



Northern Ireland  
Assembly

## Committee for Finance

### Minutes of Proceedings

**21 February 2024**

**Meeting Location:** Room 21 Parliament Buildings Belfast

**Present:**

- Matthew O'Toole MLA (Chairperson)
- Diane Forsythe MLA (Deputy Chairperson)
- Eóin Tennyson MLA
- Phillip Brett MLA
- Paul Frew MLA
- Gerry Carroll MLA
- Nicola Brogan MLA
- Deirdre Hargey MLA

**Apologies:**

- Steve Aiken MLA

**In Attendance:**

- Peter Hall Committee Clerk
- Clairita Frazer Assistant Committee Clerk
- Stephen Magee Clerical Supervisor

Heather Graham Clerical Officer

The meeting commenced at 2:05 pm in public session

### **1. Apologies**

As above.

### **2. Declaration of Interests**

None.

### **3. Chairperson's Business**

#### **Departmental Learning Sessions.**

**Agreed:** The Committee agreed to hold Departmental Learning Sessions on key subject areas and terms relevant to the work of the Committee. These would be held on an ad hoc basis before formal Committee meetings, subject to room availability. Additionally, Members agreed to receive a briefing series from RaISe around the Finance remit.

#### **Speaking on behalf of the Committee**

The Chairperson highlighted that only the Chairperson and Deputy Chairperson, or another specifically designated Member, can speak on behalf of the Committee, and only then in highlighting an agreed set of Committee positions. The Chairperson asked Members to be cognisant of the importance of this when contributing to plenary debates.

### **4. Draft Minutes**

**Agreed:** The Committee agreed the Minutes of Proceedings from the meeting of 14 February 2024.

## 5. Matters Arising

### Correspondence – 14 February 2024

- i. The Committee considered correspondence from the Construction Employers Federation (CEF).

**Agreed:** The Committee agreed to hold an informal meeting with CEF to discuss issues relevant to the Committee's remit.

- ii. Department of Finance response Northern Ireland Audit Office Public Procurement in Northern Ireland;

**Agreed:** The Committee agreed to note pending consideration by the Public Accounts Committee;

- iii. Department of Finance response Northern Ireland Audit Office - Ministerial Directions;

**Agreed:** The Committee agreed to note pending consideration by the Public Accounts Committee.

- iv. Report on Public Service Pensions Act 2014;

**Agreed:** The Committee agreed to share this correspondence with other Statutory Committees.

The Committee noted the following:

- v. A summary of decisions taken without Minister;
- vi. A response from the Head of the Civil Service regarding Permanent Secretary reshuffle;
- vii. A Ministerial Statement regarding Marriage Law Consultation;
- viii. Registrar General Annual Reports 21-22;
- ix. Northern Ireland Statistics and Research Agency Census Report 2021;
- x. Northern Ireland Civil Service Sickness Absence Reports 2021-2022, 2022-23;

- xi. Correspondence from the House of Lords NI Protocol Sub-Committee - Reverse Charge Mechanism;
- xii. Correspondence from the House of Lords NI Protocol Sub-Committee – Financial Secretary to the Treasury VAT Schemes;
- xiii. Correspondence from the House of Lords - VAT in the Digital Age;
- xiv. Correspondence from Financial Secretary to the Treasury to  
Correspondence from the House of Lords Protocol - Movement of excise goods;
- xv. Correspondence from the House of Lords Protocol Sub-Committee - Scheme of tariff preferences;
- xvi. Correspondence from the House of Lords - Horizontal Cybersecurity requirements;
- xvii. Correspondence from the House of Lords Protocol Sub-Committee - UK Infrastructure Bank Bill;
- xviii. Correspondence from Parliamentary Under Secretary of State – Department for Business and Trade to House of Lords Protocol Sub-Committee De Minimis Aid;
- xix. Welsh Senedd Public Accounts and Public Administration Committee - Common Frameworks Procurement Late Payment;
- xx. Public Income and Expenditure Account 2022-23;
- xxi. Department of Finance - Special Advisers Report 2021-23;
- xxii. Lay Observer Annual Report 2021-22;
- xxiii. National lottery Community Fund 2020-21 Report;
- xxiv. Equality Scheme Review – Department of Finance update;
- xxv. Land & Property Service - Trust Rate Levy Annual Report 2021-22, 2022-23;
- xxvi. Department of Finance - Investigating Activity Report April 22-Jan 24;

- xxvii. Northern Ireland Statistics and Research Agency 2021-22, 22-23 Annual Report and Accounts;
- xxviii. Financial Reporting Advisory Board Annual Reports 2021-22 and 2022-23;
- xxix. UK Statistics Authority Annual Report 2021-23;
- xxx. Royal Institute of Chartered Surveyors Real Estate Report;
- xxxi. Edward Cooke - Universities Section 75 correspondence; and
- xxxii. Northern Ireland Civil Service Quarterly Sickness Absence Report July 2023 - September 2023.

