Northern Ireland Assembly

Audit Committee

Minutes of Proceedings

24 September 2025

Meeting Location: The Senate, Parliament Buildings

Present:

Alan Chambers MLA (Chairperson)

Diane Forsythe MLA (Deputy Chairperson)

John Blair MLA

Jemma Dolan MLA

Apologies:

Nick Mathison MLA

In Attendance:

Ashleigh Mitford, Assembly Clerk

Elaine Farrell, Assistant Clerk

Alison Ferguson, Clerical Supervisor

Laura Gourley, Clerical Officer

Gareth McGrath, Director of Parliamentary Services (agenda item 6)

The meeting commenced at 10.02 a.m. in closed session

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 17 September 2025.

4. Correspondence

Noted: The Committee noted the emailed correspondence dated 17 September 2025 from a member of the public in respect of issues that do not fall within the remit of the Committee.

Noted: The Committee noted the correspondence dated 19 September 2025 from the Committee for Finance in respect of the Cyber Security and Resilience (Network and Information Systems) Bill and the Public Office (Accountability) Bill.

Noted: The Committee noted the emailed correspondence dated 19 September 2025 from a member of the public in respect of issues that do not fall within the remit of the Committee.

5. Matters arising

Agreed: The Committee agreed to provide extracts of the Department of Finance letter to the Committee dated 22 September 2025 on Budgets 2026 – 2029/30 to the NIAO and NIPSO.

The Committee Clerk briefed the Committee on proposed correspondence to the Committee for Finance, on its consideration of Clause 20 of the Administrative and Financial Provisions Bill.

Agreed: The Committee agreed the draft letter for issue to the Committee for Finance.

Agreed: The Committee agreed to share the information from the Department of Finance, subject to their agreement, on the process to appoint an external auditor to the NIAO, with the Committee for Finance.

6. Committee consideration of the budgets for NIAO/NIPSO/NIAC 2026-29/30

The Committee Clerk briefed the Committee on this agenda item. This included an update on the response from the NIAC in relation to issues raised by the Department of Finance in its response to the Committee on the budget proposals.

Noted: The Committee noted the response from the Public Accounts Committee that it is content with the NIAO budget proposals.

Agreed: The Committee agreed that it was content to submit the budget figures for 2026-29/30 for the NIAO to the Department of Finance.

Agreed: The Committee agreed that it was content to submit the budget figures for 2026-29/30 for NIPSO to the Department of Finance.

Noted: The Committee noted correspondence from NIAC relating to views provided by the Department of Finance on its budget proposals.

Agreed: The Committee agreed to seek clarification from the NIAC on a number of issues related to its budget proposal and noted that the Director of Parliamentary Services was available to assist the Committee.

Mr Gareth McGrath, Director of Parliamentary Services, joined the meeting at 10.25 a.m. and answered questions from Members.

The Chairperson thanked Mr McGrath for his attendance.

Agreed: The Committee agreed that it was content to submit the budget figures for 2026-2029/30 for the NIAC, as amended, to reflect what has been confirmed by Treasury in relation to the Windsor Framework Democratic Scrutiny Committee (WFDSC), to the Department of Finance.

Noted: The Committee noted that the shortfall in relation to WFDSC will be sought from Treasury during annual funding updates.

Agreed: The Committee agreed to write to NIAC to confirm the outcome of its consideration of its budget proposals.

Noted: The Committee noted that the rationale for its decisions in relation to the budget proposals of the three bodies will be outlined in detail in its draft report which will be considered at a future meeting.

7. Review of the arrangements in relation to the C&AG salary

The Committee Clerk briefed the Committee on this agenda item.

Noted: The Committee noted the correspondence from the C&AG dated 14 August 2025 on the salary arrangements – role evaluation and salary bench marking exercise.

Agreed: The Committee agreed to write to the C&AG to advise that the Committee recognises the vital independence of the role, that any conflict of interest will be a continued consideration for the Committee and that the review will be completed as swiftly as possibly, while fully considering the options under the Terms of Reference for the review.

Agreed: The Committee agreed to schedule an evidence session on 22 October 2025 with the NIAC and its contractor to discuss recommendations in relation to the role evaluation and salary bench-marking exercise and to request further information/clarification in advance of the meeting.

Noted: The Committee noted the draft Options Paper and noted that it includes a new option under the Terms of Reference and appended legal advice.

Agreed: The Committee agreed to schedule a briefing with Legal Services on the appended legal advice, on 22 October 2025.

8. Forward Work Programme

Noted: The Committee noted the Forward Work Programme, as amended.

9. AOB

None.

10. Date, Time and Place of the next meeting

The next meeting of the Audit Committee will take place on 22 October 2025 at 10.00 a.m. in The Senate.

The meeting was adjourned at 10.50 a.m.

Alan Chambers MLA

Chairperson, Audit Committee

22 October 2025