



Evaluation and Salary Benchmarking Exercise

Comptroller and Auditor General

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Terms of Reference

We have been appointed by the Northern Ireland Assembly to evaluate and benchmark the salary for the role of Comptroller and Auditor General ('C&AG').

We have been asked to identify suitable comparator roles and to benchmark the salary against these, taking into consideration the differences between the role under review and its comparators. We have also taken into account differences in salary levels for senior public sector staff more generally, between Northern Ireland and other jurisdictions. We were asked to then engage with the current postholder to obtain their insight and to validate our findings, before producing our recommendations in relation to the appropriate salary level for the role, along with any other relevant findings. This report will be presented to the Northern Ireland Assembly Audit Committee, which we may subsequently be asked to attend to answer questions.

Methodology

We reviewed background information, including details of previous discussions about the salary for the role, which was provided to us by the Northern Ireland Assembly Commission.

We then identified comparator roles in Great Britain and the Republic of Ireland and identified a number of financial and non-financial metrics that would allow us to assess the relative size of the role under review against its comparators.

We also researched and considered whether there were regional variations in public sector salary levels more generally across the jurisdictions.

It is important to note that because perfectly comparable roles do not exist for any role, benchmarking is not a process of 'reading across' a salary level from one role to another or of performing a calculation based on any metric or group of metrics. Rather it is the process of making a reasonable professional judgement, based on a range of available information.

We held a one to one meeting with the current post holder in which we discussed our remit, checked that our understanding of current salary and the mechanism for salary review were correct, and discussed our proposed approach to the assignment. This included discussing the financial and non-financial metrics we were considering for comparison purposes. The current post holder was given an opportunity to comment on our methodology and also to submit information they considered relevant which we explained we would take into account in the overall assessment (no additional information was received).

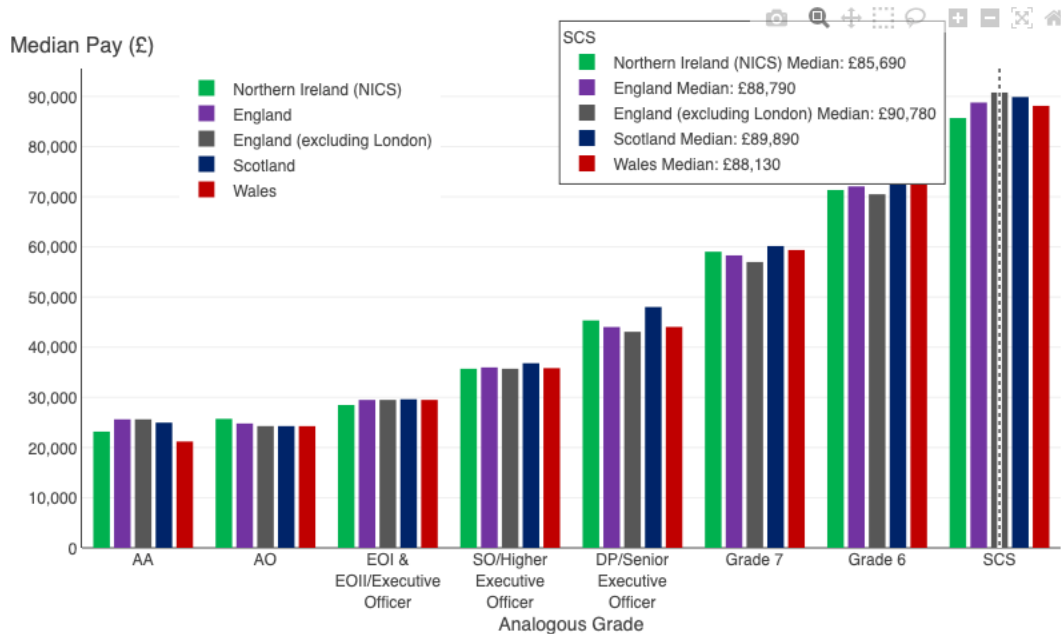
We compiled our data into a report and considered our recommendations in terms of the appropriate salary level for the role, based on our market analysis. In making this recommendation we have considered our salary benchmarking findings only. We have not been privy to or considered any existing contracts of employment or letter of offer relevant to the role.

Regional Variations in Salary Levels

According to information compiled by the Northern Ireland Statistics and Research Agency ('NISRA') reproduced below, there are minor variations in the median levels of public sector pay between Northern Ireland, England, England (excluding South of England), Scotland and Wales. The chart reproduced below illustrates this variation and demonstrates that pay in Northern Ireland, particularly for senior roles, is slightly lower (although not significantly lower), than in other parts of the United Kingdom.

Extract from 'Pay in the Northern Ireland Civil Service Year Ending March 2024' Published 7th November 2024, NISRA & Department of Finance

Figure 7: Median Pay of Civil Servants across the UK, by Analogous Grade Level, March 2024^{1, 2}



The relative general levels of public sector pay between the UK and the Republic of Ireland public sector are more difficult to directly compare because grading arrangements and salary ranges are different. However, research published by the Economic and Social Research Institute ('ESRI') in April 2025 indicated that average hourly earnings (across all sectors) in the Republic of Ireland in 2022 were 36% higher than in Northern Ireland.

1. Comptroller and Auditor General

1.1 Background

The role of the Comptroller and Auditor General ('C&AG') was established under the Exchequer and Audit Act (Northern Ireland) 1921.

The C&AG is head of the Northern Ireland Audit Office and is responsible for:

- authorising the issue of money from the Northern Ireland Consolidated Fund to enable 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 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 C&AG undertakes financial audit and value for money audits and the results of this work are reported to the Assembly.

