



**Northern Ireland  
Assembly**

## **Audit Committee**

### **Legacy Report**

#### **Powers**

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 No. 58.

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 and Personnel, the estimates of the NIAO and lays them before the Assembly; and
- 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

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

The Committee is appointed at the start of every Assembly mandate and has the power to send for persons, papers and records that are relevant to its enquiries.

## **Membership**

The Committee has 5 members, including a Chairperson and Deputy Chairperson, and a quorum of 2 members. The membership of the Committee is as follows:

- Ms Jo-Anne Dobson MLA, Chairperson
- Mr David Hilditch MLA, Deputy Chairperson
- Ms Michaela Boyle MLA
- Mr Dominic Bradley MLA
- Ms Anna Lo MLA

Further information on the Membership and changes to the membership can be found at **Appendix 1**.

## **Committee Work Areas**

Over the course of the mandate, the committee has considered the following:

### **NIAO Corporate Plan**

Following consultation with the Department of Finance and Personnel and the Public Accounts Committee (PAC), the Committee scrutinized and approved the draft NIAO Corporate Plans from the years 2013-14 to 2017-18.

### **NIAO Annual Report and Accounts**

The Committee agreed that it was content with the NIAO Annual Report and Accounts for each year of the Mandate.

### **NIAO Estimate**

Having consulted with DFP and PAC, the Committee agreed the estimates for the NIAO's Use of Resources for the years 2013-14, 2014-15, 2015-16 and 2016-17 before laying them before the Assembly. These estimates provide for the expenditure by the NIAO on 'Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources'.

### **Monitoring Rounds**

The Committee were briefed by the NIAO on the monitoring during the period of the Mandate.

### **Comptroller and Auditor General's Salary**

Each year during the mandate, the Committee has agreed the Comptroller and Auditor General's salary. Up until 2014, the C&AG's salary had been frozen when the Committee agreed that the salary should increase by 0.95% to bring it in line with the recommendation of the SSRB Review of Judicial Salaries for judicial salary level 5. The Assembly approved this motion. The C&AG's salary remained the same for the 2015-16 session.

## **Memorandum of Understanding (MoU) on Governance and Accountability Arrangements at the NIAO**

As provided for by the MoU, The Committee met and was briefed by the NIAO Non Executive members in October 2014. At its meeting on 30<sup>th</sup> June 2015, the Committee considered and agreed with the Comptroller and Auditor General amendments to the MoU.

## **Public Services Ombudsperson Bill**

At its meeting in October 2014 the Committee agreed a response to the Committee on OFMDFM on the Public Services Ombudsperson Bill. The Committee then contributed in May 2015 to the Ad Hoc Committee's consideration of the Public Services Ombudsperson Bill. Following the enactment of the Bill the Audit Committee will have responsibility for agreeing the Estimate of the NI Public Services Ombudsperson and laying it before the Assembly.

## **Appointment of the External Auditor for the NIAO**

Following the Committee's agreement that it wished to be involved in the appointment process of an External Auditor for the NIAO, the Committee agreed the draft terms of reference and evaluation schedule in October 2013. Following the completion of a publicly advertised tender competition, the Committee at its meeting in January 2014 endorsed the appointment of BTMM as the external auditor of the NIAO for an initial three year period (to cover 2013/14 to 2015/16).

## **Committee Approach**

**\*\*Stakeholder events and engagement, research, evidence sessions, inquiries, visits, use of advisors etc\*\***

- The Clerk represented the Committee at a meeting of the Public Accounts Commission in the House of Commons in 2013. He was present for the Commission's scrutiny of the estimate of the National Audit Office and met officials to discuss governance arrangements for the National Audit Office,

## Issues for Incoming Mandate

In accordance with Standing Order 58 and Section 66 of the Northern Ireland Act, the Audit Committee will continue in the next mandate to:

- Agree the Estimate of the NIAO and lay it before the Assembly
- Agree the Estimate of the NI Public Services Ombudsperson and lay it before the Assembly
- Table a motion relating to the salary payable to the holder of the office of the Comptroller and Auditor General
- Recruitment of the C&AG(NI)
- Further to the publication of the major review of the judicial salary structure to which the Comptroller and Auditor General's salary is aligned, the Audit Committee should give consideration to carrying out a review of the options open to it for determining the Comptroller and Auditor General's salary in the future.
- Agree a Memorandum of Understanding on the Governance and Accountability Arrangements of the Northern Ireland Public Services Ombudsman (NIPSO).

