



Audit Committee

**Report on the budget requirements for the
Northern Ireland Audit Office, Northern Ireland
Public Services Ombudsman and the Northern
Ireland Assembly Commission for 2026-2029/30**

Ordered by the Audit Committee to be published on

22 October 2025

Report: NIA 115/22-27 Audit Committee

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Powers and Membership

The Audit Committee is a Standing Committee of the Northern Ireland Assembly established in accordance with Section 66 of the Northern Ireland Act 1998 and Assembly Standing Order No. 58. The Committee has five members and a quorum of two.

The Committee:

- Exercises the functions mentioned in Section 66(1) of the Northern Ireland Act 1998. The Committee therefore agrees, in place of the Department of Finance (DoF), the estimates of the Northern Ireland Audit Office (NIAO) and lays them before the Assembly;
- Is responsible for tabling a motion for a resolution of the Assembly relating to the salary payable under Article 4(1) of the Audit (Northern Ireland) Order 1987 to the holder of the office of the Comptroller and Auditor General (C&AG);
- Exercises the functions mentioned in sub-paragraphs 18(2) and (4) of Schedule 1 to the Public Services Ombudsman Act (Northern Ireland) 2016 in respect of the Northern Ireland Public Services Ombudsman (NIPSO); and
- May exercise the power in Section 44(1) of the Northern Ireland Act 1998.

The Chairperson of the Audit Committee also has a lead role in the recruitment of the C&AG.

In 2016, the Northern Ireland Assembly Commission (NIAC) and the DoF sought to reflect the constitutional independence of the Assembly from the Executive. This led to the development of a draft methodology/protocol for setting the Commission's budget. The methodology sets out an approach that is akin to the approach adopted for the NIAO and NIPSO, whereby the Audit Committee provides scrutiny and challenge to the Commission's expenditure

plans and reports accordingly, in recognition of the independence of the Commission. The Committee fulfils this role in place of the DoF.

The membership of the Committee is as follows:

Mr Alan Chambers (Chairperson)

Ms Diane Forsythe (Deputy Chairperson)¹

Mr John Blair

Ms Jemma Dolan²

Mr Nick Mathison

¹ Mr Keith Buchanan left the Committee on 5 April 2024. Ms Diane Forsythe replaced Mr Buchanan as Deputy Chairperson

² Ms Ciara Ferguson left the Committee on 10 February 2025. Ms Dolan replaced Ms Ferguson.

List of Abbreviations and Acronyms used in this Report

Committee:	Audit Committee
C&AG:	Comptroller and Auditor General
DEL:	Departmental Expenditure Limits
DoF:	Department of Finance
HMT:	His Majesty's Treasury
MLAs:	Member of Legislative Assembly
NIAC:	Northern Ireland Assembly Commission
NIAO:	Northern Ireland Audit Office
NIPSO:	Northern Ireland Public Service Ombudsman
NMPBs:	Non-Ministerial public bodies
PAC:	Public Accounts Committee
WFDSC:	Windsor Framework Democratic Scrutiny Committee

Introduction

1. At its meeting on 17 September 2025 the Audit Committee (the Committee) began its scrutiny of the proposed budget requirements for the period 2026-2029/30, as presented by the Northern Ireland Assembly Commission (NIAC), the Northern Ireland Audit Office (NIAO) and the Northern Ireland Public Services Ombudsman (NIPSO).
 2. In undertaking this work, the Committee noted that scrutiny of proposed budget requirements is an essential part of its role of, in place of the Department of Finance (DoF), agreeing and laying the Estimates for the NIAO and NISPO in the Assembly. While the Committee does not agree and lay the Estimate for the NIAC, it has an agreed scrutiny and challenge role in relation to its expenditure plans.
 3. This approach recognises the independence of the three non-Ministerial public bodies (NMPBs). However, the Committee is required to have regard to the views of the DoF in relation to the proposed budget requirements of all three NMPBs, and of the Public Accounts Committee (PAC) in relation to the proposed budget requirements of the NIAO.
 4. Prior to the meeting on 17 September 2025, the Committee received written submissions from the NIAC, the NIAO and NIPSO on their proposed budget requirements for the period 2026-2029/30 (**Appendix 1**). The Committee received initial oral briefings from all three NMPBs on their proposals at the meeting on 17 September 2025 (**Appendices 2 and 3**).
 5. The Committee welcomed the timely consideration in relation to the proposals by the DoF and the PAC. (**Appendix 4**). While the PAC had indicated it was content in relation to the NIAO proposals, the DoF had made substantive comments in relation to the proposed budget requirements for all three bodies.
 6. Further written clarification was requested from the NIAC in relation to the DoF's comments, and this was considered and discussed with the NIAC at the
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meeting on 24 September 2025. During that meeting, the Committee also considered correspondence from the PAC and the DoF in detail (**Appendix 4**).

