

**Audit Committee**

# **Report on the Estimate of the Use of Resources by the Northern Ireland Audit Office 2012-13**

**Together with the Minutes of Proceedings of the Committee and  
other Evidence Considered by the Committee Relating to the Report**

**Ordered by The Audit Committee to be printed on 21 February 2012  
Report: NIA 32/11-15 Audit Committee**



# Committee Powers and Membership

1. The Audit Committee is a Standing Committee of the Northern Ireland Assembly established in accordance with paragraph 10 of Strand One of the Belfast Agreement and under Assembly Standing Order No. 58. The Committee has 5 members including a Chairperson and Deputy Chairperson and a quorum of 2.
2. The Committee has the power to:
  - Exercise the functions mentioned in Section 66(1) of the Northern Ireland Act 1998. The Committee therefore agrees, in place of the Department of Finance and Personnel, the estimate of the use of resources by the Northern Ireland Audit Office and lays them before the Assembly.
  - Table a motion for a resolution of the Assembly relating to the salary of the Comptroller and Auditor General.
3. The Chairperson of the Audit Committee also has a lead role in the recruitment of the Comptroller & Auditor General.
4. The membership of the Committee is as follows:

Mr Danny Kinahan (Chairperson)  
Mr David Hilditch (Deputy Chairperson)  
Ms Anna Lo  
Mr Paul Maskey  
Ms Margaret Ritchie



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# Table of Contents

Report	1
<b>Annex A</b>	
Northern Ireland Audit Office Estimate 2012-13	7
<b>Appendix 1</b>	
Other Evidence considered by the Committee	23
<b>Appendix 2</b>	
Minutes of Proceedings	29



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# Report

## Introduction

1. The Comptroller and Auditor General for Northern Ireland (C&AG) is head of the Northern Ireland Audit Office (NIAO). The C&AG is responsible for:
  - 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; and
  - the external audit of central government bodies in Northern Ireland, including Northern Ireland departments and their executive agencies and a wide range of other public sector bodies, including executive non-departmental public bodies and health and personal social service bodies. The C&AG undertakes financial audit and value for money audit and the results of this work are reported to the Northern Ireland Assembly.

The NIAO supports the C&AG in fulfilling these responsibilities. The C&AG and the NIAO are wholly independent of Government.

2. Further to Section 66 of the Northern Ireland Act 1998, it is for the Assembly's Audit Committee (in place of the Department of Finance and Personnel (DFP)) to agree the annual estimate of the use of resources by the NIAO and to lay that estimate before the Assembly.
3. This is because the core purpose of the work of the C&AG and the NIAO is to ensure that the Assembly is provided with an effective and truly independent audit assurance in relation to the use of public funds. Removing the NIAO from DFP and the Executive's remit underlines and strengthens the NIAO's independence in holding departments, executive agencies and other public bodies to account for their use of public money.
4. Each year the C&AG prepares an estimate of the use of resources by the NIAO for the next financial year. The Audit Committee considers this estimate and, subject to any modifications agreed between it and the C&AG, lays the estimate before the Assembly. In carrying out this function the Committee has regard to the advice of the Assembly's Public Accounts Committee (PAC) and DFP.
5. In advance of considering the annual estimate, the Audit Committee meets to consider a draft corporate plan for the NIAO. The draft plan is prepared by the C&AG and it sets out the NIAO's key strategic aims for the next three year period; how the NIAO propose to deliver these aims; the resources that are required by the NIAO to do so; and their key performance measures. The draft corporate plan is an important document for the Audit Committee as it provides the necessary background and context to enable the estimate to be agreed subsequently. Given the significance of the corporate plan in this regard, the Audit Committee also seeks the advice of both the PAC and DFP in relation to it.

## Current Financial Context

6. During 2010/11, prior to the Audit Committee's consideration of either the draft corporate plan or the annual estimate for the following year, it was apparent that the level of expenditure available to fund public services in Northern Ireland over the four year budget period would be reduced. The Audit Committee recognised the significant reduction in the levels of funding available from within the Northern Ireland Executive's Departmental Expenditure Limit over the budget period and concluded that it was important, therefore, that the NIAO should make a significant contribution to reducing its own expenditure over this period. It was the Committee's view that this was important not only in terms of reducing

costs to the public purse, but also in terms of demonstrating that the NIAO was willing and ready to bear its fair share of the savings that need to be made.

