

# Corporate Plan

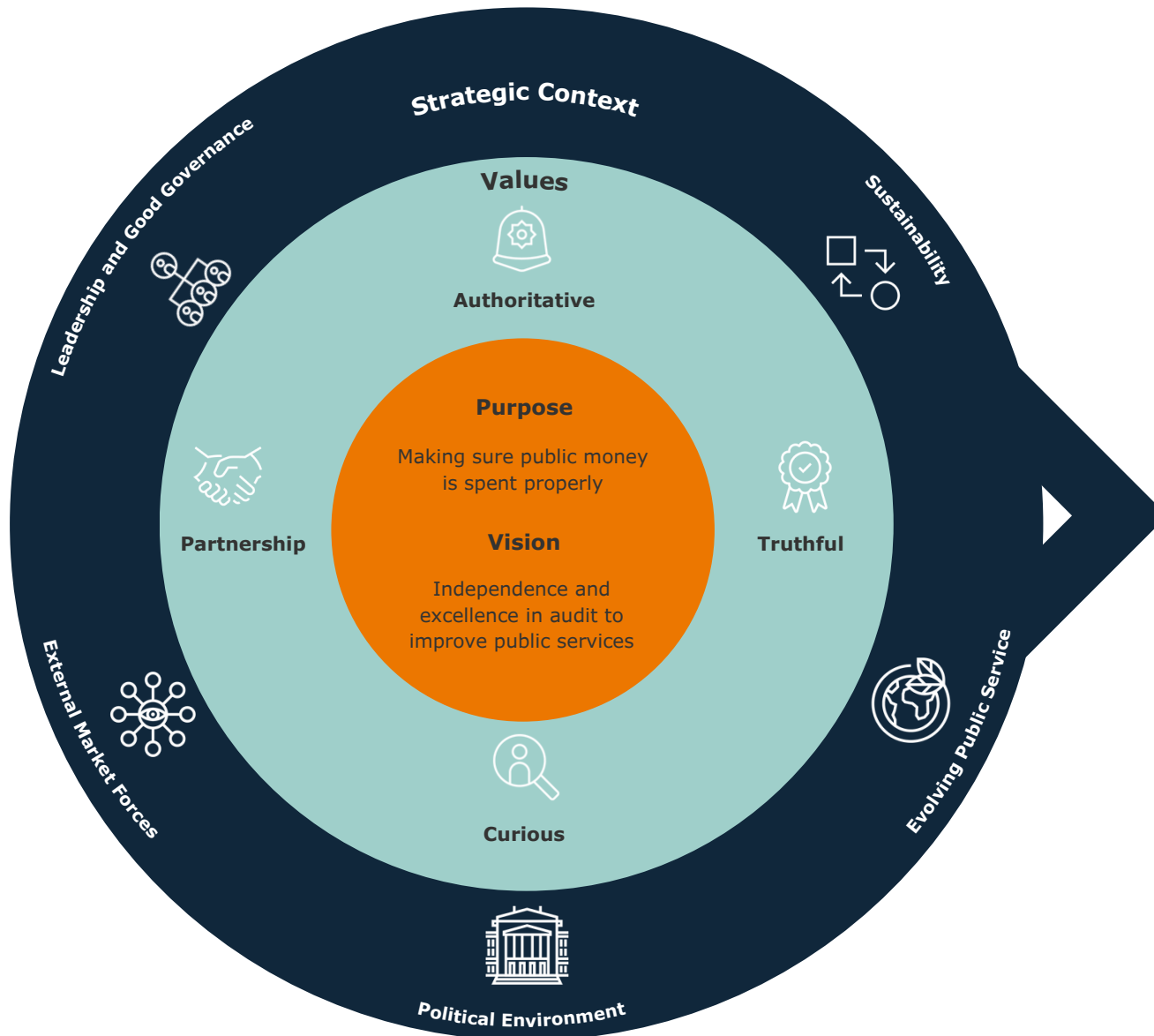
2024 – 2029

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# NIAO Corporate Plan on a Page

