



Northern Ireland Audit Office

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# Northern Ireland Audit Office

coverage of the  
**Department of  
Finance**

This document provides a  
brief outline of the work of the  
Northern Ireland Audit Office on the  
**Department of Finance (DoF)**

# Northern Ireland Audit Office coverage of the Department of Finance (DoF)

The Northern Ireland Audit Office (NIAO) is a public sector body that is totally independent of government. Our role is to help the Northern Ireland Assembly hold the Executive to account for the way it spends public money. We do this by auditing the finances of public bodies and scrutinising public spending to assess facts and value for the taxpayer, providing insights into how well public services are being delivered. More information on the roles and responsibilities of both the Comptroller and Auditor General (C&AG) and the NIAO can be found on our [website](#).

The NIAO supports public scrutiny that is fair, equal and open and that leads to more effective financial management and value for money. To do this, we carry out a number of functions: Financial Audit; Public Reporting, including Value for Money reports and Good Practice Guides; and Counter Fraud.

This document provides a brief outline of the work of the NIAO specific to the **Department of Finance (DoF)**.

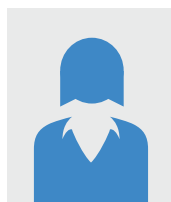
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## Department of Finance background

The Department of Finance (DoF) was established in May 2016, following the restructuring of the Northern Ireland departments<sup>1</sup>. The Department was formerly known as the Department of Finance and Personnel (DFP). Conor Murphy is the Minister of Finance (from 11 January 2020).

As outlined in the 2020-21 Budget document<sup>2</sup>, its overall purpose is to provide the government departments and other public bodies with money, professional services and business support systems, helping them to deliver excellent, value for money public services.

The Department does this by:

- developing and delivering a budget for Northern Ireland;
- managing public expenditure and allocating resources to where they are most needed to support the delivery of public services;
- collecting rates revenue (£1.3 billion per year) to provide central and local public services;
- providing a range of frontline services including: registry of births, adoptions, deaths, marriages and civil partnerships; maintenance of the Land Register; provision of valuation and mapping services;
- providing a range of expert shared and professional services. For example: Information Technology (IT), Accommodation, Finance, Human Resources (HR), Procurement, Legal to the NI Civil Service (NICS) and other parts of the public sector;
- providing statistical services through NI Statistics and Research Agency (NISRA);
- recruiting, developing and supporting the best people for the NICS and providing opportunities for individuals to reach their full potential;
- improving effectiveness across the public sector by transforming the way the NICS works (e.g. Digital Transformation and Reform of Property Management); and
- making the way the NICS works more open and transparent and promoting the release of government data in an accessible format.

There was also increased activity during 2020 in preparation for the UK exit from the EU and vital activity in supporting the Executive's response to COVID-19.

The DoF is responsible for the delivery of a wide range of public services. The Department's wide remit and its principal activities are delivered through eleven Directorates:

- **Construction and Procurement Delivery (CPD)** – supports the DoF Minister and the Executive in the delivery of the legislative framework for the operation of public procurement within Northern Ireland in compliance with legislation, including liaison with the Cabinet Office on EU and legislative matters.
- **Northern Ireland Civil Service Human Resources (NICSHR)** – provides strategic HR support and HR services to help the nine Executive departments and the Public Prosecution Service (PPS) deliver the Programme for Government. It also supports the Head of the Civil Service and the NICS Board in their commitment to ensure the NICS is inclusive, well-led, high-performing and outcomes-focussed.
- **Financial and Corporate Services Division (FCSD)** – provides financial and corporate services to the Department, including: central support for the Permanent Secretary; overall management and governance; advice and guidance to ensure compliance and best practice; financial accounting and budgeting services; and strategic direction and guidance which ensures the Department is compliant with data protection and records management legislation etc.