7. In order to meet the DoF's deadline for information to inform the Executive's consideration of the 2026-2029/30 Budget, the Committee provided budget figures in a letter to the DoF (24 September 2025) and advised that a report fully outlining the Committee's considerations and decisions would be agreed by the Committee at its next meeting (on 22 October 2025), laid in the Assembly and published on the Committee's webpage.
8. On 22 October 2025, the Committee agreed its *report on the budget requirements for the Northern Ireland Audit Office, the Northern Ireland Public Services Ombudsman and the Northern Ireland Assembly Commission for 2026-2029/30*. The Committee agreed to lay a copy of the report in the Assembly Business Office and send a copy of the report to the DoF.
9. Minutes of Proceedings related to the Committee's consideration of the proposed budgets for the NIAC, the NIAO and NIPSO can be found in **Appendix 5**.

Context of Committee Consideration

10. In undertaking its scrutiny of the proposed budget requirements for the three bodies, the Committee was acutely aware that the Executive is likely to continue to face a highly constrained budgetary position going forward and that the requests from departments are likely to significantly outweigh the funding available.
 11. The Committee acknowledged the DoF's general comments in its correspondence (**Appendix 4**) asking that:

'... the Committee critically examine the requests presented by the bodies to ensure that the costs identified are reasonable and also to consider whether there is capacity within the bodies to absorb any of the projected additional costs ... or, in the medium or longer term, by examining the potential for transformation in service delivery.'
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12. The DoF's general point above, and its specific comments in relation to each body were carefully considered before the Committee agreed its position on each proposal and the Committee's scrutiny is set out in the following sections.

Northern Ireland Assembly Commission

13. The NIAC has a legal duty to meet all costs associated with Members by way of salaries, allowances, expenses, Members' staffing costs, pension contributions etc. As such, there is a large element of the Commission's budget controlled by factors external to the body itself – i.e. the duty on the Commission to pay such costs.
 14. Proposed budget requirements for the NIAC were approved by the Commission before being submitted to the Audit Committee for scrutiny. These related to the delivery of its Corporate Strategy and an accompanying Corporate Plan and Annual Plans to help to meet its statutory functions. In developing its proposals, the Assembly Commission stated that it was acutely aware of the need for prudent financial management.
 15. The proposed Resource Departmental Expenditure Limits (DEL) budget for 2026/27 (excluding costs associated with the Windsor Framework Democratic Scrutiny Committee (WFDSC)) was £67.36m, which was £3.17m (4.9%) higher than the 2025/26 budget of £64.20m.
 16. The Resource DEL request (excluding WFDSC) increased to £71.07m in 2027/28, an increase of £3.71m (5.5%) on the 2026/27 budget position, followed by a decrease of £2.01m (2.8%) in 2028/29 to £69.06m.
 17. Proposed Resource DEL (excluding WFDSC) broke down in the region of 33% Members' Costs, 60% Assembly Commission Staff and Administration and 7% other costs.
 18. Costs associated with the operation of the WFDSC are separately funded directly by His Majesty's Treasury (HMT) and are therefore ring-fenced and reported separately. Costs of £1.14m were forecast for 2026/27 and were
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anticipated to increase in 2027/28 by £0.02m (1.9%) to £1.16m, with a further increase in 2028/29 of £0.04m (3.2%) to £1.19m.

19. The Capital budget requirement for 2026/27 was £1.32m, which was £1.74m (56.9%) lower than the 2025/26 budget of £3.06m. It was proposed that capital budget increase by £1.13m (85.6%) to £2.45m in 2027/28, decrease by £0.66m (26.9%) in 2028/29 to £1.79m and decrease by a further £0.27m (15.1%) in 2029/30 to £1.52m.

