

Public Accounts Committee

End of Session Report

2025/2026

Remit and Powers

The Public Accounts Committee (PAC) is a Standing Committee of the Northern Ireland Assembly, established in accordance with Section 60 (3) of the Northern Ireland Act 1998 and under Assembly Standing Order 56.

The PAC's role is to scrutinise public expenditure and the use of public resources, with particular regard to economy, efficiency and effectiveness. The Committee considers accounts and reports on accounts laid before the Assembly and has the power, under section 44(1) of the Northern Ireland Act 1998 and Standing Order 56, to send for persons and papers, and issue reports.

Article 8 of the Audit (Northern Ireland) Order 1987 gives the C&AG the power to undertake examinations into the economy, efficiency and effectiveness with which relevant public bodies have used their resources. These examinations may result in value-for-money reports. The C&AG and NIAO therefore provide an important evidence base for the PAC's scrutiny. The Committee considers their reports, takes evidence on matters arising from them and may make recommendations to the relevant bodies.

Key functions

The PAC's key functions are to:

- **Scrutinise accounts and reports:** Examine accounts and reports laid before the Assembly, including reports produced by the Comptroller and Auditor General (C&AG) and the Northern Ireland Audit Office (NIAO).
- **Conduct inquiries and take evidence:** Undertake inquiries within its remit and take written and oral evidence from Accounting Officers, public bodies and other relevant witnesses.
- **Report and make recommendations:** Publish reports setting out its findings and recommendations to improve financial management, governance, accountability and the use of public resources.
- **Monitor responses:** Consider responses from Executive departments and other relevant bodies to the Committee's recommendations. Responses to PAC reports are

coordinated by the Department of Finance through a Memorandum of Reply (MOR), signed by the Minister of Finance.

- **Promote good practice:** Identify lessons and good practice arising from its scrutiny to support improvements in public financial management and service delivery.

Membership

The Committee has 9 members including a Chairperson and Deputy Chairperson, with a quorum of 5 members.

The membership of the Committee since 3 February 2024 has been as follows:

Social Democratic and Labour Party Mr Daniel McCrossan MLA (Chairperson)

Democratic Unionist Party Mr Tom Buchanan MLA (Deputy Chairperson)^{4, 7}

Mr Stephen Dunne MLA⁵

Mr Gareth Wilson⁸

Sinn Féin Mr Cathal Boylan MLA

Miss Áine Murphy MLA^{9,11}

Mr Colm Gildernew MLA

Ulster Unionist Party Mr Mike Nesbitt MLA^{1,2,3,6,10}

Alliance Mr David Honeyford MLA

¹With effect from 5 March 2024 Mr John Stewart replaced Mr Robbie Butler

²With effect from 21 October 2024 Mr Colin Crawford replaced Mr John Stewart

³With effect from 31 July 2025 Mr Colin Crawford resigned

⁴With effect from 16 September 2025 Ms Diane Forsythe replaced Ms Cheryl Brownlee as Deputy Chairperson

⁵With effect from 23 September 2025 Mr Stephen Dunne replaced Ms Cheryl Brownlee

⁶With effect from 6 October 2025 Mr Jon Burrows replaced Mr Colin Crawford

⁸With effect from 2 March 2026 Mr Gareth Wilson replaced Ms Diane Forsythe

⁹With effect from 2 March 2026 Ms Jemma Dolan replaced Mr Pádraig Delargy

¹⁰With effect from 15 September 2026 Mr Mike Nesbitt replaced Mr Jon Burrows

¹¹With effect from 28 September 2026 Miss Áine Murphy replaced Ms Jemma Dolan

Key Activities, Outputs and Achievements

The Committee's key activities and outputs for the period from 1 September 2025 to 31 August 2026 are set out below.

Meetings Held

During the reporting period, the Committee held 28 meetings, including 11 inquiry oral evidence sessions. The Committee considered written and oral evidence, agreed findings and recommendations, and Committee reports for publication and reporting to the Assembly.

Inquiries

During the reporting period, the Committee completed five inquiries and reported its findings and recommendations to the Assembly. The following table lists the five reports and the number of recommendations made by the Committee within each report.

Date Published	Report Title	No. of Recommendations
07.07.2026	Major IT Projects in Northern Ireland	11 recommendations to the Department of Finance (DoF)
26.03.2026	Road Openings by Utilities	11 recommendations to the Department for Infrastructure (DfI)
26.02.2026	Homelessness in Northern Ireland	10 recommendations to the Department for Communities (DfC)
04.12.2025	Access to General Practice in Northern Ireland	10 recommendations to the Department of Health (DoH)
16.10.25	Managing the Schools' Estate	11 recommendations to the Department for Education (DE) and the Education Authority (EA)

PAC reports published 1 September 2025 to 31 August 2026

The Committee also commenced two inquiries during this period. The following table lists the inquiries still ongoing at 31 August 2026 (the end of the reporting period).

