



Northern Ireland
Assembly

Committee for Finance

OFFICIAL REPORT (Hansard)

Northern Ireland Fiscal Council Bill:
Northern Ireland Audit Office

4 February 2026

NORTHERN IRELAND ASSEMBLY

Committee for Finance

Northern Ireland Fiscal Council Bill: Northern Ireland Audit Office

4 February 2026

Members present for all or part of the proceedings:

Mr Matthew O'Toole (Chairperson)
Ms Diane Forsythe (Deputy Chairperson)
Dr Steve Aiken
Mr Gerry Carroll
Miss Jemma Dolan
Miss Deirdre Hargey
Mr Harry Harvey
Mr Brian Kingston
Mr Eóin Tennyson

Witnesses:

Mr Rodney Allen	Northern Ireland Audit Office
Ms Dorinnia Carville	Northern Ireland Audit Office

The Chairperson (Mr O'Toole): I welcome Dorinnia Carville, the Comptroller and Auditor General (C&AG). You are normally in front of the Public Accounts Committee (PAC), but we are happy to have you in front of the Finance Committee. Dorinnia is joined by Rodney Allen, the chief operating officer in the Northern Ireland Audit Office (NIAO), who is also a frequent visitor to the PAC, and we are also happy to have him with us. I invite Dorinnia to give us an opening statement. As always, I ask members to indicate if they wish to ask a question.

Are members content that the session be recorded by Hansard?

Members indicated assent.

Ms Dorinnia Carville (Northern Ireland Audit Office): Thank you, Chair and members for the invitation and for seeking our views. As you said, Chair, I have provided written correspondence to the Committee that focuses on my office and me taking on audit responsibilities for the Fiscal Council. I thank the Committee for writing to me to advise of the legislation. Members will have noted that I took the opportunity in that correspondence to make some observations on the independence of the Fiscal Council. I did so because, like the council, I am an independent officeholder and, while the levels of independence are somewhat different, I feel that I can offer some observations based on my experiences and touch on potential duplication or overlap with the work of the Northern Ireland Audit Office. They are purely observations for your consideration. At the outset, I stress that nothing here is insurmountable. I welcome the Committee's foresight and early consideration. I will expand on those three areas, if I may.

The responsibility for the financial audit of the Fiscal Council is relatively straightforward, and it is good to have oversight of that. That will have resource implications for us, but we can factor those into our forward planning as soon as we have confirmation of when that would take effect.

In my written correspondence, I pointed out that coming under my remit for audit would bring the Fiscal Council into consideration for my public reporting work. I touched on that for two reasons. The first is to highlight to the Committee — you will be aware of this — that, under my legislation, I am totally independent in choosing what I report on in my public reporting work and am guided by statute to consider the "economy, efficiency and effectiveness" of the use of resources. That may include the Fiscal Council in due course. The second is because schedule 1 to the Bill requires the Fiscal Council to "appoint a suitable person" to carry out an annual review of the performance of the council's functions. I do not read that as relating to me, given my statutory remit.

I pointed out the importance of independence and freedom from influence, as I see it, with regard to the work of the Fiscal Council. The intention that the council will carry out its functions with impartiality and objectivity is clear in the draft legislation. That can become more difficult when, for example, a body is under the control of a Department for budget-setting purposes. In such a case, there can be limitations on how functions can be performed, especially in times of budgetary constraints. I would observe that the wording of the Bill and its accompanying schedules are a little at odds with one another. There are clear desires for impartiality and objectivity in the Bill, but the schedules use words such as "control", "direct" and "approval" in relation to the Department.

