



**Northern Ireland
Assembly**

AUDIT COMMITTEE

MINUTES OF PROCEEDINGS

**TUESDAY, 1ST JULY 2014
ROOM 21, PARLIAMENT BUILDINGS**

Present: Mr Danny Kinahan (Chairperson)
Mr David Hilditch (Deputy Chairperson)
Ms Michaela Boyle
Mr Dominic Bradley
Ms Anna Lo

In Attendance: Mr Paul Gill (Assembly Clerk)
Mrs Ashleigh Mitford (Assistant Clerk)
Mr Jonathan Watson (Clerical Supervisor)

Apologies: None

The meeting commenced at 1.18pm in open session with Mr David Hilditch in the Chair

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 25th March 2014

Agreed: The draft minutes of the meeting held on 25th March 2014 were agreed by the Committee.

4. Matters arising

There were no matters arising.

5. NIAO Annual Report and Accounts

Members noted the Clerk's Paper; the NIAO Annual Report and Accounts; and associated External Audit Findings Report.

Mr Kieran Donnelly, the Comptroller and Auditor General (C&AG); Ms Janet Sides, Assistant Auditor General; and Mr Richard Emerson, Audit Manager joined the meeting.

The Chair invited Mr Donnelly to brief the Committee on the Annual Report and Accounts for 2013-14.

During the presentation:

1.26pm Mr Kinahan joined the meeting and took the Chair

1.30pm Mr Bradley joined the meeting

Following discussion the NIAO agreed to forward information to the Committee in relation to the National Fraud Initiative.

6. June Monitoring Round 2014

Members noted the Clerk's Paper and the paper from the NIAO in relation to the June Monitoring Round.

The Chair invited Mr Donnelly to brief the Committee on the June Monitoring Round and this was followed by a discussion.

7. Budget for 2015-16

The Committee noted the Clerk's paper in relation to the Budget for 2015-16.

The Chairperson invited the Clerk to brief the Committee and this was followed by a discussion with the witnesses.

Agreed: The Committee agreed that it should provide the Finance Minister with the relevant forecast figures in relation to the NIAO for 2015-16 (previously published in the NIAO Corporate Plan 2014-15 to 2016-17) for inclusion in the draft 2015-16 budget. The correspondence should acknowledge that the NIAO is currently carrying

out more detailed work in relation to its plans for 2015-16 and this could have an impact upon its forecast.

8. Correspondence in relation to matters at the NIAO

Members noted the Clerk's Paper; anonymous 'whistleblowing' correspondence; and a response in relation to this correspondence from the NIAO.

The Chair invited Mr Donnelly to set out the NIAO's response to the comments made in the correspondence. This was followed by questions from members.

The Chair thanked the representatives from the NIAO who then left the meeting.

2.21pm: Mr Hilditch left the meeting

The meeting moved into closed session

9. Further correspondence in relation to matters at the NIAO

The Committee noted a Clerk's Paper and further items of anonymous 'whistleblowing' correspondence in relation to matters within the NIAO. The Committee noted that two further items of correspondence had also been sent to some members.

The Chair asked the Clerk to brief the Committee.

Agreed: The Committee agreed to forward all of the items to the NIAO Audit Committee for consideration as to the most appropriate action.

Agreed: The Committee agreed to suggest that it may be prudent for the NIAO Audit Committee to review the NIAO whistleblowing policy in order to satisfy itself that staff within the NIAO may make protected disclosure under legislation to an external body.

Agreed: The Committee agreed that the Chair and Deputy Chair could meet informally with the NIAO Audit Committee during the recess period.

Agreed: The Committee also agreed to request that the NIAO Audit Committee report back to the Committee on its findings in closed session at a future meeting.

Agreed: The Committee agreed that the Clerk should update one of the correspondents on the action being taken.

10. Request for a meeting with the Audit Committee

The Committee noted the Clerk's paper and correspondence from a Member seeking a meeting with the Committee in relation to a matter that was previously considered by it, the NIAO and the Public Accounts Committee.

Agreed: The Committee agreed that the Chairperson should write to decline a meeting and inform the correspondent that the Committee considers the matter to be closed. However, should new evidence come to light, the Committee will forward this to the Comptroller and Auditor General for his consideration.

11. Any other business

The Chair confirmed that he plans to sit on the panel for the recruitment of NIAO non- executives over the summer period.

Agreed: The Committee agreed that it shall not require its own specific training on financial scrutiny as members will receive this training through their membership of other committees.

Agreed: The Committee agreed to delegate authority to the Chairperson and Deputy Chairperson to submit views on releasing or withholding information in any non-routine or contentious FoI requests received during the summer recess period.

12. Time, date and place of next meeting

Members noted that the next meeting shall take place in late September/early October. Committee staff shall confirm the exact time and date in due course.

The Chairperson adjourned the meeting at 2.45pm.

Danny Kinahan
Chairperson
Audit Committee
6th October 2014