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Public Audit Governance: The Role of the Accounting Officer

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	Appointed by	Always Auditor General?	External auditor appointed by?	Accounts signed by?	Submitted to?	Laid Before?	Scrutinised by?
Accounting Officer for NAO	Public Accounts Commission	Not necessarily – C&AG or suitable person.	Public Accounts Commission	Accounting Officer	Public Accounts Commission	House of Commons	Public Accounts Commission
Accounting Officer for Audit Scotland	Scottish Commission for Public Audit	Not necessarily – AG or other employee of Audit Scotland.	Scottish Commission for Public Audit	Accountable Officer	Scottish Commission for Public Audit	Scottish Parliament	Scottish Commission for Public Audit
Accounting Officer for Audit Wales	Finance Committee	Yes ¹	Finance Committee	Accounting Officer	Finance Committee	Senedd	Finance Committee
Accounting Officer for NIAO	Department of Finance ²	Not necessarily – DoF appoints “a person to be responsible”	Department of Finance	Accounting Officer	Department of Finance	NI Assembly	DoF agrees the accounts with the external auditor, these are reviewed by the Audit Committee.

¹ Public Audit (Wales) Act 2013 s33(1)

² Audit (Northern Ireland) Order 1987 Art 6 (3)

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1.0 Introduction

This briefing has been prepared in response to a query from the Public Accounts Committee on the governance around the role of the Comptroller and Auditor General as Accounting Officer for the audit offices around the UK. These are the National Audit Office, Audit Scotland, Audit Wales and the Northern Ireland Audit Office. The paper considers the elements of that role and surrounding governance, and builds upon a paper previously submitted to the Committee, namely [NIAR 320-2020 – Public Audit Governance](#).

2.0 The Role of the Accounting Officer – Overview

The Accounting Officer's role across the public sector is to be held responsible for how his or her department or body manages public money. Treasury guidance states that the Accounting Officer is the person called to account for stewardship of resources. The AO is generally the Permanent Secretary, and is usually appointed by the Treasury. He or she must personally sign the accounts, annual reports and governance statements; as well as personally approving the budget limits and associated Estimates Memorandum. When the NAO conducts a value for money study, it will seek to agree the text of the report with the AO, who will then be invited to appear before the Public Accounts Committee.³ Accounting Officers are personally responsible for managing the organisation efficiently and effectively, and must report to parliament accurately, meaningfully and without providing misleading evidence.⁴

It is important that each accounting officer takes personal responsibility for ensuring that the organisation he or she manages behaves according to standards set by the Treasury in terms of governance, decision-making and financial management.⁵

3.0 Accounting Officer's Responsibilities in the Audit Offices

3.1 Audit governance in context

As covered in the previous paper, the Audit Offices around the UK share a broadly similar governance structure. Internally, a sub-committee of the board, generally described as an audit committee or audit and risk committee, is responsible for reporting on and managing internal governance, risk and audit. These reports are

³ HM Treasury *Managing Public Money* 2013 (revised 2019) [Managing public money \(publishing.service.gov.uk\)](#) . last accessed 4th March 2021.

⁴ HM Treasury *The Accounting Officer's Survival Guide* [AOs survival guide Dec 2015 .pdf \(publishing.service.gov.uk\)](#) last accessed 2nd March 2021

⁵ As above, fn1. at 3.3.1

shared with the Board, which scrutinises the activity of the Auditor General. The Auditor General acts as the Accounting Officer for the entity managed by the Board. The legal name of the Board is Audit Wales, Audit Scotland, NIAO or NAO, but this name also applies to the body generally understood to be the associated Audit Office. This body is set up by the Board to support the Auditor General in carrying out his or her work. The principal difference between NI and other Audit offices around the UK is the role played by the Department of Finance in appointing the Accounting Officer and external auditors, but the Audit Committee of the NI Assembly is responsible for scrutiny of the NIAO, in much the same way as its equivalents elsewhere in the UK.