Members Costs (2026/27 £21,434k, 2027/28 £23,751k and 2028/29 £22,390k)

20. The Committee noted that Members' salaries and allowances are currently determined independently under a 2016 Determination and a 2025 Determination. It further noted that forecast costs may change once the new Independent Remuneration Board (which will make further determinations in relation to salaries, allowances and pensions payable to Members) reports.
21. The Committee further noted that the 2026 valuation of the Members' pension scheme and the McCloud Remedy introduce further uncertainty in relation to Members' salary budget requirements.
22. Finally, the Committee noted that forecast spend across the period considered the impact of the 2027 election, and that the NIAC had used previous spending patterns to inform its calculations.
23. In its comments, the DoF noted that it understood:

' ... that much of the NIAC's budget is in relation to Members' costs, set externally, and there is little scope to absorb such increases within the existing NIAC budget.'

**Assembly Commission Staff Salaries and Administration Costs
(Staff Salaries: 2026/27 £28,896k, 2027/28 £29,655k, 2028/29 £30,535k;
Administration Costs: 2026/27 £11,275k, 2027/28 £11,619k, 2028/29 £10,737k.)**

24. The Committee noted that the NIAC was proposing a 10.3% increase in 2026/27 for Assembly Commission staff salaries (driven by the pay award and the creation of eight additional posts, dropping to seven in year two). The percentage increase reduced to around 3% for years two and three. The DoF stated:

‘...Without wishing to impinge on the role of the Audit Committee or the independence of the process in setting the NIAC’s budget, I would ask that the Audit Committee’s scrutiny include the criticality of such additional posts in NIAC and, consequently, whether there is scope to achieve any reduction in the funding ask.’

25. The Committee sought further clarification from the NIAC which was provided in writing on 23 September 2025, and it provided additional evidence at the Committee meeting on 24 September.
26. The Committee considered the proposed new posts carefully and noted the analysis provided by the NIAC which provided a comparison of staff numbers with other legislatures. When the ratio of staff to elected Members was calculated, it was clear that the proposed revised staffing level for the NIAC equated to the levels in the Scottish Parliament but continued to lag significantly behind the Welsh Senedd.
27. The NIAC’s submission and additional correspondence of 23 September 2025 provided a detailed breakdown of the costs and justification for the eight new posts for 2026/27 (reducing to seven from 2027/28). In summary, the Committee noted that:
- a. Three of the new posts related to increasing the capacity of the Visitor Experience Team to support the Commission’s Public Engagement Strategy.
 - b. Five new posts related to critical resourcing shortfalls in strategic planning, project delivery, modernisation and business improvement to:
 - i. deliver an integrated HR, payroll, finance and procurement solution;
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- ii. support strategic planning and project delivery; and
 - iii. support the Assembly's scrutiny role in relation to secondary legislation.
- 28. The Committee was also supportive of the 29% increase in IT costs for 2026/27 (as well as additional systems review project costs), having noted detailed justification provided by the NIAC in its submission.
- 29. Therefore, the Committee was content that the total staff and administration costs proposed were appropriate and critical to the delivery of the NIAC's Corporate Strategy.
- 30. During scrutiny of staff and administration costs, the Committee welcomed the NIAC's work towards the net zero agenda and associated costs as well as its major recruitment programme, following resumption of normal Assembly business, to enable it fill vacant posts and reduce the number of agency staff, which the Committee noted can be costly.

**Windsor Framework Democratic Scrutiny Committee Costs (WFDSC) -
Adjusted down to: 2026/27 £1,091k, 2027/28 £1,121k, 2028/29 £1,155k)**

- 31. On the advice of the DoF and in consultation with the NIAC staff, the Committee agreed to adjust the WFDSC figures in the NIAC submission to reflect what was confirmed by HMT in June 2025, which was slightly less than the forecast costs set out in the NIAC's submission to the Committee. The Committee noted that the shortfall would be sought from HMT during annual funding updates, and that this approach would be consistent with the handling of similar issues for the Executive departments.

Capital: 2026/27 £1.32m, 2027/28 £2.45m, 2028/29 £1.79m, 2029/30 £1.52m

- 32. The NIAC advised the Committee that it anticipated the delivery of a number of projects in the 4-year period. The capital expenditure plans are summarised in the Table 12b of the NIAC's submission to the Committee.
 - 33. Given the constrained Capital budget available to the Executive, the DoF asked that the Committee seek assurance around both the expected timing and cost
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of these proposals. The NIAC provided further clarification in writing on 23 September 2025:

‘As highlighted in the Assembly Commission’s detailed submission, some capital projects are already in train, while others are at an early stage and yet to be scoped. The timing and cost of these latter projects therefore cannot be provided with certainty and are subject to change. As always, DoF will be notified of any changes as the earliest opportunity, and surplus budget released.’