Finally, I will touch on what is probably the key point for me: avoiding any unnecessary duplication or overlap with the work of my office. I am aware that the Committee has been considering that. The Audit (Northern Ireland) Order 1987 determines that:

"The Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which"

a public body has used its resources, whereas the Fiscal Council Bill includes a duty to:

"examine and report on ... public finances",

with particular, specified reporting. My reading of that, as it is written, is that there is potential for some overlap or duplication in scrutiny. When I formulate and determine my public reporting programme, I am cognisant of what other regulators may be working on, as it is important that, as far as practically possible and respecting the statutory remits of others, there is no duplication that would put an unnecessary burden on public resources. To that end, I have had a good, open and constructive working relationship to date with Sir Robert Chote and the staff and other members of the council. However, my work — the work of the Audit Office — is, by its nature, backward-looking. We report on how public money has been spent. My legislation — the 1987 Order — specifically does not permit me to question policy objectives when I undertake any examination.

The legislation in respect of the Office for Budget Responsibility (OBR) is a little more specific than that drafted for the Fiscal Council, referencing the "sustainability of the public finances". I mention that because I interpret that to, perhaps, be more focused and forward-looking. It also provides a clear distinction and more of a direction into the policy space than is currently within my remit. I mentioned that because such a distinction can allow our work to be complementary rather than duplicative. There is an example of where that has worked particularly well. The Committee will be aware that both the NIAO and the Fiscal Council reported on the financing of water infrastructure. I reported on it insofar as my statutory authority permitted, not questioning any of the current or future policy objectives. The Fiscal Council reported on it, referencing the work of the Audit Office but taking its work more into the future, with policy options for policymakers to consider. While we were doing those two pieces of work, the teams at the Audit Office and the Fiscal Council worked well together, advising and informing on our respective studies, without duplicating or encroaching on our statutory remits.

I will stop there and take questions. I am happy to go into more detail on any of that.

The Chairperson (Mr O'Toole): That is extremely helpful. Thank you very much, Dorinnia. Your organisation has been referred to a lot of times during the Committee's scrutiny, whenever we have tried to think of comparator organisations, reporting lines and all that.

You mentioned a slight disjoint between the schedules and the clauses of the Bill. In the clauses, it is described as an independent body. The schedules are a bit more directive, giving the Department a route by which to direct, so that, effectively, it has responsibility for the terms and conditions. That is different from the Audit Office: you are a body corporate that is totally independent. I do not know whether you can shed a bit of light on that. You are not saying that it is a concern, but you are noting it. Why are you noting it? Why do you think that the Committee should note it?

Ms Carville: I said at the outset that, as you recognise, I am a different type of independent. I still have to seek a budget for my office. The Assembly Audit Committee is the body that scrutinises and, ultimately, puts my budget to the House. I therefore have a little bit of increased independence.

When the Assembly was down and the Departments had more of a direct input into my budget, I raised concerns that a Department could, by way of the budget it granted me — for reasons that I would have understood, as we were in a time of fiscal concern — impact on how much work I could do as an organisation. There are indirect consequences, and that is something to be aware of. Other regulators would be in a similar space and have independence of decision-making and reporting but with a budget line through a Department.

The Chairperson (Mr O'Toole): It is not necessarily that people are going out of their way to compromise your independence. Tell me if I am presenting this wrongly, but is it that, if you have to seek a budget from somebody but you might sometimes have to scathingly criticise and hold that person robustly to account in a way that is uncomfortable — not necessarily the individual but an organisation — there is a challenge? Is there a slight behavioural thing there?

Ms Carville: Absolutely. It is also about perceptions of bias. It is a difficult conundrum for both parties in some respects

The Chairperson (Mr O'Toole): Yes. The point that you made about forward-looking and backward-looking responsibilities was striking. As you say, an audit function looks at spending that has already happened, whereas a fiscal watchdog explicates challenges that are to come or that are current. Is there any way that the Bill could be improved to delineate that more carefully?

Ms Carville: Although it is only one word, that is why I drew attention to the word "sustainability" — the sustainability of public finances that sits in the OBR legislation. Whenever we get into pursuing language such as this, we are only interpreting, but, to me, that word "sustainability" has a sense of future, and that is why I highlighted it. It has a distinction and direction and probably, as I said, pushes more into considering things at a policy level, where my remit does not pertain.

