



Northern Ireland  
Fiscal Council

Bringing transparency to NI's public finances

#NIFCAnnualConference

# The time is now!



Dorinnia Carville



Kenneth Gibson MSP



Stuart Stevenson



# **Dorinnia Carville**

## **Comptroller & Auditor General**

**22 October 2024**



*“The Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which any department, authority or other body to which this Article applies has used its resources in discharging its functions.”*

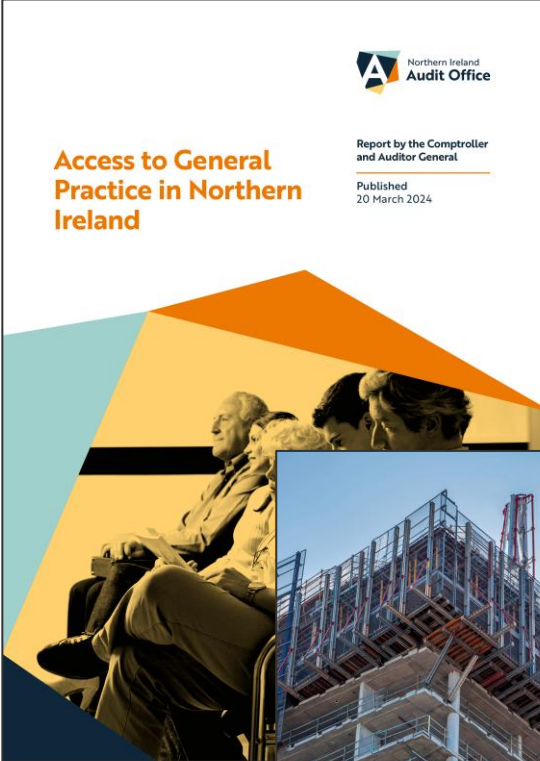
**Audit (Northern Ireland) Order 1987  
(Article 8)**



# Public Reporting Themes



# Recent Reports



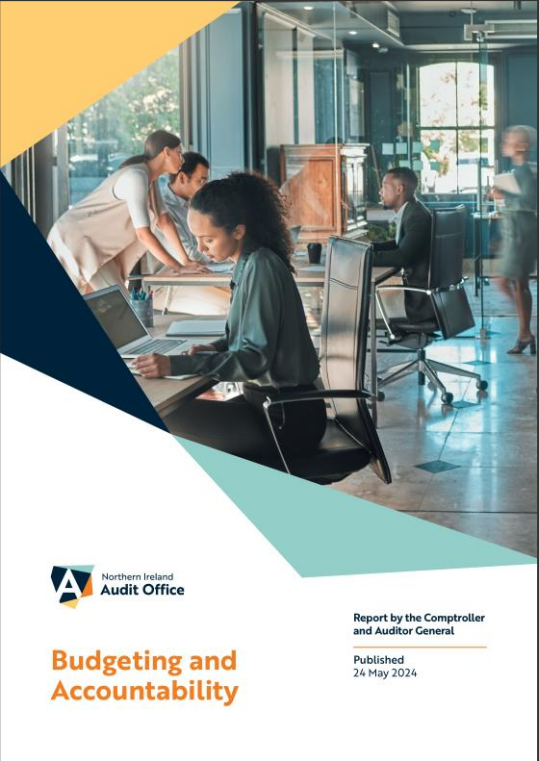
## Access to General Practice in Northern Ireland

Report by the Comptroller and Auditor General  
Published 20 March 2024



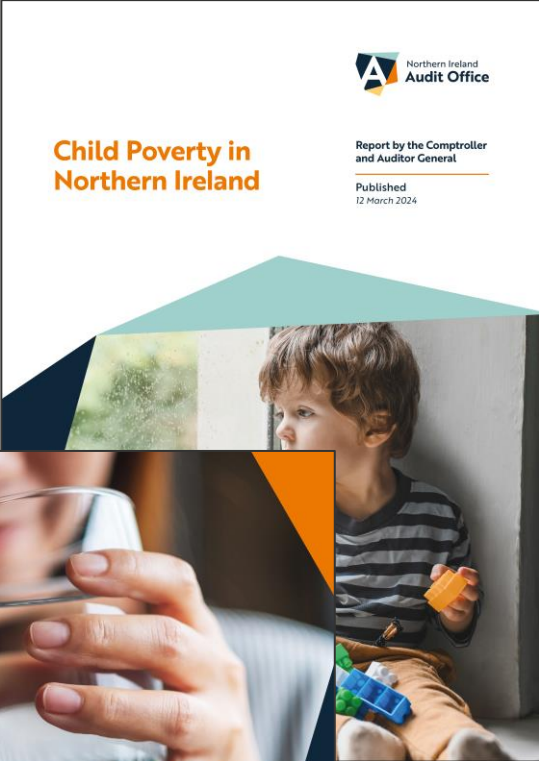
## Major Capital Projects: Follow-up Report

