

AUDIT COMMITTEE

END OF SESSION REPORT

This is the end of session report of the Audit Committee of the Northern Ireland Assembly from 3 February 2024 to 31 August 2025.

Remit

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 58. The Committee has five members including a Chairperson and Deputy Chairperson and a quorum of two.

Powers

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 agreeing and laying the estimates of the Northern Ireland Public Service 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 (NI).

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.

Membership

The Committee membership at 31 August 2025 was as follows:

Mr Alan Chambers (Chairperson)

Ms Diane Forsythe (Deputy Chairperson)¹

Mr John Blair

Ms Jemma Dolan²

Mr Nick Mathison

Key Activities, Outputs and Achievements

NIAO, NIPSO and NIAC Draft Budgets 2024-25

1. Following appropriate evidence gathering and deliberation, the Committee agreed its position in April 2024 on the 2024-25 budget plans of the three bodies, having regard to the views of DoF and, in the case of the NIAO, having also sought the views of the Public Accounts Committee (PAC).

NIAO and NIPSO Main Estimates 2024-25

2. Following appropriate submissions and deliberations, the Committee agreed the Main Estimates 2024-25 for the NIAO and NIPSO with the publication of its [report](#) giving effect to the Committee function of laying the estimates for NIAO and NIPSO before the Assembly.

NIAO, NIPSO and NIAC Draft Budgets 2025-26

3. Following appropriate evidence gathering and deliberation, the Committee agreed its position in November 2024 on the 2025-26 budget plans of the three bodies, having regard to the views of DoF and, in the case of the NIAO, having also sought the views of the PAC.

NIAO and NIPSO Main Estimates 2025-26

4. Following appropriate submissions and deliberations, the Committee agreed the Main Estimates 2025-26 for the NIAO and NIPSO with the publication of its [report](#) giving effect to the Committee function of laying the estimates for NIAO and NIPSO before the Assembly.

Comptroller and Auditor General's Salary

5. On the foot of a recommendation by the previous Audit Committee, in its [Legacy Report](#), that its successor Committee should conduct a review of the

¹ With effect from 5 April 2024 Ms Diane Forsythe replaced Mr Keith Buchanan as Deputy Chairperson

² With effect from 10 February 2025 Ms Jemma Dolan replaced Ms Ciara Ferguson

options available in determining the C&AG Salary, the Committee agreed to commission research on the arrangements for determining the C&AG salary in other jurisdictions, whether salaries are tied to a particular role and the details of all the salaries, in order to provide a comparative analysis.

6. Following consideration of the research, the Committee agreed to conduct a full review of the options for determining the mechanisms and level of the C&AG future salary and to include the current salary of the C&AG as part of that review.
7. The Committee advised the NIAO of the decision by the Committee to conduct a review into the salary arrangements and provided it with a copy of the Terms of Reference (ToR) for the review. Of note, the ToR included reviewing the arrangements for the management of the C&AG salary going forward.
8. As part of the review, the Committee wrote to the Assembly Commission asking it to arrange for a role evaluation and benchmarking exercise to be undertaken independently and professionally on behalf of the Committee. The outcome of this exercise will be considered as part of a full Options Paper in September/October 2025.
9. The Committee is committed to completing this review as soon as possible in the 2025/26 session.

Codification on the budget process

10. The Audit Committee's role with regard to agreeing the estimates of the NIAO and NIPSO, and laying them before the Assembly, is already codified. However, the 2017-22 Audit Committee intended to codify its role in relation to the scrutiny of the draft budgets for the NIAO, the NIPSO, and the NIAC, by way of an amendment to Assembly Standing Orders.
11. The then Committee also considered whether its role should be extended to include agreeing and laying the NIAC's estimates. This work was not completed by the previous Audit Committee; it suggested in its Legacy Report that the next Audit Committee may wish to progress both these issues.
12. The Committee commissioned and considered research and legal advice on the applicable budget scrutiny processes in neighbouring jurisdictions, including their legislative and procedural underpinnings. It also noted correspondence from the Minister of Finance on the arrangements for the Assembly Commission's Budget and Estimates.

Other Areas Considered by the Committee

13. During the period of this report the Committee also reviewed, on the recommendation of the previous Committee, its membership and quorum arrangements, in the context of the arrangements in other legislatures. Upon consideration the Committee agreed not to consult on the matter but to monitor the situation going forward.

Looking ahead to the 2025/26 Session

14. The Committee agreed to schedule an agenda item to further consider the previous Committee's 'Review of the Governance and Accountability Arrangements for the NIAO and the NIPSO'.

Committee meetings

15. The Committee held 10 formal meetings during the period covered by this report. The 10 meetings were held in public session, and in part closed session. Part closed meetings were generally for the purpose of receiving legal advice, for limited deliberations on budget proposals and for its review of the arrangements for the C&AG salary.

Committee expenditure

16. The Committee expenditure for the period covered by this report is included as an Appendix.

APPENDIX

AUDIT COMMITTEE

Expenditure for the period 3 February 2024 – 31 August 2025

Budget area	Details	Expenditure
Committee Travel - committee members and staff travel and subsistence in relation to visits and meetings outside Parliament Buildings	<p>Includes the cost of committee visits to:</p> <ul style="list-style-type: none">• [location] - to meet [name of key organisation/person] to discuss [issue]• [location] to consider [issue] <p>and x number of meetings held outside Parliament Buildings</p>	£0
Printing of committee reports	<p>Includes the cost of committee reports on:</p> <ul style="list-style-type: none">• Inquiry into [name of inquiry]• [name of] Bill	£0
Advertising – the cost of public notices relating to committee inquiries, the committee stage of Bills and meetings held outside Parliament Buildings	<p>Includes the cost of public notices in relation to:</p> <ul style="list-style-type: none">• Inquiry into [name of inquiry]• [name of] Bill	£0
Specialist Advice - the cost of specialist advisers appointed by the committee and commissioned research, also the cost of drafting Standing Orders	Specialist adviser to the Committee on [issue/inquiry to which the advice related]	£0
Refreshments & Hospitality	Includes the cost of all refreshments and hospitality provided by the committee; to include meetings, working lunches, seminars and any other such expenditure.	£219.07
General expenses	Includes the cost of seminars (excluding refreshments and hospitality); room hire; witness	£0

	expenses; gifts provided by the committee during visits; and conference fees for members.	
Total Expenditure		£219.07

Notes:

1. It is not necessary to break down costs for individual visits, reports etc. These should be described under “details”, with only totals included in the “expenditure” column.
2. It is not necessary to include budget areas on which there has been no expenditure.