### **Correspondence to UK Treasury**

**Agreed:** The Committee agreed to issue correspondence to the Chief Secretary to the Treasury regarding the NI Executive Restoration Package Settlement, seeking briefing from Treasury officials, and copied to the Secretary of State for Northern Ireland.

### **First Report of the Examiner of Statutory Rules**

**Noted:** The Committee noted the first report of the Examiner of Statutory Rules.

**SR 2023/137 The Coronavirus Act 2020 (Registration of Deaths and Still-Births) (Extension) (No.2) Order (Northern Ireland) 2023; SR 2023/49 The Coronavirus Act 2020 (Registration of Deaths and Still-Births) (Extension) Order (Northern Ireland) 2023; and SR 2022/225 The Coronavirus Act 2020 (Registration of Deaths and Still-Births) (Extension) (No.2) Order (Northern Ireland) 2022.**

The Committee considered SR 2023/137 The Coronavirus Act 2020 (Registration of Deaths and Still-Births) (Extension) (No.2) Order (Northern Ireland) 2023, SR 2023/49 The Coronavirus Act 2020 (Registration of Deaths and Still-Births) (Extension) Order (Northern Ireland) 2023 and SR 2022/225 The Coronavirus Act 2020 (Registration of Deaths and Still-Births) (Extension) (No.2) Order (Northern Ireland) 2022.

Gerry Carroll joined the meeting at 2:16pm.

Members noted clarification from the Department of Finance on the continued extension of the provisions and potential to make them permanent through an appropriate legislative vehicle.

**Noted:** The Committee for Finance noted SR 2023/49 The Coronavirus Act 2020 (Registration of Deaths and Still-Births) (Extension) Order (Northern Ireland) 2023; and SR 2022/225 The Coronavirus Act 2020 (Registration of Deaths and Still-Births) (Extension) (No.2) Order (Northern Ireland) 2022.

**Agreed:** The Committee agreed to the write to the Department of Finance confirming Members support for an alternative legislative vehicle for the measures. This issue will be part of briefing from the Department regarding changes to recording/registration of information and statistics.

**Agreed:** The Committee for Finance considered SR 2023/137 The Coronavirus Act 2020 (Registration of Deaths and Still-Births) (Extension) (No.2) Order (Northern Ireland) 2023 and is content that the rule be confirmed by the Assembly.

### **Correspondence from the Northern Ireland Audit Office (NIAO)**

**Agreed:** The Committee agreed to forward the correspondence from the NIAO to the Assembly Audit Committee, copied to the Minister of Finance, asking the Audit Committee to keep the Finance Committee updated on the matter.

## **6. Committee for Finance Legacy Report 2017-22**

Matthew O'Toole and Paul Frew declared an interest as Members of the previous Committee for Finance.

**Noted:** The Committee noted the previous Committee for Finance Legacy Report 2017-22.

**Agreed:** The Committee agreed to revisit the previous committee's report on an Independent Fiscal Council at its session with the Council's Chair and seek an update from the Department of Finance on the development of legislation in this area.

**Agreed:** The Committee agreed to use its early briefings from the Department and Fiscal Council to explore greater and better financial scrutiny; and engage with its counterparts within the Finance Committee Forum on issues of relevant common interest.

**Agreed:** The Committee agreed to revisit the Fiscal Commission's Report on the devolution of further tax-varying powers with a view to considering a way forward.

**Agreed:** The Committee agreed to revisit Disciplinary Matters around the Renewable Heat Inquiry (RHI) going forward with a view to deciding a way forward.

**Agreed:** The Committee agreed to seek an update from the Department regarding the Northern Ireland Civil Service (NICS) Reform element of the RHI.