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<sup>1</sup> The Department of Finance (DoF) is one of nine Northern Ireland departments constituted under the Departments Act (Northern Ireland) 2016 and the Departments (Transfer of Functions) Order (Northern Ireland) 2016

<sup>2</sup> Budget 2020-21: Department of Finance; 05 May 2020

- **Departmental Solicitor's Office (DSO)** – provides legal advice and counsel to the Northern Ireland Executive, Ministers, departments, their agencies and arm's length bodies; represents departments and other clients in litigation and in property and commercial transactions; and develops proposals for civil law reform.
- **Enterprise Shared Services (ESS)** – provides shared services including IT, Digital Transformation, Properties, Finance, Pensions, HR and Payroll, to the NICS, and a number of services are also provided to the wider public sector.
- **Land & Property Services (LPS)** – provides Ordnance Survey mapping services for Northern Ireland which are used widely across public and private sectors, informing policy development and enhancing service delivery; maintains the four Land Registers; delivers property valuations, estate management and property data services to the public sector; and collects rates.
- **Public Spending Directorate (PSD)** – responsible for the effective management of public expenditure in Northern Ireland, promoting accountability and good governance while maximising value for money and ensuring no breach of HM Treasury budget controls.
- **Strategic Policy and Reform Directorate (SPAR)** – provides strategic economic and fiscal policy advice; expenditure appraisal and pay policy/pay remit process advice and guidance to Finance Minister, Senior Management Team and other departments; and manages the Public Sector Transformation Fund allocation, monitoring and evaluation processes.
- **Group Internal Audit and Fraud Investigation Services (GIAFIS)** – provides a professional Internal Audit Service to NICS departments and their sponsored bodies (where appropriate) and a professional fraud investigation service which complies with the necessary legislative framework, professional standards and recognised best practice.
- **Communication and Engagement Division (CAED)** – is responsible for the effective running of the Private Office, strategic external and internal communications, championing open government and transparency, Freedom of Information Requests and effective engagement with staff groups.
- **Central Government Transformation Programme (CGTP)** – will procure and implement modern, flexible and customer focussed technology solutions and services to enable the transformation of Finance, HR and Payroll services.

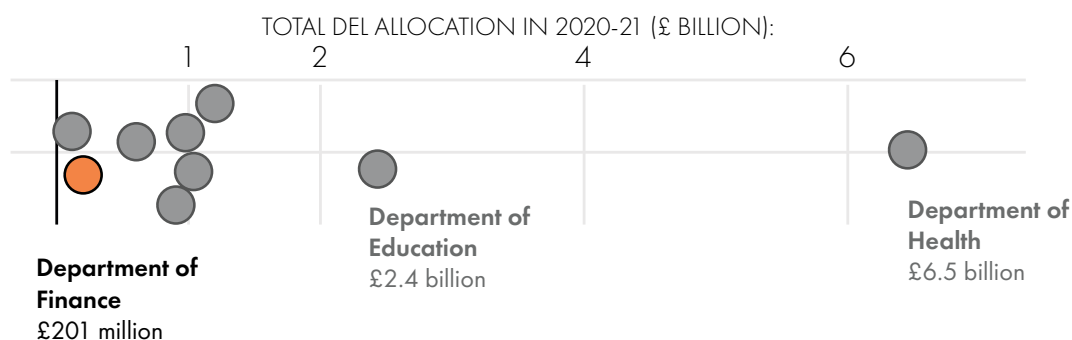
## Department of Finance funding

The DoF was allocated £201 million – 1.5 per cent of the Executive’s overall Resource and Capital Departmental Expenditure Limit (DEL) budget for 2020-21. Figure 1 provides an overview of the Department’s DEL funding relative to all departments and how this is allocated to various spending areas and objectives.

Budget allocations are based on the 2020-21 Budget published by the DoF in May 2020. This sets out the Executive’s initial spending plans for the one year period from April 2020 to March 2021. Final allocations may differ as a result of changes to funding and the in-year monitoring process which provides a formal system for reviewing spending plans and priorities for the NI departments in the financial year.