7. The Committee also agreed, however, that while it was important that the maximum level of practicable savings should be made it was just as important to ensure that the NIAO has the resources necessary in order to effectively carry out its role. In fact, the role of the NIAO is even more important in the current financial climate. The Audit Committee therefore decided that it would not agree a reduction in the funding for the NIAO that would prevent it from fully carrying out its crucial role.
8. The Audit Committee met on 9 December 2010 and received a presentation from the C&AG on the issue of efficiency savings that could be made by the NIAO over the budget period. This presentation set out how the NIAO intended to build on efficiencies already made by, inter alia, reducing significantly its outsourcing requirements, by reducing recruitment and by implementing a two year pay freeze.
9. The Committee considered carefully the proposed savings that the C&AG outlined. The Committee also gave consideration to the overall reduction to the Northern Ireland Executive's Departmental Expenditure Limit and to the planned reductions to the budgets of other audit bodies in the UK. Having considered all of this, the Audit Committee agreed that it would expect to see the NIAO reduce its budget requirement by at least 10% in cash terms by 2014/15.
10. The Audit Committee subsequently agreed an annual estimate for the use resources by the NIAO during 2011/12 which represented a decrease in cash terms of 9% from the estimate the previous year.

### The estimate for 2012/13

11. The C&AG prepared a draft corporate plan for the period 2012-13 to 2014-15 and presented this plan to the Audit Committee at its meeting on 13 December 2011. The plan set out the NIAO's key strategic aims along with the activities and associated targets that will be used to measure performance. The plan also set out the resources that would be required by the NIAO and how those resources would be used. These details are set out in the tables below:

#### Proposed Resource Requirement

	<b>2010-11 Estimate*</b> £'000	<b>2011-12 Estimate</b> £'000	<b>2012-13 Forecast</b> £'000	<b>2013-14 Forecast</b> £'000	<b>2014-15 Forecast</b> £'000
Net resource requirement	9,397	8,542	8,414	8,329	8,329
Decrease (cash terms)		-9.1%	-1.5%	-1%	0%
GDP deflator		-2.9%	-2.5%	-2.7%	-2.7%
Decrease (real terms)		-11.7%	-3.9%	-3.6%	-2.6%

\* This amount is based on the NIAO's 2010-11 Main Estimate (that is, before the 2010-11 Spring Supplementary Estimate). In order to aid comparability the figure has been amended to include £388,000 of budget which was transferred from the National Audit Office in respect of the financial audit of policing and justice bodies, effective from 2011-12.



**Proposed use of resources**

	<b>2011-12 Estimate £'000</b>	<b>2012-13 Forecast £'000</b>	<b>2013-14 Forecast £'000</b>	<b>2014-15 Forecast £'000</b>
Staff	7,467	7,525	7,511	7,584
Staff (temporary)	140	97	60	60
Consultancy	135	60	60	60
Contracted out audit	1,324	1,377	1,350	1,350
General expenditure*	1,556	1,814	1,512	1,832
<b>Gross resource requirement</b>	<b>10,622</b>	<b>10,873</b>	<b>10,493</b>	<b>10,886</b>
Income	(2,080)	(2,459)	(2,164)	(2,557)
<b>Net resource requirement</b>	<b>8,542</b>	<b>8,414</b>	<b>8,329</b>	<b>8,329</b>

\* Other costs include £300,000 in 2012-13 and 2014-15 for the NIAO's costs incurred in the National Fraud Initiative. This is carried out biennially and leads to some fluctuation between years. A similar amount is also included within income in those years in respect of amounts recharged to those bodies participating in the Initiative. As the costs and income are roughly the same, the net cost of the initiative is nil.

12. The Audit Committee considered the draft corporate plan and questioned the C&AG and NIAO staff on it. The Committee was satisfied that the draft plan provided for the NIAO to continue to hold the public sector to account for its spending through its core activities of the financial audit of central and local government bodies and the provision of value for money reports for the consideration of the Assembly. The Committee also considered the proposed resource requirement in the draft plan and was satisfied that the reduced net resource requirement of 2.5% in cash terms (9.8% in real terms), on top of the net resource requirement reduction of 9.1% (11.7% in real terms) made during 2011/12, was consistent with the overall direction it had given in December 2010. The Committee sought reassurance from the C&AG that the proposed savings represented the maximum reduction that could be made by the NIAO whilst still maintaining the same quality and extent of service to the Assembly that has been offered in recent years.
13. Having received this reassurance, the Committee agreed that it was content with the draft corporate plan. The agreed plan is being published separately by the NIAO, with a foreword from the Chairperson of the Audit Committee endorsing the plan on behalf of the Committee.
14. Further to the corporate plan being agreed, the C&AG has prepared his estimate of the use of resources by the NIAO for 2012-13. The estimate is attached at **Annex A** and it represents a decrease in the net resource requirement of 2.5% in cash terms from the estimate for 2011-12 (£8.414 million compared to £8.542 million) and is 0.1% lower than the final net provision for 2011-12 (which was 8.422 million).
15. The estimate provides for expenditure by the NIAO "on providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud." This covers the full scope of the work set out in the NIAO's Corporate Plan.
16. As usual, advice was sought from both the PAC and DFP on the estimate. Their responses are attached at **Appendix 1** respectively. Both PAC and DFP have indicated that they are content with the estimate.