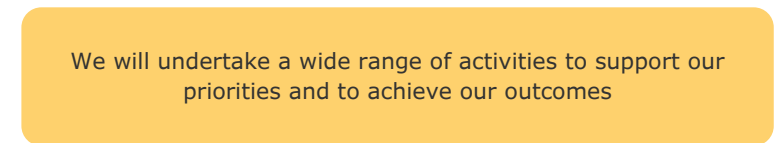
## 2024-2029



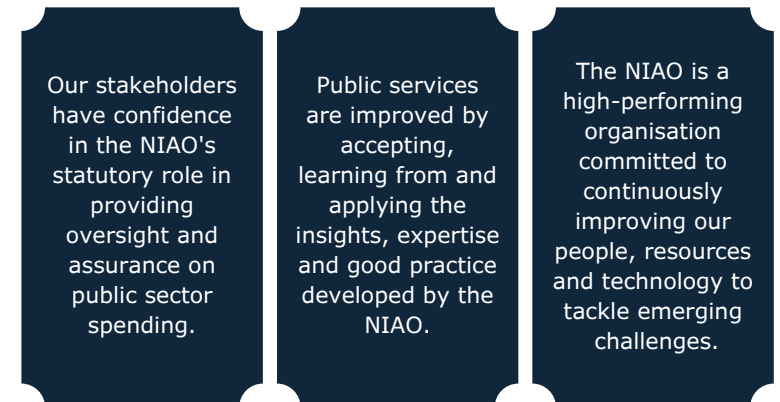
### Priorities



### Activities



### Outcomes



## Welcome & Foreword

We have the pleasure of presenting the Northern Ireland Audit Office (NIAO) Corporate Plan 2024-2029. We are proud of our response to the unprecedented challenges in relation to the current political and economic situation in Northern Ireland as we adjust to differing ways of working while continuing to deliver on our financial audit and public reporting programs.

The Comptroller & Auditor General (C&AG) and the NIAO are wholly independent of Government. We are, however, mindful of the importance that the work of the NIAO meets the needs of its various stakeholders. Therefore, the development of this Plan follows engagement with many stakeholders including, politicians, public sector leaders, our Advisory Board, and our own people. We will continue to engage with audited bodies and key stakeholders over the period of the Plan. We are also committed to improving our efficiency and effectiveness so that we can continue to meet our obligations, and future challenges as they arise.

This Plan sets out our key strategic priorities and how we will continue to deliver independent scrutiny in reporting our findings on the finances of both central and local government across Northern Ireland. It sets out our ambitions for the next five years, the priorities we will use in fulfilling these ambitions, and the outcomes and key activities that will shape our work going forward. We want to thank everyone who contributed to the shaping of this Plan.



**Martin Pitt**  
Chairperson



**Dorinnia Carville**  
Comptroller and Auditor General

## Who We Are

The role of the C&AG is to help the Northern Ireland Assembly in its scrutiny of government and to assist in the process of ensuring that public organisations are effective, efficient, and accountable. The C&AG must be independent of government and operate in an apolitical manner. In fulfilling the role of the Assembly's auditor, the C&AG is an Officer of the House.

The Northern Ireland Audit Office (NIAO) supports the C&AG in the delivery of her functions. Our aim is to achieve independence and excellence in audit to improve our public services. We work with the public sector in overseeing and providing assurance to the Northern Ireland Assembly that public money is spent properly.

A senior member of the NIAO team is designated as the Local Government Auditor and independently audits bodies in the local government sector, supported by NIAO resources.






Over the period of the plan, it is anticipated that our role will be influenced by the outworkings of the NI Assembly Audit Committee's Report on "[Review of the Governance and Accountability Arrangements for the Northern Ireland Audit Office and the Northern Ireland Public Services Ombudsman](#)".

## Why we exist

Our vision (why we exist) is to provide independence and excellence in audit to improve public services.

## What We Do

Our purpose (what we do) is “Making sure public money is spent properly”. This is achieved through conducting our key activities.

