



Northern Ireland
Assembly

Audit Committee

Minutes of Proceedings

11 March 2026

Meeting Location: Room 21, Parliament Buildings

Present:

Alan Chambers MLA (Chairperson)

Diane Forsythe MLA (Deputy Chairperson)

John Blair MLA

Nick Mathison MLA

In attendance by video:

Emma Sheerin MLA

In Attendance:

Ashleigh Mitford, Assembly Clerk

Elaine Farrell, Assistant Clerk

Laura Gourley, Clerical Supervisor

Alison Ferguson, Clerical Officer

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

Agreed: The Committee agreed to commence the meeting in closed session to discuss a matter related to the Committee's report 'Review of the salary arrangements for the Comptroller and Auditor General', as well as Committee consideration on its codification workstream.

1. Apologies

None.

2. Declaration of Interests

No interests were declared.

3. Draft minutes

Noted: The Committee noted that the minutes of the meeting held on 18 February 2026 had previously been agreed by the Chairperson following delegation of authority by the Committee to do so, in order that the minutes could be included in a Committee report published on 26 February 2026.

4. Matters arising

John Blair joined the meeting at 10.07 a.m.

Agreed: The Committee noted an item of correspondence dated 23 February 2026 from the C&AG in respect of the Committee's report 'Review of the salary arrangements for the Comptroller and Auditor General' and agreed the draft response for issue.

Noted: The Committee noted the revised NIAO MOU, previously agreed by the Committee, which the Chairperson will sign.

5. Committee consideration of the codification workstream

The Committee Clerk introduced this agenda item followed by discussion from members on a range of issues.

Noted: The Committee noted that the Clerk will draft Committee position/engagement papers for the NIAO, NIPSO and the NIAC for consideration and agreement at the meeting on 15 April 2026.

The meeting moved in open session at 10.30 a.m.

6. Committee consideration of the updated MOU with NIPSO

The Committee Clerk introduced this agenda item followed by discussion from members.

Agreed: The Committee agreed that it was content with the updated NIPSO MOU and that the Chairperson would sign it on behalf of the Committee.

7. Correspondence

Noted: The Committee noted the correspondence from the Committee for Finance dated 26 February 2026 on the 2025-26 Public Expenditure Outturn and Forecast Outturn – January (R10) position.

Noted: The Committee noted the correspondence dated 3 March 2026 from the Minister for Finance on his Urgent Oral Statement regarding the Chancellor's Spring Statement.

Noted: The Committee noted the correspondence dated 6 March 2026 from the NIAO on the Draft Local Government Auditors Code of Audit Practice.

8. Forward Work Programme

Noted: The Committee noted the Forward Work Programme.

9. AOB

None.

10. Date, Time and Place of the next meeting

The next meeting of the Audit Committee will take place on 15 April 2026 at 10.00 a.m. in Room 21.

The meeting was adjourned at 10.37 a.m.

Alan Chambers MLA

Chairperson, Audit Committee

15 April 2026