Discipline	Grade name	Analogous Grade	Notes from HOP/Department in June 2011. CHR to review comments and discuss with NIPSA.
Accountants	Accountant (Staff Officer)	SO	Thank you for meeting me on the 1st of July to discuss this matter. As discussed, there are currently two grades shown in Annex 1 of your letter which should now be removed ie EO2 Accountant and EO1 Accountant. Since there are no staff at this grade and to avoid any future confusion that Accountancy grades are available at grades below the SO level, these grades should be removed. I note there is also a grade called 'Senior Audit Assistant (Accounting)'. I'm unaware if this grade is required as my branch have not been involved in the recruitment of this particular grade. In regards to the pay lead for the SO Accountant grade, I would refer you to the HR Handbook chapter 8.14 'Remuneration of Audit and Accountancy Staff'. Accountancy Allowances are currently paid to EO2s, EO1s and Staff Officers who are currently in pursuit of Accountancy qualifications where they have successfully completed some or all of the various stages of their professional qualification. The allowances start at £616 per stage completed and on completion of the final stage, the staff concerned could be in receipt of an additional £1232 on top of their basic salary. If there was no pay lead at the SO Accountant grade, there would be no incentive for a member of staff at the general grade to pursue professional Accountancy qualifications. Taking into account allowances are paid to recognise success at various stages of the professional qualification, there also needs to be recognition of success at completing the qualification and being made a member of the Accountancy body that the member of staff has been studying with. This is done by moving the staff to the SO Accountant scale with a higher pay when they are promoted to a SO Accountant vacancy. My branch was involved in a Salary review for Accountants a few years ago and the outcome of the review concluded that in order to attract applicants for Accountancy related posts within the NICS, the salary scale needed to be competitive and the current salary scale (including the pay leads) was appropriate for this purpose. Based on point 4 above and the outcome of the salary
	Auditor (H&SS) Accountant	SO	
	Senior Audit Assistant (Accounting)	EOI	
	EOI Accountant	EOI	
	Audit Assistant (H&SS) Accountant	EOII	
	EOII Accountant	EOII	
	Senior Agricultural Economist	DP	
	Agricultural Inspector Grade III	SO	

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			review, I feel the pay lead at the SO Accountant grade is justified. Where I do see a grey area is where the pay leads for the DP and G7 Accountant have been removed. The CHR policy para 6.4 of Chapter 8.14 says that the DP Accountant pay leads were removed and replaced with an arrangement that allows the SO Accountant pay lead to be taken into account when calculating starting pay on promotion. My branch is involved in the recruitment of direct entry levels at the DP and G7 Accountants through external competitions. The advice given to departments is that pay on appointment should normally be the pay band minimum, however departments have the flexibility to offer up to a maximum of pay point 3 for DP Accountant candidates. The CHR policy if currently practised could mean that there are DP Accountants who on promotion from a SO Accountant post could be paid on a higher pay point than other DP Accountants who came through via external means. This does not seem to be appropriate in terms of equal pay and could lead to future equal pay issues.
Auditors	Auditor (SO) MIIA or BATS	SO	I refer to your memo of 27 May 2011 to Heads of Profession and our subsequent meeting on this issue. Firstly there are a number of salary scales listed which do not have any Internal Audit staff in the NICS placed on them and I believe this has been the case for a significant period of time. These scales are:- Auditor SO IT (MIIA or BATS) and Auditor SO IT (MIIA and BATS). I have spoken to the NICS Heads of Internal Audit (HIAs) and they too are unaware of any use being made of these scales in at least the last 10 years. It is also considered that in the event of an IT auditor being recruited the scales would not be sufficiently high to attract appropriately qualified and experienced staff. We would suggest therefore that these scales are removed. In the case of the scales for: Auditor SO (MIIA or BATS) and Auditor SO (MIIA and BATS) HIAs are firmly of the opinion that it is essential that these pay leads are maintained, and this is something which we would strongly support. There are a number of key business reasons which we consider clearly justify the need to maintain these pay lead ins. **Government Internal Audit Standards (GIAS)**
	Auditor (SO) MIIA and BATS	SO	
	Auditor (SO) IT MIIA or BATS	SO	
	Auditor (SO) IT MIIA and BATS	SO	
	Deputy Chief Fisheries Officer	DP	
	Forest Officer II	SO	
	Forest Officer III	EOI	
	Higher Instructional Officer	EOI	
	Senior Instructional Officer	SO	