4.0 National Audit Office

According to the NAO accounts for 2019/20, the Accounting Officer is responsible:

for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Accounting Officer is responsible for assessing the NAO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer intends to cease operations or has no realistic alternative but to do so.⁶

4.1 Statement of Accounting Officer's responsibilities

The Statement of Accounting Officer's responsibilities is taken from the NAO 2019/20 Annual Report and Accounts.⁷

Under the Budget Responsibility and National Audit Act 2011, the NAO is required to prepare, for each financial year, resource accounts detailing the resources it has acquired, held or disposed of during the year and the resources it has used during the year. The resource accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the NAO and of its net resource outturn, resources applied to objectives, income and expenditure, changes in taxpayers' equity and cash flows for the financial year. In preparing these resource accounts, I, as the Comptroller and Auditor General (C&AG), adopted the Government Financial Reporting Manual (FReM) issued by HM Treasury, and have:

- observed the relevant accounting and disclosure requirements, and applied suitable accounting policies on a consistent basis;

⁶ NAO *Annual Report and Accounts 2019-20* pg 114 [nao-annual-report-accounts-2019-20.pdf](#) last accessed 5th March 2021

⁷ As above fn4 pg 70.

- made judgements and estimates on a reasonable basis;
- stated whether applicable accounting standards, as set out in the FReM, have been followed and disclosed, and explained any material departures in the resource accounts; and
- prepared the resource accounts on a going concern basis.

The Public Accounts Commission has appointed me, the C&AG, as Accounting Officer for the NAO. The responsibilities of an accounting officer are set out in the accounting officers' memorandum issued by the Public Accounts Commission. They include responsibility for the propriety and regularity of the public finances for which the accounting officer is answerable, for keeping proper records and for safeguarding the NAO's assets. As the Accounting Officer, I have taken all the steps I ought to have taken to make myself aware of any relevant audit information and to establish that the NAO's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware. I confirm that this Annual Report and Accounts as a whole is fair, balanced and understandable. I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

4.2 Appointment

The C&AG is ordinarily appointed as the Accounting Officer by the Public Accounts Commission (PAC), but this is not required.⁸ Another suitable person may be appointed if deemed appropriate. The AO's role is primarily to prepare resource accounts for the NAO, and carry out any other functions determined by the Commission.

4.3 Governance

4.3.1 Parliamentary Committee

The Public Accounts Commission approves the appointment of external auditors.⁹ Accounts are forwarded to the Public Accounts Commission, which reviews and agrees them with the Accounting Officer. The Commission will then lay the resource accounts and auditor's report before the House of Commons.¹⁰ The Commission may ask the AO to appear before it in relation to the accounts or governance of the NAO. The Commission also reviews the estimate and the Annual Report, which is prepared by

⁸ Budget and Responsibility Act 2011 Sch 2 s24 (2)

⁹ As above, n 6 Sch 2 s25 (1) ss(2)

¹⁰ National Audit Office *Code of Practice dealing with the relationship between the National Audit Office and the Comptroller and Auditor General* <https://www.parliament.uk/globalassets/documents/public-accounts-commission/03i-CodeofPractice.pdf> last accessed 4th March 2021

the Comptroller and Auditor General, and in respect of which the C&AG and the Chair of the Board will give evidence jointly.¹¹

4.3.2 Board

Among the general responsibilities of the National Audit Office board is the duty to “maintain transparent systems of governance and internal controls consistent with best practice, and monitor and report on their effective operation in the National Audit Office Annual Report”¹²

The Board’s functions, in relation to governance around the role of AO, are:

- considering the draft NAO annual report, including the annual accounts;
- recommending the external auditor for appointment; and
- general functions around the management of risk and resources.

The Board takes the recommendations of the Audit Committee in respect of the appointment of the external auditor, the accounts and governance of the NAO.

4.3.3 Audit Committee

The Audit Committee is a committee of the Board. It advises the NAO on the external auditor for each financial year. The Audit Committee “shall monitor the integrity of the NAO’s financial statements including its Annual Report and any other formal announcement relating to its financial performance, reviewing significant financial reporting issues and judgements they contain. The Committee shall also review the statement of financial impacts and any financial information provided to the Public Accounts Commission or Public Accounts Committee. The Committee will have in mind the findings and recommendations of reports from the external and internal auditors when doing so.”¹³ It considers the reports of the external auditor and reports on these to the Board. The Committee also considers whether appropriate internal controls and risk management processes are in place to support the Statement on Internal Control made by the AO.

Where necessary, the Committee will challenge the accuracy and clarity of assurances around the NAO’s accounts and the quality of the controls over the preparation of the accounts. In short, the Audit Committee has responsibilities in relation to the governance of the role of the Accounting Officer, and will report on these to the Board.

¹¹ As above, n6 s23(2), Sch3 s9(2).