17. The Audit Committee met on 21st February 2012 and considered the estimate prepared by the C&AG, the advice on the PAC and the advice of DFP. The Committee noted that the estimate produced by the C&AG was consistent with the figures set out in the NIAO's corporate plan. After having questioned the C&AG and NIAO staff about the estimate, and after having had regard to the advice of both the PAC and DFP, the Committee agreed the estimate at **Annex A** without modification.
18. The publication of this report gives effect to the Committee's function of laying the estimate before the Assembly. The Audit Committee will forward the estimate to DFP so that it can be included with the main estimates, together with the budget no 2 bill, which typically comes before the Assembly before the summer recess.



Northern Ireland  
Assembly

Annex A

# Northern Ireland Audit Office Estimate 2012-13



# Northern Ireland Audit Office – Estimate For 2012-13

## Memorandum

1. Responsibility for the approval of the Northern Ireland Audit Office's Estimate lies with the Audit Committee of the Northern Ireland Assembly. Under the Northern Ireland Act 1998 before considering the Office's estimate the Audit Committee must have regard to the advice of the Public Accounts Committee and the Department of Finance and Personnel.
2. The proposed Estimate, which has been prepared in accordance with current DFP guidance, is attached.
3. The key figures in the estimate are unchanged from those in the Corporate Plan 2012-13 to 2014-15 that was considered by the Public Accounts Committee on 7 December 2011 and approved by the Audit Committee on 13 December 2011.
4. The key figures in the estimate for 2012-13 are;
  - The net resource requirement of £8,414,000;
  - A proposed capital expenditure figure of £240,000;
  - A net cash requirement of £8,525,000 which is a projection of the cash we need in 2012-13. This figure is based on the two figures above but adjusted to remove any non-cash movements.

# Introduction

1. This Estimate provides for expenditure by the Northern Ireland Audit Office on providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.

**Part I**

		<b>£</b>
<b>RfR A:</b>	<b>Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>	<b>8,414,000</b>
<b>Net Cash Requirement</b>		<b>8,525,000</b>

**Amounts required in the year ending 31 March 2013 for use by the Northern Ireland Audit Office on:**

**RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud:**

- providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud; administration; related services; and associated non-cash items.

The **Comptroller and Auditor General for Northern Ireland** will account for this Estimate.

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete £</b>
RfR A:	8,414,000	3,790,000	4,624,000
Net Cash Requirement	8,525,000	3,864,000	4,661,000

Part II Subhead Detail

£'000

	2012-13						2011-12 Provision	2010-11 Outturn		
	Resources			Capital						
	1	2	3	4	5	6			7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non -operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>	-	10,873	-	10,873	2,459	8,414	240		8,422	7,909
<b>Departmental Expenditure in DEL:</b>										
A-1: Administration	-	10,863	-	10,863	2,459	8,404	240		8,412	7,905
<b>Non-Budget:</b>										
A-2: Notional Charges	-	10	-	10	-	10			10	4
<b>Total:</b>	-	10,873	-	10,873	2,459	8,414	240		8,422	7,909



## Resource to Cash Reconciliation

£'000

	<b>2012-13 Provision</b>	<b>2011-12 Provision</b>	<b>2010-11 Outturn</b>
<b>Net Total Resources</b>	<b>8,414</b>	<b>8,422</b>	<b>7,909</b>
<b>Capital Items</b>			
Capital	240	260	236
<b>Total net capital</b>	<b>240</b>	<b>260</b>	<b>236</b>
Accruals to cash adjustments			
Depreciation	-386	-380	-388
New provisions and adjustments to previous provisions			14
Notional charges	-10	-10	-4
Other non-cash items	-5	-5	
Movement in working capital	250	253	-73
Use of provisions	22	47	92
<b>Total accruals to cash adjustments</b>	<b>-129</b>	<b>-95</b>	<b>-359</b>
<b>Net Cash Required</b>	<b>8,525</b>	<b>8,587</b>	<b>7,786</b>