### Figure 1. Overview of the funding allocation for the Department of Finance

#### The Department of Finance is one of the smallest departments in terms of DEL funding



#### The vast majority of the Department’s funding relates to resource DEL



#### Most of the Department’s funding is used to provide Shared Services and Accommodation Services for the entire NICS

SPENDING AREA	RESOURCE DEL	CAPITAL DEL	TOTAL
NICS Shared Services	60	11	71
NICS Accommodation Services	47	9	56
Land and Property Services	20	6	26
NISRA	22	1	23
Finance, Procurement and Policy	19	1	20
EU Programmes	<1	4	4
Special EU Programmes Body	1	0	1
<b>TOTAL</b>	<b>169</b>	<b>32</b>	<b>201</b>

#### NOTE

£32m for Capital DEL was published in the budget document, however, £4m was allocated by the Public Spending Directorate (PSD) against EU programmes but this should have been held centrally and is not DoF spend.

Source: NIAO and Budget 2020-21; Department of Finance, 05 May 2020

## **Bodies for which the Department of Finance has responsibility for sponsorship and oversight**

The Department is supported in delivering its functions by the following arm's length bodies (ALBs), each of which is accountable to the Department.

### **Executive Agency**

- Northern Ireland Statistics and Research Agency (NISRA)

### **Sponsored Bodies**

- Construction Industry Forum Northern Ireland;
- Legal Services Oversight Commission for Northern Ireland;
- Northern Ireland Building Regulations Advisory Committee;
- Northern Ireland Civil Service Pension Board;
- Renewable Heat Incentive Inquiry; and
- Statistics Advisory Committee.

In addition, the Department has responsibility and oversight for the Special EU Programmes North/South Body (SEUPB). The SEUPB has two Sponsor Departments, the Department of Finance in Northern Ireland and the Department of Public Expenditure and Reform in Ireland, along with the European Commission and the North South Ministerial Council.

The NIAO audits the following DoF accounts:

- DoF Resource Accounts;
- DoF Superannuation and Other Allowances Pensions Statement;
- Northern Ireland Statistics and Research Agency;
- Land and Property Services Trust Statement - Rate Levy Accruals Account;
- Public Income and Expenditure Account (commonly known as Northern Ireland Consolidated Fund);
- Special EU Programmes North/South Body;
- Assembly Contributory Pension Fund; and
- Members' Contributory Pension Fund.

## Financial Audit

The Comptroller and Auditor General (C&AG) for Northern Ireland is the external auditor for the Department. Each year the NIAO conducts a programme of audits on the financial statements of the DoF as listed above. In the context of the DoF Resource Accounts the C&AG is required, under the Government Resources and Accounts Act (Northern Ireland) 2001, to report his opinion as to whether the financial statements give a true and fair view. He is also required to satisfy himself that, in all material respects, expenditure and income have been applied to the purposes intended by the Northern Ireland Assembly and conform to the authorities which govern them; that is, they are 'regular'.



The C&AG reports the results of his DoF financial audit work to the Northern Ireland Assembly<sup>3</sup>. From time to time, he may also produce stand-alone reports that are published as Assembly documents.

Since 2016, the C&AG has issued unqualified audit opinions on DoF Superannuation and Other Allowances Pensions Statement, Northern Ireland Research and Statistics Agency, Public Income and Expenditure Account, Special EU Programmes North/South Body, Assembly Contributory Pension Fund and Members' Contributory Pension Fund.

The C&AG has issued qualified audit opinions on the Department's Resource Accounts in 2016-17 and the Land and Property Services Trust Statement - Rate Levy Accruals Account since 2016-17.

On these occasions, he also published a report attached to the accounts on the reasons why he decided to qualify his audit opinion. A summary of the qualification reasons is outlined below.

### **Department of Finance Resource Account - Qualified opinion on regularity arising from breach of an Assembly control total**

In 2016-17, the Department of Finance required more cash than the Assembly had authorised in the Net Cash Requirement, resulting in an excess vote. Net Cash Requirement of £200,425,000 was £8,208,000 in excess of the £192,217,000 limit authorised by the Assembly.

This excess arose because the Assembly dissolved at the end of January 2017 and therefore the process of considering and approving the 2016-17 Spring Supplementary Estimates by way of a Budget Bill could not take place. Had the Assembly approved these Estimates, the excess would not have occurred.