¹² National Audit Office Terms of Reference for the Board para 92 <https://www.nao.org.uk/freedom-of-information/wp-content/uploads/sites/13/2019/04/Board-Terms-of-Reference-2018.pdf> last accessed 4th March 2021

¹³ National Audit Office *Audit Committee Terms of Reference* <https://www.nao.org.uk/freedom-of-information/wp-content/uploads/sites/13/2013/03/Audit-Committee-ToR-updated-and-approved-by-the-Board-18-January-2018.pdf> last accessed 4th March 2021.

5.0 Audit Scotland

In Scotland, the role of the Accounting Officer is performed by the 'Accountable Officer'. Broadly speaking, the structure of the role, its functions and governance system, are the same as elsewhere in the UK. The functions of the AO are laid out in the Public Finance and Accountability (Scotland) Act 2000 and are as follows:

- signing the accounts of the expenditure and receipts of Audit Scotland,
- ensuring the propriety and regularity of the finances of Audit Scotland, and
- ensuring that the resources of Audit Scotland are used economically, efficiently and effectively.¹⁴

5.1 Statement of Accountable Officer's Responsibilities

The Statement of Accountable Officer's Responsibilities is taken from the Annual Report of Audit Scotland 2019/20.¹⁵

Under Section 19(4) of the Public Finance and Accountability (Scotland) Act 2000, Audit Scotland is required to prepare resource accounts for each financial year, in conformity with the direction of Scottish ministers, detailing the resources acquired, held, or disposed of during the year and the use of resources by Audit Scotland during the year.

The resource accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Audit Scotland, the net resource outturn, comprehensive net expenditure, cash flows and movement in taxpayers' equity for the financial year.

The SCPA has appointed the Auditor General for Scotland as Accountable Officer for Audit Scotland, with responsibility for preparing the accounts of Audit Scotland and for submitting them for audit to the SCPA.

In preparing the accounts, the Accountable Officer is required to comply with the Financial Reporting Manual (FRoM) and has:

- observed the accounts direction including the relevant accounting and disclosure requirements, and applied suitable accounting policies on a consistent basis
- made judgements and estimates on a reasonable basis
- stated whether applicable accounting standards, as set out in the FRoM, have been followed; and disclosed and explained any material departures in the accounts

¹⁴ Public Finance and Accountability (Scotland) Act 2000 s18(3)

¹⁵ Annual Report and Accounts 2019/20 pg 26 [Annual report and accounts 2019/20 \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk/annual-report-and-accounts-2019-20) last accessed 5th March 2020

- prepared accounts on a going concern basis.

The Accountable Officer confirms that so far as she is aware there is no relevant audit information of which Audit Scotland's auditors are unaware, and that she has taken all the steps that she ought to have taken to make herself aware of any relevant audit information and to establish that Audit Scotland's auditors are aware of that information.

The Accountable Officer confirms that this annual report and accounts taken as a whole is fair, balanced and understandable. The Accountable Officer takes personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

The responsibilities of the Accountable Officer (including the propriety and regularity of the public finances) for keeping proper records and for safeguarding assets are set out in the Memorandum to Accountable Officers for Other Public Bodies.

5.2 Appointment

The Accountable Officer is appointed by the SCPA, and although this is usually the Auditor General, another member of staff of Audit Scotland can be appointed.¹⁶

5.3 Governance

5.3.1 SCPA (Scottish Commission for Public Audit)

Audit Scotland is held to account by the Scottish Parliament through statutory arrangements put in place by the Scotland Act 1998, and the Public Finance and Accountability (Scotland) Act 2000. Accounts are audited by the SCPA, which reports to the Scottish Parliament. The SCPA also appoints external auditors. The SCPA recommends Audit Scotland's budget to the Finance and Constitution Committee, which considers any reports containing proposals or budgets dealing with public expenditure.¹⁷

5.3.2 Board

The Board has responsibility for determining and approving strategic policies relating to governance, approving annual reports and accounts, and internal audit arrangements. The Chair of the Board and the AO are not members of the Audit Committee.

