



Northern Ireland  
Assembly

## Audit Committee

### Minutes of Proceedings

**13 November 2024**

**Meeting Location:** The Senate Chamber, Parliament Buildings

**Present:**

Alan Chambers MLA (Chairperson)

Diane Forsythe MLA (Deputy Chairperson)

Nick Mathison MLA

**Present by video or teleconference:**

John Blair MLA

Ciara Ferguson MLA

**In Attendance:**

Nick Mitford, Assembly Clerk

Shane McAteer, Assembly Clerk

Elaine Farrell, Assistant Clerk

Laura Gourley, Clerical Supervisor

Alison Ferguson, Clerical Officer

The meeting commenced at 10.04 a.m. in open session

## **1. Apologies**

None.

## **2. Declaration of Interests**

Diane Forsythe declared an interest that she is a member of the Public Accounts Committee and Deputy Chairperson of the Committee for Finance.

## **3. Draft Minutes**

**Agreed:** The Committee agreed the minutes of the meeting held on 16 October 2024.

John Blair joined the meeting at 10.06 a.m.

## **4. Matters arising**

None.

## **5. Comptroller & Auditor General's salary**

The clerk briefed the Committee on the commissioned research paper provided by RaISE on "Remuneration for auditors general in England, Scotland and Wales."

**Agreed:** The Committee agreed to hold a review of the options determining the mechanisms and level of the Comptroller and Auditor General's (C&AG) future salary, and to request legal advice on the options available to the Committee in that regard.

**Agreed:** The Committee agreed to include the current salary of the C&AG as part of the review.

**Agreed:** The Committee agreed that the secretariat would bring forward the relevant review briefing paper, including Terms of Reference, for consideration.

## **6. Codification on the budget process**

The clerk briefed the Committee on the Codification of the Audit Committee's role in agreeing the draft budgets of the NIAO, NIPSO and NIAC.

**Agreed:** The Committee agreed to commission research and legal advice on the budget scrutiny process in neighbouring jurisdictions, including their legislative and procedural underpinnings.

## **7. Northern Ireland Audit Office (NIAO) – Draft budget 2025/26**

The following officials from the NIAO joined the meeting at 10.21 a.m.

Dorinnia Carville, Comptroller and Auditor General

Rodney Allen, Chief Operating Officer

Brian O'Neill, Director

The officials briefed the Committee and this was followed by a question and answer session.

The Chairperson thanked the officials for their briefing.

## **8. Northern Ireland Public Service Ombudsman (NIPSO) - Draft Budget 2025/26**

The following officials from NIPSO joined the meeting at 10.49 a.m.

Margaret Kelly, Ombudsman

Sean Martin, Acting Deputy Ombudsman

Kirsty McCool, Director of Governance and Support Services

The officials briefed the Committee and this was followed by a question and answer session.

The Chairperson thanked the officials for their briefing.

The Clerk recused himself from the next agenda item and the Clerk of the Committee for Standards and Privileges clerked the remainder of the meeting.

## **9. Northern Ireland Assembly Commission (NIAC) – Draft Budget 2025/26**

The following officials from NIAC joined the meeting at 11.11 a.m.

Lesley Hogg, Clerk/Chief Executive

Steven Baxter, Director of Corporate Services

The officials briefed the Committee and this was followed by a question and answer session.

The Chairperson thanked the officials for their briefing.

## **10. Correspondence**

Noted: The Committee noted the following items of correspondence:

- I. Correspondence dated 18 October 2024 from the Chairpersons' Liaison Group providing an update following its meeting on 18 June 2024.
- II. Correspondence dated 19 October 2024 from the Committee for Finance on the Analysis of the 2024-25 Outturn and Forecast Outturn.
- III. Correspondence dated 24 October 2024 from the Committee for Finance on the 2025-30 Budget Future Years Gathering Exercise.
- IV. Correspondence dated 4 November 2024 from the Minister of Finance on the Urgent Oral Statement on the Chancellor's Autumn Budget Statement.
- V. Correspondence dated 22 October 2024 from the Business Office on the NIAO Report on the National Fraud Initiative in Northern Ireland.
- VI. Correspondence dated 11 November from the Committee for Finance on the Minister of Finance Oral Statement on Public Expenditure 2024-25 October Monitoring.

## **11. Any other business**

There was no other business

**Agreed:** The Committee agreed to move into closed session.

The meeting moved into closed session at 11.52 a.m.

## **12. Further consideration of draft budget submissions**

The Committee discussed the draft budget submissions from the NIAO, NIPSO and NIAC.

**Agreed:** The Committee agreed to write to NIAO and NIPSO to seek clarity on the recent announcement regarding the increase to employers' national insurance contributions and the budget implications for that.

**Agreed:** The Committee agreed to write to NIPSO to request a further briefing on the outcome of the Pay and Grading exercise.

**Agreed:** The Committee agreed to write to the Minister of Finance to request that she makes provision for the following:

- NIAO Resource DEL to be set at £11,153K and Capital DEL set at £40K, with Resource DEL at £10,993K non-ring-fenced and £220K ring-fenced.
- NIPSO Resource DEL to be set at £5,150K and Capital DEL set at £0K, with Resource DEL at £4,950K non-ring-fenced and £200K ring-fenced (subject to the outcome of the Pay and Grading exercise and subsequent briefing from NIPSO to the Audit Committee).
- NIAC Resource DEL to be set at £64,197K and Capital DEL at £3,061K.

**Agreed:** The Committee agreed to write to the Finance Minister to express disappointment at the timing of the response from her department to the letter from the Committee seeking its views on the budget submissions from the three NMPBs.

## **13. Date, Time and Place of the next meeting**

The next meeting of the Audit Committee will take place on 29 January 2025 at 10.00 a.m. in the Senate Chamber, Parliament Buildings.

The meeting was adjourned at 12.05 p.m.

**Alan Chambers MLA**

**Chairperson, Audit Committee**

**29 January 2025**