The Chairperson (Mr O'Toole): The word "sustainability" is in our Bill, too. Is it that you want it in there more? I am not saying that you "want" anything, since you are just giving us a view, but should there be more emphasis on the word "sustainability" in the Northern Ireland Fiscal Council Bill, or could there be?

Ms Carville: There certainly could be. I caveat all my evidence by saying that I should not be determining any policy.

The Chairperson (Mr O'Toole): I know that you are not. I understand that.

Ms Carville: However, it certainly could be.

Ms Forsythe: Thanks for coming to the Committee, Dorinnia and Rodney, and thanks very much for your evidence. Sitting on the Finance Committee, the Public Accounts Committee and the Audit Committee, I see the dynamics of how you operate independently but report through different aspects of the Assembly. It is important to have that role in place, but we see what the bureaucracy and that dynamic mean. Reading into this Bill, we will just have to place a lot of trust in the status of the Fiscal Council shining through, because these things need to be legislated for where they sit. The language is important.

I will build on what Matthew said about duplication. I wonder where work is happening simultaneously. You stated strongly that the independence of your office is so important. Sometimes, the importance of independence is in keeping what you do confidential. It is important that confidentiality be protected whenever your office is working on whistle-blowing or something that will expose quite a big, detailed

thing. Does there need to be some sort of safeguard against potential for simultaneous work going on? What would be appropriate?

Ms Carville: I have worked with the Fiscal Council to date because the timetables around, for example, the piece on water infrastructure overlapped somewhat. By the time that I was coming towards the end of my work, the Fiscal Council was starting its work. With other public bodies such as the Fiscal Council and other regulators that may be in the same space, we operate in a way that respects each other's statutory remit, but we talk to each other on a confidential basis, and we share information and respect the confidentiality of that. We will never breach GDPR or anything like that.

You mentioned whistle-blowing. That is something that I could not confidentially share with anyone else, but, when we are in the space of what our work is doing and what it is finding, there is a trust and a mutual respect to allow us to share up to a point. As I said in my written correspondence, the Northern Ireland Audit Office has a memorandum of understanding with the Public Services Ombudsman (NIPSO), because our work has the potential to overlap. I am keen that we get something similar in place with the Fiscal Council. To date, things have worked well. I have no reason to think that they would not continue to work well, but it would provide formality and, I guess, an assurance if we were to put something more formal in place in due course.

Ms Forsythe: Thank you. My concern about a memorandum of understanding is that, while the Fiscal Council is independent of the Department to a degree, it is not as much of a stand-alone body as NIPSO is, as you said. Again, the point is about the importance of the stand-alone independence of the Audit Office. I would be cautious about putting things such as the requirement for a memorandum of understanding in the Fiscal Council legislation if to do so might in any way compromise the position of your organisation. When you talk about getting that in place, is it likely to be quite slight? I would be really concerned about overcommitting on that. If you were developing something such as a memorandum of understanding, could it be drafted and brought forward in advance of or alongside this legislation to see how it would fit?

Ms Carville: Our current memoranda of understanding are not enshrined in legislation; they are more of a working agreement between the organisations. That is the status that I was envisaging, subject to review and change. I did not envisage that those would be enshrined in legislation or presented alongside legislation.

Ms Forsythe: That is important. There has been a bit of back and forth on that, and it is my view that that should not be brought into the legislation, because it would compromise your office and that entire working relationship.

Do you think that the Bill should include a bit more clarity around reporting lines to the Assembly? You will have thought about how you sit in that, obviously, and I am interested in your view.

Ms Carville: Sorry, I may not have picked up on that particularly. The Fiscal Council should have a direct reporting line — again, that sort of sits alongside independence. To date, the practice has, I think, been a right of publication and a direct reporting line, rather than a reporting line through the Department.