Report by the Comptroller and Auditor General  
Published 27 February 2024



## Budgeting and Accountability

Report by the Comptroller and Auditor General  
Published 24 May 2024



## Child Poverty in Northern Ireland

Report by the Comptroller and Auditor General  
Published 12 March 2024



## Funding water infrastructure in Northern Ireland

Report by the Comptroller and Auditor General  
Published 28 March 2024



# Public Accounts Committee Inquiries



- Mental Health Services in NI
- Public Procurement in Northern Ireland
- Child Poverty in Northern Ireland
- Major Capital Projects: Follow-up Report
- Developing the Skills for Northern Ireland's Future







**106 University Street, Belfast, BT7 1EU**

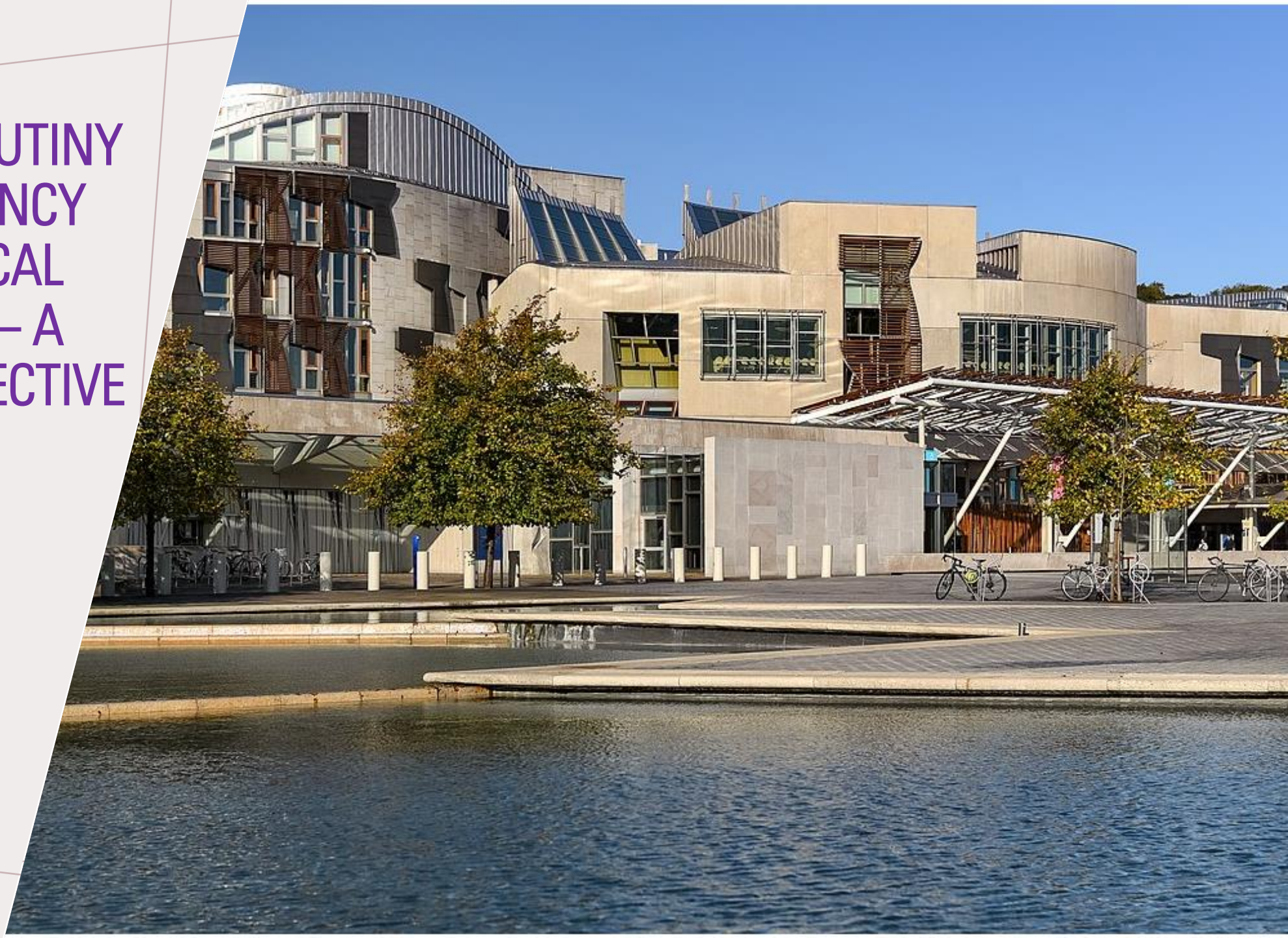
028 9025 1000 • [info@niauditoffice.gov.uk](mailto:info@niauditoffice.gov.uk)



