



Northern Ireland  
Assembly

**Audit Committee**

**Report on the Draft Budgets 2022-25, for the  
Northern Ireland Assembly Commission,  
Northern Ireland Audit Office and Northern  
Ireland Public Services Ombudsman**

Together with budget-setting protocols, briefing papers, other evidence  
considered by the Committee, Minutes of Proceedings and Minutes of  
Evidence

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Report: NIA 144/17-22 Audit Committee

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# Contents

- Powers and Membership ..... 3
  - Committee Powers ..... 3
  - Membership..... 4
- List of abbreviations and acronyms used in the report ..... 5
- Introduction..... 6
- Northern Ireland Assembly Commission ..... 7
- Northern Ireland Audit Office ..... 12
- Northern Ireland Public Services Ombudsman ..... 16
- Conclusions and Recommendations ..... 20
- List of Appendices ..... 22
  - Appendix 1: Budget setting processes – the NIAC, NIAO and NIPSO ..... 22
  - Appendix 2: Written submissions – the NIAC, NIAO and NIPSO ..... 22
  - Appendix 3: Minutes of Proceedings relating to the Report..... 22
  - Appendix 4: Minutes of Evidence relating to the Report ..... 22
  - Appendix 5: Other Evidence considered by the Committee ..... 22

# Powers and Membership

## Committee 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 58. The Committee has 5 members including a Chairperson and Deputy Chairperson and a quorum of 2.

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 (DoF), the estimates of the Northern Ireland Audit Office (NIAO) and lays them before the Assembly;
- 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;
- Exercises the functions mentioned in sub-paragraphs 18 (2) and (4) of Schedule 1 to the Public Services Ombudsman Act (Northern Ireland) 2016 in respect of the Northern Ireland Public Services Ombudsman (NIPSO); and
- May exercise the power in Section 44 (1) of the Northern Ireland Act 1998.

The Chairperson of the Audit Committee also has a lead role in the recruitment of the Comptroller and Auditor General.

In 2016, the Northern Ireland Assembly Commission (NIAC) and DoF sought to reflect the constitutional independence of the Assembly from the Executive.

This led to the development of a proposed methodology/protocol for setting the Commission's budget. The methodology sets out an approach that is akin to the approach adopted for the NIAO and the NIPSO, whereby the Audit Committee provides scrutiny and challenge to the Commission's expenditure plans and reports accordingly, in recognition of the independence of the Commission. The Committee fulfils this role in place of DoF.

## Membership

The membership of the Committee is as follows:

- Mr Daniel McCrossan (Chairperson)
- Mr William Irwin (Deputy Chairperson)<sup>1 4</sup>
- Mr Jim Allister<sup>2</sup>
- Mr Alan Chambers
- Ms Emma Rogan<sup>3</sup>

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<sup>1</sup> Mr Andrew Muir left the Committee on 16 April 2020. Ms Joanne Bunting replaced Mr Muir as Deputy Chairperson

<sup>2</sup> Mr Jim Allister was appointed a member of the Committee from 16 June 2020

<sup>3</sup> From 5 October 2020 Emma Rogan MLA replaced Emma Sheerin MLA as a member of the Committee

<sup>4</sup> From 14 June 2020 William Irwin MLA replaced Joanne Bunting MLA as Deputy Chairperson of the Committee

# List of abbreviations and acronyms used in the report

Committee:	Audit Committee
DoF:	Department of Finance
IFRP:	Independent Financial Review Panel
MLAs:	Members of the Legislative Assembly
NIAC:	Northern Ireland Assembly Commission
NIAO:	Northern Ireland Audit Office
NIPSO:	Northern Ireland Public Services Ombudsman
NMPB:	Non-Ministerial Public Body
PAC:	Public Accounts Committee