### **Land & Property Services Trust Statement - Qualified opinion on regularity arising from the level of fraud and error in Housing Benefit Expenditure**

The LPS accounts have received a qualified regularity opinion for a number of consecutive years as a result of the unacceptably high levels of fraud and error in housing benefit expenditure for rates of owner occupiers, administered by the LPS on behalf of the Department for Communities (DfC). Unlike all other social security benefits where payments are made, the LPS administers over £30 million of housing benefit in Northern Ireland by off-setting housing benefit against the rate accounts of people who own their house but are entitled to apply for a reduction as they are on low income and suffering financial hardship. Each qualification has estimated the amount of fraud and error within these transactions to be a substantial amount, although the C&AG has recognised that over a number of years, considerable efforts have been made by the LPS to improve fraud and error rates.

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<sup>3</sup> The results of the Special EU Programmes North/South Body audit is reported to the NI Assembly and the Houses of the Oireachtas. The audit certificate is signed by the C&AG NI and Irish C&AG.



## Public Reporting

The NIAO conducts independent evidence-based examinations and produces reports to the Northern Ireland Assembly and local councils on economy, efficiency and effectiveness, performance improvement and issues arising. Through its Public Reporting programme, the NIAO seeks to promote better value for money by highlighting and demonstrating to audited bodies ways in which they could: make improvements to realise financial savings or reduce costs; guard against the risk of fraud, irregularity and impropriety; improve quality of service; strengthen and enhance management, administrative and organisational processes; and achieve their aims and objectives more cost-effectively.

The main types of public reports produced by the NIAO are set out below:

- **Value for Money (VFM) studies** – investigations which examine and report on whether economy, efficiency and effectiveness ('the three E's') have been achieved in the use of public funds providing public services and programmes;
- **Emerging Issues and Investigations** – short, reactive reports on topical issues that establish facts to produce a timely, responsive and focused report to assist public accountability;
- **Impact reports** – previously published reports may be followed up to assess progress in implementing recommendations for improvement, together with impacts of all relevant actions considered and updates provided; and
- **General reports** – on different sectors (health, central government and local government).

Copies of our reports can be found in the [Publications section](#) of our website.

## Public Reporting current and future work programme

In late 2019, the NIAO published its three year Public Reporting Programme for the period 2019-2022. The programme outlines the C&AG's planned publications for each of the three years.

In response to Covid-19, considering the pressures on public services and anticipating the need to focus on topic areas impacted by the pandemic, an assessment was undertaken to re-prioritise the Public Reporting Programme in June 2020. The C&AG has agreed a plan which identifies a realistic schedule of priority public reporting work to be progressed at this time. The Public Reporting Programme can be found on our [website](#).



In relation to the Department of Finance, the relevant work is:

- Northern Ireland Non-Domestic Renewable Heat Incentive Scheme (NI RHI): Assessing progress with the implementation of the Public Inquiry recommendations<sup>4</sup>;
- Strategic review of the budget process (Emerging issue);
- Procurement (VFM report);
- Cyber security strategy development (VFM report); and
- Leaving the EU (Emerging issue).

The NIAO also plans to publish two cross-cutting reports on:

- Lessons arising from Judicial Reviews for NICS decision-making; and
- Planning in NI.

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<sup>4</sup> DoF is acting as the lead Department for this review, with additional information being sourced from the Department for the Economy.



## Previous Public Reporting coverage in the DoF

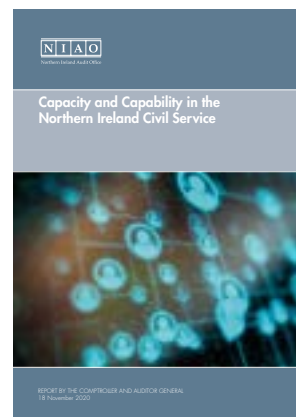
An overview and main findings from a selection of NIAO reports on the DoF and its ALBs are outlined below. Copies of our reports can be found in the [Publications section](#) of our website.

