



Northern Ireland  
Assembly

## Audit Committee

### Minutes of Proceedings

24 November 2021

**Meeting Location:** Room 29, Parliament Buildings

**Present by Video or Teleconference:**

Mr Daniel McCrossan MLA (Chairperson)

Mr William Irwin MLA (Deputy Chairperson)

**Apologies:**

Mr Jim Allister MLA

Mr Alan Chambers MLA

Ms Emma Rogan MLA

**In Attendance:**

Ms Marie Austin (Clerk to the Committee)

Ms Karen Barry (Assistant Clerk)

Mr Simon Gallaher (Clerical Supervisor)

Ms Alison Ferguson (Clerical Officer)

**In attendance by Video or Teleconference:**

Mr Jim Nulty (Clerical Supervisor)



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The meeting commenced at 12.41pm in open session.

### 1. Apologies

As noted above.

### 2. Declaration of Interests

No interests were declared.

### 3. Draft Minutes

**Agreed:** The Committee agreed the minutes of the meeting held on 3 November 2021.

### 4. Matters Arising

The Committee noted the salary scales for elected representatives in comparable jurisdictions.

The Committee considered a response from the Northern Ireland Audit Office to issues raised by an individual on the quality of work carried out by the Northern Ireland Audit Office.

**Agreed:** The Committee agreed to forward a copy of the response to the individual.

The Committee noted a response from the Northern Ireland Public Services Ombudsman to issues raised by an anonymous individual regarding the Northern Ireland Public Services Ombudsman.



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The Committee noted a response from the Comptroller and Auditor General providing clarification on who performs the challenge/oversight function in respect of the work of the Local Government Auditor.

### **5. NI Assembly Commission budget: Consideration of thresholds on Committee input to in-year adjustments – Written Briefing**

The Committee considered a response from the Northern Ireland Assembly Commission outlining its rationale for the 10% threshold proposed in respect of the Committee's input to in-year adjustments; and an assessment of the level of accountability this would provide in relation to its budget.

Research providing a comparison of practices concerning committee scrutiny of underspend and overspend in legislatures with operational similarities to the Northern Ireland Assembly was also considered.

**Agreed:** The Committee agreed to write to the Finance Committee in Wales asking for an indication of what 'significant budget transfers' means in practice and whether the Finance Committee is informed on every occasion a supplementary budget is required .

**Agreed:** The Committee agreed to write to the Finance and Constitution Committee in Scotland asking for an indication of what 'substantive changes to the budget' means in practice.

*The meeting was suspended at 12.52pm*

*The meeting resumed at 1.01pm*

### **6. Codification of the Audit Committee's function in relation to agreeing the Northern Ireland Assembly Commission budget – Written Briefing**

The Committee considered a response from the Northern Ireland Assembly Commission regarding the codification of the Audit Committee's function in relation to agreeing the Commission's budget.



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**Agreed:** The Committee agreed to commission legal advice to establish whether there is a legal requirement for the Executive/Department of Finance to reflect in the Estimates what has been agreed by the Assembly both via the Commission's budget motion and/or the Department of Finance's motion on the overall budget.

**Agreed:** The Committee agreed to commission legal advice on codifying the Audit Committee's role in relation to reporting to the Assembly on the draft budgets of the Northern Ireland Audit Office and Public Services Ombudsman.

### 7. Appointment of NIAO Chairman and Non-Executive Directors

The Committee considered a response from the Northern Ireland Audit Office providing further information relating to its previous request that the Committee endorse the extension of the terms of appointments for the Chairperson and two Non-Executive Members of the Northern Ireland Audit Office Advisory Board.

**Agreed:** The Committee agreed that it was content to endorse the extension of the term of each appointment for a period of 3 years.

### 8. Draft Budget 2022-25 – Further Oral Evidence: Northern Ireland Audit Office

The Committee considered comments received from the Department of Finance on the draft budget plans 2022-25, for the Northern Ireland Audit Office, Northern Ireland Public Services Ombudsman and the Northern Ireland Assembly Commission; and the Public Accounts Committee on the Northern Ireland Audit Office's draft budget plans.

**Agreed:** The Committee agreed to seek comments from the Northern Ireland Audit Office, Northern Ireland Public Services Ombudsman and the Northern Ireland Assembly Commission, on the extent to which efficiencies can be delivered over the budget period to offset budget pressures.

Mr Rodney Allen, Chief Operating Officer, and Mr Brian O'Neill, Director, Northern Ireland Audit Office, joined the meeting at 1.10pm.



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The witnesses provided further evidence on the Northern Ireland Audit Office's budget plans for 2022–2025.

The oral evidence session was reported by Hansard.

During the evidence session, officials agreed to provide clarification on the percentage spend on contracting-out audits.

The Chairperson thanked the witnesses for their evidence.

The witnesses left the meeting at 1.18pm.

**9. Draft Budget 2022-25 – Further Oral Evidence: Northern Ireland Public Services Ombudsman**

Ms Margaret Kelly, Northern Ireland Public Services Ombudsman; Mr Sean Martin, Acting Deputy Ombudsman and Mr John McGinnity, Director of Finance and Corporate Services, Office of the Northern Ireland Public Services Ombudsman, joined the meeting at 1.19pm.

The witnesses provided further evidence on the Northern Ireland Public Services Ombudsman's budget plans for 2022–2025.

The oral evidence session was reported by Hansard.

The Chairperson thanked the witnesses for their evidence.

The witnesses left the meeting at 1.30pm.

**10. Draft Budget 2022-25 – Further Oral Evidence: NI Assembly Commission**

The Committee considered a response from the Northern Ireland Assembly Commission providing an update on the Parliament Buildings Roof Project and



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details of the catering subsidy that applies to catering outlets within Parliament Buildings.

**Agreed:** Given the commercially sensitive and legal issues involved in the Parliament Buildings Roof Project, the Committee agreed to defer consideration of Agenda Item 11: 'Parliament Buildings Roof Project' until a later date.

Mrs Lesley Hogg, Clerk/Chief Executive and Mrs Paula McClintock, Head of Finance, Northern Ireland Assembly, joined the meeting at 1.33pm.

The witnesses provided further evidence on the Northern Ireland Assembly Commission's budget plans for 2022–2025.

The oral evidence session was reported by Hansard.

The Chairperson thanked the witnesses for their evidence.

The witnesses left the meeting at 1.41pm.

The Committee moved into closed session at 1.41pm

### **11. Consideration of Draft Report**

The Committee considered an initial draft of its Report on the Draft Budgets 2022-25, for the Northern Ireland Assembly Commission, Northern Ireland Audit Office and Northern Ireland Public Services Ombudsman.

A number of amendments were agreed.

*William Irwin left the meeting at 1.55pm.*

*Committee quorum was lost at 1.55pm*

*William Irwin re-joined the meeting at 1.57pm.*



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*Committee quorum was restored at 1.57pm*

**Agreed:** The Committee agreed to hold an additional meeting on Tuesday 30 November 2021, to further discuss and formally agree its report.

## **12. Correspondence**

The Committee considered correspondence from the Northern Ireland Public Services Ombudsman.

**Agreed:** The Committee agreed to respond to the Ombudsman on the matter.

## **13. Any Other Business**

There was no other business.

## **14. Date, Time and Place of the next meeting**

The next Audit Committee meeting will take place on Tuesday 30 November 2021, at 12.30pm on Microsoft Teams.

The meeting was adjourned at 2.19pm.

**Daniel McCrossan MLA, Chairperson, Audit Committee**

**30 November 2021**