Mr Rodney Allen (Northern Ireland Audit Office): We did not comment on that specifically in the written documentation that we gave to the Committee. We noted it, and we would advocate a direct line into the Assembly, rather than reporting to a Department, because of the independence aspect.

If I may, I will circle back a bit. Your line of questioning is interesting. I have been circling and writing down some of the points that you made, because they appeal to me. Dorinnia is a corporation sole, ultimately, and it is critical that we protect the independence of the Auditor General; in fact, the reputation of that role could arguably stand or fall on that point. That said, we are great advocates of bringing down silos and of the benefits of collaborative working. Some of you will have seen our work; indeed, we have been very much behind the push for partnership working. In so doing, we have to find our comfortable space, where we can do that with our regulators in a trusting and supportive environment. A regulator's position can be lonely when they use their authoritative voice. There are a lot of practicalities around that, and we have to be careful how that is nuanced on paper.

Ms Forsythe: Absolutely. You regularly support the work of the PAC, and you do so fantastically, but it is clear that you are available to go to other Committees, whenever reports come through. Given how that is sitting and the current status of the Fiscal Council, because it is from the Department of

Finance, it feels as though we are missing something by not having a few lines in the Bill about reporting to the Assembly more broadly. It is as if it will always come back to this. That is where I was coming from. The Audit Office adds value across all Committees and Departments, and the Fiscal Council will do the same. It is about making sure that the reporting lines are clear.

Mr Kingston: Thank you for attending today. I have been looking forward to attending this meeting so that I can understand the differences and the potential overlap between the Audit Office and the Fiscal Council. In general, is it fair to say that the Audit Office looks backwards and the Fiscal Council will look forwards?

Ms Carville: Yes, I think so.

Mr Kingston: That is my reading of it. It is important to recognise that the Audit Office does not just look at the figures but looks at the outcomes and the value of the work. For example, we debated your helpful report on the Civil Service yesterday, which followed up on your previous report. You have reported on homelessness and other societal issues, which is valuable. We are told that there are Fiscal Councils elsewhere, which has been part of the argument for a Fiscal Council here. Does the Audit Office have equivalents elsewhere? Are they called something else elsewhere?

Ms Carville: We liaise quite a lot with our sister audit agencies. There is the National Audit Office (NAO), which is in England; Audit Scotland; Audit Wales; and the Office of the Comptroller and Auditor General in the South. The respective C&AGs and organisations liaise quite heavily. There are audit offices throughout Europe and across the world with lots of linkages between them all. The statutory remit for all the audit offices is — to put it mildly — the same but different. That remit is very much tied to the make-up of the respective Governments that those audit offices serve. In the UK and Ireland, we all have a slightly different remit, but everyone has a slightly different Government.

Mr Kingston: OK. The coexistence of the two bodies is established elsewhere. Clause 4(5) of the Bill states:

"In each year, the Council may prepare an overall report or a thematic report".

Again, I see the potential for overlap with the function of the Audit Office there. I have mentioned some of the thematic reports that you have produced. Have you a view on that? How would it produce thematic reports that would not end up being backward-looking at how money has been spent?

Ms Carville: Without speaking on behalf of the council, I can only look to what has gone before. The council looked at water infrastructure. That was a thematic report, because it looked at the infrastructure and the impact that it has on lots of areas, such as social housing, etc. The council has looked at other areas of public spending. That is the area in which there is the potential for overlap, but, again, I come back to what we do now — liaise with each other — and I have no reason to believe that that would not happen in the future. Whilst there is the potential for overlap in the remits, they are different, because I can only take my work so far.