# Introduction

1. At its meeting on 3 November 2021, the Committee began its scrutiny of the draft Budgets 2022-25, as presented by the Northern Ireland Assembly Commission (NIAC), the Northern Ireland Audit Office (NIAO) and the Northern Ireland Public Services Ombudsman (NIPSO).
2. In undertaking this work, the Committee noted that it fulfils this role in place of the Department of Finance (DoF) in recognition of the independence of the three non-Ministerial public bodies (NMPBs). In that regard, the Committee agreed that it would follow the protocols/methodologies (**Appendix 1**) used by the previous Audit Committee in relation to agreeing the annual budgets and estimates for the three NMPBs.
3. Prior to the meeting on 3 November 2021, the Committee received written submissions from the NIAC, NIAO and NIPSO on their draft budget plans for the period 2022 -25 (**Appendix 2**). The Committee received initial oral briefings from all 3 NMPBs on their draft budget plans at the meeting on 3 November 2021 (**Appendices 3 and 4**). During that meeting, the Committee also considered further information/clarification it had requested from the NIAC, NIAO and NIPSO in relation to their respective Annual Report and Accounts 2020-21 (**Appendix 5**).
4. Further oral evidence sessions took place with the NIAC, NIAO and NIPSO at the Committee meeting on 24 November 2021. (**Appendices 3 and 4**). During that meeting, the Committee considered correspondence from the Public Accounts Committee (PAC) and DoF, together with a response providing further information/clarification requested from the NIAC (**Appendix 5**).
5. On 30 November 2021, the Committee agreed its report on the draft Budget 2022-25, positions for the NIAC, NIAO and NIPSO. The Committee agreed to lay a copy of its report in the Assembly Business Office and send a copy of the report to the DoF.

# Northern Ireland Assembly Commission

6. In undertaking its consideration of the NIAC draft Budget plans for the period 2022-25, the Committee noted the statutory functions of the Assembly Commission, in particular the legal requirement to meet all costs associated with Members by way of salaries, allowances, expenses, members' staffing costs, pension contributions etc. The Committee is mindful that these costs are determined by the Independent Financial Review Panel (IFRP) and that the current arrangements for payments to Members are set out in the Assembly Members' (Salaries and Expenses) Determination (Northern Ireland) 2016. The Committee, therefore, recognises that these costs cannot be withheld or altered either upwards or downwards by the Commission and as such, the costs are not under the control of the Commission.
7. At the outset, the Committee noted that the Assembly Commission has agreed that an amending Determination in respect of Members' allowances will not be published until legislation to alter the functions and remit of the IFRP is introduced in the Assembly in the next mandate, however budget provision has been made for possible changes that are likely to come about in the next mandate.
8. The Committee also noted that the NIAC's draft budget for the three-year period and in particular for 2022-23, reflects the costs that are likely to be incurred at the start of the new Assembly mandate and is based on an assumption of a "near to normal" operating environment, with public engagement and committee stakeholder visits and events taking place.
9. In relation to its capital budget, the Committee was advised that a number of projects were carried forward from 2021-22: replacement of the existing Security Management System; investment in broadcasting infrastructure; and installation of a partial Electronic Access Control system. Progress was slower than expected due to a range of factors such as problems in securing the services of external specialists in Parliament Buildings. The projects will now be completed in 2022-23 and the majority of the capital expenditure will be incurred in 2022-

23. The Committee noted that any surplus capital funds were not retained in 2021-22, but were returned via early monitoring rounds to enable their re-allocation across the NI Block.
10. In the next three financial years, it is anticipated that a number of planned capital projects will be delivered with a total cost of £3897k in 2022-23, £3160k in 2023-24 and £1.005k in 2024-25. The Committee would wish to see tight controls over their timetables to minimise the potential for slippage.
11. In relation to entitlements for an Official Opposition at the Assembly, the Committee noted that an amount of £100k per annum is included to provide additional payments to a party that enters Opposition following the next Assembly election. This figure is calculated on a party of 10 MLAs entering Opposition in 2022-23. However, the amount will be adjusted proportionately according to size.
12. During its oral evidence sessions with NIAC officials on 3 November 2021 and 24 November 2021, the Committee explored a range of issues including: Members' salaries; arrangements for the Speaker's salary and relevant legislation; Members' travel expenses, including over-night accommodation costs; resource and capital costs associated with translation provisions; the position in relation to the roof project for Parliament Buildings; the level of catering subsidy; the controls over timetables for capital projects to help minimise slippage; the reasons for slippage in capital projects already budgeted for in 2021-22; the extent to which efficiencies are and can be delivered; management of the Stormont Estate; and, access to Parliament Buildings for Members.
13. While appreciating that the NIAC's budget proposal does not attempt to predict how a future IFRP or Remuneration Board might deal with Members' salaries, the Committee noted the disparity in salaries currently payable to elected representatives in comparable legislatures (i.e. legislatures with multi-member constituencies). In Scotland, the basic salary for an MSP is £64,470; in Wales, the basic salary for an MS is £67,649; and, in the Republic of Ireland, the basic salary for a TD is €100,191.

14. It was noted that, under the salary arrangements that were determined by the IFRP, the Speaker's full salary is paid until there is a replacement Speaker, even if the Assembly is not meeting as was the case during 2017-20. Relevant to the discussion, the Committee noted that the Assembly Members (Remuneration Board) Bill<sup>4</sup>, which was introduced in December 2020, but will not be progressed by the Assembly Commission in this mandate, would amend the role and function of the IFRP.
  
