

AUDIT COMMITTEE

END OF SESSION REPORT

This is the end of session report of the Audit Committee of the Northern Ireland Assembly from 1 September 2025 to 31 August 2026.

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 58. The Committee has five members including a Chairperson and Deputy Chairperson and a quorum of two.

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 (DoF), the estimates of the Northern Ireland Audit Office (NIAO) and lays them before the Assembly;
- 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 for Northern Ireland (C&AG);
- Exercises the functions mentioned in sub-paragraphs 18(2) and (4) of Schedule 1 to the Public Services Ombudsman Act (Northern Ireland) 2016 in respect of agreeing and laying the estimates of the Northern Ireland Public Service Ombudsman (NIPSO); and
- May exercise the power in Section 44(1) of the Northern Ireland Act 1998.

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

In 2016, the Northern Ireland Assembly Commission (NIAC) and the DoF sought to reflect the constitutional independence of the Assembly from the Executive. This led to the development of a draft methodology/protocol for setting the Commission's budget. The methodology sets out an approach that is akin to the approach adopted for the NIAO and NIPSO, whereby the Audit Committee provides scrutiny and challenge to the NIAC's expenditure plans and reports accordingly, in recognition of the independence of the NIAC.

Membership

The Committee membership at 31 August 2026 was as follows:

Mr Alan Chambers (Chairperson)

Mrs Pam Cameron (Deputy Chairperson)¹

Mr John Blair

Ms Emma Sheerin²

Mr Nick Mathison

Key Activities, Outputs and Achievements

NIAO, NIPSO and NIAC Draft Budgets 2026-29/30

1. The Committee completed its scrutiny of the proposed 2026-29/30 budgets for the NIAO, NIPSO and the NIAC. The Committee considered the Annual Reports and Accounts for the three bodies, held evidence sessions with each organisation and considered the views of the DoF and, in the case the NIAO, the Public Accounts Committee.
2. The Committee agreed the budget figures for the three bodies and subsequently published its [report](#) on their budget requirements on 22 October 2025.
3. The Committee was unable to undertake its role of agreeing and laying Estimates for the NIAO and NIPSO as the Executive did not agree a budget for 2026/27 during the 2025/26 session. The Committee sought legal advice on the issue in terms of the implications for the role of the Committee and wrote to the three bodies to set out its views on the situation in June 2026.

Review of the salary arrangements for the Comptroller and Auditor General

4. The Committee completed its review of the salary arrangements for the C&AG.
5. The review, based on a recommendation by the former Audit Committee, included a review of available options for determining the salary. The

¹ With effect from 16 June 2026 Mrs Pam Cameron replaced Ms Diane Forsythe as Deputy Chairperson

² With effect from 24 November 2025 Ms Emma Sheerin replaced Ms Jemma Dolan as a Committee Member

Committee also examined the appropriateness of its role in making recommendations to the Assembly on the salary payable to the C&AG. Options considered by the Committee are set out in its [report](#) on the review and the Committee sought legal advice throughout the process.

6. The Assembly approved a Committee Motion that the salary payable to the C&AG for the period 1 April 2025 - 31 March 2026 be uplifted by 4% (in line with the pay award being made available to Assembly Commission staff), bringing the salary to £160,708 and that the salary level be applied retrospectively from the beginning of the financial year 2023/24.
7. The Committee Report, which was noted by the Assembly, did not recommend a change in relation to the Committee's role in setting the salary. It also reflected the need for more work to be undertaken in relation to identifying a suitable mechanism for setting the salary in the future.

Feasibility study - Job Evaluation to determine the future salary payable for the office of Comptroller & Auditor General

8. Following completion of its review of the C&AG salary, the Committee commenced work on a feasibility study, to establish whether a full job evaluation and salary benchmarking exercise would provide a robust basis for determining the appropriate salary for the office in the future and noting that this work may be helpful in informing the approach of its successor Committee.
9. The Committee developed and agreed Terms of Reference for the study and agreed to consult with the NIAO and the C&AG before engaging with other relevant bodies. Following comments from the NIAO, the Terms of Reference were amended, and the Committee wrote to the Home Civil Service and HR departments in neighbouring legislatures to seek assistance in carrying out the study.

Updating the Memoranda of Understanding with the NIAO and NIPSO

10. The Committee worked with the NIAO and NIPSO to review and update the Memoranda of Understanding (MOUs) in place between the Committee and each body. The review provided an opportunity to consider the respective roles and responsibilities of the Committee and the bodies and to ensure arrangements remained appropriate.
11. The revised [MOUs](#) were published in May 2026.

Codification on the Audit Committee's role in relation to the budgets of the NIAO, NIPSO and the NIAC

12. Following a scoping exercise, the Committee agreed to undertake two parallel pieces of work in relation to the codification of its role in relation to the budgets of the NIAO, NIPSO and the NIAC. These related to proposed amendments to Standing Orders and a review of the draft protocol with the NIAC. The Committee plans to progress this work as far as possible, with appropriate engagement, before the end of the Mandate.

Financial monitoring and scrutiny

13. The Committee maintained oversight of the budgets of the NIAO, NIPSO and NIAC which included in-year monitoring rounds, the Spring Supplementary Estimates and Public Expenditure Outturn and Forecast Outturn information from DoF.

Other Areas Considered by the Committee

14. During the period of this report the Committee considered recommendations made by the previous Committee which would require significant legislative change. The Committee agreed that, given the time remaining in the Mandate, matters without an obvious legislative vehicle should be identified in its Legacy Report for consideration by the successor Committee.

Committee meetings

15. The Committee held 11 formal meetings during the period covered by this report. Of the 11 meetings, 10 were partially closed and one meeting was closed. Closed sessions were generally for the purpose of receiving legal advice, for deliberations on draft reports on budgets and Estimates and for its review of the salary arrangements for the C&AG.

Committee expenditure

16. The Committee expenditure for the period covered by this report is included as an Appendix.

APPENDIX

AUDIT COMMITTEE

Expenditure for the period 1 September 2025 – 31 August 2026

Budget area	Details	Expenditure
Committee Travel - committee members and staff travel and subsistence in relation to visits and meetings outside Parliament Buildings	Includes the cost of committee visits to: • [location] - to meet [name of key organisation/person] to discuss [issue] • [location] to consider [issue] and x number of meetings held outside Parliament Buildings	£0
Printing of committee reports	Includes the cost of committee reports on: • Inquiry into [name of inquiry] • [name of] Bill	£0
Advertising – the cost of public notices relating to committee inquiries, the committee stage of Bills and meetings held outside Parliament Buildings	Includes the cost of public notices in relation to: • Inquiry into [name of inquiry] • [name of] Bill	£0
Specialist Advice - the cost of specialist advisers appointed by the committee and commissioned research, also the cost of drafting Standing Orders	Specialist adviser to the Committee on [issue/inquiry to which the advice related]	£0
Refreshments & Hospitality	Includes the cost of all refreshments and hospitality provided by the committee; to include meetings, working lunches, seminars and any other such expenditure.	£234.46
General expenses	Includes the cost of seminars (excluding refreshments and hospitality); room hire; witness	£0

	expenses; gifts provided by the committee during visits; and conference fees for members.	
Total Expenditure		£234.46

Notes:

- 1. It is not necessary to break down costs for individual visits, reports etc. These should be described under “details”, with only totals included in the “expenditure” column.
- 2. It is not necessary to include budget areas on which there has been no expenditure.