

AUDIT COMMITTEE

END OF SESSION REPORT

This is the end of session report of the Audit Committee of the Northern Ireland Assembly from 1st September 2014 to 31st August 2015.

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 No. 58. The Committee has 5 members including a Chairperson and Deputy Chairperson and a quorum of 2.

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 and Personnel, the estimates of the NIAO and lays them before the Assembly; and
- 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

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

The Committee is appointed at the start of every Assembly mandate and has the power to send for persons, papers and records that are relevant to its enquiries.

Membership:

The membership of the Committee is as follows:

Mr Roy Beggs¹ (Chairperson)
Mr David Hilditch (Deputy Chairperson)
Ms Anna Lo
Mr Dominic Bradley²
Ms Michaela Boyle³

¹ with effect from 15 June 2015 Mr Roy Beggs replaced Mr Danny Kinahan as Chairperson

²with effect from 23rd April 2012 Mr Dominic Bradley replaced Ms Margaret Ritchie

³with effect from 17th September 2012 Ms Michaela Boyle replaced Mr Paul Maskey.

NIAO Corporate Plan 2015-2016 to 2017-18

1. Following consultation with the Department of Finance and Personnel (DFP) and the Public Accounts Committee (PAC), the Committee scrutinised and approved the draft NIAO Corporate Plan 2015-2016 to 2017-18. The Corporate Plan was then revised by the NIAO, with the Committee's agreement, to reflect the outcome of the Executive's Final Budget for 2015-16.

NIAO Estimate

2. The Committee agreed the estimate for the NIAO's use of resources for 2015-2016 and laid the estimate before the Assembly. It did so having first consulted with DFP and PAC. The estimate provides for expenditure by the NIAO on "Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources (audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud)".

3. The estimate provided for a net resource requirement of £7,686,000. This is a 6.3% reduction from the agreed net resource requirement of £8,200,000 for 2014-15. A Committee report on the Estimate was published.

NIAO Annual Report and Accounts 2014-2015

4. The Committee scrutinised and monitored the NIAO's expenditure at each of the monitoring rounds. In June 2015 the Committee noted the NIAO Annual Report and Accounts 2014/15 as well as advice from the independent external auditors.

Comptroller and Auditor General's Salary

5. At its meeting on 14th April 2015 the Committee agreed that the Comptroller and Auditor General's salary should remain at its current level during 2015-16.

Meetings

6. The Committee met six times during this session. Three meetings were held in public session, one meeting was held in closed session and two meetings were held in part closed session.

Other Business

Memorandum of Understanding (MoU) on Governance and Accountability Arrangements at the NIAO

7. As provided for by the MoU, the Committee met and was briefed by the NIAO Non Executive members in October 2014. At its meeting on 30th June 2015, the Committee considered and agreed with the Comptroller and Auditor General amendments to the MoU.

Public Services Ombudsperson Bill

8. At its meeting in October 2014 the Committee agreed a response to the Committee on OFMdfM on the Public Services Ombudsperson Bill. The Committee then contributed in May 2015 to the Ad Hoc Committee's consideration of the Public Services Ombudsperson Bill.

Expenditure

9. Details of the Committee's expenditure are shown in Annex A.

ANNEX A**Audit Committee
Expenditure for the period 1st September 2014 to 31st August 2015**

| Budget area | Details | Expenditure |
|-------------------------------|---------------------------------------------------------------------|--------------------|
| Printing of committee reports | Report on the Estimate of the Northern Ireland Audit Office 2014-15 | £241.04 |
| General Committee expenses | Meeting refreshments | £83.95 |
| Total | | £324.99 |