# THE ROLE OF SCRUTINY AND TRANSPARENCY IN SECURING FISCAL SUSTAINABILITY – A SCOTTISH PERSPECTIVE

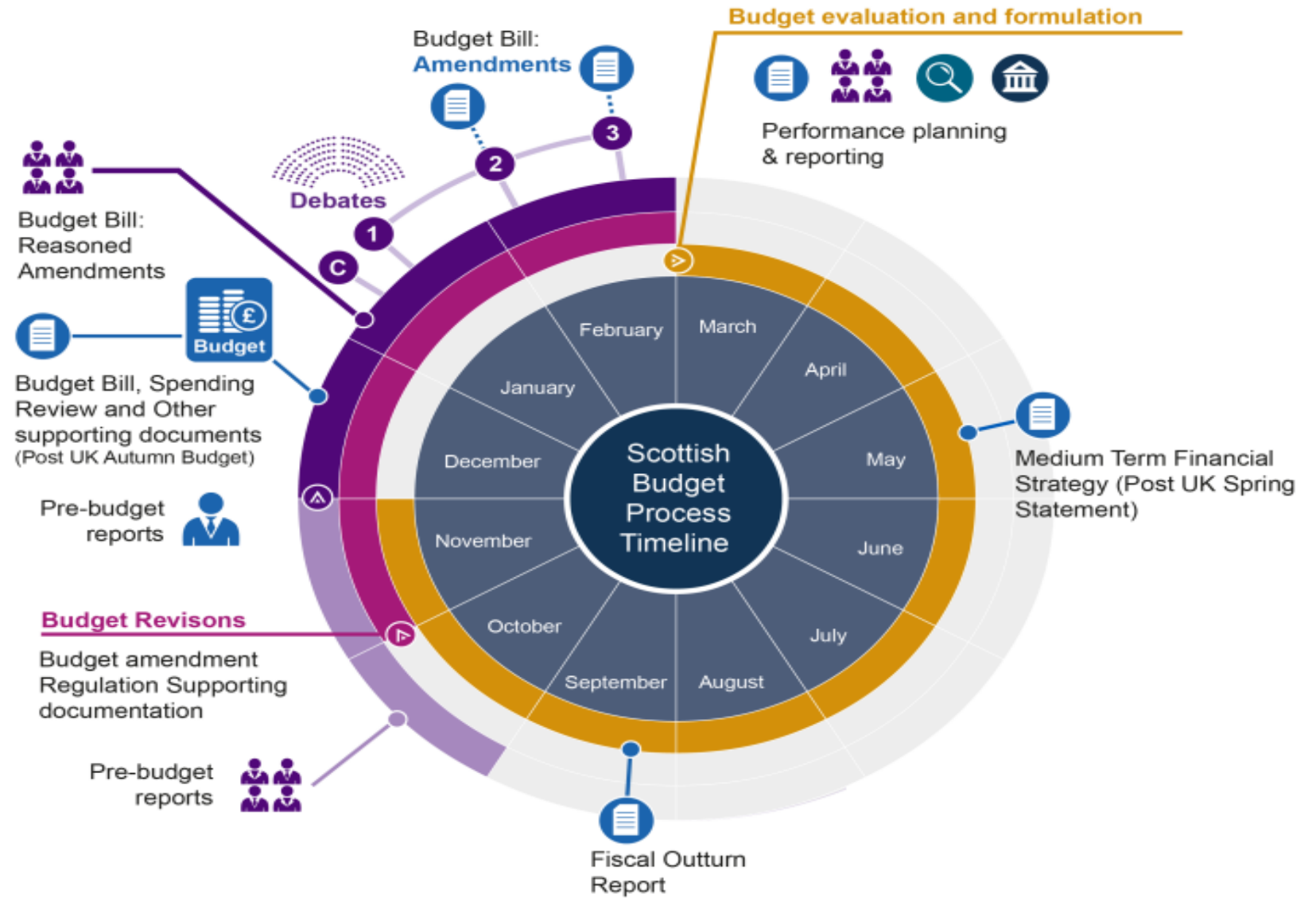
Kenneth Gibson MSP

Convener, Scottish  
Parliament's Finance  
and Public  
Administration  
Committee





# THE SCOTTISH PARLIAMENT'S ALL YEAR BUDGET PROCESS



Who publishes it?



Auditors



Committees



Ministerial responses



Public bodies



Scottish Government



The Scottish Parliament  
Pàrlamaid na h-Alba

# INCOME TAX RATES IN SCOTLAND COMPARED TO THE UK, 2024-25

Tax band	Scottish rate	Scottish band	rUK rate	rUK band
Personal Allowance*	0%	Up to £12,570	0%	Up to £12,570
Starter	19%	£12,571 to £14,876	—	—
Basic	20%	£14,877 to £26,561	20%	£12,571 to £50,270
Intermediate	21%	£26,562 to £43,662	—	—
Higher	42%	£43,663 to £75,000	40%	£50,271 to £125,140
Advanced	45%	£75,001 to £125,140	—	—
Top/additional **	48%	Over £125,140	45%	Over £125,140

\*The Personal Allowance goes down by £1 for every £2 of income above £100,000. You do not get a Personal Allowance on taxable income over £125,140.

\*\* The Scottish top rate is called "additional rate" in rUK.



*COMMITTEE RECOMMENDATIONS  
HAVE LED TO THE SCOTTISH  
GOVERNMENT NOW PUBLISHING:*

ANALYSIS BY COFOG ALONGSIDE THE SCOTTISH BUDGET, WHICH HELPS THE COMMITTEE AND THE PUBLIC TO TRACK SPENDING MORE EASILY, EVEN WHEN PORTFOLIOS CHANGE,

