



Northern Ireland
Assembly

Audit Committee

Minutes of Proceedings

30 September 2026

Meeting Location: Senate, Parliament Buildings

Present:

Alan Chambers MLA (Chairperson)

Nick Mathison MLA

In attendance by video:

Pam Cameron MLA (Deputy Chairperson)

John Blair MLA

Emma Sheerin MLA

In attendance:

Ashleigh Mitford, Assembly Clerk

Laura Gourley, Clerical Supervisor

Alison Ferguson, Clerical Officer

In attendance by video:

Elaine Farrell, Assistant Clerk

The meeting commenced at 10.03 a.m. in open session.

1. Apologies

None.

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 17 June 2026.

4. Matters arising

The Chairperson welcome Pam Cameron as the new Deputy Chairperson of the Committee and placed on record his thanks to Diane Forsythe for her significant contribution to the work of the Committee.

5. DoF Information Gathering exercise for budget period 2026/27 – 2029/30 - procedural advice

Agreed: The Committee agreed to move into closed session to consider procedural advice in relation to DoF's information gathering exercise for the budget period 2026/27 – 2029/30.

The meeting moved into closed session at 10.05 a.m.

Emma Sheerin joined the meeting at 10.05 a.m.

Noted: The Committee noted briefing papers from the Clerk, submissions from the NIAO, the NIAC and NIPSO and correspondence from the DoF related to DoF's Information Gathering exercise for the budget period 2026/27 – 2029/30.

Agreed: The Committee agreed that the correspondence from the DoF be emailed to the NIAO, the NIAC and NIPSO.

The Committee Clerk briefed the Committee on the DoF Information Gathering exercise for the budget period 2026/27 – 2029/30 and this was followed by Committee discussion.

Noted: The Committee noted that, due to timescales, the views of the Public Accounts Committee had not been received on time for the meeting and that any decision on the NIAO budget would be made subject to the views of PAC.

Noted: The Committee noted that there were no substantive changes to the 2026/27 figures in the scope of the exercise for the NIAO and the NIAC and that there would be opportunity for further scrutiny of future years' figures during future budgetary and in year monitoring exercises.

Agreed: The Committee agreed that it did not require an oral briefing with the NIAO to inform its consideration of its submission.

Agreed: The Committee agreed that it did not require an oral briefing with the NIAC to inform its consideration of its submission.

Agreed: The Committee agreed that it did require an oral briefing with NIPSO to inform its consideration of its submission.

The meeting moved in open session at 10.42 a.m.

6. Budget 2026/27-2029/30 - NIAO update

The Committee agreed in closed session that this briefing was not required.

7. Budget 2026/27-2029/30 - NIAC update

The Committee agreed in closed session that this briefing was not required.

8. Budget 2026/27-2029/30 - NIPSO update

The following witnesses joined the meeting at 10.43 a.m.

Margaret Kelly, Ombudsman

Sean Martin, Deputy Ombudsman

Michael McClean, Finance and Corporate Services Manager

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

John Blair left the meeting at 11.00 a.m.

The Chairperson thanked the witnesses for their attendance and briefing.

The witnesses left the meeting at 11.22 a.m.

Agreed: The Committee agreed to move into closed session to consider the Committee position on the DoF Information Gathering exercise for budget period 2026/27-2029/30.

The meeting moved into closed session at 11.22 a.m.

9. Budget 2026/27-2029/30 – Committee consideration

The Committee discussed the written and oral evidence it had received from the NIAO, the NIAC and NIPSO.

Agreed: The Committee agreed that it was content with the NIAO budget proposals for 2026/27, subject to the views of PAC, and noting that there would be opportunity for further scrutiny of future years' figures during future budgetary and in year monitoring exercises.

Agreed: The Committee agreed that it was content with the NIAC budget proposals for 2026/27, noting that there would be opportunity for further scrutiny of future years' figures during future budgetary and in year monitoring exercises.

Agreed: The Committee agreed to write to the NIAC to state that, while it did not have a bearing on the Committee decisions on the NIAC 2026/27 budget, the Committee considered that the 5% scrutiny thresholds referred to in the NIAC submission in relation to future years did not reflect the Committee's understanding of the agreed protocol between the Committee and the NIAC.

The meeting was suspended between 11.42 a.m. and 11.52 a.m.

Agreed: The Committee agreed to write to NIPSO to ask that it give further consideration to the extent of scope available for NIPSO to absorb the pressures set out in its written submission within the position agreed by the Committee as set out in its October 2025 report.

Agreed: The Committee agreed to defer consideration of the NIPSO budget proposals to the meeting on 7 October 2026.

Agreed: The Committee agreed to consider and agree correspondence to DoF at its meeting on 7 October 2026.

Agreed: The Committee agreed to move in to open session in order for the Clerk to summarise the Committee's decisions on its considerations around the budget proposals of the NIAO, the NIAC and NISPO to the DoF Information Gathering exercise for the budget period 2026/27-2029/30.

The meeting moved into open session at 12.00 p.m.

Emma Sheerin left the meeting at 12.00 p.m.

The Clerk summarised the Committee's position.

10. Correspondence

Noted: The Committee noted the correspondence from the Committee for Finance dated 18 June 2026 on Cash Profiles and Use of Vote on Account.

Noted: The Committee noted the correspondence from the Committee for Finance dated 18 June 2026 on the 2025-26 Public Expenditure Outturn and Forecast Outturn.

Noted: The Committee noted the correspondence from the Committee for Finance dated 25 June 2026 on its Inquiry into Performance and Culture of the NICS.

Noted: The Committee noted the correspondence from the Committee for Finance dated 2 July 2026 on the 2025-26 Public Expenditure Outturn and Forecast Outturn May (R2) Position.

Noted: The Committee noted the Departmental annual report and accounts 2025-26 for the Northern Ireland Assembly Commission.

Noted: The Committee noted the Members Contributory Pension Fund Annual Report and Accounts for the year ended 31 March 2025 and the Assembly Contributory Pension Fund Annual Report and Accounts for the year ended 31 March 2025.

Noted: The Committee noted the correspondence from the NIAC dated 8 September 2026 on a potential Commission Bill to be introduced in the next mandate relating to the Office of Comptroller and Auditor General.

Noted: The Committee noted the correspondence from the Committee for Finance dated 10 September 2026 on the Revised Department of Finance and Department of Justice S.59 Authorisation letters.

Noted: The Committee noted the correspondence from the Committee for Finance dated 25 September 2025 inviting members to the Ribbon Ceremony as part of Baby Loss week.

Noted: The Committee noted the correspondence from the Committee for Finance dated 25 September 2026 on the 2025-26 Public Expenditure Outturn and Forecast Outturn August (R5) Position.

11. Forward Work Programme

Noted: The Committee noted the draft Forward Work Programme.

12. AOB

None.

13. Date, Time and Place of the next meeting

The next meeting of the Audit Committee will take place on Wednesday 7 October 2026 at 10.00 a.m. in Room 21.

The meeting was adjourned at 12.01 p.m.

Alan Chambers MLA

Chairperson, Audit Committee

7 October 2026