## **Summary of Final Session**

During the final session of the mandate the Committee has:

- Held 5 Committee meetings
- Scrutinized and approved the NIAO Corporate Plan 2016-17
- Scrutinized the NIAO Annual Report and Accounts
- Approved the NIAO Estimate 2016-17
- Endorsed the appointment of the Chair of the NIAO Audit Committee and the C&AG's Advisory Group.
- Received a briefing from the non-executive members of the NIAO Audit Committee who provided the Committee with an overview of the work carried out by the Committee.
- Received a briefing from the NI Ombudsman on developing a Memorandum of Understanding on the Governance and Accountability Arrangements of the Northern Ireland Public Services Ombudsman (NIPSO).

## Changes in Membership

Over the course of current mandate the Committee has had a number of membership changes. These are detailed below:

<b>Democratic Unionist Party</b>	Mr David Hilditch MLA, Deputy Chairperson
<b>Sinn Féin</b>	Ms Michaela Boyle MLA <sup>2,3</sup>
<b>Social Democratic and Labour Party</b>	Mr Dominic Bradley MLA <sup>1</sup>
<b>Ulster Unionist Party</b>	Ms Jo-Anne Dobson MLA, Chairperson <sup>4,5</sup>
<b>Alliance Party</b>	Ms Anna Lo MLA

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<sup>1</sup> With effect from 23 April 2012 Mr Dominic Bradley replaced Ms Margaret Ritchie

<sup>2</sup> With effect from 02 July 2012 Mr Paul Maskey is no longer a Member

<sup>3</sup> With effect from 17 September 2012 Ms Michaela Boyle was appointed as a Member

<sup>4</sup> With effect from 15 June 2015 Mr Roy Beggs replaced Mr Danny Kinahan as Chairperson

<sup>5</sup> With effect from 01 September 2015 Mrs Jo-Anne Dobson replaced Mr Roy Beggs as Chairperson



## Audit Committee

### Committee meetings & visits

Session	Number of meetings held	Percentage minutes public / closed	Number of meetings held outside Parliament Buildings	Number of committee visits
2011-2012	5	Public: 81 Part Closed: Closed: 19	0	0
2012-2013	4	Public: 64.68 Part Closed: Closed: 35.32	0	0
2013-2014	4	Public: 60 Part Closed: Closed: 40	0	0
2014-2015	6	Public: 73 Part Closed: Closed: 27	0	0
2015-2016	5	Public: 95 Part Closed: Closed: 5	0	0

\*2 meetings still to be added 8.3.2016 and 15.3.2016

### Bills – n/a

Session	Name of Bill	Committee report (Ordered to print)
2011/2012		
2012/2013		
2013/2014		
2014/2015		
2015/2016		

### Committee Inquiries - n/a

Session	Name of report	Committee Report (ordered to print)	Date debated in Plenary

**Statutory Rules – n/a**

<b>Session</b>	<b>Number agreed by Committee</b>
2011/2012	
2012/2013	
2013/2014	
2014/2015	
2015/2016	

**Committee Reports (excluding Bill and Inquiry reports)**

<b>Session</b>	<b>Name of report</b>	<b>Date (date approved by Committee)</b>	<b>Date debated in Plenary (if appropriate)</b>
2011-2012	<a href="#">Report</a> on the Estimate of the Use of Resources by the Northern Ireland Audit Office 2012-13	21 February 2012	
	<a href="#">End of Session Report</a> May 2011- August 2012	12 November 2012	
2012-2013	<a href="#">Report</a> on the Estimate of Northern Ireland Audit Office 2013-14	19 February 2013	
2013-2014	<a href="#">End of Session Report</a> Sept 12- 13	19 Nov 2013	
	<a href="#">Report</a> on the Estimate of the Northern Ireland Audit Office 2014-15	25 March 2014	
2014-2015	<a href="#">End of Session Report</a> 2013-2014	17 Nov 2014	

	<a href="#">Report</a> on the Estimate of the Northern Ireland Audit Office 2015-16	28 April 2015	
2015-2016	<a href="#">End of Session Report</a> Sept 2014- March 2015	13 October 2015	
	<a href="#">Report</a> on the Estimate of the Northern Ireland Audit Office 2016-17	15 March 2016	

**Witnesses – n/a**

<b>Session</b>	<b>Number of Organisations who give evidence to the committee</b>
2011/2012	
2012/2013	
2013/2014	
2014/2015	
2015/2016	

**EXPENDITURE****Audit Committee****Expenditure for the period of 1 September 2015 – 1 March 2016**

<b>Budget Area</b>	<b>Details</b>	<b>Expenditure</b>
<b>Committee Travel –</b> Committee members and staff travel and subsistence in relation to visits and meetings outside Parliament Buildings.	N/A	
<b>Printing of Committee Reports</b>	N/A	
<b>Advertising –</b> the cost of public notices relating to Committee inquiries, the Committee stage of Bills and meetings held outside Parliament Buildings	N/A	
<b>Consultancy Support –</b> The cost of specialist advisers appointed by the Committee and commissioned research.	N/A	
<b>General Expenses</b>	Committee meeting refreshments	£50.12