



Public Accounts Committee

Alan Chambers
Chairperson, Audit Committee
Northern Ireland Assembly
By email

21 March 2025

Northern Ireland Comptroller and Auditor General – salary arrangements

Dear Mr Chambers,

Following your letter of 10 March, I am happy to provide the information requested about the process for determining the salary of the C&AG for England.

The statutory position in relation to the C&AG's remuneration arrangements is established by Section 13 of the Budget Responsibility and National Audit Act 2011 (BRANA), which I have included below for convenience. Essentially, the arrangements are agreed jointly by the Prime Minister and me in my role as Chair of the Public Accounts Committee.

Current arrangements provide for an annual uplift to the C&AG's salary in line with pay awards for the senior civil service as recommended by the senior salaries review board (SSRB). The uplift mechanism for the current C&AG was implemented for the first time in FY 2023-24. The uplift is awarded every year from 1 June which is the anniversary date of the current C&AG's appointment. There is a requirement for a formal letter to be issued by Treasury Officer of Accounts in HM Treasury to the consolidated fund to activate the uplift each year.

My Committee has no plans to review these arrangements. The term of the current C&AG is due to come to an end during this parliament and the recruitment process for their successor will include setting a salary according to BRANA.

13 Remuneration arrangements

- (1) Before a person is appointed as Comptroller and Auditor General, remuneration arrangements are to be made in relation to the person jointly by the Prime Minister and the person who chairs the Committee of Public Accounts.
- (2) The remuneration arrangements—
 - (a) may make provision for a salary, allowances, arrangements for a pension and other benefits, and
 - (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.



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(3) But no element is to be performance-based.

(4) The arrangements may in particular make provision for the principal civil service pension scheme (as defined in section 2(10) of the Superannuation Act 1972) to apply to service as Comptroller and Auditor General as if it were service in employment in the civil service of the State.

(5) Amounts payable by virtue of this section are to be charged on, and paid out of, the Consolidated Fund.

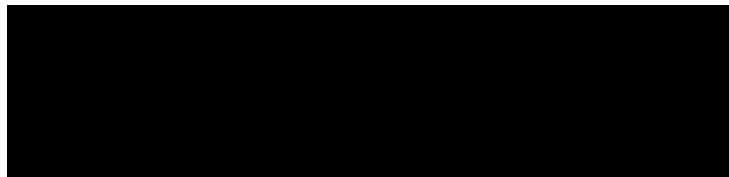
(6) The Treasury may by statutory instrument make regulations for purposes supplementary to this section so far as it relates to arrangements for pensions.

(7) Regulations under subsection (6) may provide for a statutory provision not to apply, or to apply with modifications, in relation to arrangements for a pension payable to the Comptroller and Auditor General, including, in a case where provision within subsection (4) has been made, for the principal civil service pension scheme to apply with modifications.

(8) A statutory instrument containing regulations under subsection (6) is subject to annulment in pursuance of a resolution of the House of Commons.

I hope this information is helpful to your Committee's review of the salary for the Northern Ireland C&AG.

Yours Sincerely



Sir Geoffrey Clifton-Brown MP
Chair of the Committee of Public Accounts



The Scottish Parliament
Pàrlamaid na h-Alba

The Presiding Officer

Alan Chambers
Chair
Audit Committee
Northern Ireland Assembly

By email

24 April 2025

Dear Alan

Northern Ireland Comptroller and Auditor General – Salary Arrangements

Thank you for your letter of 10 March 2025 about a review your committee is undertaking on the mechanism and level of salary payable to the Northern Ireland Comptroller and Auditor General and seeking information about the salary arrangements for the Auditor General for Scotland and for confirming that the information provided will be treated as confidential.

Under the Public Finance and Accountability (Scotland) Act 2000, the Auditor General for Scotland (AGS) is entitled to a salary and allowances of such amount as the Scottish Parliamentary Corporate Body (SPCB) may determine.

Prior to 1 April 2022, the AGS was on a spot salary which was set at the time of appointment by the SPCB based on the salary of the outgoing AGS, other UK Auditor Generals and the senior staff of Audit Scotland. Annual pay awards were in line with the average awards to the Scottish Senior Civil Service.

