



Northern Ireland
Assembly

Committee for Finance

Minutes of Proceedings

4 February 2026

Meeting Location: Senate Chamber, Parliament Buildings, Belfast

Present: Matthew O'Toole MLA (Chairperson)

Steve Aiken MLA

Deirdre Hargey MLA

Harry Harvey MLA

Brian Kingston MLA

Apologies: None

Virtual: Diane Forsythe MLA (Deputy Chairperson)

Gerry Carroll MLA

Jemma Dolan MLA

Eoin Tennyson MLA

In Attendance: Peter Hall Committee Clerk

Fiona Rooney Senior Assistant Assembly Clerk

Clairita Frazer Assistant Assembly Clerk

Tom Armstrong Assistant Assembly Clerk

Stephen Magee Clerical Supervisor

Heather Graham Clerical Officer

The meeting commenced at 1:11pm in public session.

1. Apologies.

As above.

2. Declaration of Interests.

None.

3. Chairperson's Business.

3.1. Legislation progressed by the Committee for Finance during this Mandate.

The Committee noted a summary of legislation progressed by the Committee for Finance since its establishment in the current Mandate.

3.2. House of Commons (HoC) Public Administration and Constitutional Affairs Committee – Implementation monitoring of public inquiry recommendations.

The Committee considered correspondence in relation to the HoC Committee's recently launched inquiry into the recommendations of the Infected Blood Inquiry; specifically on responding to calls for public inquiries and scrutiny of implementation of public inquiry recommendations.

Agreed: The Committee agreed that the Clerk would consult with the Public Accounts Committee Clerk and revert to Members with a proposed way forward.

3.3. Interparliamentary Finance Committee Forum Legacy Report

The Committee considered the Interparliamentary Finance Committee Forum Legacy Report which had been agreed by the respective Committee Chairpersons.

Agreed: The Committee agreed to publish the Legacy Report as an informal report on the Committee webpage in conjunction with other jurisdictions.

4. Draft Minutes of Proceedings.

Agreed: The Committee agreed the Minutes of Proceedings from the meeting of the 28 January 2026.

5. Matters Arising

5.1. DALO Readout Response – Procurement updates – Meeting of 21 January

The Committee noted that the Department of Finance would provide updates on progress with various procurement issues.

5.2. The Executive Office – Review of Arm’s Length Bodies (ALBs) and Arm’s Length Body (ALB) Pay Landscape Review

The Committee noted a response from the First and deputy First Minister regarding the Review of ALBs and ALB Pay Landscape Review, confirming their full support for the Department of Finance led reviews.

5.3. Minister for Communities – Review of ALBs and ALB Pay Landscape Review

The Committee noted a response from the Minister for Communities regarding the Review of ALBs and ALB Pay Landscape Review confirming engagement with the Department of Finance led reviews.

Eoin Tennyson joined the meeting at 1:18pm.

5.4. Committee for Communities – Advice NI request regarding the implementation of scrapping of the two-child limit in Northern Ireland

The Committee considered a response from the Committee for Communities highlighting a forthcoming briefing with Advice NI on the LCM: Universal Credit (Removal of Two Child Limit) Bill.

Agreed: The Committee agreed to ask the Department of Finance for an assessment of the impact on the Block Grant following the abolishment of the two-child limit.

5.5. Association of British Insurers – Tackling Motor Insurance Costs for Young Drivers

The Committee considered a briefing paper from the Association of British Insurers (ABI) compiled to assist Members in a future Private Members Motion Plenary debate on the cost of insurance for young drivers.

Agreed: The Committee agreed to ask ABI if it had any engagement with the Infrastructure Minister regarding Graduated Driver Licensing.

5.6. Examiner of Statutory Rules – 54th Report of the ESR

The Committee noted the 54th Report of the Examiner of Statutory Rules, which was previously considered by Members.

5.7. Department of Finance - “Future planning for the Local Growth Fund: a Review of the Economic Inactivity Aspect of the UKSPF”

The Committee considered correspondence from the Department of Finance providing an update on the Local Growth Fund which included a copy of a report on a Review of the Economic Inactivity Aspect of the Shared Prosperity Fund.

