

From: The Minister

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Daniel McCrossan MLA
Chair of the Assembly Audit Committee
Room 276 Parliament Buildings
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Belfast
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By email: Committee.Audit@niassembly.gov.uk

Daniel, a chara,

SINGLE AUDITOR FOR THE PUBLIC SECTOR

Thank you for your letter of 15 March 2021, in relation to a single auditor for the public sector.

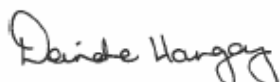
Article 4(1) of the amended Local Government Order 2005 (the 2005 Order) provides that my Department may, with the consent of the Comptroller and Auditor General for (the C&AG), designate a member of staff of the Audit Office as the local government auditor.

Having a single auditor for the public sector would mean that my Department would no longer designate local government auditors (LGA).

The appointment of the Local Government Auditor provides separate accountability arrangements to the ratepayer, through the LGA, and the taxpayer through the C&AG, but creates some potential for accountability gaps where functions reach across both central and local government.

It is for the Executive/Assembly to decide on whether there should be a single auditor for the public sector as it will require primary legislation.

Is mise le meas,



**Deirdre Hargey MLA
Minister for Communities**



**Northern Ireland
Assembly**

Audit Committee

Deirdre Hargey MLA
Minister
Department for Communities
Causeway Exchange
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(Via email: private.office@communities-ni.gov.uk)

15 March 2021

Dear Deirdre

SINGLE AUDITOR FOR THE PUBLIC SECTOR

At its meeting on 10 March 2021, the Audit Committee received oral evidence from a number of experts as part of its [Review of the governance and accountability arrangements for the Northern Ireland Audit Office \(NIAO\) and the Northern Ireland Public Services Ombudsman \(NIPSO\)](#).

The purpose of the review is to establish the scope for improving the governance and accountability arrangements for the NIAO and the NIPSO and the appropriate avenues for implementing any future improvements in the context of the Committee's defined statutory functions in relation to both bodies.

During discussions, the issue of a single auditor for the public sector was raised. The issue was also raised by the Comptroller and Auditor General in his review paper: [Governance in the Northern Ireland Audit Office](#).

Given that the Department for Communities is responsible for the designation of the Local Government Auditor, the Committee agreed to write to you to seek a view on whether there should be a single auditor for the public sector and details of the appropriate legislative mechanisms for effecting such a change should the matter be progressed.

I would appreciate a response at your earliest convenience.

Yours sincerely

DANIEL MCCROSSAN MLA
Chairperson, Audit Committee

Cc. Committee for Communities

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