¹⁶ Public Finance and Accountability (Scotland) Act 2000 s18(1)

¹⁷ Remit and Responsibilities of the Finance and Constitution Committee [Remit & Responsibilities - Parliamentary Business](#) : [Scottish Parliament](#) last accessed 3rd March 2021

5.3.3 Audit Committee

Internally, the Audit Committee (a Standing Committee of the Board) oversees Audit Scotland's "arrangements for corporate governance, internal control, audit quality, risk and financial management and internal and external audit. This includes reviews of the Standing Orders, Scheme of Delegation, the Financial Regulations and the annual accounts. The audit committee submits an Annual Statement of Assurance to the Board."¹⁸ The Audit Committee obtains assurance that external audit recommendations have been complied with and reports on this matter to the Board.

The Accountable Officer has responsibility for reviewing the effectiveness of the systems of internal control and risk management arrangements.¹⁹ This review is informed by an assurance framework developed in accordance with the Scottish Public Financial Manual, work of internal auditors and a quarterly review by the Audit Committee of the organisation's corporate risk register.

6.0 Audit Wales

As in Audit Scotland and the NAO, the role of the Accounting Officer is carried out by the Auditor General. His or her responsibilities are laid out in the Public Audit (Wales) Act 2013 as follows:

- (2) The accounting officer must, for each financial year, in accordance with directions given by the Treasury—
 - (a) keep proper accounts and proper records in relation to them, and
 - (b) prepare a statement of accounts²⁰

6.1 Statement of Accounting Officer's responsibilities

The Statement of Accounting Officer's responsibilities, as taken from the 2019-20 Annual Reports and Accounts, is as follows:²¹

Under paragraph 33 of Schedule 1 to the Public Audit (Wales) Act 2013, the Auditor General is the Accounting Officer for the Wales Audit Office and must, for each financial year:

- a) keep proper accounts and proper records in relation to them; and
- b) prepare a statement of accounts in the form and on the basis set out in the Accounts Direction issued by the Senedd.

¹⁸ As above n13 pg 29

¹⁹ As above, n13 pg 34.

²⁰ Public Audit (Wales) Act 2013 s33(2)

²¹ Audit Wales *Annual Report and Accounts 2019-20* [Annual Report and Accounts 2019-20 \(audit.wales\)](https://www.audit.wales/annual-report-and-accounts-2019-20) last accessed 4th March 2021

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Wales Audit Office's assets, are set out in the Government Functional Standard: Finance and Managing Welsh Public Money.

Additional responsibilities are described in the Memorandum for the Accounting Officer of the Wales Audit Office, issued by the Senedd.

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In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual, and in particular to:

- a) observe the Accounts Direction, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- b) make judgements and estimates on a reasonable basis;
- c) state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- d) prepare the accounts on a going concern basis.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Wales Audit Office and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

6.2 Appointment

As implied by the Statement of Accounting Officer's responsibilities, unlike the NAO and Audit Scotland, the appointment of the Auditor General as Accounting Officer is mandated by law.²²

6.3 Governance

6.3.1 Senedd / Finance Committee

Under s.20 of the Public Audit Wales Act 2013, the Wales Audit Office and the Auditor General for Wales jointly lay their estimate for the next financial year before the Senedd. The Finance Committee appoints the external auditor and scrutinises the estimate, together with the accounts, laying the report before the Senedd. In common

²² Public Audit (Wales) Act 2013 s30

with other Accounting Officers, the Finance Committee may ask the AO to appear before it to answer questions about the accounts.

6.3.2 Board

Generally, the WAO (the Board, supported by the Audit and Risk Committee) monitors the governance arrangements, but these are also reported on in the annual reports and accounts which are submitted to the Finance Committee. The Chair is responsible for submitting the accounts to the external auditor as appointed by the Senedd (Committee). The Board recommends to the Auditor General whether he/she should sign the accounts, having considered them and having taken the view of the Audit and Risk Committee.²³

6.3.3 Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee advises the Board on the accounts, internal controls and risk management arrangements.²⁴ The Committee, which carries out a number of governance functions, gives views on the annual accounts. It gives advice on request, or as it feels is appropriate. The Head of Internal Audit and the External Auditor have open and confidential access to the Chair of the Audit and Risk Assurance committee. In addition, the committee holds a private session with the internal and external auditors before each committee meeting.

The Committee recommends its view of the annual accounts to the Board, which in turn makes a recommendation to the Auditor General (as Accounting Officer). Similarly, the Audit Risk and Assurance Committee makes a recommendation to the Board on the appointment of the external auditor.

7.0 Northern Ireland

In Northern Ireland, as elsewhere, the Auditor General acts as the Accounting Officer.