### Capacity and Capability in the NICS

This 2020 report highlights the need for significant work to be done in order to address the NICS capacity gaps and build NICS workforce capability. Significant challenges continue to face the NICS despite work taking place to transform it and to deliver a People Strategy.

Some of the key findings include:

- Significant staff attrition, and the need to maintain existing services, has led to an ever increasing reliance on temporary staffing solutions such as use of agency staff and temporary promotions.
- Current NICS recruitment processes are cumbersome, slow, and do not provide sufficient assurance that the right people are placed in the right posts. More needs to be done to prioritise the identification and development of the skills, knowledge and experience which are key to the delivery of modern public services.
- Further development of formal workforce planning is required to enable an NICS-wide workforce plan to be produced.
- Only 19 staff within the overall workforce (22,300 staff at April 2019) received an 'unsatisfactory' performance management rating for 2017-18, raising questions about the quality and value of this exercise.



### Managing Attendance in Central and Local Government

This 2020 report provides an overview of the impact consistently high levels of sickness absence can have on NI public sector service delivery. The report highlights the following:

- In the NICS, almost 13 days per employee were lost due to sickness in 2019-20, an increase of over 10 per cent in the last five years.
- Sickness absence levels in NI Councils are even higher, an average of almost 14 days per employee in 2018-19, with ranges from 10 to 17 days for individual councils.
- NICS sickness absence levels are almost double that of the Civil Service in England. Levels of absence for councils are also the highest in the UK.
- Four key principles are identified in relation to attendance management: organisations should develop and promote a strong attendance culture; prevention and early intervention is a cost effective way of reducing long-term absence; organisations should focus on reducing and managing long-term sickness absence; and organisations should measure, analyse and understand the impact of sickness absence.



## The LandWeb project: An Update

This 2020 update report on the Land & Property Services' (LPS) LandWeb project was prompted by an anonymous member of the public who raised concerns that the LandWeb project was wasteful of public money. The report examines these concerns and progress against the Public Accounts Committee's (PAC) eight recommendations from a previous report published in 2008 on Transforming Land Registers: The LandWeb Project.

The key findings of the report include:

- Poor strategic planning by the Department of Finance gave rise to a series of extensions to its service contract with BT. While the original duration was 17 years from 1999 to 2016, the contract agreement is now likely to extend beyond 2021, with total payments increasing from an initial estimate of £46 million to £97.9 million at April 2019.
- While a fully functional and consistent IT service has been provided by BT to date, mechanisms (such as benchmarking, market testing and open book accounting) were not put in place to secure better value for money for citizens from the contract.
- Revised fees for using LandWeb should be urgently introduced, as existing fee levels were set too high and users of the services are being overcharged. A net surplus of approximately £39 million has been achieved by the LandWeb project since 2006-07.



## Management of the NI Direct Strategic Partner Project - helping to deliver Digital Transformation

This 2019 report examines the Strategic Partner Project with British Telecommunications plc (BT) let in 2012 for £50 million - the NI Direct Phase 2 contract. BT was contracted to provide IT solutions, skills and capabilities to support the migration of citizen services online. The contract has funded a contact centre, developed 13 major applications, two major consultancy contracts and a number of cross-cutting applications across various central government departments.

The key findings of this report include:

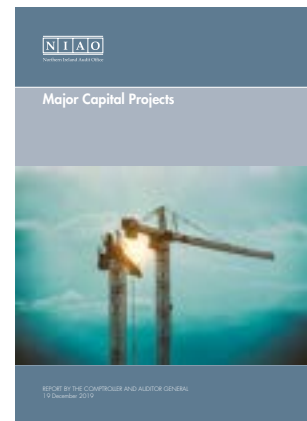
- By 2017, predicted expenditure (to September 2019) totalled £70 million (40 per cent in excess of the original contract value (£50 million)) and the DoF estimates that expenditure to October 2022 will reach £110 million – more than twice the original contract value.
- The DoF's failure to put effective financial controls in place to manage the contract was identified in several reviews of the Strategic Partner Project; and until September 2018, the Department was unable to provide details of total costs against individual projects delivered through the contract, six years after it was established.
- Only four of the projects delivered through the contract reported that savings have been made, and these savings have yet to be verified.
- The report acknowledges that progress has been made in the digital transformation of public services, with 20 million digital transactions being completed across various new services by March 2019. However, the report criticised the way in which individual projects delivered through the Strategic Partner Project were prioritised, with projects focused primarily on central government services rather than those most valued by the public, such as health. The report also found that the rationale for procuring early projects was unclear.