In 2020, the SPCB asked officials to undertake a review of the officeholders' salaries and revalorisation mechanism due in part to the Scottish Government taking a different approach to its 2019 pay award for its Senior Civil Service on which the annual percentage uplift for officeholders was based and to address pay anomalies and inequalities as a result of using spot salaries.

With effect from 1 April 2022, the SPCB introduced 3 incremental salary scales for the officeholders in line with the top three salary scales for SPCB staff (Grade 7, Grade 8 and the Clerk/CEO). Annual pay awards for officeholders were brought into line with the award agreed by the SPCB for its staff.

The officeholders were placed on one of three salary scales in line with their spot salary.

On 1 April 2022, the AGS moved from a spot salary of £144k onto Officeholder Salary Scale 3 (OH3) which was £144,316 to £164, 431.

On 1 April 2025, the AGS moved to Point 4 of OH3, £174,076 to £191,466. The salary scale is as follows –

Point 1 - £174,076

Point 2 - £178,423

Point 3 - £182,771

Point 4 - £187,117

Point 5 - £191,466

The SPCB has no plans to change the current arrangements for determining the salary of the AGS.

I hope the above is helpful

Yours sincerely

A large black rectangular redaction box covering the signature area.

Rt Hon Alison Johnstone MSP
Presiding Officer

Y Pwyllgor Cyllid
—
Finance Committee

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Alan Chambers MLA
Chairperson, Audit Committee
Northern Ireland Assembly
By email

26 March 2025

Dear Alan,

Auditor General for Wales – Salary Arrangements

I am writing in response to your letter of 10 March 2025 to the Llywydd of the Welsh Parliament in my capacity as Chair of the Finance Committee. The Committee has delegated responsibility for setting the remuneration of the Auditor General for Wales (“the AGW”) before an appointment is made, in accordance with [Standing Order](#) 18.10(vii) and section 7 of the [Public Audit \(Wales\) Act 2013](#).

These remuneration arrangements may make provision for a salary, allowances, gratuities, arrangements for a pension and other benefits, and may include a formula or other mechanism for adjusting one or more of those elements from time to time. Before such arrangements are made, the First Minister must also be consulted.

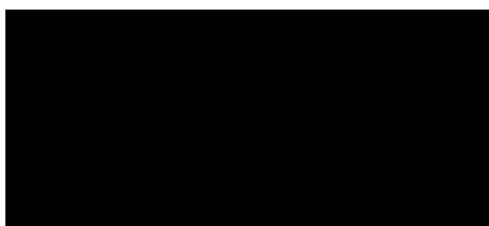
The remuneration arrangements for the current AGW were agreed by the Finance Committee of the Fifth Senedd (2016-2021) prior to the appointment of Adrian Crompton to the role, whose tenure began in July 2018 for a non-renewable term of eight years.

The Committee agreed to advertise the position in 2017 with a salary of **£142,000***, which would be adjusted in line with arrangements for the bottom of the Permanent Secretaries pay band, as per the Senior Salaries Review Body (“SSRB”) annual report. Full details regarding the nomination process are outlined in the Committee’s [report](#), published in March 2018.

The Committee will shortly consider its approach to recruiting Mr Crompton's replacement as AGW. This will include deciding on salary arrangements and uplift mechanisms prior to any appointment being made, in accordance with the provisions outlined above. This will provide an opportunity for the Committee to look at a range of options relating to the AGW's pay which may result in a different approach being taken.

I hope the information above is helpful in informing your review of the mechanisms and levels of the salary payable to the Northern Ireland Comptroller and Auditor General, and I would be happy to provide an additional response if you any further questions.

Yours sincerely,



Peredur Owen Griffiths MS
Chair, Finance Committee

Croesewir gohebiaeth yn Gymraeg neu Saesneg.

We welcome correspondence in Welsh or English.

Mr Alan Chambers MLA
Chairperson
NI Assembly Audit Committee
Room 276
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Belfast
BT4 3XX

4 March 2025

Dear Alan

Comptroller and Auditor General Salary Arrangements

Thank you for your letter dated 10 February 2025 requesting information relevant to your Committee's deliberation on the Comptroller and Auditor General (C&AG's) salary arrangements.

As noted in your correspondence, there has been a long-standing convention that the C&AG's salary be linked to the judicial salary group 5, as set out in the Review Body on Senior Salaries (SSRB) report 2014. Details of these salaries are set out at this link - [Judicial salaries and fees - GOV.UK](#).