When you look at the Fiscal Council — its work with water is the prime example — you see that, yes, it looks back to set the scene and demonstrate what has gone before, but it takes that forward. Whilst I agree with the generality that we are, by our nature, looking back, at the outset, we look forward in our recommendations, and we make recommendations to improve public services. There is, therefore, a little bit of looking forward. However, the big difference is my statutory remit, which says, "Do not question the policy objectives". Sometimes, I have to be careful in the work that I do that I do not go outside my statutory remit. That is where the Fiscal Council could go a bit further.

As I said in my opening comments, there is opportunity for our work to be complementary. I meet other regulators, including the Fiscal Council, and we sometimes talk about and look for opportunities. We might do joint work in the future; we talk about things like that. Such an opportunity has not presented itself in my tenure to date, but if we could add value and pool resources, there is an opportunity for such work. I do not want to be entirely negative.

Mr Kingston: I do not doubt that. There is no shortage of topics that need attention, but we must ensure that we do not have duplication. However, I am sure that there will be close working.

This is my last comment, Chair. I note the wording:

"with the approval of the Department".

Those words are used in relation to the setting of salaries and terms and conditions. Hopefully, that is simply normal, good practice on constraint. I am sure that the Fiscal Council would make its views known, not least through this Committee, if it felt that there was undue restriction on its activities from the Department. Thank you.

The Chairperson (Mr O'Toole): There is still some question about whether that is normal or best practice. One of our questions is on whether it is. Do you take a view on whether setting terms and conditions is a potential constraint? What we are asking is not necessarily about just now. Just because the current Finance Minister and his predecessors, one of whom set up the Fiscal Council, and the current chair of the Fiscal Council have a relatively good relationship does not mean that you legislate with an attitude of, "Everything's grand now, so we'll legislate for it to continue being grand". Some future Minister, from a different party or the same party, might have an issue that is very pressurised for the Executive and creating a lot of tension, and the chair of the Fiscal Council might come from a different background to Sir Robert Chote, who is pretty experienced in these things. Are there any potential constraints or downsides to the Department having the power to set terms and conditions?

Mr Allen: To answer that, Matthew, I will start with the arrangements that apply to our office. We are a relatively small office, although significantly larger than the Fiscal Council. We have about 140 members of staff, so when we get into the space of the terms and conditions of staff, we do not align them. We are totally independent, and we have the autonomy — that is probably the right word — to provide and agree our own terms and conditions for staff. They are not aligned to the Civil Service.

However, we have a statute that requires us to be cognisant of what the Northern Ireland Civil Service and the National Audit Office pays. That is quite an old statute, and, ultimately, it is at the Comptroller and Auditor General's discretion as to what the Ts and Cs might be. That said, we have our own internal governance arrangements, our own board and a remuneration committee, so it is all wrapped around a whole process. Hopefully, that is not too long-winded, but there is a real value in that, because our first corporate priority is the provision of high-quality public audit, and that is a reasonable expectation of the Assembly and others. In so doing, we have to make sure that we have the right Ts and Cs to attract, recruit and retain the right people.

The Chairperson (Mr O'Toole): Is it fair to say that it is the Assembly that votes on your overall budget? It is not a vote on all the individual salaries and Ts and Cs, but there is a vote that goes through the Audit Committee. Effectively, you are seeking a budget from what you might call one of your main customers — the legislators and scrutinisers of public spending, of which this Committee is one, with the PAC being your primary customer. However, it also includes the Assembly at large. The Fiscal Council will, in effect, be agreeing its Ts and Cs with the Department that it is primarily scrutinising. It is a different situation. It is slightly trickier.

Mr Allen: It is, and that was my angle on it to demonstrate to the Committee the strength that we attach to the arrangements that we have. I did that without necessarily directly answering your question as to what would be appropriate for the Fiscal Council, because that is not really for me to say.

The Chairperson (Mr O'Toole): [*Inaudible.*] Dorinnia, when there was no Executive, an accounting officer might have said, and not necessarily because of political considerations, "I employ auditors and trained accountants" — presumably, there will be the odd generalist too and people who work on communications, for example — "My person is on that. I have a number of people doing that. Why do you need that person?". That is an inherently uncomfortable conversation for a regulator.