Date Commenced	Inquiry Title	Lead Department
07.05.2026	Northern Ireland Energy Strategy	Department for the Economy (DfE)
18.06.2026	A Strategic Review of the Planning Appeals Commission	Department of Justice (DoJ)

PAC inquiries ongoing at 31 August 2026

Stakeholder Engagement

During the reporting period, the Committee carried out its first call for evidence on Citizen Space and gathered evidence from the public, as service users, for its inquiry into Access to General Practice in Northern Ireland. The survey was launched in March 2025 for a period of 4 weeks and garnered the largest response to a Northern Ireland Assembly Citizen Space survey, which received over 15,000 responses received.

As well as inviting oral and written evidence, the Committee visited Aghalee surgery and met with a range of health professionals.



PAC visit to Aghalee Surgery for the Access to GPs Inquiry

The Committee held events to launch its reports on Access to General Practice in Northern Ireland and Homelessness in Northern Ireland. These were important activities to allow the Committee to bring together stakeholders who provided evidence to the Committee and thank them for their engagement with the inquiries.

On 26 February 2026, the Committee held a launch event in the Long Gallery for its report into Homelessness in Northern Ireland. The launch included a panel discussion and heard first-hand experience from Nikki McConville from Homeless Connect.



PAC Chairperson Daniel McCrossan MLA

The Committee hosted around 40 stakeholders to its launch event, on 4 December 2025, for the report into Access to General Practice in Northern Ireland. Guests included departmental officials, the British Medical Association (BMA) Northern Ireland, the Patient and Client Council and the Royal College of GPs Northern Ireland.



PAC launch of Access to General Practice in Northern Ireland Report



Robust discussion at launch of the Access to General Practice in Northern Ireland Report

Memorandums of Reply

A Memorandum of Reply is the department's formal written response to the Committee's recommendations following an inquiry, setting out whether the recommendations are accepted and the progress made towards their implementation. During the reporting period, the Committee considered four MORs.

Date Published	Memorandum of Reply	Recommendations
16.06.2026	Road openings by Utilities	9 of 11 fully accepted, 2 partially by DfI
27.04.2026	Homelessness in Northern Ireland	8 of 10 fully accepted, 2 partially by DfC
03.02.2026	Access to General Practice in Northern Ireland	8 of 10 fully accepted, 2 partially by DoH
11.12.2025	Managing the Schools' Estate	8 of 11 fully accepted, 2 Partially by DfC and DoF

19.08.2025	Developing the skills for Northern Ireland's future	7 of 12 fully accepted, 5 partially by DfE
14.08.2025	Reducing Adult Reoffending in Northern Ireland	12 of 13 fully accepted by DoJ

MORs considered during the reporting period

MORs form an important basis for the Committee's follow-up work, enabling it to scrutinise departments' progress in implementing recommendations. Throughout the reporting period the Committee has carried out consideration by both oral and written evidence to scrutiny progress and implementation of its recommendations across departments. Further scrutiny of previous MORs carried out in this period included:

- Child Poverty in Northern Ireland;
- Public procurement in Northern Ireland;
- Mental Health Services in Northern Ireland.

Summary of achievements

The Committee's scrutiny has been a catalyst for tangible improvements across Northern Ireland Executive departments, resulting in changes to policy, governance, financial management and service delivery. The examples listed below illustrate how the most recent PAC report recommendations, and continued scrutiny of MORs have prompted departments to address identified weaknesses, strengthen accountability and introduce measures designed to improve the value, efficiency and effectiveness of public resources.

Road Openings by Utilities

- DfI will publish performance data of utilities in order to provide transparency and accountability.
- DfI completed a road condition mapping exercise and will assess the information to better understand the impact of street works on costs.
- DfI committed to review existing inspection and monitoring regimes for utility works.

Homelessness in Northern Ireland

- DfC is preparing towards purchasing 600 temporary accommodation properties, pending business case approval.
- DfC committed to launching a three-year Homelessness Prevention Programme.
- DfC developing SMART performance indicators and annual action plans to measure long-term outcomes.

Access to GP Services

- DoH published the Community Pharmacy Strategic Plan 2030 to strengthen the role of pharmacists in primary care.
- DoH involved the Patient and Client Council (PCC) in developing patient engagement, surveys and neighbourhood care design.

- DoH began engaging the Royal College of General Practitioners (RCGP) and the BMA Northern Ireland General Practitioners Committee on reasons for GP contract handbacks and exploring exit interviews.

