



Northern Ireland
Assembly

Audit Committee

Minutes of Proceedings

20 May 2026

Meeting Location: Room 21, Parliament Buildings

Present:

Alan Chambers MLA (Chairperson)

Nick Mathison MLA

In attendance by video:

Emma Sheerin MLA

Apologies:

Diane Forsythe MLA (Deputy Chairperson)

John Blair MLA

In attendance:

Ashleigh Mitford, Assembly Clerk

Elaine Farrell, Assistant Clerk

Laura Gourley, Clerical Supervisor

Alison Ferguson, Clerical Officer

The meeting commenced at 10.02 a.m. in open session.

1. Apologies

As above.

2. Declaration of Interests

No interests were declared at this point in the meeting.

3. Draft minutes

Agreed: The Committee agreed the minutes of the meeting held on 15 April 2026.

4. Matters arising

None.

5. Correspondence

Noted: The Committee noted the correspondence dated 12 May 2026 from the Committee for Finance on the 2025-26 Public Expenditure Outturn and Forecast Outturn – March 2026.

Agreed: The Committee noted the correspondence dated 12 May 2026 from the C & AG on the Budget for the NIAO 2026-27 and agreed to request legal advice on a range of issues.

Agreed: The Committee agreed to share the correspondence from the C & AG with the Committee for Finance and the Public Accounts Committee for information given its relevance to their respective remits.

Agreed: The Committee agreed the basis of an initial response to the C &AG including exploring the extent to which the Department of Finance's contingency planning approach with Departments could be applied within the NIAO.

Agreed: The Committee agreed the basis of correspondence to the NIAC and NIPSO to seek their views on the extent to which the Department of Finance's contingency planning approach with Departments could be applied within their organisations.

Agreed: To request that all three bodies communicate with the Committee as the budget position evolves and to advise that the Committee may invite them to a briefing as the position becomes clearer.

6. Forward Work Programme

Noted: The Committee noted the Forward Work Programme.

7. AOB

None.

Agreed: The Committee agreed to move into Closed Session.

The meeting moved into Closed Session at 10.13 a.m.

8. Committee consideration of Codification workstream - update

The Committee Clerk briefed the Committee on this agenda item.

Agreed: The Committee agreed it was content to approve the Committee position paper to the NIAC and agreed the covering letter to accompany it.

Noted: The Committee noted that the budget codification policy paper agreed by the Committee on 11 March 2026 will be annexed to the position paper to the NIAC with a minor amendment regarding procedures.

Noted: The Committee noted that the NIAO has confirmed that it is content (subject to a minor procedural amendment to the policy document) that the

Committee codifies its role in relation to its budgets by way of amendments to Assembly Standing Orders. The Committee further noted that a response from NIPSO is pending.

9. Committee Feasibility Study – job evaluation to determine the future salary payable for the Office of the Comptroller & Auditor General for Northern Ireland.

The Committee Clerk briefed the Committee on this agenda item.

Agreed: The Committee agreed the proposed amendments to the Terms of Reference (ToR), which reflect the comments of the C&AG and the Chief Operating Officer (COO) of the NIAO.

Agreed: The Committee agreed its approach to a response to the C&AG and agreed to provide an updated copy of the ToR for information.

Agreed: The Committee agreed its approach to a response to the COO and agreed to provide an updated copy of the ToR for information.

Agreed: The Committee approved the correspondence text for letters to the Home Civil Service and neighbouring legislatures Human Resources departments.

10. Date, Time and Place of the next meeting

The next meeting of the Audit Committee will take place on 17 June 2026 at 10.00 a.m.

The meeting was adjourned at 10.34 a.m.

Alan Chambers MLA

Chairperson, Audit Committee

17 June 2026