## Major Capital Projects

This 2019 report presents an overview of Northern Ireland's major capital projects portfolio. It provides high level information on the 54 major capital projects commenced by government departments and their ALBs during the period 1 April 2011 to 31 March 2019. The key findings of the report include:

- Over the eight year period to 31 March 2019, almost £10.6 billion was spent on NI public infrastructure.
- Current estimates indicate that by March 2021, a total of over £14.8 billion will have been invested in NI. This exceeds the £13.3 billion anticipated in the latest Investment Strategy for NI (ISNI 2011-21).
- Just three of the projects examined have significant problems: the A5 project is expected to be delivered 10 years later than the original planned delivery date; the Critical Care Centre is now expected to be completed eight years later than originally planned; and the Ulster University needs to attract substantial additional external finance to bridge the current, major funding gap.
- It is clear from the information provided by departments that, during the delivering of these complex projects, many suffer cost overruns and/or significant time delays against original estimates.
- The existing cumbersome governance and delivery structures within the Northern Ireland public sector are not conducive to maximising the achievement of value for money.



## Managing the Central Government Office Estate

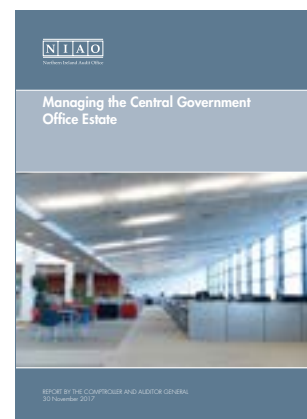
This 2017 report focuses on the progress made since the 2012 NIAO report on Property Asset Management in Central Government. The Northern Ireland central government office estate consists of 276 offices owned, or rented, by almost 100 different public sector organisations and covering a total net internal floor area of 525,000 square metres. Over half of the office estate buildings are rented. The remaining buildings are owned by the government. Each year it costs around £100 million to run the office estate.

The report welcomes:

- publication of the first region-wide Asset Management Strategy in June 2013;
- the generation of almost £18 million savings, following the introduction of property controls;
- use of Invest to Save funding, which is expected to generate annual savings of almost £5 million; and
- proposals to refresh engagement across departments.

Despite these developments, the report highlights that the current configuration of the office estate is not delivering value for money. The report encourages:

- allocation of appropriate resources to enable progression of the Reform of Property Management Programme as a matter of urgency;
- more challenge of public bodies' use of office property assets;
- improved target-setting and reporting of performance; and
- introduction of full cost recovery across government departments.



## Northern Ireland Public Sector Voluntary Exit Schemes

Under the 'Fresh Start' Agreement, the Northern Ireland Executive secured flexibility to use £700 million of capital borrowing, over a three year period, to fund voluntary exit schemes. In 2015-16, £170.1 million was used to fund the exit of almost 4,400 public sector staff across 23 schemes. The largest scheme, related to the NICS, was managed by the DoF and facilitated the exit of almost 2,400 public sector staff.

This 2016 report found that the DoF managed the implementation of both the Public Sector Transformation Fund (PSTF) and the NICS Voluntary Exit Scheme in a way which was consistent with value for money, within restricted timescales and in an uncertain funding climate.

Key findings include:

- The tight timescales for effecting staff voluntary exit scheme exits in 2015-16 precluded completion of a strategic workforce planning exercise to assess priority skills across the NI public sector.
- Departmental Accounting Officers were responsible for approving their respective business cases as per the DoF delegated limits.
- While several organisations reported efficiencies in their operating model, some have identified a loss of key skills and a deterioration in staff morale.
- It will only be possible to measure actual value for money achieved if:
  - permanent reductions in paybill costs are sustained and savings are generated to offset the initial costs of compensation;
  - bodies monitor the extent to which paybill costs have been displaced into other categories of spend (such as consultancy/agency costs);
  - net savings are reported alongside data on annual loan repayment and interest payments; and
  - the impact on staff skills, morale and service delivery is monitored.

