



National Audit Office

The UK's independent public spending
watchdog

Switchboard +44 (0)207 798 7000

Direct Line +44 (0)207 798 7264

Email FOI@nao.org.uk

Reference FOI-1787

Date 4 February 2025

PAY BANDS AND STRUCTURES ACROSS GRADES

Thank you for your FOI request to the National Audit Office (NAO) dated 7 January 2025. You asked for information about the pay structures within the NAO.

We have considered your request and can confirm that we hold some of the information you requested. Your specific request is set out in **Annex A** where we have supplied our responses to your questions.

Our policy is to respond to requests as helpfully and promptly as possible. I hope this information is helpful and you are happy with the way we have handled your request. If you are not happy with this response, you can ask for an internal review within 40 working days by writing to the NAO FOI Team at FOI@nao.org.uk. If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: <https://ico.org.uk/foicomplaints>.

Yours sincerely,

FOI and Correspondence Officer

Annex A

Please provide the following information for each grade and band within your department or organisation:

- Salary Min/Max or Spot Rate:** Provide the full salary range for each grade, including minimum and maximum pay points or spot rates.

Pay scales for audit grades from 1 April 2024:

Audit grades	Newcastle minimum	Newcastle maximum	London minimum	London maximum
Audit Manager	£64,072	£66,821	£71,400	£74,460
Senior Auditor	£52,020	£62,076	£59,721	£68,544
Senior Analyst	£48,930	£56,457	£54,366	£62,730
Senior Audit Associate	£35,684	£42,257	£42,725	£48,244
Senior Audit Manager (FA)	£68,001	£77,154	£75,480	£85,680
Senior Audit Manager (VFM)	£64,965	£77,154	£72,420	£85,680
Director	£91,188	£119,340	£91,188	£119,340
Audit Technician			£40,908	£45,967
AO (Audit)			£28,419	£33,485

Analyst	Newcastle	London
Scale Point One	£36,199	£42,715
Scale Point Two	£37,974	£44,809
Scale Point Three	£39,747	£46,902
Scale Point Four	£41,522	£48,996
Scale Point Five	£43,294	£51,088

Assistant Auditor	Newcastle minimum	London minimum
Scale point 1	£27,253	£33,733
Scale point 2	£27,754	£34,357
Scale point 3	£31,414	£38,652
Scale point 4	£33,319	£40,026
Scale point 5	£35,224	£41,396

Audit Technician Trainee	Newcastle minimum	London minimum
Scale point 1	£21,501	£27,513
Scale point 2	£22,010	£28,017
Scale point 3	£23,295	£28,959

Within our corporate grades of Band 1, 2, and 3 there are different salary ranges, however the minimum and maximum pay in each band is:

Corporate Band	Newcastle minimum	Newcastle maximum	London minimum	London maximum
Band 1			£58,742	£123,984
Band 2	£34,256	£41,727	£40,621	£101,692
Band 3	£28,256	£53,046	£27,793	53,046

2. **Grade/Band and Civil Service Equivalent:** *If your department operates its own grading structure, please indicate the corresponding Civil Service grade where applicable.*

Not applicable – our grades do not directly correlate.

3. **Multi-Year Pay Deal:** *Please confirm whether your department is currently within a multi-year pay settlement. If so, provide details of this arrangement.*

We are not in a multi-year pay deal.

4. **Mechanism for Reaching Maximum Pay Point:** *Outline if there is a structured pathway or mechanism for employees to progress to the maximum salary point within their grade (e.g., time-served contractual pay progression, performance/capability-based pay).*

- Staff progress through their pay scale via the annual pay award which is determined each year.
 - Colleagues in the grades of Audit Technician, AO (Audit), Senior Auditor, Senior Analyst, Audit Manager, Senior Audit Manager and Director move to the mid-point of their salary range on an incremental scale based on time in post, if they do not progress to these points in the range via the annual pay award within the relevant time period. The time to progress to the midpoint is two years for Audit Managers, Senior Auditors (FA), and Senior Audit Associates, after three years for Senior Audit Managers (FA), Audit Technicians and AO (Audit), and after four years for Directors.
 - ICAEW trainees and Analysts progress through an incremental pay scale.
5. **Non-Consolidated Pay:** *Confirm whether your department has a non-consolidated pay pot (e.g., for awarding bonuses or a reward and recognition scheme). Include details of such schemes and specify the total amount represented by the non-consolidated pay pot.*

We do not have a non-consolidated pay pot.

6. **Contracted Hours:** *Confirm the number of hours salary calculations as based on (i.e. 42- hour gross / 37-hour net contracts, or any other variations/calculations). Particularly in relation to National Living Wage/Minimum Wage hourly rate calculations.*

41 hours with an unpaid lunch break of one hour.

7. **Weeks Per Year:** *Confirm whether salaries (hourly rates) are calculated based on 52 weeks per year, 52.2 weeks, or another arrangement.*

52 weeks.

8. **Annual Leave:** *Confirm annual leave, public holiday, and privilege holiday entitlements for all grades (including retained grades). Specify any mechanisms for leave increases (e.g., one additional day per year up to a maximum, or increases after a set number of years).*

Employees' leave entitlements are composed of:

- Annual leave
- Public Holiday - Full-time employees are entitled to 8 public holidays: New Year's Day; Good Friday; Easter Monday; May Bank Holiday; Spring Bank Holiday; Late Summer Bank Holiday; Christmas Day; Boxing Day.
And where applicable:
- Privilege leave of 2.5 days, where eligible employees have opted to revert to their pre 1 November 2013 terms and conditions relating to annual leave and privilege leave entitlements.

These elements are combined to form a single total leave entitlement.

	Post 1 November 2013 terms and conditions regarding annual leave and privilege leave		Pre 1 November 2013 terms and conditions regarding annual leave and privilege leave where eligible employees have opted to revert	
	Full time entitlement in days	Full-time entitlement (hours)	Full time entitlement (days)	Full-time entitlement (hours)
All employees with less than 5 years' total service with the NAO	35	252	35.5	256
All employees with 5 or more years' total service with the NAO (service given in any previous period of employment with the NAO will count towards the 5 years qualifying period).	40	288	40.5	292

9. Overtime Arrangements: Confirm overtime pay arrangements for all overtime scenarios (e.g., weekday, weekend, public/privilege holidays).

Overtime rates are based on an individual's full hourly rate, including all reckonable allowances.

Day overtime worked	Overtime pay rate for audit grades up to and including Audit Associate and corporate service staff in Band 3	Overtime pay rate for Senior Audit Associate and corporate service staff in Band 2
Monday - Friday	Time and a half	Standard
Saturday	Double time	Time and a half
Sunday, Bank & Public Holidays	Double time	Double time