



Brian O'Neill

Local Government Auditor

20 October 2026

Northern Ireland Audit Office (NIAO)



Comptroller and Auditor General

- Reports to the NI Assembly
- Supports work of the Public Accounts Committee (PAC)

Local Government Auditor

- Reports to Councils



Flood Risk Management in Northern Ireland

Report by the Comptroller
and Auditor General

Published
16 June 2026



The Health Estate in Northern Ireland

Report by the Comptroller
and Auditor General

Published
02 July 2026



Major IT projects in Northern Ireland

Report by the Comptroller
and Auditor General

Published
04 July 2025



Northern Ireland City and Growth Deals

Report by the Comptroller
and Auditor General

Published
10 July 2026

PSNI Fleet Management

Report by the Comptroller
and Auditor General

Published
8 April 2025



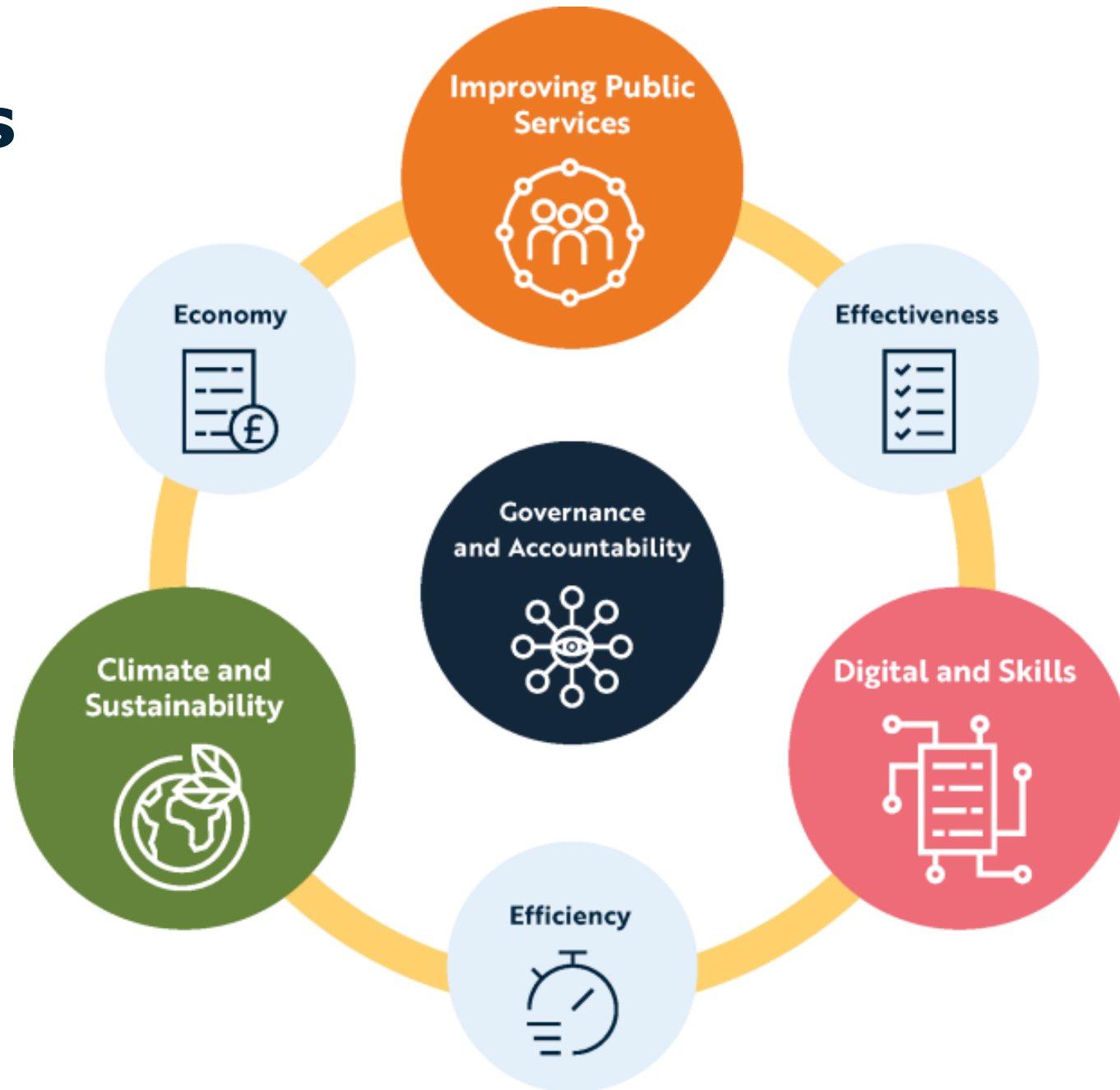
Managing the Schools' Estate

Report by the Comptroller
and Auditor General

Published
12 November 2024



Themes



Common issues arising



- Lack of collaborative working - between departments and with external partners
- Workforce skills and capacity challenges
- Delays to project delivery (impacted by unstable Government, financial pressures)
- Data issues – deficiencies in data collection and use of data