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			Internal Audit is one of the key elements of good corporate governance within government departments and the requirement to have an Internal Audit service is outlined in the Corporate Governance Code of Good Practice and the Audit Committee Handbook in particular. The standards comprise of a Code of Ethics and the International Standards for the Professional Practice of Internal Auditing issued by the global professional body. These set the framework which staff within Internal Audit must operate to. To achieve this staff appointed to NICS Internal Audit are required to undertake a challenging training and development process which if successful sees them achieve the Government Internal Audit Certificate (GIAC) (note this was previously known as BATS). To achieve GIAC staff must successfully complete an academic qualification – this is primarily the Practitioner level of the Institute of Internal Auditors (PIIA) or other qualification deemed acceptable under Government Internal Audit Standards and the associated Internal Audit Training and Development Handbook. The Standards and Handbook, which set the scope and requirements of Internal Audit in central government departments, are issued by HM Treasury and have been fully endorsed by DFP for the NI public sector. The requirement to have professionally qualified Internal Audit staff is fundamental to demonstrating compliance with the Standards. Having completed their first level of professional training staff are strongly encouraged to progress on to a higher level qualification which sees staff progress on to the higher level scale of Auditor SO (MIIA and BATS). Progression to higher level professional qualifications is also supported under GIAS and the Internal Audit Training and Development Handbook. The requirement for Staff Officer Auditors to hold professional Internal Audit qualifications and membership far exceeds any requirement for staff in general service SO posts and many of the skills and competencies obtained through academic study and on the job training and experience are specialist and unique to the SO Auditor grade. **Additional Commitment** All Internal Audit professional qualifications undertaken require a sustained period of intense study and personal commitment which is not covered by the level of study leave afforded to students under existing NICS policies. This additional level of home study and commitment of personal time to achieve professional qualifications is also very distinct from requirements of those in the SO general service grade. **Retention of Staff** Having supported staff to obtain professional qualifications it is also important to retain such staff. The current pay leads (and the fact they are generally removed on transfer out of Internal Audit) helps NICS Internal Audit units retain qualified staff. Otherwise staff may leave the profession

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			after qualification and without a return on the significant investment in their training being received. This would be, and indeed in previous times has been, very detrimental in terms of meeting Internal Audit resource requirements and costly to the service in terms of having to recruit, train and develop new staff, or alternatively engage outside private sector consultancy staff to make up the shortfall. Over the years it has been difficult within the NICS to retain qualified staff and the abolition of pay leads would make the job of attracting and retaining staff more difficult. The pay lead ins are therefore a necessary incentive to retain staff in Internal Audit and to ensure the continued delivery of an effective Internal Audit service. **Continuous Professional Development** Internal Audit staff are also required to maintain their continuous professional development throughout their audit career. This is as a result of being required to hold a professional qualification to meet GIAS requirements and is again over and above any general service requirements. **Succession Planning** The retention of the SO Auditor (MIIA and BATS) pay scale is essential as it encourages Auditors to undertake the higher level professional exams of relevant professional institutes. Given that under GIAS HIAs are required to hold higher level professional qualifications it is essential, especially given the limited pool of suitable and qualified candidates in the wider market place, that the NICS develops its own pool from which future NICS audit management vacancies can be filled. Payment of pay lead ins for the SO grade makes a significant contribution to encouraging staff to undertake the higher level qualifications needed at Internal Audit management level and in this respect the additional payment helps to ensure effective succession planning. **Professional Status** Historically Internal Audit in central government was staffed by general service grades however Internal Audit is now recognised worldwide as a stand alone and discrete profession, indeed within the NICS the appointment of the DFP Treasury Officer of Accounts as the Head of Profession for Internal Audit in the NICS as part of the Professional Skills for Government Initiative supports this. It is considered that recognition of this status through remuneration related to the achievement of qualifications and the development of specialised competencies over and above those required in the general service is totally justifiable.

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			Additionally the professional nature of Internal Audit in the NICS is a factor which is recognised by the European Commission in relation to the administration of EU funds. The professionalism and independence of NICS Internal Audit is regularly assessed both in terms of independence and quality of work and in terms of the qualifications and experience of staff by various review bodies including the NIAO as the Certifying Body for EU funds. Having appropriate qualified and experienced Internal Audit staff provides additional assurance on the administration of such funds. This is in contrast to when in the past Internal Audit in central government was staffed by general service grades but received extensive criticism from the National Audit Office which ultimately saw the drive towards all Internal Auditors requiring to achieve professional Internal Audit qualifications. **Other Administrations** It is our understanding that pay leads are in operation for Internal Audit staff in the other devolved administrations and GB departments. These have been implemented and operated to demonstrate recognition of the professional status of Internal Audit staff; reflect the additional commitment put in by staff; provide an incentive to encourage staff to remain within Internal Audit; and to go some way in competing with private sector salaries. **Comparison with Other Sectors** It is also noted that the NICS salary scales on offer at the current time are unlikely to be attractive to similarly qualified Internal Audit staff from the private sector, even if there were a significant pool of individuals with the required qualifications available in the NI market place in the first instance. To further reduce the salary on offer could make employment outside of the NICS much more attractive to internally trained staff. Resulting in potentially the loss of expensively trained staff to the private sector. I trust that the points outlined above provide clear and sufficient justification as to why the pay lead ins for these two pay scales must be retained