34. On this basis, the Committee was content to submit the capital proposals to the DoF without amendment and will continue to monitor capital spend against forecast closely as part of the normal financial scrutiny process.
35. As a result of its detailed scrutiny and having had regard to the views of the DoF, the Committee agreed to provide the following information to the DoF, to inform the Executive’s consideration of the 2026-2029/30 Budget.

	2026/27 £000s	2027/28 £000s	2028/29 £000s	2029/30 £000s
Resource DEL	67,361	71,067	69,055	n/a
WFDSC* DEL	1,091	1,121	1,155	n/a
Capital	1,324	2,445	1,790	1,520

*shortfall to be bid for at appropriate time – 2026/27 £44k, 2027/28 £35k, 2028/29 £38k.

Northern Ireland Audit Office

36. In undertaking its consideration of the NIAO Budget proposals for the period 2026-2029/30, the Committee noted the important role and function of the NIAO in assisting the Assembly in its scrutiny of government and its role in ensuring that public organisations are effective, efficient, and accountable.
 37. The NIAO's net resource budget proposal was: 2026/27 £11.9 million, 2027/28 £12.5 million and 2028/29 £12.9 million. This represented a 5.8% increase in resource budget for 2026/27 as well as a further 5.4% in 2027/28 and 3.4% in 2028/29. The NIAO also proposed an increase in its capital budget over the next four financial years from £40,000 to £50,000 p/a.
 38. During scrutiny, the Committee noted that, in addition to the NIAO's efforts to operate as efficiently as possible, the quantifiable return on investment it can deliver is significant - averaging out at around 3:1 or 4:1.
 39. The Committee noted that the NIAO's main area of expenditure continued to be staff costs at just over 70% of total costs. The NIAO had noted in its Annual Report and Accounts for 2024/25 that resourcing had continued to be a key challenge in a competitive market for skilled staff, leading to an underspend in Resource DEL for that year. Budget proposals going forward however reflected the NIAO having had a successful year in 2025/26 in terms of recruitment, which was very much welcomed by the Committee in terms of the NIAO having the resources to meet demand and ensure the quality of its work. The Committee reflected that difficulties in recruiting had led to underspends in previous years e.g. 9% in 2024/25. The Committee heard about the work the NIAO was undertaking to retain staff and ensure wellbeing and commended it in that regard.
 40. The Committee noted that staff costs were forecast at a 9% increase for 2026/27 (which was +£913,000 on the 2025/26 budget) and that annual inflationary increases of around 3% (as advised by the DoF for planning purposes) were proposed for the following two years. These costs were largely based on the NIAO achieving a full complement of the required 133 staff (Full
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Time Equivalent) to successfully deliver its corporate plan in the years ahead. In addition, the Committee noted that additional staffing resources associated with auditing the Department for the Economy and the disclaimed audit opinion, would continue to apply for a number of years.

41. The Committee noted the following comments of the DoF in relation to the NIAO achieving its full staff complement:

'This has resulted in a 34% increase in staff numbers since 2019. I would suggest to the Committee that they explore with NIAO whether there is the potential for accelerating any of this transformation work to look at different ways of achieving outcomes while controlling cost increases, including staff costs.'

42. The Committee also acknowledged the DoF's comment in relation to Resource DEL that the outcome of its review of remuneration of the C&AG may have an impact on the requirements of the NIAO and will have to be further considered at the appropriate time.
 43. The NIAO advised the Committee that it expects to see an increase in its contracted commitments with private-sector partner firms in 2027/28 following procurement of required new contracts, due to increased market rates since services were last contracted in 2021. This was reflected in the budget ask representing a 22% increase for 2027/28 which amounted to an additional £411,000, with a further 7% increase forecast for 2028/29. The Committee noted that forecasts were based on the NIAO's best estimate of costs before going out to procurement.
 44. The Committee explored whether the increased staff complement had a bearing on contracted out costs and were advised that the full complement would allow the NIAO to do 75% of financial audit work in-house, and that there were a number of benefits to working in partnership with the private sector. The NIAO also advised that contractual commitments were reflected in the forecasts and that costs were not being driven by any increase in the number of audits overall. The Committee welcomed the NIAO's commitment that it would aim to
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manage, as far as possible, any increase in audit work within the requested resources.

