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Dear Ashleigh,

**DEPARTMENT OF FINANCE – ADMINISTRATIVE AND FINANCIAL PROVISIONS
BILL**

Thank you for your letter dated 24 September 2025. I write to inform you that the Department of Finance has been reconsidering Clause 20 following the concerns raised by the Audit Committee.

Following consideration of the proposed options, the Finance Minister agrees with the Audit Committee's position that Option 5 would be the most appropriate at this time. As such the Department will be proposing an amendment to the Bill removing Clause 20 and has written to the Finance Committee accordingly. This proposed amendment will mean that the responsibility for the appointment of the External Auditor for the NI Audit Office would remain with the Department of Finance.

The Department also notes Option 6, which could be considered over the medium term, in which the wider governance arrangements for NIAO are reconsidered. On this the Department is content that this is pursued in tandem with Option 5 and the Department of Finance looks forward to engaging proactively with the NIAO on this

Yours sincerely

GERARD WILLIS
DEPARTMENTAL ASSEMBLY LIAISON OFFICER