7.1 Statement of Accounting Officer's Responsibilities

The Statement of Accounting Officer's Responsibilities is taken from the Annual Report and Accounts for 2019-20.²⁵

Under Article 6(3) of the Audit (Northern Ireland) Order 1987, the NIAO is required to prepare, for each financial year, resource accounts of the kind mentioned in Section 9 of the Government Resources and Accounts Act (Northern Ireland) 2001, detailing the resources acquired, held or disposed of

²³ Auditor General for Wales *Code of Relationship Practice between the Auditor General for Wales and the Wales Audit Office* pg 9

²⁴ Audit Wales [Audit and Risk Assurance Committee Terms of Reference](#) last accessed 5th March 2021

²⁵ Available at [Annual Report and Accounts | Northern Ireland Audit Office \(niauditoffice.gov.uk\)](#) last accessed 15th March 2021

during the year and the use of resources by the NIAO during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the NIAO and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the relevant accounting and disclosure requirements, and apply suitable accounting Annual Report and Accounts policies on a consistent basis;
- make judgments and estimates on a reasonable basis;
- state whether applicable accounting standards, as set out in the Government Financial Reporting Manual, have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

7.2 Appointment

Unlike elsewhere in the UK, the Accounting Officer is appointed by a Department, in this case the Department of Finance. The AO is not necessarily the Auditor General, some appropriate person may be appointed by the Department.²⁶

7.3 Governance

7.3.1 Department of Finance

The external auditors are appointed by the Department of Finance, and the Department agrees the accounts with the external auditors before laying the accounts before the Assembly.

7.3.2 Audit Committee of the NI Assembly

The Accounting Officer provides a report to the NI Assembly via the Audit Committee. The Audit Committee reviews the accounts, estimates and yearly report.²⁷ An extra-

²⁶ Audit (Northern Ireland) Order 1987

²⁷ [Memorandum of understanding on the governance and accountability arrangements of the Northern Ireland Audit Office \(niassembly.gov.uk\)](https://www.niassembly.gov.uk/memorandum-of-understanding-on-the-governance-and-accountability-arrangements-of-the-northern-ireland-audit-office/)

statutory arrangement exists whereby the Department of Finance takes advice from the Audit Committee when appointing external auditors.

7.3.3 The Board

The Advisory Board supports the C&AG in the Accounting Officer role by reviewing the comprehensiveness and reliability of assurances on governance, risk management, the control environment, as well as the integrity of financial statements and the annual report. It supports the Accounting Officer in the discharge of his or her responsibilities for the propriety and regularity of the NIAO's finances, for the keeping of proper records and for safeguarding the NIAO's assets.²⁸

7.3.4 Audit Risk and Assurance Committee

The Audit and Risk Assurance Committee is a committee of the Board. It advises the AO in the following areas:

- the strategic processes for risk, control and governance and the Governance Statement;
- the accounting policies, the annual report and accounts, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;
- a summary of whistleblowing, grievances, complaints and disciplinary cases;
- the planned activity and results of both internal and external audit;
- the adequacy of management response to issues identified by audit activity, including external audit's management letter;
- assurances relating to the management of risk and corporate governance requirements for the NIAO;
- proposals for tendering for Internal Audit services or for purchase of non-audit services from contractors who provide audit services;
- anti-fraud policies, whistleblowing processes and arrangements for special investigations; and
- the Audit and Risk Assurance Committee will also annually review its own effectiveness and report the results of that review to the Board.²⁹

8.0 Conclusion

The governance around the role of the Accounting or Accountable Officer in UK Audit Offices is broadly similar in structure, and not dissimilar from governance of the Accounting Officer's role elsewhere in the public sector. The differences between the

²⁸ Northern Ireland Audit Office [NIAO Advisory Board Terms of Reference](#) last accessed 5th March 2021

²⁹ These duties are taken from the Audit and Risk Committee Terms of Reference, available at <https://www.niauditoffice.gov.uk/audit-and-risk-assurance-committee> and last accessed 3rd March 2021

NIAO Accounting Officer's and other Accounting Officers' governance system appear to revolve around the role of the Department of Finance. Although the accounts are reviewed by the Audit Committee,³⁰ these are sent to the Department of Finance after being agreed with the external auditors, which are also appointed by the Department. Similarly, the Department appoints the Accounting Officer, which differs from the appointment process in other Audit Offices.

³⁰ As above, fn 25.