45. During scrutiny, the Committee acknowledged the following comments of the DoF in relation to contracting out costs:

‘....the impacts that contracted out versus in house audits can have upon the operating model of the NIAO and the variations to funding requirements this can have. Should the current mix level of these services vary in the future as current contracts come to an end and decisions are taken on future operation, this will again require further consideration.’

46. The Committee will engage with the NIAO on this issue, as appropriate, throughout the budget period.
47. The Committee sought the views of the PAC on the NIAO’s proposed budget requirements and PAC confirmed on 19 September 2025 that it was content.
48. As a result of its detailed scrutiny, and having had regard to the views of the DoF and PAC, the Committee agreed to provide the following (unamended) figures to the DoF, to inform the Executive’s consideration of the 2026-2029/30 Budget :

	2026/27 £000s	2027/28 £000s	2028/29 £000s	2029/30 £000s
Resource DEL	11,858	12,499	12,924	n/a
Capital	45	45	50	50

Northern Ireland Public Services Ombudsman

49. In undertaking its consideration of NIPSO's proposed budget requirements for the period 2026 –2029/30, the Committee noted the key role NIPSO plays in promoting good governance and improving accountability in public administration, as well as providing remedy in individual cases.
 50. During its evidence session with NIPSO the Committee heard about the increased complexity and seriousness of the cases that were being managed and that just under half of NIPSO's complaints continued to relate to health. The Committee noted that in the case of a 'health journey' one investigation can encompass multiple bodies.
 51. In relation to NIPSO's Complaint Standards Authority function, the Committee welcomed plans that a programme for all sectors be fully launched by summer 2027. The Committee noted the potential of this programme to save costs in the longer term.
 52. NIPSO requested the following Resource DEL: 2026/27 £5.7m, 2027/28 £6m and 2028/29 £6.2m. Its proposals represented a 10.3% increase in non-ring-fenced costs for 2026/27 as well as a further 5.4% in 2027/28 and 4.5% in 2028/29.
 53. NIPSO clarified during the evidence session that the percentage increase for 2026/27 in its written submission was against the original 2025/26 budget and not against the (slightly higher) forecast outturn for the year. The percentage increase against outturn would be in the region of 8%.
 54. In its written submission, NIPSO stated:

'NIPSO like many other public sector organisations are facing rising budgetary pressure at a time of increased demand for services. The pressures on budget faced by NIPSO are due to increases in inescapable costs. Staff costs account for 82% of the NIPSO budget.'
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55. Individual Maladministration Complaint Investigations is NIPSO's largest area of work and complaints have continued to rise with NIPSO having experienced a 30% increase in complaints in the latter part of 2024/25 and the first 5 months of 2025/26. The Committee was supportive of NIPSO's assertion that, while the increase in complaints may indicate a confidence in the public's bringing the complaints to NIPSO, it was also undoubtedly a reflection of the pressure on public services. The Committee considered it a testament to NIPSO's profile and professionalism that people engaged with NIPSO when feeling particularly frustrated with the system.
56. The Committee welcomed that the number of complaints progressing to 3rd stage (which is costly) had notably stabilised albeit that they have been significantly higher in number since 2021/22 than the preceding 5 years. NIPSO did however provide assurances that, at the same time, the serious and complex cases that required a higher level of investigation received it.
57. The significant increase in complaints was acknowledged by the DoF in its comments on NIPSO's budget proposals; however, the DoF highlighted that, when compared to baseline, by 2028/29, NIPSO's forecast increase was 21.5% above baseline. The Committee acknowledged this point; however, it noted that NIPSO had highlighted during its evidence session that, if that trend in complaints continued, it expected the office to reach 2,000 complaints by about 2027/28, which would be a quadrupling of the number from 2016.
58. The Committee was therefore supportive of NIPSO's proposal to include an additional three staff in its budget proposals, as the minimum amount required to enable it to continue to meet its Key Performance Indicators and noted that the balance of the increase for 2026/27 related to progression through agreed pay scales and a 3% inflationary increase.
59. The Committee also noted that the projected costs included the final cost of the pay and grading review. These costs were higher than projected in the NIPSO 2025/26 budget and recruitment in 2025/26 had to be managed so that the introduction of the pay and grading exercise remained affordable. The Committee has been supportive of NIPSO's pay and grading review, noting that
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it was hoped that the introduction of the recommendations will see staff turnover (currently 17%) stabilised as more progression is available within the new scales, given that most staff will have another 3-4 years progression. The Committee noted that the actual impact of the review on turnover was, however, still to be determined. NIPSO considered that it had done all it could with pay and grading and would continue to focus on organisational culture and staff support.