Mr Allen: Yes. I would have thought that everyone interested in the success of the Fiscal Council would want it to have the right Ts and Cs for the quality of staff that it needs and to have people who have the right skills. I do not have any evidence to suggest that Civil Service terms and conditions do not provide that. They may or may not.

Ms Carville: I will add one thing. We did work on skills for Northern Ireland's economy, and we have published that. In carrying out that report, it was reported to us that, in areas where particular skill sets are required, there can be difficulty attracting and retaining staff. I raise that again. It is not for me to say whether that is the case in this particular instance, but you might want to seek further evidence as

to whether the skill sets that are required are in short supply and whether there are competitive salaries, etc.

The Chairperson (Mr O'Toole): That is a challenge because if you are recruiting people with financial expertise, it will, in this case for the Fiscal Council, more likely be economists. I do not know whether the NIAO employs economists.

Ms Carville: No, not directly.

The Chairperson (Mr O'Toole): You employ trained auditors and accountants from the competitive marketplace with people who can request private-sector salaries.

That has been helpful. Do you want to come in on that?

Mr Allen: Very quickly. It is back to Brian's point. It is very important that, in so doing, we benchmark against all the other folks who provide the same service, such as Audit Scotland, Audit Wales, the National Audit Office, and the Office of the Comptroller and Auditor General in the South. Perhaps something similar could be done with the Fiscal Council: how are Ts and Cs agreed in other jurisdictions and other countries?

Mr Kingston: May I ask one more on that, Chair?

The Chairperson (Mr O'Toole): Yes.

Mr Kingston: Do you have a budget to work within and reasonable discretion over it? To whom are you, as a public body, ultimately accountable?

The Chairperson (Mr O'Toole): Us —

Ms Carville: Yes.

The Chairperson (Mr O'Toole): — through the Assembly.

Mr Allen: Through the Assembly's Audit Committee, we —.

Mr Kingston: Yes, but through the Public Accounts Committee.

Ms Carville: No. I bring my work to the Public Accounts Committee. I am the accounting officer of the organisation in the same way as a permanent secretary is the accounting officer of a Department. I seek a budget from the Northern Ireland Assembly Audit Committee. That Committee then oversees my use of those resources and the governance arrangements for them. I report through that Committee to the House, so, whilst autonomy is granted to me, as a corporation sole, there is oversight through my reporting mechanism and the governance requirements that anyone else would have. In spending that resource, I align with all the requirements of 'Managing Public Money' and everything else that any accounting officer is required to live within.

Mr Allen: Jemma and Diane see us at that Committee.

Ms Carville: We have to explain ourselves to Jemma and Diane.

The Chairperson (Mr O'Toole): Diane wants to come in again briefly.

Ms Forsythe: Thank you. That is what I was asking in my questions. I sit on all those Committees, so I see how the different strands of governance of the Audit Office come through, which is why I am trying to think about how the governance of the Fiscal Council would come through.

I wanted to pick up Matthew's point about skills and getting people employed in the Fiscal Council. We heard in a couple of sessions how, if you were to recruit for a specific job in an arm's-length body (ALB), you would be more likely to fill the post than if you had recruited through the general Civil Service for an economist, for example, because people applying for the job would know exactly where

they would be and what they would be doing. If people see a Fiscal Council job advertised, you might be more likely to get someone from an arm's-length body. I do not know whether that is your view.

Perhaps this slightly stretches the point, but, as you are here, I wonder whether you have any update on the review of arm's-length bodies. Our review has been lingering, and we keep being referred to you, Dorinnia.

The Chairperson (Mr O'Toole): You are getting a wee follow-up question in there, but Dorinnia and Rodney can take both of them.

