



Northern Ireland  
Assembly

## **AUDIT COMMITTEE**

### **MINUTES OF PROCEEDINGS**

**TUESDAY, 14<sup>TH</sup> APRIL 2015**  
**ROOM 21, PARLIAMENT BUILDINGS**

Present: Mr David Hilditch (Deputy Chairperson)  
Ms Michaela Boyle  
Ms Anna Lo

In Attendance: Mr Paul Gill (Assembly Clerk)  
Mrs Hilary Cleland-Bogle (Assistant Clerk)  
Mr Jonathan Kerr (Clerical Officer)

Apologies: Mr Danny Kinahan (Chairperson)  
Mr Dominic Bradley

*The meeting commenced at 3.36pm in open session*

#### **Chairperson's Introduction**

Mr David Hilditch, Deputy Chairperson took the Chair in the absence of the Chairperson, Mr Danny Kinahan.

*Agreed:* The Committee agreed that the meeting should commence in open session and move into closed session during agenda item 5 after the Committee had taken evidence from the NIAO officials.

The Chairperson welcomed Members to the meeting.

#### **1. Apologies**

As above.

#### **2. Declaration of Interests**

The Chairperson reminded Members of their obligation to declare any relevant financial or other interests before and during each Committee meeting.

### **3. Draft minutes of the meeting held on 26<sup>th</sup> January 2015**

*Agreed:* The draft minutes of the meeting held on 26<sup>th</sup> January 2015 were agreed by the Committee.

### **4. Matters arising**

There were no matters arising.

### **5. NIAO Estimate 2015-2016**

Members noted the Clerk's Paper; the NIAO Estimate for 2015-2016 and accompanying Memorandum; and various related papers.

The Chairperson briefed the Committee on the background to this issue.

*3.38pm Ms Lo joined the meeting.*

The Chairperson welcomed to the meeting Mr Kieran Donnelly, Comptroller and Auditor General; Ms Janet Sides, Assistant Auditor General; Mr Brandon McMaster, Director of Business Improvement; Mr Andrew Allen, Audit Manager; and Mr Richard Emerson, Audit Manager.

The Committee noted that the evidence session with the NIAO would be recorded by Hansard.

The Chairperson invited Mr Donnelly to brief the Committee on the NIAO Estimate for 2015-2016.

Following discussion the Chairperson thanked Mr Donnelly and his colleagues.

The Chairperson informed Mr Donnelly that later in the meeting the Committee would consider the Mazars report on a number of whistleblowing complaints and asked him if he wished to make any comments on this report.

Following Mr Donnelly's comments on the Mazars report the Chairperson thanked Mr Donnelly and his colleagues for attending the meeting.

*The meeting moved into closed session.*

Members noted legal advice on the Committee's functions and a briefing paper comparing the budget reductions the NIAO has delivered since 2010-11 with the reductions delivered by ministerial and non-ministerial departments in Northern Ireland.

The Chairperson welcomed Tara Caul, Head of Legal Services Office; and Jonathan McMillen, Legal Adviser and invited Ms Caul to brief the Committee on the legal advice.

Following discussion the Chairperson thanks Ms Caul and Mr McMillen for attending the meeting.

The Committee then discussed the findings in the briefing paper.

The Committee considered the advice of both the Public Accounts Committee and the Department of Finance and Personnel.

The Committee discussed its various options.

Ms Boyle proposed that the Estimate should be modified by increasing the net resource requirement by £200,000.

The Committee divided:

<b>Ayes</b>	<b>Noes</b>	<b>Abstentions</b>
Ms Michaela Boyle	Ms Anna Lo Mr David Hilditch	None

The proposal fell.

*Agreed:* The Committee agreed the NIAO Estimate for 2015-16 as prepared by the C&AG.

*Agreed:* The Committee agreed that the Clerk should prepare a draft Committee Report for consideration by the Committee at its next meeting.

## **6. Whistleblowing Complaints**

Members noted the Clerk's Paper; the Mazars Report; and the paper from the Chair of the NIAO Audit Committee.

The Clerk briefed the Committee on the background to this issue.

*Agreed:* The Committee agreed that the Clerk should write to the whistleblower enclosing a copy of the summary document provided by Mazars.

## **7. Salary of the Comptroller and Auditor General**

Members noted the Clerk's Paper.

The Clerk briefed the Committee on the background to this issue.

*Agreed:* The Committee agreed that the Comptroller and Auditor General's salary should remain at its current level during 2015-16.

*Agreed:* The Committee agreed that the Clerk should prepare a paper setting out alternative options for determining when and by how much the C&AG's salary should increase.

## **8. Review of the Memorandum of Understanding on Governance and Accountability Arrangements at the NIAO.**

Members noted the Clerk's Paper.

The Clerk briefed the Committee on the background to this issue.

*Agreed:* The Committee agreed to review the Memorandum of Understanding and that the Clerk should write to both the NIAO and the Audit Committee of the NIAO asking for comments.

## **9. Any other business**

There was no other business.

## **10. Time, date and place of next meeting**

The next meeting of the Committee will be held on Tuesday, 28<sup>th</sup> April 2015 at 3.30pm in Room 21 when the Committee Report on the NIAO Estimate for 2015-2016 will be considered by the Committee.

*The Chairperson adjourned the meeting at 5.03pm.*

Danny Kinahan  
**Chairperson**  
**Audit Committee**

**Dated:** 28<sup>th</sup> April 2015