Managing the Schools Estate

- EA committed to completing high risk statutory works during by end of 2026.
- EA implemented a remedial action plan for statutory backlog.
- DE is developing a comprehensive Schools' Estate Strategy.

Developing the Skills for Northern Ireland's Future

- DE developed and published a new Skills Action Plan.
- DE began cross-departmental engagement to reduce duplication and improve coordination.
- DfE and DE began implementation of a Careers Action Plan.

Reducing Adult Reoffending

- DoJ, DoH, and the Northern Ireland Housing Executive (NIHE) partnered with other criminal justice partners to begin developing a bail support pilot for women.
- DoJ launched a public Call for Views on the new Reducing Offending and Reoffending Strategy.
- DoJ hosted the International Corrections and Prisons Association (ICPA) Conference in Oct 2026 to learn from international best practice.

Ministerial Directions

Where a Minister issues a formal direction to an Accounting Officer, the Northern Ireland Audit Office may examine the circumstances as part of its audit work. If the Comptroller and Auditor General reports the matter to the Assembly under Article 11 of the Audit (Northern Ireland) Order 1987, the Public Accounts Committee may scrutinise the report and make recommendations.

The Committee has considered a number of Ministerial Directions throughout the session. Whilst there have been no issues identified with the individual Ministerial Directions, the Committee remained concerned that their use in Northern Ireland has become significantly more prevalent than in other UK Government Departments and has engaged with the Treasury officer of Accounts, DoF, on the matter. Ministerial Directions before the Committee during this period were:

- Licence Fee Payment to A5 Landowners;
- 2025-26 HSC Pay Award;
- Teachers Pay 2025-26;
- joint UK-wide bid to host the FIFA Women's World Cup 2035; and
- Financial Support Scheme for Bluetongue Pre- Movement Testing.

Excess Votes

On 20 November 2025, PAC considered its report on on Excess Votes (Northern Ireland) 2024-25 and late accounts from 2023-24 and made a recommendation concerning the DE, Teachers' Pension Scheme. The report and a Statement of Excess was presented to the Assembly and voted into the Budget Act.

Date of Report	Excess Votes
20.11.2025	Report on Excess Votes (Northern Ireland) 2024-25 and late accounts from 2023-2024

PAC report on Excess Votes

Additional work

The Committee also took evidence from the Accounting Officer for the Department for the Economy (DfE) and the Treasury of Accounts on the Disclaimed Audit Opinion of DfE's accounts. A matter of significant concern for the Committee, the disclaimer was issued by the C&AG, due to her inability to obtain sufficient, relevant and reliable audit evidence to support the information in the financial statements. The Committee continues to keep this issue under review.

Visits and Engagement

Balmoral Show 2026

On the 14 May 2026, PAC took part in the Balmoral Show. This was the Committee's first time at the Balmoral Show and Members used the opportunity to engage directly with stakeholders at the NI Assembly marquee. The Committee welcomed the opportunity to raise awareness on its role within the Assembly to scrutinise public expenditure and government accountability.



PAC at the Balmoral Show 2026

BIMR CAPAC Network

On 7 November 2025, five PAC Members attended the British Islands Mediterranean Region Commonwealth Association of Public Accounts Committees (BIMR CAPAC) Network Conference 2025 hosted by Jersey Parliament in St. Helier, Jersey. Members participated various discussions throughout the day. A number of priorities were identified including the strengthening of the tracking of recommendations; greater visibility to successful implementation of recommendations and the integration of public engagement to inquiries.



Delegates at the BIMR CAPAC Network Conference at States Parliament, Jersey

Continuous Professional Development

Continuous professional development for the Committee remained important to Members. PAC held a Member Development session on PACs' role by Brian Whalley on 4 June 2026.



PAC continuous professional development session

The interactive session provided professional development skills in public accounts committees for both experienced and new Members of the Committee.

The Committee also used the opportunity to visit the headquarters of the Northern Ireland Audit Office who provided a tour of the building.



PAC with Dorinnia Carville, C&AG, and Rodney Allen, Chief Operating Officer, at NIAO Headquarters

Priorities for the remainder of the mandate

On the 19 March 2026, the Committee held an End of Mandate Planning Session where members considered the Committee's priorities until the end of the mandate, including inquiries that it will take forward.

The committee's forward work programme will continue to be underpinned by its commitment to deliver work that makes a tangible impact, is carried out with pace, and continues to add value to public service delivery. The Committee remains outward-facing and will actively engage with stakeholders to ensure that its scrutiny is well-informed, relevant, and aligned with the needs of citizens. These principles will continue to shape the Committee's approach until the end of the 2022/2027 mandate.