60. The Committee noted that costs associated with legal challenge are an identified continued risk for NIPSO and that the level of pre action challenge to NIPSO decisions appeared to be increasing.

61. Finally, the Committee welcomed the following NIPSO statement that it must ensure its work is proportionate and effective:

“That is why what I have asked for has focused not on additional investigators but on things that will make sure that we move complaints through our system and that we are being as proportionate as possible.”³

62. As a result of its detailed scrutiny, and having had regard to the views of the DoF, the Committee agreed to provide the following (unamended) figures to the DoF to inform the Executive’s consideration of the 2026-2029/30 Budget.

	2026/27	2027/28	2028/29	2029/30
	£000s	£000s	£000s	£000s
Resource DEL	5,662	5,955	6,216	n/a
Capital	0	0	0	0

³ Hansard page 5

Conclusions and Recommendations

Northern Ireland Assembly Commission

63. The Committee (and the DoF) noted that much of the NIAC's budget is in relation to Members' costs, set externally, and there is little scope to absorb any increases within the existing NIAC budget.
64. The Committee was content that the NIAC's total staff and administration costs proposed were appropriate and critical to the delivery of the NIAC's Corporate Strategy.
65. The Committee noted the DoF's comments about the costs of the WFDSC and adjusted the figures downwards to reflect what was agreed by HMT in June 2025. The Committee, however, is aware that the NIAC will need to bid for additional resources to cover the shortfall at the appropriate time.
66. The Committee noted comments from the DoF and the NIAC in relation to capital expenditure and will continue to monitor this closely with the NIAC through its ongoing scrutiny of its funding requirements.
67. The Committee was therefore content with the NIAC's proposals and submitted these to DoF with minor amendments which related to the WFDSC costs.

Northern Ireland Audit Office

68. The Committee welcomed the NIAO's successful year of recruitment, meaning that it will have the resources to meet demand and ensure the quality of its work, which the Committee noted delivers a significant and quantifiable return on investment.
 69. The Committee noted the DoF's comments in relation to the opportunity presented by a full staff complement to drive forward the transformational work detailed in the NIAO's submission; and its comments on the impact any change to the mix of internal/external audit may have on the NIAO's funding requirements. The Committee will give this further consideration during its ongoing scrutiny of the NIAO's funding requirements.
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70. The Committee also noted the DoF's comments in relation to any bearing the outcome of the C&AG salary review may have on budget requirements going forward and will give this further consideration at the appropriate time.
71. The Committee was therefore content with the NIAO's proposals and submitted these to the DoF without amendment.

Northern Ireland Public Services Ombudsman

72. The Committee noted the key role NIPSO plays in promoting good governance and improving accountability in public administration, as well as providing remedy in individual cases.
 73. Its increased costs were primarily driven by the implementation of its pay and grading exercise as well as reflecting a significant increase in demand for its investigative work.
 74. The Committee welcomed NIPSO's focus on activity that would help to control costs in the medium/long term – i.e. its Complaints Standards Authority work, its recruitment and retention work (including the full implementation of its pay and grading exercise) and its focus on improving how complaints progress through the system. The Committee was therefore content with NIPSO's proposals and submitted these to the DoF without amendment.
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List of Appendices

Appendix 1: Northern Ireland Audit Office, Northern Ireland Public Service Ombudsman and Northern Ireland Assembly Commission draft proposals for 2026-2029/30

View at the following link: [Northern Ireland Audit Office, Northern Ireland Public Service Ombudsman and Northern Ireland Assembly Commission draft proposals for 2026-2029/30](#)

Appendix 2 and 3: Briefings from Northern Ireland Audit Office, Northern Ireland Public Service Ombudsman and Northern Ireland Assembly Commission

View at the following link: [Minutes of Evidence](#)

Appendix 4: Responses from Public Account Committee and Department of Finance

View at the following link: [Responses from Public Account Committee and Department of Finance](#)

Appendix 5: Minutes of Proceedings

View at the following link: [Minutes of Proceedings](#)

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