Northern Ireland Assembly

Audit Committee

Minutes of Proceedings

28 January 2026

Meeting Location: The Senate, Parliament Buildings

Present:

Alan Chambers MLA (Chairperson)

Diane Forsythe MLA (Deputy Chairperson)

John Blair MLA

Nick Mathison MLA

In attendance by video:

Emma Sheerin MLA

In Attendance:

Ashleigh Mitford, Assembly Clerk

Elaine Farrell, Assistant Clerk

Laura Gourley, Clerical Supervisor

Alison Ferguson, Clerical Officer

Maeve Corrigan, Legal Advisor (agenda item 7)

The meeting commenced at 10.10 a.m. in open session

1. Apologies

None.

2. Declaration of Interests

No interests were declared.

3. Draft minutes

Agreed: The Committee agreed the minutes of the meeting held on 10 December 2025 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.

4. Matters arising

Agreed: The Committee noted the Written Ministerial Statement to the Assembly from the Minister of Finance dated 6 January 2026 and agreed that the Clerk will write to the Department of Finance to seek clarification on the figures set out for the three bodies (NIAO, NIPSO, NIAC) in its Draft Budget 2026-2029/30 document.

Noted: The Committee noted the correspondence from the NIAO dated 15 January 2026 which provides follow-up information on the December Monitoring Round 2025/26.

Noted: The Committee noted the correspondence from the NIAO and NIPSO on the Spring Supplementary Estimates and that they were consistent with the December Monitoring Round 2025/26 position, noted by the Committee at its meeting on 10 December 2025.

Noted: The Committee noted the correspondence from the NIAC on the Spring Supplementary Estimates and that the NIAC has had a further reduced

Resource DEL requirement since the first stage of the December Monitoring Round.

5. Correspondence

Agreed: The Committee noted the correspondence dated 16 December 2025 from the Assembly's Public Engagement Office inviting the Committee to participate in this year's Balmoral Show and agreed to decline the invitation as it is not applicable to the remit of the Committee.

Agreed: The Committee noted the correspondence dated 15 January 2026 from the Committee for Finance on the scrutiny of the draft multi-year budget for 2026-29/30 and agreed to consider the correspondence at the next meeting, in order to seek clarification from the Department of Finance on the published budget figures.

Agreed: The Committee agreed to move into closed session for the remainder of the meeting.

The meeting moved into closed session at 10.18 a.m.

Emma Sheerin joined the meeting at 10.21 a.m.

6. Committee discussion to agree workstreams for the remainder of the Assembly Mandate

The Committee Clerk briefed the Committee on this agenda item.

Emma Sheerin left the meeting at 10.50 a.m.

Noted: The Committee noted that in respect of Workstream 1 (Estimates and budgets), that this is a statutory requirement and/or relates to well established Committee processes.

Agreed: The Committee agreed that in respect of Workstream 2 (C&AG Salary), it will carry out a feasibility study to establish if a full job evaluation exercise would provide the required information for determining the level of C&AG Salary in the future, to inform the work of its successor Committee.

Agreed: The Committee therefore agreed that it will not include the consideration of the C&AG Salary for the financial year 2026/27 in its work programme.

Noted: The Committee noted that in respect of Workstream 3 (Updating NIPSO/NIAO MOUs), that this work is already well developed and will be completed in this current session.

Agreed: The Committee agreed that in respect of Workstream 4 (Codification) that the Clerk will develop a scoping paper in relation to codification of the Committee's role in relation to the budgets for the three bodies, noting that this workstream could include a review of the draft protocol with the NIAC.

Agreed: The Committee agreed that the principles of safeguarding independence and establishing consistency of approach underpin the work.

Agreed: The Committee agreed that in respect of Workstream 5 (Former Audit Committee recommendations requiring legislative change), that there is insufficient time in the current mandate for the Committee to take forward legislation under this workstream.

Agreed: The Committee agreed that it may wish to recommend in its Legacy Report that its successor Committee may wish to take forward legislation relating to the recommendations of the former Committee.

Agreed: The Committee agreed to write to the Assembly Commission to seek its views on next steps in relation to the required legislative changes on the appointment and tenure of the C&AG.

Agreed: The Committee agreed to seek the views of the Department for Communities on the former Committee's recommendation that the adjudication function in relation to breaches of the Local Government Code of Conduct for councillors is removed from NIPSO and becomes the responsibility of another body.

Agreed: The Committee agreed to accept an invitation from the Audit Office for a Committee visit to their premises.

7. Review of the arrangements in relation to the Comptroller & Auditor General salary – draft Committee report, draft Committee Motion and next steps

The Committee Clerk briefed the Committee on this agenda item.

The Assembly Legal Advisor, Maeve Corrigan, joined the meeting at 10.46 a.m.

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

Emma Sheerin rejoined the meeting at 11.01 a.m.

The Chairperson thanked the Legal Advisor for her briefing.

The Committee considered the draft report, noting a number of minor amendments, and agreed to consider it on a formal basis at its meeting on 18 February 2026.

Agreed: The Committee agreed to include the Benchmarking Exercise Report in an Appendix within the report.

Noted: The Committee noted that Assembly Legal Services will provide advice on any necessary redactions to the report appendices.

The Committee noted the draft Committee Motion on the Report and noted that it will be considered at its meeting on 18 February 2026.

8. Forward Work Programme

Noted: The Committee noted the Forward Work Programme.

9. AOB

None.

10. Date, Time and Place of the next meeting

The next meeting of the Audit Committee will take place on 18 February 2026 at 10.00 a.m. in Room 21.

The meeting was adjourned at 11.02 a.m.

Alan Chambers MLA

Chairperson, Audit Committee

18 February 2026