Agreed: The Committee agreed to seek clarification from the Department of Finance on a number of issues discussed and to request a letter to the Secretary of State for Housing, Communities and Local Government referenced in the correspondence.

Agreed: The Committee agree to copy the Department's correspondence to NICVA.

Deirdre Hargey and Gerry Carroll joined the meeting at 1:33pm.

5.8. DALO Readout Response – Pride of Place Announcement

The Committee considered a response from the Department of Finance regarding the Pride of Place announcement and corresponding funding for Northern Ireland.

Agreed: The Committee agreed to seek clarification from the Department of Finance on a number of issues discussed.

5.9. Committee for Education – Scrutiny of draft Multi-Year Budget for 2026-29/30

The Committee considered a response from the Committee for Education regarding the draft multi-year budget.

Diane Forsthye declared an interest as the Assembly Private Secretary to the Education Minister.

Agreed: The Committee agreed to add the response to their evidence base for scrutiny of the draft multi-year budget.

Agreed: The Committee agreed to ask the Department of Finance if the 5-Year Education Budget Strategy is the Department of Education's 5 Year Business Plan that had been expected from all Departments in Autumn 2025.

6. Northern Ireland Fiscal Council Bill - Oral Briefing with Northern Ireland Audit Office Officials and Committee Deliberations

Agreed: The Committee agreed that Hansard would provide a transcript of the agenda item.

The Committee noted a response from the Northern Ireland Audit Office (NIAO) to its Call for Evidence on the Bill.

The following officials joined the meeting at 1:45pm.

Dorinnia Carville Comptroller and Auditor General; and

Rodney Allen Chief Operating Officer, NIAO.

The officials briefed the Committee on their reflections on the Bill.

The briefing was followed by a question and answer session. A number of issues were discussed including independence of the NI Audit Office, reporting lines, potential overlap, budgetary matters, accountability and staffing matters.

Steve Aiken joined the meeting at 1:58pm.

The Chairperson thanked the officials for their attendance, and the officials left the meeting at 2:33pm.

The Committee considered a Convention Rights Memorandum prepared by Legal Services to assist Members in their consideration of the Bill. Members noted that there were no Clauses within the Bill which require further consideration and that it was not considered that any Clauses within the Bill fell within the scope of Article 2 (1) of the Windsor Framework.

Harry Harvey left the meeting at 2:34pm.

Agreed: The Committee agreed to add the Memorandum to the electronic Bill folder.

7. Northern Ireland Fiscal Council Bill – Options Paper

The Committee considered a number of papers provided to assist with their deliberations on the Bill, including a written summary of issues raised in evidence on the Bill and the Department of Finance's comments on these issues.

The Bill Clerk joined the meeting at 2:36pm to assist Members.

Agreed: The Committee agreed to move into closed session for deliberations in respect of the Bill.

The Committee moved into closed session at 2:36pm.

Harry Harvey returned to the meeting at 2:38pm.

Members discussed the summary of the evidence on the Bill and reflected on issues highlighted to date.

The Committee returned to open session at 3:15pm.

Agreed: The Committee agreed to reflect on the positions indicated and return to discussions at a later date.

The Bill Clerk left the meeting at 3:16pm.

8. Administrative and Financial Provisions Bill – Committee Deliberations

The Committee noted Hansard transcripts from oral evidence sessions on 21 January 2026 with Department for Infrastructure officials and Executive Office officials.

Agreed: The Committee agreed to add the transcripts to the evidence base for the Committee stage of the Bill.

The Committee considered correspondence from the Infrastructure Committee regarding the Committee's scrutiny of Clause 17 of the Bill.

Agreed: The Committee agreed to copy any response from the Infrastructure Minister to the Infrastructure Committee as requested.

9. Internal Audit Overview – Oral briefing from Department of Finance Officials

The Committee noted a number of papers provided to assist with the briefing, including correspondence from the Department of Finance (DoF), the NICS Internal Audit Plan 2025/26 and individual audit assignments previously provided to the Committee.

