ANNEX A

FOI DOF/2024-0477

Request

Please send me a copy of the reviews carried out to establish the higher rates of pay for auditors and accountants in the NICS when chartered ('higher' when compared to other non chartered roles at the same grade such as staff officers or engineering HPTOs etc).

I believe the reviews were carried out to define arrangements in relation to market based pay flexibilities and non-salary incentives appropriate to attract and retain in-demand skills for auditors and accountants.

Clarification received 03/11/24:

I would like to see a copy of the document which formed the basis for the decision to increase the salaries of the auditors and accountants relative to their counterparts in the NICS from other professions (such as engineers). I don't know the name of the report or the review which was carried out to establish the basis for this decision. A chartered auditor or accountant at staff officer level receives a salary increase of £3640.00 compared to a chartered engineer of the same grade within NICS. This decision must have been founded on a review of the salaries of chartered auditors/accountants and I would like to see how this decision was decided.

DoF Response

I can confirm the department holds the information requested.

Some of the information you have requested is exempt under section 21(1) of the Freedom of Information Act. Section 21 exempts information if this information is reasonably accessible to the applicant by other means. Section 21 is an absolute exemption, and the Department is not required to consider whether the public interest favours disclosure of this information.

The NICS conducted a service wide review which saw the introduction of the terms of the Comprehensive Pay and Grading Review (CPGR) that were effective commencing from 1 August 2012.

Full details of the terms of the agreement are available, including associated Frequently Asked Questions using the following link:

NICS comprehensive pay and grading review - for non-industrial staff below the senior civil service (SCS) | Department of Finance

Paragraph 5 of the final pay circular addresses the consideration of pay leads.

In its search for documents the Department has identified the following to be included by way of attachment. Some of the information you have requested is being withheld because it is exempt under section 40(2) of the Freedom of Information Act. Section 40(2) exempts personal information from disclosure if that information relates to someone other than the applicant, and if disclosure of that information would, amongst other things, contravene one of the data protection principles of the Data Protection Act. Having considered all the information contained within the Legitimate Interest Test – lawful, fairness and transparency test (attached as a separate document – Annex H), the department has established that, on balance, there is no lawful basis for the disclosure of third-party personal data falling within the scope of the request of which the requester is not the data subject.

1. Annex B - A summary table showing input from either Department or Head of Audit/ Accountancy Professions (HOP) to inform/ enable the implementation of the terms of the CPGR from June 2011.
2. Annex C - A letter from Alison Caldwell to Mark Bailey in relation to Audit pay leads dated 28 March 2012 to substantiate the requirement for a pay lead in that profession.
3. Annex D - A letter from Cris Farmer to Mark Bailey in relation to Accountant pay leads dated 26 March 2012 to substantiate the requirement for a pay lead in that profession.
4. Annex E - A survey document for CIMA United Kingdom supplied by the profession showing detail of the prevailing financial climate at time of review.
5. Annex F - A survey document for CIMA Ireland supplied by the profession showing detail of the prevailing financial climate at time of review.
6. Annex G - A business case supplied by the Audit profession requesting an equalisation of pay lead with that of Accountant grades with the supporting rationale dated 24 January 2020, prior to the agreement and implementation of the August 2019 pay award.

There are many professional roles in the NICS with no pay lead or recruitment and retention allowance.

Given the context of the request, the Department of Finance can advise that a consultation process is currently underway with recognised Civil Service Trade Unions to consider the introduction of a new Recruitment and Retention Allowance for all staff, replacing the current Senior Civil Service Recruitment and Retention Allowance. The Department of Finance is also working with relevant Heads of Profession to review existing pay leads or recruitment and retention allowance, such as the Accountancy and Audit pay leads.

The Recruitment and Retention Allowance process is open to all Departments and Professions to consider current market rates of pay and associated NICS salaries and any resulting evidenced recruitment and retention issues. They can then consider making a business case to the Department of Finance for an uplift in pay.