**Part III Extra Receipts payable to the Consolidated Fund****£'000**

In addition to Accruing Resources, the following income and receipts relate to this Office and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	<b>2012-13 Provision</b>		<b>2011-12 Provision</b>		<b>2010-11 Outturn</b>	
	<b>Income</b>	<b>Receipts</b>	<b>Income</b>	<b>Receipts</b>	<b>Income</b>	<b>Receipts</b>
Excess operating accruing resources					-	<i>135</i>
Operating income not classified as ARs					1	<i>1</i>
Non operating income not classified as ARs					-	<i>4</i>
<b>Total:</b>					<b>1</b>	<b><i>140</i></b>

**Forecast Statement of Comprehensive Net Expenditure  
For the year ending 31 March 2013**

**£'000**

	<b>2012-13 Provision</b>	<b>2011-12 Provision</b>	<b>2010-11 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	8,606	8,614	8,099
<b>Total Net Administration Costs</b>	<b>8,606</b>	<b>8,614</b>	<b>8,099</b>
<b>Net Operating Cost</b>	<b>8,606</b>	<b>8,614</b>	<b>8,099</b>
<b>Net Resource Requirement</b>	<b>8,414</b>	<b>8,422</b>	<b>7,909</b>
<b>Resource Budget</b>	<b>8,596</b>	<b>8,604</b>	<b>8,096</b>

**Reconciliation of resource expenditure between Estimates, Accounts and Budgets  
For the year ending 31 March 2013**

£'000

	<b>2012-13 Provision</b>	<b>2011-12 Provision</b>	<b>2010-11 Outturn</b>
<b>Net Resource Requirement (Estimates)</b>	<b>8,414</b>	<b>8,422</b>	<b>7,909</b>
<i>Adjustments:</i>			
Consolidated Fund Standing Services	192	192	191
Consolidated Fund Extra Receipts (CFERs) in the FSCNE			-1
<b>Net Operating Cost (Accounts)</b>	<b>8,606</b>	<b>8,614</b>	<b>8,099</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-10	-10	-4
Consolidated Fund Extra Receipts (CFERs) in the FSCNE			1
<b>Resource Budget</b>	<b>8,596</b>	<b>8,604</b>	<b>8,096</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,618	8,651	8,202
Annually Managed Expenditure (AME)	-22	-47	-106

**Reconciliation of capital expenditure between Estimates, Accounts and Budgets  
For the year ending 31 March 2013**

**£'000**

	<b>2012-13 Provision</b>	<b>2011-12 Provision</b>	<b>2010-11 Outturn</b>
<b>Net Capital (Estimates)</b>	<b>240</b>	<b>260</b>	<b>236</b>
<b>Capital Budget</b>	<b>240</b>	<b>260</b>	<b>236</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	240	260	236
Annually Managed Expenditure (AME)			

**Accruing Resources Analysis****£'000**

Detail	2012-13 Provision		2011-12 Provision		2010-11 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A:</b> <b>Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>						
Administration		2,459		2,080		2,803
<b>Total for RfR A:</b>	*	<b>2,459</b>		<b>2,080</b>		<b>2,803</b>

- \* Amount that may be applied as accruing resources in addition to the net total, arising from receipts from bodies in respect of audit services tendered and income from the National Audit Office in respect of work carried out on behalf of the Comptroller and Auditor General (GB); fees received in respect of data matching exercises; income in respect of the recovery of salary etc. costs for seconded-out staff.

### Notional Charges in Non-Budget

£'000

	2012-13								2011-12 Provision	2010-11 Outturn
	Resources						Capital			
	1	2	3	4	5	6	7	8	9	10
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>NIAO RfR A:</b>	<b>Notional Charges in Non-Budget</b>									
Administration	-	10	-	10	-	10	-	-	10	4
<b>Total RfR A:</b>	-	<b>10</b>	-	<b>10</b>	-	<b>10</b>	-	-	<b>10</b>	<b>4</b>
<b>Total Notional Charges</b>	-	<b>10</b>	-	<b>10</b>	-	<b>10</b>	-	-	<b>10</b>	<b>4</b>