The following officials joined the meeting at 3:18pm;

Tracey McCavigan Group Head NICS Internal Audit Services, DoF;

Lacey Walker Head of Internal Audit, DoF and

Alan McKee Head of IT Audit, DoF.

The officials provided the Committee with an overview of the work of Internal Audit.

The briefing was followed by a question and answer session. A number of issues were discussed including resources, future audit work and improvements to previous limited assignments.

The Chairperson thanked the officials for their attendance, and the officials left the meeting at 3:38pm.

The Committee suspended at 3:39pm and reconvened at 3:47pm.

**10. Reval 2026 – Oral briefing from Hospitality Ulster, Northern Ireland
Hotels Federation (NIHF), and Retail NI**

Agreed: The Committee agreed that Hansard would provide a transcript of the agenda item.

The Committee noted that the Federation of Small Business was asked to attend today's session but could not due to diary commitments.

The Committee noted a number of papers to assist with their deliberations including an Oral Statement made by the Finance Minister, correspondence from the Finance Minister and a Departmental Press Release – all related to the Minister's instruction to Land & Property Services to stop the implementation process of Reval 2026. Members noted the Minister's indication that urgent legislative steps may be needed to address the outworkings of his decision.

Members noted correspondence from the largest cinema operator in NI expressing frustration at the decision to delay the implementation of Reval 2026.

The following witnesses joined the meeting at 3:48pm;

Colin Neill Chief Executive, Hospitality Ulster;

Janice Gault Chief Executive, NIHF; and

Glyn Roberts Chief Executive, Retail NI.

The witnesses briefed the Committee on issues affecting their individual sectors.

The briefing was followed by a question and answer session. A number of issues were discussed including potential next steps for Reval 2026, preparedness for Reval, methodology used and potential mitigations for Rates increases.

Eoin Tennyson left the meeting at 4:06pm.

Gerry Carroll left the meeting at 4:26pm.

Steve Aiken declared an interest due to previous discussions with representatives present.

Jemma Dolan left the meeting at 5:15pm.

The Chairperson thanked the witnesses for their attendance, and the witnesses left the meeting at 5:18pm.

Agreed: The Committee agreed to ask the Department of Finance for an indication of a timeline and next steps for Reval 2026 and for clarification on what legislative steps the Minister referred to in his correspondence to the Committee. The Committee also agreed to send the Hansard transcript of the session with sectoral representatives to Land and Property Services for information.

11. Correspondence

- i. The Committee noted Hansard transcript of a Department of Finance oral briefing session on Public Procurement which took place on 21 January.
- ii. The Committee noted a Hansard transcript a Department of Finance oral briefing session on the LCM: Public Office (Accountability) Bill: Committee Report which took place on 21 January.
- iii. The Committee noted an update from the Northern Ireland Youth Assembly.
- iv. The Committee noted a Pivotal Report – 2 years of the restored NI Executive
- v. The Committee noted correspondence from the RSPB in relation to the future use of Swift Nesting Brick in new buildings.

Agreed: The Committee agreed to forward the correspondence to the Department of Finance for answer and to inform RSPB about the Committee's agreed way forward.

12. Draft Forward Work Programme

The Committee considered its Forward Work Programme and a table of expected Delegated Legislation for Committee scrutiny.

Members noted that the Assembly debate on the LCM: Public Office (Accountability) Bill was not going ahead as scheduled on 9th February 2026 and that an oral briefing on the NICS Estate Strategy would be scheduled for 27th May 2026.

The Clerk also informed the Committee that the Assembly Stages for the forthcoming Budget Debates have been delayed by one week, accordingly the scheduled oral briefing from officials would be postponed until Wednesday 18th February 2026.

Agreed: The Committee agreed that the Forward Work Programme should be amended accordingly and published on the Committee webpages.

13. Any Other Business

None.

14. Date and Time of next meeting

The next Committee meeting will be held on Wednesday 11th February 2026 at 2pm in the Senate Chamber, Parliament Buildings.

The meeting was adjourned at 5:21pm.

Matthew O'Toole

Chairperson, Committee for Finance

11th February 2026