Northern Ireland Assembly

Audit Committee

Minutes of Proceedings

18 February 2026

Meeting Location: Room 21, Parliament Buildings

Present:

Alan Chambers MLA (Chairperson)

Nick Mathison MLA

In attendance by video:

John Blair MLA

Emma Sheerin MLA

Apologies: Diane Forsythe MLA (Deputy Chairperson)

In Attendance:

Ashleigh Mitford, Assembly Clerk

Elaine Farrell, Assistant Clerk

Laura Gourley, Clerical Supervisor

Alison Ferguson, Clerical Officer

Agreed: The Committee agreed to commence the meeting in closed session.

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 28 January 2026 and agreed to defer their publication until after the Committee's Report on its Review of the arrangements in relation to the C&AG salary.

Emma Sheerin joined the meeting at 10.04 a.m.

4. Committee consideration of scoping paper for codification workstream

The Committee Clerk introduced this agenda item and took questions from members.

Agreed: The Committee agreed to take forward the Codification workstream as set out in the secretariat paper, which includes consideration of the codification of the Committee's role in relation to the NIAC, NIPSO and the NIAO, as well as a review of the draft protocol with the NIAC.

5. Review of the arrangements in relation to the C&AG salary – consideration of final draft report and Committee Motion

The Committee Clerk updated the Committee in relation to the revisions made to the draft report which were agreed at the meeting on 28 January 2026, as well as issues to consider around redactions and appendices.

Agreed: The Committee agreed that items of correspondence (from the NIAC and the NIAO) provided in confidence to the Committee, are not required for inclusion in the appendices of the report.

Agreed: The Committee agreed the redactions suggested by Legal Services are made to the appendices of the report.

The Committee undertook formal consideration of the report as follows:

Agreed: The Committee agreed that the Title Page, Table of Contents, Powers and Membership and List of Abbreviations stand part of the report.

Agreed: The Committee agreed that the Executive Summary stands part of the report.

Agreed: The Committee agreed that the 'Recommendations' section stands part of the report.

Agreed: The Committee agreed that the 'Introduction' section, at paragraphs 1-12, stands part of the report.

Agreed: The Committee agreed that the 'Committee Consideration' section, at paragraphs 13-54, stands part of the report.

Agreed: The Committee agreed that the 'Background to current salary of the C&AG for Northern Ireland sub-section, at paragraphs 14-16, stands part of the report.

Agreed: The Committee agreed that the 'Arrangements for managing the salary for the post of C&AG in the future' sub-section ,at paragraphs 17-28, stands part of the report.

Agreed: The Committee agreed that the 'Establishing the appropriate salary for the office of the C&AG including a mechanism for and frequency of the uplift' sub-section, at paragraphs 29-30, stands part of the report.

Agreed: The Committee agreed that the 'Linking the salary with Judicial Salary Group 5 sub-section, at paragraphs 31-34, stands part of the report.

Agreed: The Committee agreed that the 'Aligning the C& AG salary with C&AGs/AGs in other jurisdictions sub-section, at paragraphs 35-36, stands part of the report.

Agreed: The Committee agreed that the 'Aligning the C&AG salary with senior civil service salaries in Northern Ireland' sub-section, at paragraphs 37-40, stands part of the report.

Agreed: The Committee agreed that the 'Setting the salary at a level based on the recommendations of an independent role evaluation and salary benchmarking exercise' sub-section, at paragraphs 41-44, stands part of the report.

Agreed: The Committee agreed that the 'Establishing a way forward' sub-section, at paragraphs 45-50, stands part of the report.

Agreed: The Committee agreed that the paragraphs 51-54, stands part of the report.

Agreed: The Committee agreed that the 'Links to Appendices' stands part of the report.

Agreed: The Committee agreed that the report will be the sixth report of the Audit Committee in the 2022-2027 Mandate.

Agreed: The Committee agreed that the Chairperson will agree the minutes of today's meeting so that they may be included in the Minutes of Proceedings appendix to the report.

Noted: The Committee noted that the anticipated date of the debate on the report is 2 March 2026, however this is subject to the agreement of the Business Committee.

Noted: The Committee noted that, in line with normal practice, a copy of the embargoed report will be laid in the Business Office and circulated to all MLAs and Ministers once the date of the debate has been confirmed.

Agreed: The Committee agreed to provided a copy of the embargoed report to the C&AG, the NIAO Chief Operating Officer, Heads Together and key Assembly Commission staff.

Agreed: The Committee agreed the draft Committee Motion to be laid in the Business Office on 24 February 2026.

Agreed: The Committee agreed a media handling plan and press release, subject to an amendment to the press release.

Agreed: The Committee agreed that the press release, along with the Committee Report, will be issued on an embargoed basis to all the agreed outlets, once the Committee report has been laid in the Business Office.

Agreed: The Committee agreed that, in line with usual practice, the Communications Office, will issue a short, factual tweet.

Agreed: The Committee agreed to issue an accompanying letter with the report from the Chairperson to the C&AG.

The meeting moved in open session at 11.02 a.m.

6. Committee consideration of the updated MOU for NIAO – oral evidence session

The Committee Clerk introduced this agenda item.

The following witnesses joined the meeting at 11.05 a.m.

Dorinnia Carville, C&AG

Rodney Allen, Chief Operating Officer

The witnesses briefed the Committee, and this was followed by a question and answer session.

Agreed: The Committee agreed the MOU, subject to additional text to be added in relation to the frequency of review (to be agreed by correspondence).

7. Matters arising

Agreed: The Committee noted the correspondence from the Department of Finance dated 17 February 2026 on the published figures in the draft Budget 2026-2029/30 for the NIAO/NIPSO/NIAC. The Committee agreed to write to the Committee for Finance to advise that while the figures published by DoF broadly reflect the budgets already agreed for the three bodies by the Committee, it has noted that they do not include the required ring-fenced Resource DEL (Depreciation/Impairments) funding needs at this stage.

Noted: The Committee noted the correspondence from the NIPSO dated 13 February 2026 regarding the MOU on the Governance and Accountability Arrangements of NIPSO and the Audit Committee and noted that the Clerk will provide an analysis of the MOU at the next meeting.

Agreed: The Committee noted the correspondence from the Minister for Communities dated 13 February 2026 on its proposed Call for Evidence on the Local Government Legislative Framework.

8. Correspondence

Noted: The Committee noted the correspondence from the Committee for Finance dated 29 January 2026 on the 2025-26 Public Expenditure Outturn and Forecast Outturn November (R8) and December (R9) positions.

9. Forward Work Programme

Noted: The Committee noted the Forward Work Programme.

10. AOB

None.

11. Date, Time and Place of the next meeting

The next meeting of the Audit Committee will take place on 11 March 2026 at 10.00 a.m. in Room 21.

The meeting was adjourned at 11.18 a.m.

Alan Chambers MLA

Chairperson, Audit Committee

19 February 2026