### Notional Charges Analysis

£'000

		2012-13 Provision	2011-12 Provision	2010-11 Outturn
<b>RfR A:</b>	<b>Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>			
Departmental Solicitors Office		9	9	4
Land and Property Services		1	1	0
<b>Total RfR A:</b>		<b>10</b>	<b>10</b>	<b>4</b>
<b>Total Notional Charges</b>		<b>10</b>	<b>10</b>	<b>4</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources the following income and receipts relate to the NIAO and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	<b>2012-13 Provision</b>		<b>2011-12 Provision</b>		<b>2010-11 Outturn</b>	
	<b>Income</b>	<b>Receipts</b>	<b>Income</b>	<b>Receipts</b>	<b>Income</b>	<b>Receipts</b>
Excess operating accruing resources					-	<i>135</i>
Operating income not classified as ARs					1	<i>1</i>
Non operating income not classified as ARs					-	<i>4</i>
<b>Total:</b>					<b>1</b>	<b><i>140</i></b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Comptroller and Auditor General for Northern Ireland, Mr Kieran Donnelly, as Accounting Officer for the Northern Ireland Audit Office with responsibility for preparing the Office's Estimate.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the NIAO's assets, are set out in Managing Public Money Northern Ireland.

### **Notes to the Estimate:**

1. The provision sought for 2012-13 is 0.1% lower than the final net provision for 2011-12.
2. Historic comparative figures have been amended to reflect the transfer from the National Audit Office of responsibility for the audits of policing and justice bodies.





Northern Ireland  
Assembly

Appendix 1

# Other Evidence Considered by the Committee



## Chair's Letter



**Kieran Donnelly**  
Comptroller & Auditor General

## Northern Ireland Audit Office

106 University Street  
Belfast BT7 1EU

Direct Line : (028) 9025 1107  
FAX : (028) 9025 1051  
E-mail : kieran.donnelly@niauditoffice.gov.uk  
webaddress : www.niauditoffice.gov.uk

**Danny Kinahan**  
Chair of the Audit Committee  
Parliament Buildings  
Stormont  
Belfast  
BT4 3XX

10 February 2012

Dear *Danny*

### **NIAO ESTIMATE 2012-13**

Please find attached a copy of the Northern Ireland Audit Office's proposed Estimate for 2012-13 for discussion at the next meeting of the Audit Committee on 21<sup>st</sup> February 2012.

A copy of the Estimate has been sent to the Chair of the Public Accounts Committee and to the Department of Finance and Personnel.

Yours sincerely

*Kieran Donnelly*  
**Kieran Donnelly**  
Comptroller & Auditor General

# DFP Comments to Audit Committee - 15 February 2012

Supply 2  
Room S10, New building  
Rathgael House, Bangor BT19 7NA  
Tel No: 028 91858004 (ex. 68004)  
Fax No: 028 91858283 (ex. 68283)  
email: Barry.Armstrong@dfpni.gov.uk

Paul Gill  
Clerk to the Audit Committee,  
Parliament Buildings,  
Stormont,  
Belfast  
BT4 3XX

15th February 2012

Dear Paul

## NIAO Estimate 2012-13

The NIAO has provided DFP with a copy of the NIAO Main Estimate for 2012-13 and under the Northern Ireland Act 1998 the Audit Committee must, when considering the approval of this Estimate, have regard to the advice of the DFP. I have therefore set out some comments below.

The resource balance to complete being sought is £4,624,000 giving a net resource requirement of £8,414,000 being sought in this Estimate; and the cash balance to complete being sought is £4,661,000 giving a net cash requirement of £8,525,000 being sought in this Estimate. The Departmental Expenditure Limit (DEL) Resource Budget on which this Estimate is based (as shown in the supporting tables) is within the amount agreed by the Assembly when it endorsed the Executive's Budget 2011-15.

DFP has already provided comment to NIAO regarding some minor presentational matters concerning the 2010-11 Outturn information, the note to the Accruing Resource Analysis table and one of the notes to the Estimate. These presentational matters do not have any impact on the provision being sought in the 2012-13 Main Estimate and I can confirm that, subject to the presentational matters which I have mentioned, DFP is content with the 2012-13 Main Estimate as presented by NIAO.

I hope you find this helpful.

Yours sincerely,

**BARRY ARMSTRONG**

**cc Richard Pengelly  
Fiona Hamill  
John McKibbin  
Andrew Allen  
Brenda Shearer  
Hilary Bogle**

## Clerk to Audit Committee Clerk re NIAO Estimate 2012-13

**Public Accounts Committee**

Room 371

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Email : pac.committee@niassembly.gov.uk

**From:** Aoibhinn Treanor  
Clerk to the Public Accounts Committee

**To:** Paul Gill  
**Clerk to the Audit Committee**

**Date:** 15 February 2012

**Subject:** PAC consideration of NIAO Estimate 2012-2013

At its meeting today, the Public Accounts Committee considered the NIAO Estimate for 2012-2013.