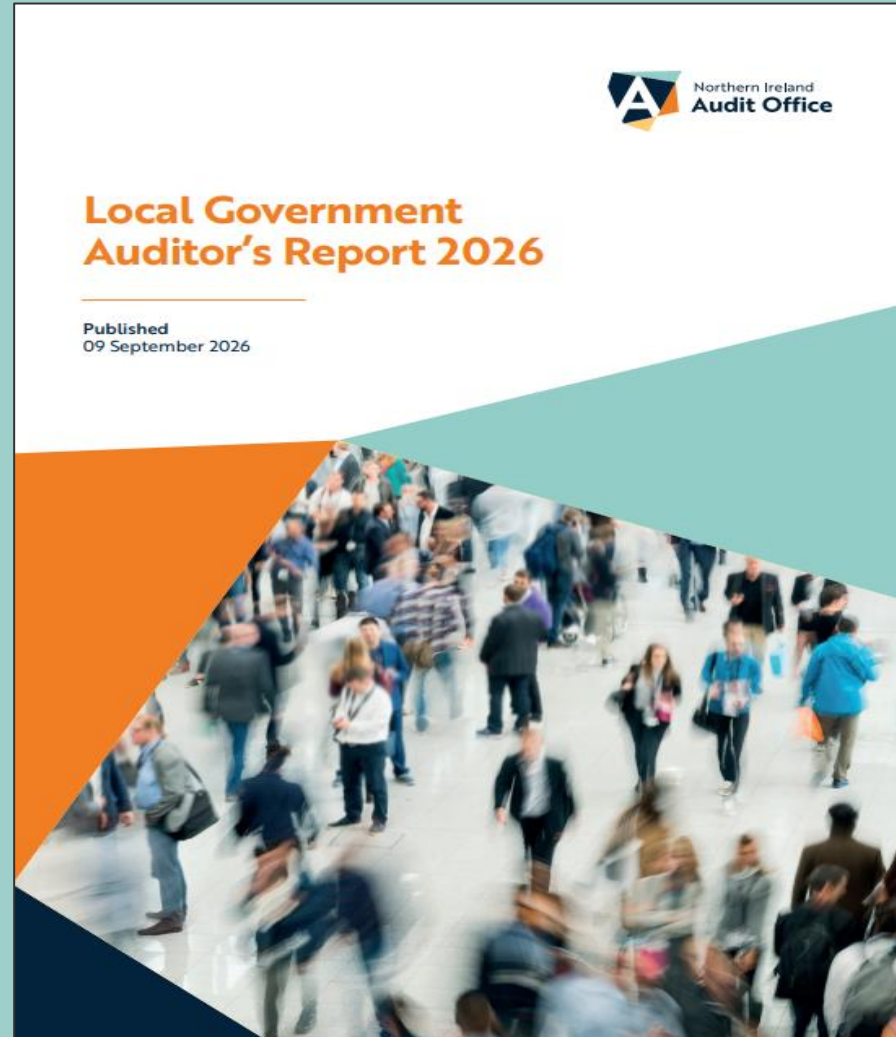
Common issues arising



- Strategies - not always in place, or are launched with good intentions but falter due to poor execution, lack of leadership, and insufficient resources
- Governance and accountability issues – not always clear oversight or accountability
- VFM issues – effectiveness of public spending



Local Government Auditor's Annual report – published September 2026



LGA Annual Report – 6 Recommendations

- Implement all previous recommendations
- Capital Asset Plans
- Reporting of suspected or actual fraud
- NIAO's Good Practice Guide on "Effective Audit and Risk Assurance Committees"
- Sickness Absence levels
- Planning targets

LGA Annual Report – Improvement and Audit Assessment

- All 11 Councils received an unqualified audit opinion
- Five recommendations
- Audit work currently in progress

Good Practice Guides



Public Reports Still to Publish in 26/27

- Financial Sustainability of Further Education Colleges
- Review of DVA Contract for Vehicle Testing
- Debt Management in Government Departments
- Progress on Independent Review of Invest NI
- Avoidable Delays in Justice
- Resilience to Animal Diseases

Public Reports Still to Publish in 26/27

- Effectiveness of Hospital Discharges
- Prescribing in Primary and Secondary Care
- Central Government Estate
- Decarbonising Transport
- Urban Regeneration
- National Fraud Initiative
- Benefits of Good Data

Challenges ahead

- Cyber security
- Financial Planning and resilience
- Recruitment
- Absenteeism
- Procurement
- AI emergence
- Climate Change

Future of Public Accountability

- Delivering public services
- Value for money
- Increased scrutiny
- Better outcomes



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