Ms Carville: We probably could not provide any evidence to support your first point, Diane, on the basis of the anecdote, as to whether a job at an arm's-length body is more attractive than one in a Department. It is probably multifaceted in that different arm's-length bodies will have different pay and conditions. We are getting into why someone sees a role as attractive while someone else does not. I cannot offer you any evidence to support that.

Mr Allen: I guess that the panacea would be that, when people see the vision and mission of the organisation, they are passionate about what that organisation wants to do, and they see that their values align with the organisation's corporate values. Anything that I would offer on that would be a bit speculative, Diane, but I could probably talk about it for long enough, to be absolutely frank.

I do not have anything on the review of ALBs. We are doing our own work on ALBs, but I have no update on Departments' reviews of them.

Ms Carville: We are seeking an update to tie in with the work that we are doing, which is not a review of ALBs but more of a look at how arm's-length bodies work with their Departments. It is about how relationships, through things such as partnership, lack of silo working, and collaboration, are working.

Mr Allen: We hope to publish that towards the end of March. We will be in a better position to give you an answer then. It is a work in progress, but we will follow up on it, because it was one of a number of recommendations.

The Chairperson (Mr O'Toole): Will that go to PAC, or is it a more general bit of work?

Ms Carville: We will publish it at the end of March, hopefully, and PAC has primacy, so it will have —

The Chairperson (Mr O'Toole): Will it decide?

Ms Carville: — first call when it comes to whether it wishes to take it forward.

The Chairperson (Mr O'Toole): That is a perennial thing between us and our sibling Committee, which is also chaired by a red-haired SDLP politician with a beard — we are not related.

Dr Aiken: I have three points to make. The first is an apology: I am sorry for not being here for the beginning of your evidence. I particularly wanted to attend the session. I will not ask the questions that I was going to because it would not be fair, as I was not here for the whole session.

The second one is an observation, Dorinnia and Rodney. You can look into things forensically and identify real lessons, and that excellence is perceived across Northern Ireland. People have expressed concerns to me about attacks on your independence. Attempts have been made to reduce your budget or staff complement and to have undue influence on you. How do you defend your independence? Every elected representative and anybody who believes in good governance in Northern Ireland needs to see that you are doing that.

My third point is about the skills of the people whom you have. I think that we would be knocked down by people trying to get into your organisation because of the reputation that it has. Do you have any training scheme? In other jurisdictions, because of the reputation that your organisations have, people are actively poached out of them because they are particularly good.

Again, I apologise to everybody on the Committee and to you for not being here at the beginning, but my lunch was very nice.

Ms Carville: Good. I will start with the skills piece, and I will then pass to Rodney, because he is even closer to it than I am. I appreciate your comments, first of all. Thank you for recognising the work of the office.

Dr Aiken: Dorinnia, this is worth saying: the one thing that scares the living daylights out of most other public-sector organisations in Northern Ireland is you.

Ms Carville: They hear that the Audit Office is coming.

Dr Aiken: That is not a bad thing. Trust me.

Ms Carville: I became C&AG about three and a half years ago, at which time we were struggling to recruit. That was indicative of where the marketplace was in Northern Ireland generally. There was also a real requirement for accountancy skills. As I have often said, I do not know where accountants went during COVID; they seemed to disappear. When I came into the organisation, we were not in that position. We have put a lot of work in — Diane and Jemma will know this; they have had to hear about it — to make sure that our offering is attractive and that we are known to people, not just young people. I do not want to be ageist.

We have our internal training programmes. We have diversified hugely over the years. We run our own higher-level apprenticeship scheme, working with the colleges. We have been trying to expand that offering across all the regions. We bring in graduate trainees. I worked in the Audit Office many years ago. Typically, we were fortunate enough to benefit from people who were trained by bigger firms and then came to us post-qualification. The big firms are not training in the same way as they were previously, or training the same numbers, so that has depleted our market.

