



Northern Ireland
Assembly

Public Accounts Committee

Minutes of Proceedings

Thursday, 22 January 2026

Meeting Location: Senate Chamber, Parliament Buildings

Present: Daniel McCrossan, MLA (Chairperson)

Stephen Dunne, MLA

Tom Buchanan, MLA

Cathal Boylan, MLA

Colm Gildernew, MLA

Present by Video or Teleconference:

Diane Forsythe, MLA (Deputy Chairperson)

Pádraig Delargy, MLA

David Honeyford, MLA

Jon Burrows, MLA

Apologies:

In Attendance: Lucia Wilson (Committee Clerk)
Kirsten McClelland (Assistant Committee Clerk)
Karen Barry (Clerical Supervisor)

The meeting opened in public session at 2.13pm.

1. Apologies

2. Draft minutes

Agreed: Members agreed the draft minutes of the meeting on 15 January 2026.

3. Declaration of Interests

The Chairperson reminded members of the requirement to register their interests under Standing Order 69(5).

Diane Forsythe, MLA declared an interest as APS to the Education Minister.

Colm Gildernew, MLA declared an interest as Chair of the Communities Committee.

Pádraig Delargy, MLA declared an interest as a member of the Economy Committee.

David Honeyford, MLA declared an interest as a member of the Economy Committee.

Stephen Dunne, MLA declared an interest as a member of the Infrastructure Committee.

Cathal Boylan, MLA declared an interest as a member of the Infrastructure Committee.

4. Chairperson's Business

The Chairperson placed on record his concerns regarding the use of Ministerial Directions and the consequences for public finances in Northern Ireland.

5. Matters Arising

There were no matters arising.

6. Correspondence

Members noted the Northern Ireland Youth Assembly Big Survey Report and welcomed the engagement of young people, recognising the value of youth evidence in informing Committee inquiries.

7. Ministerial Directions

Agreed: Members agreed to defer consideration of the Ministerial Direction on Teachers Pay 2025-26 to enable C&AG to seek further information from the Accounting Officer.

The following witnesses and officials joined the meeting at 2.17 pm.

Dorinnia Carville, Comptroller and Auditor General

Seamus Wade, Director, Northern Ireland Audit Office

The Committee considered a Ministerial Direction issued by the Department for the Economy Accounting Officer on 27 October 2025 in relation to Northern Ireland's participation in a joint UK-wide bid to host the FIFA Women's World Cup 2035.

The Comptroller and Auditor General advised that the minutes of the relevant Executive meeting had not yet been made available to her and that, in the absence of those minutes, she was not in a position to confirm that Executive approval had been obtained.

Members discussed the importance of appropriate governance and assurance in relation to Ministerial Directions.

Agreed: That the Committee will write seeking clarification on when the relevant Executive minutes will be made available to the Comptroller and Auditor General.

Witnesses left the meeting at 2.51 pm.

8. Memorandum of Reply and Ministerial Directions

The following officials joined the meeting at 2.51 pm.

Stuart Stevenson, Treasury Officer of Accounts, Dept of Finance;

The Chair welcomed Mr Stevenson and thanked him for attending to brief the Committee.

The Committee took evidence from the Treasury Officer of Accounts (TOA) on:

- the operation of the Ministerial Direction process;
- delays and inconsistencies in Memoranda of Reply (MORs); and
- system-wide governance and accountability issues.

Members raised concerns about the increasing use of Ministerial Directions and the risk that they were becoming a routine mechanism rather than an exceptional measure. Members also emphasised the importance of timely, clear and high-quality MORs to support effective scrutiny.

Agreed:

That the Committee consider follow-up actions arising from the evidence session, including any further clarification required from the TOA, at a future meeting.

Cathal Boylan, MLA left the meeting at 3.02 pm.

Cathal Boylan, MLA rejoined the meeting at 3.12 pm.

Stephen Dunne, MLA left the meeting at 3.51 pm.

Stephen Dunne, MLA rejoined the meeting at 4.00 pm.

The Chairperson thanked Mr Stevenson for attending.

Mr Stevenson left the meeting at 4.06 pm.

The meeting moved into closed session at 4.06 pm.

Members discussed the briefing provided.

9. Preparation for briefing with Department of Finance

Members received a briefing from the Clerk in advance of the briefing session taking place on 29 January 2026.

10. Inquiry - Road Openings by Utilities

The following witnesses and officials joined the meeting at 4.21 pm.

Dorinnia Carville, Comptroller and Auditor General

Patrick Barr, Director, Northern Ireland Audit Office

Michael Heery, Audit Manager, Northern Ireland Audit Office

Members considered a briefing on the issues identified during the recent evidence session with Department for Infrastructure.

Agreed: Members agreed to proceed with the drafting of the report.

Witnesses left the meeting at 4.23 pm.

11. Draft Forward Work Programme

The Committee considered the timing of its proposed inquiry on Waste Management and Waste Crime, in light of the Department of Agriculture, Environment and Rural Affairs' public consultation on the draft Resources and Waste Management Strategy.

Agreed: Members agreed to defer the inquiry until the publication of the final strategy.

Agreed: Members agreed to write to the DAERA Committee to request that it is kept informed of its consideration into the draft Resources and Waste Management strategy.

Agreed: Members agreed to seek clarity on the anticipated timescale for conclusion of the public consultation on the draft Resources and Waste Management strategy to inform the forward work programme.

The Clerk updated Members on a planned visit to the Northern Ireland Audit Office.

Agreed: Members agreed to defer the visit.

The following witnesses and officials joined the meeting at 4.25 pm.

Dorinnia Carville, Comptroller and Auditor General

Members were briefed on upcoming NIAO reports.

Agreed: Members agreed to consider selection of a further inquiry at the next PAC meeting.

Diane Forsythe, MLA left the meeting at 4.28 pm.

Tom Buchanan, MLA left the meeting at 4.36 pm.

Witnesses left the meeting at 4.41pm.

12. Any Other Business

13. Date, time and place of next meeting

The next meeting will take place in the Senate Chamber on Thursday 29 January 2026 at 2.00pm.

The meeting was adjourned at 4.42 pm.

Daniel McCrossan

Chairperson, Public Accounts Committee

29 January 2026