The role of C&AG is an Officer of the Northern Ireland Assembly and a Crown appointment made on the nomination of the Assembly.

1.2 Current Remuneration Arrangements

The current salary for the post of C&AG is £154,527 per annum. We are informed that when the current post holder applied for and was identified as suitable for appointment the salary for the post was £141,332 per annum, noting that the salary was under review and an increase was being considered. By the time the current post holder commenced their role in August 2022, which was at a time when the Northern Ireland Assembly was not conducting normal Assembly business, the salary had been increased to £154,527 per annum.

The current post holder informed us that they have not received any form of pay uplift or revalorisation since they took up their role. The term of office for this role is a maximum fixed term of 10 years.

The salary for the role of C&AG has historically been linked to judicial salary scale 5. The judicial salary scale ranges from scale 1 (which equates to the role of Lord Chief Justice) through to salary scale 8, which is used to specify the salary for Salaried Medical Members of the Judiciary.

The reason why the salary of the C&AG has historically been linked to a judicial scale remains unclear. However, a 'Review of the National Audit Office's Corporate Governance' published in 2008 (known as the 'Tiner report') recommended that this link be broken as the judiciary was not seen as an

accurate comparator. We have noted that this recommendation was not actioned at the time.

In March 2022 the Assembly debated a motion on the salary of the C&AG (just before the current post holder came into role). At this time a decision was taken *‘That, in accordance with Article 4(1) of the Audit (Northern Ireland) Order 1987, this Assembly determines that the salary payable to the holder of the office of Comptroller and Auditor General shall be as follows: in each year from 1 April 2017 until 31 March 2021, £150,041 (excluding employer costs); and from 1 April 2021, until such time as the Assembly makes a further determination, £154,527 (excluding employer costs).’* Therefore the salary for the position remained linked to the judicial salary scale 5, although there was no agreement to pass on any subsequent revalorisation of this scale in future years, meaning the salary has remained the same since April 2021. We noted that the current salary for judicial scale 5 is £187,743.

According to papers we reviewed as part of this exercise the reason for the continuation of this link to the judicial salary scale in 2022 appears to have been that this approach was seen as fair and transparent. In addition, it was considered that linking pay to a pre-defined salary scale (albeit a judicial scale) reduced the potential for the Assembly to be seen to be determining salary in response to political or other factors.

The Audit (Northern Ireland) Order 1987 provides that the salary for the C&AG shall not exceed the maximum salary payable to any person employed in the Civil Service. The salary for the position of the Head of the NI Civil Service stood at £197,659 - £220,804 as at August 2025 (Senior Civil Service Pay Scale 4). Permanent Secretaries receive a salary of £146,469 - £163,267¹ (Senior Civil Service Pay Scale 3).

We collated information regarding the salaries for C&AG and Auditor General roles in other parts of the UK and the Republic of Ireland. Whilst these roles all perform the same core function, it should be borne in mind that there is some variation in the responsibility and reporting arrangements between the jurisdictions, as well as differences in the general size and scale of the territory that these roles cover. Also, the mechanisms for determining salary and pay increases for these roles vary between different jurisdictions.

In the table below we have used a range of metrics to provide an illustration of the relative size and scale of the operations under each role. However, these metrics should not be read as providing a formula or an automatic indication of the relative size and scale of one role when compared to another. For example, the C&AG in England is not responsible for the highest number of audits completed in the UK. However, we understand that the size and complexity of the audits they do undertake are greater than those of the smaller regional offices. In addition, the size of each office’s operating expenditure and its current staff complement are subject to delegated budgets and not within the complete control of the C&AG.

¹ Source: Salary scales and conditions of service NICS 2024-2026

1.3 Benchmarking Information

Organisation	Financial audits completed	Other public reports completed	Total Operating Expenditure (£'000)	Staff Team (Average Full Time Equivalent)	Current post holder salary £
C&AG NI Audit Office	154	26	12,474	114	154,527
Auditor General for Scotland	253	22	38,493	345	187,117
Auditor General for Wales	800	166	25,688	288	151,393
C&AG England	414	60	132,614	1,014	225,000-230,000
C&AG RoI	285	25	16,640	184	183,905 ²

Source: latest Annual Report for each organisation.

1.4 Recommendations

Based upon the information set out above and taking into account regional variations in salary, in our view the current salary for the role of C&AG in Northern Ireland is appropriate for the role and we do not recommend any increase in pay arising from this comparative analysis.

We note that in the context of evaluating job roles it is common to refer to the 'size' of a role to denote the demands it places on an individual taking into account all the different aspects of the role. Different roles are discussed as being comparatively 'smaller' or 'larger' than one another. In general, this role appears to be smaller in overall size and scale when compared to the equivalent roles in Scotland or England. It appears to be smaller than the Welsh equivalent, which has a slightly lower salary.

The role also appears to be slightly smaller than the Republic of Ireland equivalent. We note that the salary for the role in the Republic of Ireland is considerably higher, albeit salaries in the Republic of Ireland are notably higher across the board.

Whilst we recognise that this is not a Northern Ireland Civil Service appointment we have taken into consideration that a current C&AG salary of £154,527 is in line with the mid-point of the current salary range for a Permanent Secretary. It would

² Converted from Euro to Sterling at £0.8634, for ease of comparison

appear to us disproportionate for the C&AG to be paid materially more than a Permanent Secretary.

We note that at the present time this role does not receive any form of pay increase or uplift. For the future, we recommend that it receives the same annual increase as is given to Assembly Commission staff (as this arises). We further recommend that this exercise be repeated in a further 3 to 5 years' time to confirm that the market position of the role relative to comparators remains in line with expectations.