I can advise you that the Committee was content with the proposed estimate and agreed to refer the item to Audit Committee for its formal consideration and approval.

With kind regards,



**Aoibhinn Treanor**  
**Committee Clerk**







Northern Ireland  
Assembly

Appendix 2

# Minutes of Proceedings relating to the Report



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## Tuesday, 13th December 2011

### Room 29, Parliament Buildings

**Present:** Mr Danny Kinahan (Chairperson)  
Mr David Hilditch (Deputy Chairperson)  
Ms Anna Lo

**In Attendance:** Mr Paul Gill (Assembly Clerk)  
Ms Hilary Bogle (Assistant Clerk)  
Mr Christopher McNickle (Clerical Officer)

**Apologies:** None

**1.08pm** The meeting commenced in open session.

**5. Consideration of the draft NIAO Corporate Plan 2012-2013 to 2014-2015**

Members noted the Clerk's paper; the draft NIAO Corporate Plan 2012-2013 to 2014-2015; advice from the Public Accounts Committee; and advice from the Department of Finance and Personnel (DFP). The Clerk updated the Committee on the background to the issues.

The Chairperson welcomed Mr Kieran Donnelly, Comptroller and Auditor General; Ms Janet Sides, Assistant Auditor General; Mr Andrew Allen, Audit Manager; and Mr Joe Campbell, Audit Manager. The Chairperson invited Mr Donnelly to brief the Committee on the draft NIAO Corporate Plan.

**1.22pm** Ms Lo joined the meeting

Following a question and answer session the Chairperson thanked Mr Donnelly and his colleagues and invited them to remain at the table for the next item of business.

*Agreed:* The Committee agreed that it was content to approve the draft Corporate Plan for 2012-2013 to 2014-2015.

*Agreed:* The Committee agreed that the Clerk should respond to DFP's advice on the NIAO Corporate Plan, setting out the Committee's concern about the premise underlying aspects of DFP's advice.

**[EXTRACT]**

## Tuesday, 21st February Room 29, Parliament Buildings

**Present:** Mr Danny Kinahan (Chairperson)  
Mr David Hilditch (Deputy Chairperson)  
Mr Paul Maskey

**In Attendance:** Mr Paul Gill (Assembly Clerk)  
Ms Hilary Bogle (Assistant Clerk)  
Mr Christopher McNickle (Clerical Officer)

**Apologies:** Ms Anna Lo

**1.02pm** The meeting commenced in open session.

### 5. **NIAO Estimate for 2012-2013**

Members noted the draft NIAO Estimate for 2012-2013 and correspondence from the Department of Finance and Personnel and the Public Accounts Committee.

The Chairperson welcomed Mr Kieran Donnelly, Comptroller and Auditor General; Ms Janet Sides, Assistant Auditor General; Mr Andrew Allen, Audit Manager; and Mr Joe Campbell, Audit Manager. The Chairperson invited Mr Donnelly to brief the Committee on the NIAO Estimate for 2012-13.

Following discussion the Chairperson thanked Mr Donnelly and his colleagues for attending the meeting.

*Agreed:* The Committee agreed the NIAO Estimates for 2012-2013.

**1.15pm** The Committee moved into closed session.

*Agreed:* The Committee agreed the draft Committee Report on the NIAO Estimates for 2012-2013.

*Agreed:* The Committee agreed that the Committee Powers and Membership and Table of Contents should form part of the Report.

*Agreed:* The Committee agreed that Appendix 1 'Other Evidence considered by the Committee' should form part of the Report.

*Agreed:* The Committee agreed that Appendix 2 'Minutes of Proceedings relating to the Report' should form part of the Report.

*Agreed:* The Committee agreed that the tabled extract of today's Minutes of Proceedings as amended should be included in Appendix 1 of the report.

*Agreed:* The Committee ordered the Report on the Estimates of the Northern Ireland Audit Office 2012-13 to be printed.

*Agreed:* The Committee agreed that the Report should be accompanied by a covering note from the Chairperson to all MLAs.

*Agreed:* The Committee agreed that the Clerk should write to the Department of Finance and Personnel advising them of the Committee's decision.

**[EXTRACT]**





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