You also note that the current salary for the C&AG has not been reviewed since 2021. The last salary agreed by your Committee for the C&AG was £154,527 effective from 1 April 2021 (Judicial Salaries by Salary Group) as outlined in Table 1 below, which also provides details on subsequent rates, along with the dates the new salaries were published.

Table 1: Judicial Salaries by Salary Group

Effective Date	£	Published
1/04/2021	154,527	27/09/2021
1/04/2022	159,163	24/02/2023
1/04/2023	170,304	27/09/2023
1/04/2024	180,522	16/09/2024

Dorinnia Carville was appointed C&AG on 1 August 2022 following the retirement of the former C&AG, Kieran Donnelly CB, on 31 July 2022. Previously the Audit Committee approved backdated salary payments to Kieran covering the period 2017-18 to 2021-22. If your Committee were to continue to apply the convention, our calculations indicate that salary arrears of £1,545.33 would be due to be paid to the former C&AG, for the period 1 April 2022 – 31 July 2022.

Applying the convention to the current C&AG, would result in arrears of £44,862.66 for the period 1 August 2022 – 31 March 2025. Our calculations for this are set out in Table 2 below.

Table 2: NIAO calculations of potential arrears due to current C&AG

Year	Period	C&AG current salary (since appointed) £	Published (as per Judicial Salaries – see Table 1) £	Difference £	Salary arrears due £
2022-23	8 month period Aug 22 – March 23	154,527	159,163	4,636	3,090.66
2023-24	12 months	154,527	170,304	15,777	15,777
2024-25	12 months (up to 31 March 2025)	154,527	180,522	25,995	25,995
Total					44,862.66

I hope this is helpful in informing the Committee’s deliberations. If you need any further information, please do not hesitate to contact me.

Yours sincerely,



Rodney Allen
Chief Operating Officer

Ashleigh Mitford

Clerk to the Audit Committee
Assembly & Executive Review and Standards & Privileges Committees
Room 254
Parliament Buildings
Stormont Estate
BT4 3XX

14 August 2025

Dear Ashleigh

COMPTROLLER AND AUDITOR GENERAL SALARY ARRANGEMENTS – ROLE EVALUATION AND SALARY BENCHMARKING EXERCISE

Thank you for your letter of 30 July 2025 advising that the Audit Committee is currently carrying out a full review of the salary arrangements for the post of Comptroller and Auditor General. I note from your correspondence that this review has now been expanded by the Committee from that recommended by the previous Audit Committee in its legacy report.

I will of course co-operate fully and as required by the Committee, and I welcome the commitment of the Committee to complete this review robustly and at a reasonable pace as I am aware from minutes of proceedings that this review has been ongoing since 5 June 2024.

I note in your correspondence that the Assembly Commission is undertaking the exercise on the Committee's behalf 'given it typically determines the salaries of staff and other parliamentary office holders [and] it is therefore familiar with salary setting mechanisms and benchmarking and carries out these functions on a regular basis'. I further note that the exercise is being led by the head of Assembly Human Resources and delivery has been contracted out to an external provider to ensure independence.

I must point out that I am the statutory auditor of the Assembly Commission. It is important to note that as the statutory auditor of the Assembly Commission, I am required to carry out an annual audit of the financial statements of the Commission and can carry out reviews of the economy, efficiency or effectiveness of the Commission at any stage, with full access to records held in this regard.

The role of a C&AG is totally independent of government, and this independence is of fundamental importance to any postholder of that position and also to the members of the government of the jurisdiction served. Any direct involvement by a body which the C&AG audits under statute, in determining the salary of, or the salary setting

mechanisms of the C&AG would, in my view, represent a conflict of interest and potentially undermine the position and the independence of the post of C&AG. Whilst I understand the rationale put forward in your letter and the actions taken to date, it is important that the independence of the role and any conflicts of interest are a continued consideration of the Committee as this review progresses.

I have been contacted by the external consultant procured by the Commission and I have a meeting scheduled in accordance with her timetable in order to assist her in any way I can.

Thank you again for your correspondence and I look forward to this matter being satisfactorily concluded as soon as possible.

Yours sincerely,



Dorinnia Carville

Comptroller and Auditor General