



**Northern Ireland  
Assembly**

**PUBLIC ACCOUNTS COMMITTEE**

David Malcolm  
Interim Permanent Secretary  
/Accounting Officer  
The Executive Office

Cc: Neil Gibson, DoF  
Stuart Stevenson, ToA  
Committee for the Executive Office

Parliament Buildings  
Ballymiscaw  
BELFAST  
BT4 3XX  
Tel: (028) 9052 1208

Email:  
[Committee.publicaccounts@niassembly.gov.uk](mailto:Committee.publicaccounts@niassembly.gov.uk)

29 September 2025

[TEOPermSecSupport@executiveoffice-ni.gov.uk](mailto:TEOPermSecSupport@executiveoffice-ni.gov.uk)

Dear David

**MEMORANDUM OF REPLY: MAJOR CAPITAL PROJECTS – FOLLOW-UP  
REPORT**

On 18 September, the Committee noted correspondence, dated 22 July 2025 and 15 September 2025 from the Department of Finance in relation to the delay in the clearance of the MOR on Major Capital Projects – Follow-up Report, at Ministerial and Executive level.

Members would like to express their deep concern and frustration that the delivery of the MOR has now well exceeded the eight weeks set out in *Guidance on NI Public Audit Process, including PAC Scrutiny of Public Spending*.

Members would again like to express their deep concern and frustration that the delivery of the MOR has now well exceeded the eight weeks set out in *Guidance on NI Public Audit Process, including PAC Scrutiny of Public Spending* as it has now been 6 months since the report was published in

March this year.

Members are extremely concerned at this delay which is frustrating the Committee's ability to carry out effective scrutiny. In particular, the Committee has requested an urgent explanation for the delay to the ISNI strategy, which in turn, is delaying the publication of the MOR on Major Capital Projects: Follow-up Report.

I would be grateful for your response including a full explanation of the reasons for this delay of ISNI and an outline of the timeline for the Executive clearance of ISNI by **13 October 2025**.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Daniel McCrossan', with a stylized flourish at the end.

**Daniel McCrossan**  
**Chairperson**  
**Public Accounts Committee**