



Northern Ireland
Assembly

Audit Committee

Minutes of Proceedings

16 February 2022

Meeting Location: Virtual Meeting via Starleaf

Present by Video or Teleconference:

Mr Daniel McCrossan MLA (Chairperson)
Mr William Irwin MLA (Deputy Chairperson)
Mr Jim Allister MLA
Mr Alan Chambers MLA

Apologies:

Ms Emma Rogan MLA

In Attendance by Video or Teleconference:

Ms Marie Austin (Clerk to the Committee)
Ms Karen Barry (Assistant Clerk)
Dr Simon Gallaher (Clerical Supervisor)
Ms Alison Ferguson (Clerical Officer)

Agreed: The Committee agreed to commence the meeting at 12.44pm in closed session.



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1. Apologies

As noted above.

2. Declaration of Interests

No interests were declared.

3. Comptroller and Auditor General Salary Arrangements – Legal advice

The Committee considered legal advice in relation to retrospective payment of the Comptroller and Auditor General's salary.

The meeting moved into public session at 13.01pm.

4. Comptroller and Auditor General Salary Arrangements

The Committee considered whether retrospective payment should be made with regard to the Comptroller and Auditor General's salary.

Alan Chambers joined the meeting at 13.02pm

The Committee noted correspondence from the Northern Ireland Audit Office drawing attention to the Salaries (Comptroller and Auditor General) Order (Northern Ireland) 1997, when provision was made for the salary of the then Comptroller and Auditor General to be backdated to align with the Judicial Salary Group 5 pay scale.

The Committee considered a response from the Department of Finance to the Committee's request for details of the full financial implications, including



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employer costs, should retrospective payment of the Comptroller and Auditor General's salary be progressed.

Agreed: Further to its decision on 15 December 2021, that the salary to be paid, under Article 4(1) of the Audit (Northern Ireland) Order 1987, to the holder of the office of Comptroller and Auditor General, should be the same as that approved by the United Kingdom Government for a judge in salary group 5 (£154,527), the Committee agreed that the increase in salary should take effect from 1 April 2021, rather than from the date of the Assembly resolution.

Agreed: Given that the Comptroller and Auditor General's salary is charged on, and issued out of, the Consolidated Fund, the Committee agreed to seek a recommendation from the Minister of Finance as required under section 63 of the Northern Ireland Act 1998. The Committee also agreed to seek clarification on whether the figure included in the motion for resolution of the Assembly, should reflect the basic salary or the basic salary plus employer costs.

Agreed: The Committee agreed a motion to be tabled in the Business Office, subject to the recommendation by the Minister of Finance and clarification on the figure to be included in the motion.

5. Draft Minutes

Agreed: The Committee agreed the minutes of the meeting held on 26 January 2022.

6. Matters Arising

Membership and quorum of the Audit Committee

The Committee considered a response from the Business Committee to the concerns it expressed in relation to the membership and quorum of the Audit Committee.



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Having considered the response, the Committee's concerns in relation to the membership of five and the quorum of two remain, in particular, the appropriateness of two Members being able to take significant Committee decisions.

Agreed: The Committee agreed to detail its concerns in its Legacy Report with a recommendation that the successor Audit Committee progresses the issue.

Decisions made via correspondence (under temporary Standing Order 115(9))

The Committee noted the decision that was taken under temporary Standing Order 115(9), since the last formal Committee meeting on 26 January 2022:

Agreed: The Committee agreed to issue an embargoed copy of the Audit Committee Report on the 'Review of the Governance and Accountability Arrangements for the NIAO and NIPSO', to the Department of Finance and the Department for Communities in advance of the plenary motion debate scheduled for 14 February 2022.

Correspondence from the Department of Finance

The Committee considered a response from the Department of Finance in relation to Recommendations 15 and 16 contained in the Committee's report on its 'Review of the Governance and Accountability Arrangements for the Audit Office and the Public Services Ombudsman'.

The Committee noted that the implementation of recommendations emanating from its review report will be referenced in its Legacy Report with a recommendation that the successor Audit Committee progresses.

7. Northern Ireland Assembly Commission budget: Consideration of thresholds on Committee input to in-year adjustments

Mrs Lesley Hogg, Clerk/Chief Executive and Mr Richard Stewart, Director of Corporate Services, Northern Ireland Assembly, joined the meeting at 13.08pm.

The witnesses provided a briefing on the level of thresholds that the Northern Ireland Assembly Commission proposes should apply in seeking the views of the Audit Committee on in-year adjustments to the Commission's budget.



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The oral evidence session was reported by Hansard.

The Chairperson thanked the witnesses for their evidence.

The witnesses left the meeting at 13.19pm.

The Committee considered the Commission's revised proposal that an in-year adjustment of plus or minus 5% of the opening budget for the Assembly Commission, as agreed by the Assembly in Plenary, should be brought to the Audit Committee for its view.

Agreed: The Committee agreed that an in-year adjustment of plus or minus 2.5% to the Assembly Commission's budget is the preferred level of threshold at which the Audit Committee's view should be sought. However, given the limited time remaining in the current mandate, and in the absence of any requirement for the Commission to seek the Committee's view on in-year adjustments, the Committee agreed the Commission's proposal of plus or minus 5% as an interim measure, subject to an early review in the next mandate by the successor Audit Committee.

Agreed: The Committee agreed that a review of the level of thresholds should be included in the Committee's Legacy Report for the next Audit Committee to progress as a priority.

Jim Allister left the meeting at 13.27pm

8. Spring Supplementary Estimates 2021-22

The Committee noted the Spring Supplementary Estimates 2021-22 positions in respect of the Northern Ireland Public Services Ombudsman, the Northern Ireland Audit Office and the Northern Ireland Assembly Commission.

Correspondence

The Committee considered correspondence from an individual in relation to an ongoing complaint being investigated by the Northern Ireland Public Services Ombudsman.



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Agreed: The Committee agreed to advise the individual of its defined statutory function and inform the individual that the Audit Committee has no role in considering operational matters.

9. Any Other Business

There was no other business.

10. Date, Time and Place of the next meeting

The next Audit Committee meeting will take place on Wednesday 16 March 2022, at 12.40pm.

The meeting was adjourned at 13.30pm.

Daniel McCrossan MLA
Chairperson, Audit Committee

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