of potential bias.

What should I do if I think I have a conflict of interest?

You will find a section on conflicts of interest in the application form for you to complete. This asks you to consider and declare whether or not you have a real, or perceived, conflict. If you are unsure if your circumstances constitute a possible conflict, you should still complete this section, in order to give the Selection Panel as much information as possible.