 <p>Support to the Northern Ireland Assembly</p>	<p>Independent support to enable the Assembly, particularly the Public Accounts Committee, to hold public bodies to account</p>
 <p>Financial audits of Central and Local Government Bodies</p>	<p>70% of our business is the audit of the annual accounts of Central and Local Government bodies</p>
 <p>Public reporting on value for money and impact reports</p>	<p>20% of our business - focuses on key issues facing the public sector in Northern Ireland</p>
 <p>Promoting Good Practice and Fraud Awareness</p>	<p>The NIAO promotes good practice in governance arrangements and helps to combat fraud</p>
 <p>Comptroller Function</p>	<p>Authorising the issue of money from the Northern Ireland Consolidated Fund to enable Northern Ireland Departments to meet their necessary expenditure, and for ensuring that there are adequate arrangements for the collection of revenue</p>

## How We Act

Our Core values (how we act) provide assurance to the public on the integrity with which we work.

<b>VISION</b>	
	<p><b>Independence</b> and excellence in audit to <b>improve</b> public services</p>
<b>PURPOSE</b>	
	<p><b>Making</b> sure public money is spent properly</p>
<b>VALUES</b>	
	<p><b>Partnership... (collaborative, engaging, respectful)</b> building positive open relationships based on trust and respect as the basis for how we work</p>
	<p><b>Authoritative... (credible, professional, evidence-based)</b> diligent and exemplary in our practice, upholding the highest professional and ethical standards</p>
	<p><b>Curious... (examining, interested, outwardlooking)</b> tenacious, inquisitive, and open-minded so that we are continuously learning and improving.</p>
	<p><b>Truthful... (courageous, fearless, upfront)</b> constructively saying what needs to be said and doing what needs to be done</p>

## Our Corporate Values, Priorities and Outcomes

Our purpose and vision are delivered through our corporate priorities (what we will focus on) and intended outcomes (what we want to see in the future) supported by our values and key activities.

### Values



#### Partnership



#### Authoritative



#### Curious



#### Truthful

### Priorities

#### High-Quality Public Audit

Support, enhance and promote high standards in public service administration, accountability arrangements and financial management.

#### Improve Outcomes and Accountability

Promote and influence public service reform and improvement.

#### Invest in our People and Resources

Be a high-performing people-focused organisation.

### Outcomes

Our stakeholders have confidence in the NIAO's statutory role in providing oversight and assurance on public sector spending.

Public services are improved by accepting, learning from and applying the insights, expertise and good practice developed by the NIAO.

The NIAO is a high-performing organisation committed to continuously improving our people, resources and technology to tackle emerging challenges.

## Our Strategic Environment

The NIAO conducts its work in a dynamic context which is continuously changing and evolving. This section describes some of the key developments that will shape the implementation of the Corporate Plan during 2024-2029.



# Our Activities

## Priority

## Activities

## Outcome

### High-Quality Public Audit

Support, enhance and promote high standards in public service administration, accountability arrangements and financial management

Provide assurance through the timely delivery of our annual financial audit programme to International Standards on Quality Management.

Holding the public sector to account through the delivery of quality, timely and accurate reports.

Good Practice Reports completed as set out in the Forward Work Programme.

Our stakeholders have confidence in the NIAO's statutory role in providing oversight and assurance on public sector spending.

### Improve Outcomes and Accountability

Promote and influence public service reform and improvement.

Ensure our work aligns with the priorities of government and the public sector in a proportionate and timely manner.

Promote our work, including effective and extensive engagement to support accountability.

Ensure our stakeholders value our work.

Public services are improved by accepting, learning from and applying the insights, expertise and good practice developed by the NIAO.

### Invest in our People and Resources

Be a high performing people-focused organisation.

To develop the capacity and capability of our highly skilled, motivated and versatile workforce.

Embed an open, diverse and inclusive culture which recognises success.

Use our financial resources effectively, efficiently and sustainably.

The NIAO is a high-performing organisation committed to continuously improving our people, resources and technology to tackle emerging challenges.



## How it All Fits Together

### Measuring Performance

The delivery of the 2024-29 NIAO Corporate Plan is supported by an annual business plan which contains a suite of key performance indicators.

### How we will report our progress and impact

We will report our progress annually and refresh our Corporate Plan after two years.

As we want to ensure that our work makes a difference, we will ensure that our resources are targeted at the right areas of risk facing public services.

We will monitor and report our impact, including engaging with our stakeholders and reflect on this to reshape our aims and priorities.