DATA THAT ALLOWS THE COMMITTEE TO COMPARE NEW PLANS FOR SPENDING IN THE BUDGET WITH ESTIMATES OR OUTTURNS FROM THE PREVIOUS YEAR,

MORE DETAILED INFORMATION ON IN-YEAR BUDGET CHANGES, WITH EXPLANATIONS OF WHY DECISIONS HAVE BEEN MADE, AND

MORE ACCURATE AND CONSISTENT DATA IN FINANCIAL MEMORANDUMS FOR BILLS.





# *QUESTIONS?*

**Kenneth Gibson MSP**

Convener of the Scottish Parliament's Finance and Public Administration Committee

More information can be found on the Committee's web pages at:

<http://www.parliament.scot/chamber-and-committees/committees/current-and-previous-committees/session-6-finance-and-public-administration-committee>



**Stuart Stevenson**  
Treasury Officer of Accounts



- Scrutiny
- Transparency
- Sustainable Footing

- Scrutiny

‘If you’re doing 90% of things well, 90% of the time, it means you’re doing a pretty good job.’

Dame Meg Hillier  
Chair Public Accounts Committee  
2015-2024

- Transparency
- Emerging themes from PAC
  - Silo mentality / poor collaboration
  - Lack of focus on outcomes
  - Frustration from previous Inquiries



- Sustainable footing
  - Challenges
    - Costs of reform
    - Pace of change
    - Capacity
  - Opportunities
    - Multi year budget
    - Budget Sustainability Plan
    - Fiscal Floor