**Agreed:** The Committee agreed to raise the issue of Rates Review and Reform during its briefing sessions from Land and Property Services.

## **7. Rating – Oral Briefing from the Department of Finance**

The following official joined the meeting at 2:28pm.

Andrew McAvoy, Director of Rating Policy, Department of Finance

Mr McAvoy briefed the Committee on a proposed statutory rule to stipulate the regional rate for domestic and non-domestic property that will apply for the 2024-25 rating year and a statutory rule to update rates relief regulations to ensure that the Rate Relief Scheme remains compatible with Universal Credit.

The briefing was followed by a question and answer session.

The Chairperson thanked Mr McAvoy for his attendance.

Mr McAvoy left the meeting at 2:59pm.

**Agreed:** The Committee for Finance agreed that it was content with the policy proposal to stipulate the regional rate for domestic and non-domestic property that will apply for the 2024-25 rating year.

The Committee considered SR 2023/39 - The Rate Relief (Amendment) Regulations (Northern Ireland) 2023.

**Agreed:** The Committee for Finance has considered SR 2023/39 - The Rate Relief (Amendment) Regulations (Northern Ireland) 2023 and has no objection to the Rule.

**Agreed:** The Committee agreed to seek clarification on the cost of Historic Buildings Rates Exemption.

The meeting was suspended at 3:00pm and resumed at 3:06pm in public session with the Chairperson in the chair.

## **8. First Day Brief – Chief Executive Construction & Procurement Delivery and Director of Digital Security & Finance Shared Services**

The following officials joined the meeting at 3:06pm.

Sharon Smyth, Chief Executive of Construction & Procurement Delivery,  
Department of Finance and

Paul Duffy, Director, Digital Security & Finance Shared Services, Department  
of Finance

The officials briefed the Committee on the respective roles and remits of their Business Areas within the Department of Finance.

The briefing was followed by a question and answer session.

Philip Brett left the meeting at 3:13pm

Nicola Brogan left the meeting at 4:04pm.

Matthew O'Toole left the meeting and Diane Forsythe assumed the Chair at 4:15pm.

The Deputy Chairperson thanked the officials for their attendance.

The officials left the meeting at 4:25pm.

**Agreed:** The Committee agreed to seek clarification from the Department of Finance on the scope and content of the Legislative Consent Motion relating to Public Procurement Regulation and timescale for same.

**Agreed:** The Committee agreed to ask the Department of Finance to keep the Committee informed of any further discussions with Fujitsu.



## 9. Correspondence

i. The Committee considered the Annual Report of the Lay Observer for Northern Ireland 2022/2023

**Agreed:** The Committee agreed to ask the Department of Finance for an update on when the Lay Observer's role of Legal Services Oversight Commissioner will be enacted through secondary legislation.

ii. The Committee considered correspondence from an individual regarding the Victoria Square Residential Tower.

**Agreed:** The Committee agreed to forward the correspondence to the Department of Finance for a response to a number of issues raised by the individual.

iii. Correspondence from the Committee for the Economy regarding proposals to limit industrial de-rating.

**Agreed:** The Committee agreed to respond, highlighting briefing on the issue.

The Committee noted the following:

- iv. Northern Ireland Fiscal Council Report on Northern Ireland public finances and the UK Government's financial package for the restored Executive;
- v. Correspondence from the Windsor Framework Democratic Scrutiny Committee; and
- vi. Barnardo's NI First day brief.

## 10. Draft Forward Work Programme

The Clerk highlighted additional items for the work programme including a Ministerial briefing on strategic priorities and budget to be held on 13<sup>th</sup> March and a financial scrutiny session facilitated by Assembly Research prior to the Committee meeting on 28 February.

**Agreed:** The Committee agreed to seek briefing from the Northern Ireland Statistics and Research Agency at the meeting on 13<sup>th</sup> March. During this session, Officials would be asked to address the change in methodology to record excess deaths.

**Agreed:** The Committee agreed that the Forward Work Programme should be published on the Committee webpages.

#### **11. Any Other Business.**

None.

#### **12. Date and Time of next meeting**

The next Committee meeting will be held on Monday 28 February 2024 at 2pm in Room 21, Parliament Buildings.

The meeting was adjourned at 4:32pm.

**Matthew O'Toole MLA**

**Chairperson, Committee for Finance**

**28 February 2024**