In addition to these more recent reports, the following reports related to areas overseen by the DoF were published between 2011 and 2015:

### **2014 The Future Impact of Borrowing and Public Finance Commitments**

### **2013 Account NI: Review of a Public Sector Financial Shared Service**

#### **Sick Absence in the NI Public Sector**

### **2012 Review of the Efficiency Delivery Programme**

#### **Property Asset Management in Central Government**

#### **Department of Finance and Personnel – Collaborative Procurement and Aggregated Demand**

### **2011 Use of External Consultants by NI Departments – Follow-up**

#### **Survey of Property Asset Management in Central Government**

Copies of our reports can be found in the [Publications section](#) of our website.

The NIAO has also published other cross-cutting reports recently, including:

- **Overview of the Northern Ireland Executive's response to the COVID-19 pandemic (September 2020)**
- **The UK Border: how prepared is Northern Ireland for exiting the EU? (October 2018)**



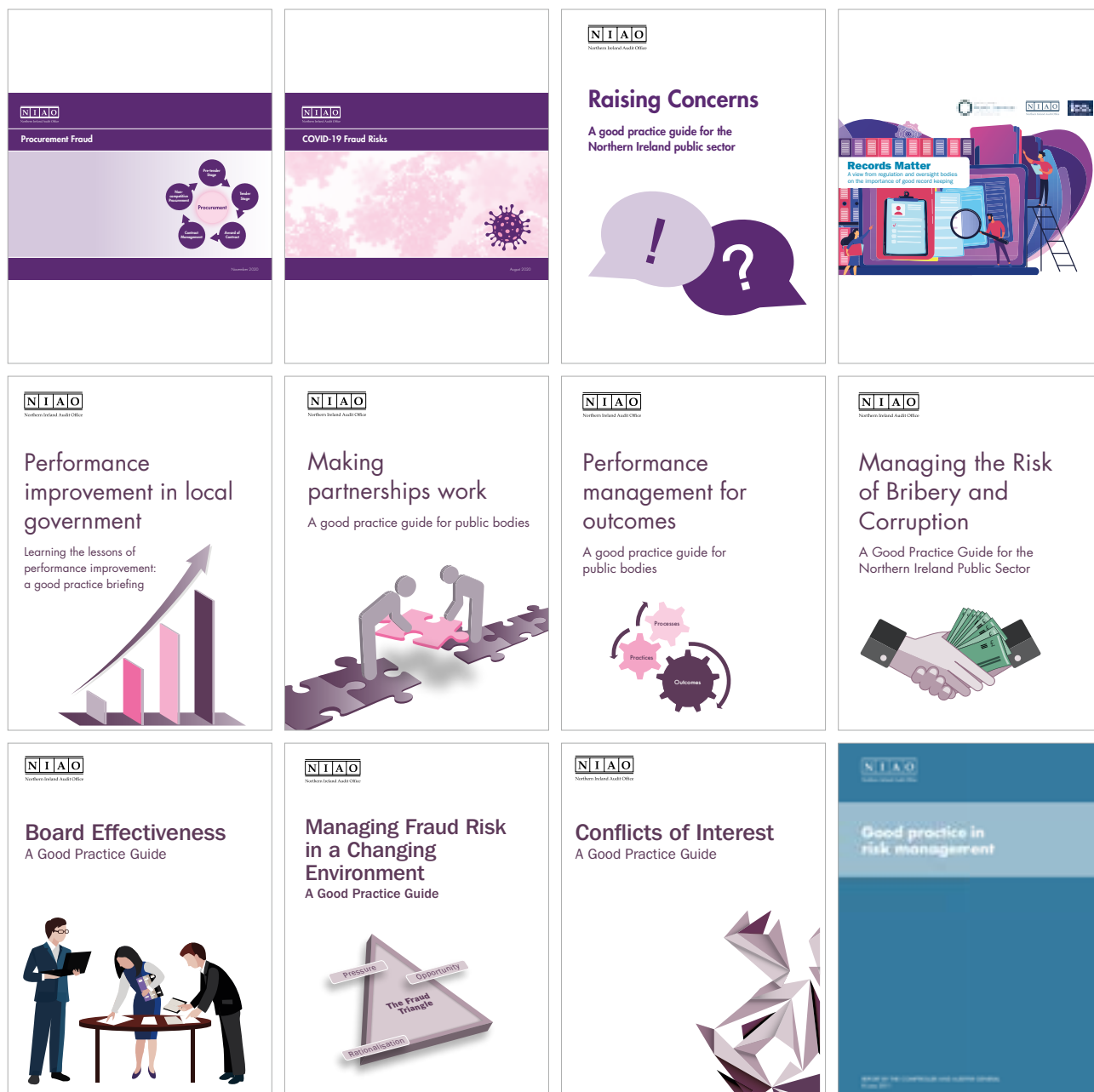
## Good Practice guides

We have compiled a number of good practice guides over recent years covering a range of topics highlighting and encouraging public bodies to improve their performance in achieving value for money, implementing policy and suggesting ways in which public services could be improved.

Copies of our good practice guides can be found in the [Publications section](#) of our website<sup>5</sup>.

Good practice guides planned for the future include:

- Asset management;
- Innovation; and
- Changing organisational culture



<sup>5</sup> *Records matter: a view from regulation and oversight bodies on the importance of good record keeping* published 29 January 2020 is the joint work of the NIAO, the Northern Ireland Public Services Ombudsman's Office, and the UK Information Commissioner's Office.