We have done a lot of work on our brand and on getting our corporate message out, trying to tap into the attractiveness of working for us. We are fortunate to have turned that around in quite a short space of time. That was done with the assistance of the Audit Committee, which had to take a bit of a chance by granting me a budget to allow me to recruit. It said, "Your staff numbers aren't what you promised, Dorinnia", and I said, "Stick with me and I'll get them there". We have been very fortunate to have done that. That is where we are with skills. I hope that we are an attractive employer. I do not know whether you, Rodney, want to expand on any of the other offerings.

We are also a successful training provider. Our exam pass rate, and the support and provision that we provide, is very attractive. Our USP — this is one of the things that I say to guys when they come into the organisation — is that a lot of work is being done with Gen Z in particular about the impact that they want to make as accountants. The Audit Office offers something different: you can make an impact on public services. That is what makes most of us skip into work in the mornings.

Mr Allen: I will add quickly on the skills and then circle back to the independence, Steve. I thank you for your comments; they were nice to hear. They are more for our staff than for us, to be frank with you. We are really proud of our trainees. About 20% of our organisation are trainees, high-level apprentices and graduate trainee accountants. I am proud of the folks who come through both streams, how they develop and where they take their careers to, preferably with us in the longer term, as we train them in public audit. I cannot add much to what Dorinnia has said. It is a challenge. We want to be an employer of choice; we want to be seen as somewhere that you would want to work. However, you have to work at that constantly in an ever-changing marketplace. You must be diverse and you must have a strong offering.

We are grateful to the Assembly's Audit Committee for supporting us, because we would be considered as having a small budget — our budget is less than £15 million every year. Even so, we were significantly underspending and had vacancies, so we are trying to square that circle of having vacancies but still having to deliver a considerable workload —

Dr Aiken: *[Inaudible]*

Mr Allen: — our financial audit work and all of that good practice stuff and heavy-duty products that come to the Assembly. All of that has been in play, and we are grateful for members' support in helping us to provide the platform that we now have. It is not that we will not have a degree of attrition in the organisation. We will, and we need to have it. It is important for any organisation to stay fresh and current, to respect people who move on, and to give other talent the opportunity to breathe. We

have many talented individuals, and we are blessed in that way — not all accountants either, I should add.

You asked how we defend our independence. There are two key notes in my head. First and foremost, we defend it through the quality of our work. I was blessed to represent the Audit Office on Friday night in Dublin at the Chartered Accountants Ireland annual dinner. I am not going off on a tangent, Chair, but it is pertinent that one of our key themes was "trusted business leadership." They approached us, a small employer across this island, with 140 people, to come alongside companies such as PwC, EY and Deloitte in a two-minute video. I was grinning from ear to ear on Friday night when the Northern Ireland Audit Office was at the heart of that video: a trusted business leader in that space.

To bring it back to home to speak about our values: our work has to be authoritative, unquestionably truthful and factually accurate. Our clients will often debate with us on context and tone, but, fundamentally, our products must be absolutely factually accurate. That has to be backed up with being a wholly independent, truly unbiased organisation in how we go about our —.

Dr Aiken: With your indulgence, Chair, just another quick point: you write in English. People can understand what you write. You do not write in Civil Service-ese. You just do whatever the communication says.

The Chairperson (Mr O'Toole): That is an extremely important question. It is purely because we are a wee bit tight for time, and we are focusing on the Fiscal Council Bill [*Interruption*] I agree. I am a happy customer of the Audit Office products —

Dr Aiken: Keep doing what you are doing.

The Chairperson (Mr O'Toole): — including, potentially, our future work on the Civil Service.

No further members have indicated that they wish to ask a question. That has been extremely useful. There are some points that we need to take forward. We are really grateful, Dorinnia and Rodney, for your time. Indeed, we have poached some of the talent of the Audit Office, so we are well aware of its ability. Thank you very much for your evidence. We may correspond again if we seek any further clarification on points that were raised today. There is definitely food for thought for us there. Thank you.