



Northern Ireland  
Assembly

## Research and Information Service Briefing Paper

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# Salary of the Comptroller & Auditor General and comparable bodies

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This information is provided to Members of the Legislative Assembly (MLAs) in support of their duties, and is not intended to address the specific circumstances of any particular individual. It should not be relied upon as professional legal advice, or as a substitute for it.

# 1 Introduction

This briefing paper has been prepared following a request from the Audit Committee. It updates paper NIAR 238-2021 and provides information on the following:

- the background to and current salary arrangements for the Comptroller & Auditor General (C&AG)
- the salary arrangements for comparable organisations
- the maximum salary currently being paid to any person employed in the Northern Ireland Civil Service.

# 2 Salary of the Comptroller & Auditor General Northern Ireland and other relevant comparators

The Audit (Northern Ireland) Order 1987 established the NIAO and updated legislation on the salary and pension of the Comptroller and Auditor General and for the exercise by the C&AG of their functions.

The 2023/24 Annual Report of the C&AG states:

The head of the NIAO, the Comptroller and Auditor General (“the C&AG”), is an Officer of the Northern Ireland Assembly (“the Assembly”) and a Crown appointment made on the nomination of the Assembly. Under the Audit (Northern Ireland) Order 1987, the holder of the office is a corporation sole, and responsible for the appointment of NIAO staff who assist the C&AG in the delivery of his/her statutory functions. The C&AG and the NIAO are totally independent of government.<sup>1</sup>

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<sup>1</sup> Northern Ireland Audit Office, Annual Report and Accounts 2023-24:  
<https://www.niauditoffice.gov.uk/files/niauditoffice/documents/2024-09/NIAO%20ARA%202-9-2024%20%28002a%29.pdf>

On 22 March 2022 the Assembly debated a motion on the salary of the C&AG. The motion read:

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).<sup>2</sup>

The then Chairperson of the Audit Committee rose to speak on the motion and set out the rationale for setting the salary of the C&AG:

It was agreed by a previous Audit Committee that the C&AG's salary should be linked to the salary of a judge in judicial salary group 5. The then Committee felt that that approach was fair and transparent and that it reduced the potential for the Assembly to be seen to be determining the salary in response to political or other factors. The current Audit Committee shared that view and recognised that that approach reinforces the independence of the C&AG from government. The Committee therefore agreed, at its meeting on 15 December 2021, that the salary to be paid to the C&AG should be the same as that approved by the UK Government for a judge in salary group 5. It later agreed that the increase in salary should take effect from 1 April 2021...

Currently, the C&AG's salary sits at £141,332, and the salary of a judge in salary group 5 sits at £154,527, hence the Committee proposing that, from April 2021 until such time as the Assembly makes a further determination, the C&AG's salary should be made as that of a judge in salary group 5. To address retrospective increases, the Committee proposes that for each year from 1 April 2017 until 31 March 2021, the C&AG's salary should be

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<sup>2</sup> Northern Ireland Assembly Official Report Tuesday 22 March 2022: <https://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2022/03/22&docID=372036#4182394>

£150,041. That brings the salary into line with that paid to a judge in salary group 5 for that period.

I should point out that, under the relevant legislation, the C&AG's salary must not exceed the maximum salary, for the time, payable to any person employed in the Civil Service. I can confirm that the increase in salary and the retrospective increases proposed in the motion remain under that threshold. Also, the salary for the C&AG is charged on and issued out of the Consolidated Fund. Under section 63 of the Northern Ireland Act 1998, the Assembly cannot pass a resolution that imposes or increases a charge on the Consolidated Fund unless a recommendation is made by the Minister of Finance. In this case, the Committee can confirm that the Minister is content to make the recommendation.<sup>3</sup>

The motion was passed.

Table 1 shows the salary arrangements for the C&AG along with other relevant bodies.

**Table 1: Salary arrangements for the C&AG compared to other relevant bodies**

Position	Salary	Comments
C&AG NI	£154,527	The C&AG is an Officer of the Northern Ireland Assembly and a Crown appointment made on the nomination of the Assembly.
C&AG England	£225-230k	The Prime Minister and the Chair of the Committee of Public Accounts jointly determine the remuneration of the C&AG and the NAO Chair. In accordance with the provisions of Part 2 and Schedule 2 of the Budget

<sup>3</sup> As cited at footnote 2

		Responsibility and National Audit Act 2011, their remuneration is charged on, and paid out of, the Consolidated Fund. <sup>4</sup>
Auditor General Scotland	£160-165k	The Auditor General is a Crown appointment following nomination by Parliament. His appointment is for a fixed term of eight years from 1 July 2020 and his salary is determined by the Scottish Parliamentary Corporate Body.
Auditor General Wales	£151,393	The Auditor General's remuneration is determined by the Senedd and, in accordance with the Public Audit (Wales) Act 2013, is met directly from the Welsh Consolidated Fund (WCF) rather than being paid by the Wales Audit Office.
C&AG Republic of Ireland	€213,001	The salary of the Comptroller and Auditor General is paid directly out of the Central Fund of the Exchequer, as provided for in Section 14 of the Comptroller and Auditor General (Amendment) Act 1993. As provided for in Article 33 of the Constitution, the Comptroller and Auditor General may not hold

<sup>4</sup> National Audit Office, Annual Report and Accounts 2023-24: <https://www.nao.org.uk/wp-content/uploads/2024/07/nao-annual-report-and-accounts-2023-24.pdf>

		any other office or position of emolument. <sup>5</sup>
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## 2.1 Senior Civil Service remuneration

According to the NISRA report *Pay in the Northern Ireland Civil Service Year Ending March 2024*, the Head of the Civil Service received remuneration of £185,280 as of March 2024. Permanent Secretaries received £143,385.<sup>6</sup>

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<sup>5</sup> Appropriation Account 2022, Vote 8 Office of the Comptroller and Auditor General:  
<https://www.audit.gov.ie/en/find-report/publications/2023/vote-8-office-of-the-comptroller-and-auditor-general.pdf>

<sup>6</sup> NISRA, Pay in the Northern Ireland Civil Service Year Ending March 2024:  
<https://datavis.nisra.gov.uk/nicshrstats/NICS-Pay-Statistics-2024-Report.html#Tables>