## Counter Fraud Activity

The C&AG maintains a small Counter Fraud Unit which records and monitors notified frauds, and provides fraud-related advice and guidance, both internally and to the wider public sector, to help organisations strengthen their controls and minimise fraud risks. The Unit also co-ordinates the National Fraud Initiative (NFI) in Northern Ireland and is the first point of contact for third parties wishing to raise public interest concerns with the C&AG or Local Government Auditor.



### Reporting Fraud

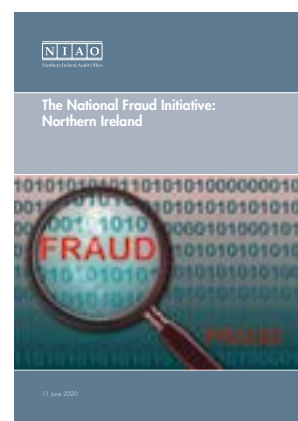
*Managing Public Money Northern Ireland* requires all NICS departments to report immediately to the C&AG (and to the Department of Finance) all proven, suspected and attempted frauds affecting them or the ALBs sponsored by them<sup>6</sup>. The NIAO monitors these returns and liaises with the audited bodies to ensure that any fraud risks identified are properly addressed, for example through the introduction of additional controls.

### National Fraud Initiative (NFI)

All NICS departments participate in the NFI, a UK-wide data matching exercise run every two years. To date, NFI exercises in Northern Ireland have resulted in actual and estimated savings of almost £40 million.

The overall results for NI are published every two years in the regional NFI reports which are available on our [website](#).

The NFI is not reported at organisational level, but by type of outcome (e.g. pensions/rates/payroll etc.) for NI as a whole.



### Raising Concerns

Raising concerns (whistleblowing) plays a vital role in securing and maintaining standards in public life. Concerns should be raised in the first instance with the relevant department or arm's length body, as they are best placed to address the issue raised.

The C&AG and the Local Government Auditor are "prescribed persons" to whom protected disclosures can be made under Public Interest Disclosure legislation. Public sector employees, members of the public, contractors, councillors and other third parties can raise concerns with them about the proper conduct of public business, value for money and fraud and corruption. Details of how this can be done, and how such concerns will be considered, are on our [website](#).



<sup>6</sup> Annex A.4.7 Managing Public Money NI (<https://www.finance-ni.gov.uk/articles/managing-public-money-ni-mpmni>)





