



**Northern Ireland
Assembly**

AUDIT COMMITTEE

MINUTES OF PROCEEDINGS

WEDNESDAY 10 MARCH 2021, VIRTUAL VIA STARLEAF

Present: Mr Daniel McCrossan MLA, Chairperson
Ms Joanne Bunting MLA, Deputy Chairperson
Mr Jim Allister MLA

Apologies: Ms Emma Rogan MLA
Mr Alan Chambers MLA

In Attendance: Ms Marie Austin (Clerk to the Committee)
Mr David McClure (Assistant Clerk)
Mr Jim Nulty (Clerical Supervisor)
Ms Alison Ferguson (Clerical Officer)

The meeting commenced at 12:51pm in open session.

The Deputy Chairperson took the Chair.

1. Apologies

As above.

2. Declaration of Interests

No interests were declared.

3. Draft Minutes

Agreed: The Committee agreed the minutes of the meeting held on 10 February 2021.

4. Matters Arising

Secretariat Briefing on decisions made using SO 115(9)

The Committee noted the secretariat briefing on decisions made using temporary Standing Order 115(9):

- To lay a copy of the 'Audit Committee's position on the draft Budget 2021/22' in the Business Office.

Responses Regarding Pay Progression

The Committee noted responses from the Northern Ireland Public Services Ombudsman, Northern Ireland Audit Office and the Minister of Finance regarding pay progression.

NIAC Input to January 2021 Monitoring Round

The Committee noted information provided by the Northern Ireland Assembly Commission on its January 2021 Monitoring Round return.

Response from the Minister of Finance regarding the Draft Budgets 2021-22

The Committee noted a response from the Minister of Finance in relation to the Draft Budgets 2021-22.

5. Review of the governance and accountability arrangements for the Northern Ireland Audit Office and the Northern Ireland Public Services Ombudsman – Oral evidence

Professor David Heald, University of Glasgow, joined the meeting at 12:55pm.

Professor Heald provided oral evidence as part of the Committee's Review of the governance and accountability arrangements for the Northern Ireland Audit Office and the Northern Ireland Public Services Ombudsman.

Daniel McCrossan, Chairperson, joined the meeting at 12:56pm and took the Chair.

The oral evidence was followed by a question and answer session.

The oral evidence was reported by Hansard.

The Chairperson thanked Professor Heald for his evidence.

6. Review of the governance and accountability arrangements for the Northern Ireland Audit Office and the Northern Ireland Public Services Ombudsman – Oral evidence

Dr Helen Foster, University of Ulster, joined the meeting at 1:23pm.

Dr Foster provided oral evidence as part of the Committee's Review of the governance and accountability arrangements for the Northern Ireland Audit Office and the Northern Ireland Public Services Ombudsman.

The oral evidence was followed by a question and answer session.

The oral evidence was reported by Hansard.

The Chairperson thanked Dr Foster for her evidence.

7. Review of the governance and accountability arrangements for the Northern Ireland Audit Office and the Northern Ireland Public Services Ombudsman – Oral evidence

Mr Richard Lloyd-Bithell, Senior Technical Manager, Chartered Institute of Public Finance and Accountancy, joined the meeting at 1:44pm.

Mr Lloyd-Bithell provided oral evidence as part of the Committee's Review of the governance and accountability arrangements for the Northern Ireland Audit Office and the Northern Ireland Public Services Ombudsman.

The oral evidence was followed by a question and answer session.

Joanne Bunting left the meeting at 2:03pm

The oral evidence was reported by Hansard.

The Chairperson thanked Mr Lloyd-Bithell for his evidence.

Agreed: The Committee agreed to write to the Northern Ireland Assembly Public Accounts Committee to seek its view on the quality of service and performance of the Northern Ireland Audit Office.

Agreed: The Committee agreed to write to the Comptroller and Auditor General to seek further information on the merits of a single auditor for the public sector; the areas where functions reach across both central and local government; and, details of any accountability gaps that have been identified as a result of the separate accountability arrangements that currently exist.

Agreed: The Committee agreed to write to the Minister for Communities to seek a view on whether there should be a single auditor for the public sector and details of the appropriate legislative mechanisms for effecting such a change should the matter be progressed.

Agreed: The Committee agreed to write to the Comptroller and Auditor General to seek views on the potential remit, powers and membership of a statutory Board of the Northern Ireland Audit Office, should corporatisation be progressed.

Agreed: The Committee agreed to write to the Northern Ireland Public Services Ombudsman to seek written evidence on governance and accountability arrangements.

The Committee agreed to bring forward agenda items 9 and 10.

8. Scrutiny Schedule

The Committee noted the draft Scrutiny Schedule.

9. Correspondence

- i. The Committee noted correspondence from the Public Accounts Committee in relation to Northern Ireland Audit Office reports.
- ii. The Committee noted correspondence from an individual regarding the Northern Ireland Assembly Audit Committee.

10. Consideration of the Northern Ireland Audit Office Strategic Documents

Mr Kieran Donnelly, Comptroller and Auditor General, and Mr Rodney Allen, Director, Northern Ireland Audit Office, joined the meeting at 2:10pm.

Mr Donnelly briefed Members on the Northern Ireland Audit Office's three core strategic corporate documents: Draft Corporate Plan 2021-2024; Business Transformation Programme 2018-2021; and, Public Reporting Forward Work Programme 2019-2022.

The briefing was followed by a question and answer session.

The briefing was reported by Hansard.

The Chairperson thanked Mr Donnelly and Mr Allen for their attendance.

Agreed: The Committee agreed that it was content to endorse the Northern Ireland Audit Office's draft Corporate Plan 2021 - 2024.

Jim Allister left the meeting at 2:33pm

Quorum was lost.

11. Any Other Business

There was no other business.

12. Date, Time and Place of next meeting

The date, time and place of the next meeting will be agreed in due course.

The Chairperson adjourned the meeting at 2:49pm.

Daniel McCrossan MLA
Chairperson, Audit Committee
Wednesday 14th April 2021