



Northern Ireland
Assembly

AUDIT COMMITTEE

MINUTES OF PROCEEDINGS

TUESDAY, 10TH DECEMBER 2013
ROOM 21, PARLIAMENT BUILDINGS

Present: Mr Danny Kinahan (Chairperson)
Mr David Hilditch (Deputy Chairperson)
Mr Dominic Bradley

In Attendance: Mr Paul Gill (Assembly Clerk)
Mr Conal O'Hare (Assembly Research)
Ms Hilary Bogle (Assistant Clerk)
Mr Jonathan Watson (Clerical Supervisor)

Apologies: Ms Michaela Boyle
Ms Anna Lo

The meeting commenced at 3.40pm in open session

Chairperson's Introduction

Agreed: The Committee agreed that the meeting should commence in open session and move into closed session for item 7.

The Chairperson welcomed Members to the meeting.

1. Apologies

As above.

2. Declaration of Interests

The Chairperson reminded Members of their obligation to declare any relevant financial or other interests before and during each Committee meeting.

3. Draft minutes of the meeting held on 8th October 2013

Agreed: The draft minutes of the meeting held on 8th October 2013 were agreed by the Committee.

4. Matters arising

There were no matters arising.

5. Consideration of the draft Northern Ireland Audit Office (NIAO) Corporate Plan 2014-2015 to 2016-2017

Members noted the Clerk's paper; the draft NIAO Corporate Plan 2014-2015 to 2016-2017; the research paper on the NIAO's proposed resource requirements; advice from the Public Accounts Committee; and advice from the Department of Finance and Personnel (DFP).

The Chairperson welcomed Mr Kieran Donnelly, Comptroller and Auditor General; Ms Janet Sides, Assistant Auditor General; Mr Rodney Allen, Director for Local Government Audit; Mr Richard Emerson, Audit Manager; and Mr Andrew Allen, Audit Manager. The Chairperson invited Mr Donnelly to brief the Committee on the draft NIAO Corporate Plan.

Following a question and answer session Mr Donnelly agreed to provide the Committee with some further information.

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 2014-2015 to 2016-2017.

6. January Monitoring Round

Members noted the Clerk's paper and the NIAO paper on the January Monitoring Round.

Ms Janet Sides, Assistant Auditor General briefed the Committee on the January Monitoring Round.

Following a question and answer session the Chairperson thanked Mr Donnelly and his colleagues for attending the meeting.

Agreed: The Committee noted the paper from the NIAO and agreed that on submission of its January Monitoring Round return to DFP, the NIAO should immediately provide the Committee with a written brief setting out and explaining the financial projections for 2013-14.

4.20pm The Committee moved into closed session

4.20pm Mr Bradley left the meeting

7. Committee Review Group Report

Members noted the Clerk's Paper and correspondence from the Committee Review Group.

The Clerk briefed the Committee on this issue.

Agreed: Following discussion the Committee noted and was content with the CRG recommendations that *"a single committee be established to undertake the duties of the Audit Committee and to scrutinise the budget of the Assembly and the Public Service Ombudsman"*; and that *"although some additional secretariat resource may be required within the current Audit Committee team, this should be managed within existing secretariat resources"*.

Agreed: The Committee agreed to write to the Committee Review Group setting out its views as expressed by the Deputy Chairperson during the debate in the Chamber.

8. Governance Arrangements at other Audit Bodies

The Committee noted the research paper on accountability and governance in the UK and Ireland's Audit Bodies.

The Chairperson welcomed Mr Conal O'Hare from Assembly Research and invited him to present his paper to the Committee.

Following discussion the Chairperson thanked Mr O'Hare for attending the meeting.

The Chairperson then briefed the Committee on his recent visit to Westminster to meet the Public Accounts Commission.

The Clerk provided the Committee with some further background and set out a number of options as to how the Committee might proceed.

Agreed: The Committee decided that it wished to agree with the Comptroller and Auditor General a Memorandum of Understanding (MoU) on corporate governance arrangements, transparency and accountability at the NIAO.

Agreed: The Committee agreed that the Clerk should liaise with the NIAO in relation to specific issues that the Committee would like to see addressed in the MoU.

9. Correspondence

Members noted correspondence received from the Public Accounts Committee.

Agreed: The Committee agreed that the Clerk should liaise with the Clerk to the Public Accounts Committee to arrange a joint visit of the Public Accounts Committee and the Audit Committee to the Northern Ireland Audit Office.

10. Any other business

There was no other business.

11. Time, date and place of next meeting

The Committee was informed that it would be necessary to meet in January 2014 to consider the appointment of the external auditor to the NIAO and that Committee staff would get in touch to confirm the time, date and place of the meeting.

The Chairperson adjourned the meeting at 4.42pm.

Danny Kinahan
Chairperson
Audit Committee

Dated: 14th January 2014