15. Health and safety issues around Members travelling home at night following very late Assembly sittings and then back to Parliament Buildings early the next day were raised. The Committee was informed that the Members' travel allowance could be used for payment for accommodation following late-night sittings of the Assembly. However, it was noted that there had been no increase in the travel allowance since 2016. While recognising that any increase would be subject to a Determination of the Commission, the Committee supported the notional 3% year-on-year increase for travel costs included in the NIAC draft budget.
  
16. Members questioned NIAC officials on the costs associated with the provision of translation services that would allow any person to conduct their business before the Assembly or an Assembly Committee through Irish or Ulster Scots, and the provision of a simultaneous translation system. The Committee was advised that the cost for 6 interpreters, 3 each for Irish and Ulster Scots, would amount to £344k per annum. In relation to the capital costs, approximately £43k has been identified for the works including the upgrade of translator booths and works on the Press Gallery and the Public Gallery.
  
17. The Committee noted that the Commission would consider demand for the translation services and review after six months. It is not clear at this stage whether the demand will be reviewed before the recruitment of translators is progressed; any decisions around implementation rest with the Assembly Commission. However, the Committee was advised by officials that it was

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<sup>4</sup> [assembly-members-remuneration-board-bill---efm-as-introduced---full-print-version.pdf](https://niassembly.gov.uk/assembly-members-remuneration-board-bill---efm-as-introduced---full-print-version.pdf)  
([niassembly.gov.uk](https://niassembly.gov.uk))

prudent to include the estimated associated expenditure in the draft budget figures.

18. The Committee expressed concern about the costs associated with staffing to support the implementation of simultaneous interpretation of Assembly business in Irish and Ulster Scots (£1.032m for the budget period), and is unconvinced of the need for six interpreters.

19. During the 3 November 2021 evidence session, it was noted that the draft budget proposals did not include expenditure for the Parliament Buildings roof project. Officials informed the Committee that the matter is not yet resolved but is being progressed in consultation with legal advisers. Given the commercially sensitive and legal issues involved, the Committee agreed to consider the matter further in closed session at its meeting on 24 November 2021. However, in advance of that meeting, a response to the Committee's request for an update on the roof project was received from the NIAC. The Committee was advised that no further information beyond what was included in the written update could be provided at this time, whether in open or closed session. The Committee finds the refusal of this information unacceptable.

20. The NIAC budget-setting protocol requires that, in considering the Commission's draft budget, the Audit Committee should have due regard to the evidence provided by the DoF.

21. The Committee noted that the DoF, having examined the NIAC's draft budget, is content to incorporate it into the Executive's Draft Budget 2022-25 which is due to go out to consultation in early December 2021. The DoF has asked that the Committee considers the extent to which efficiencies can be delivered by the NIAC to offset the pressures it faces; the Committee will pursue this issue during the consultation period.

**22. The NIAC's draft budget plan detailed the following requirements:**

**2022-23 - Resource budget of £50,757k and a Capital budget of £3897k**  
(The Resource DEL broken down as follows: **£47,614k** of Non Ring-Fenced DEL and **£3,143k** of Ring-fenced DEL)

**2023-24 - Resource budget of £51,189k and a Capital budget of £3,160k**

(The Resource DEL broken down as follows: **£47,593k** of Non Ring-Fenced DEL and **£3,596K** of Ring-fenced DEL)

**2024-25 - Resource budget of £52,350k and a Capital budget of £1,005k**

(The Resource DEL broken down as follows: **£48,402K** of Non Ring-Fenced DEL and **£3,948k** of Ring-fenced DEL).

23. **Following scrutiny of the NIAC's draft budget for the period 2022-25, and having regard to the advice of the DoF, the Audit Committee agreed that it was broadly content with the NIAC draft budget, with the exception of the costs associated with staffing to support the implementation of simultaneous interpretation of Assembly business in Irish and Ulster Scots (£344k per annum equating to £1.032m for the budget period).**
24. **The Audit Committee will write to the DoF asking that its position in relation to the NIAC's budget is reflected in the Executive's Draft Budget 2022-25 document.**
25. **The Audit Committee will also write to the NIAC outlining its concerns in relation to the costs associated with staffing to support the implementation of simultaneous interpretation of Assembly business in Irish and Ulster Scots, ahead of the NIAC tabling its budget motion in the Assembly.**

## Northern Ireland Audit Office

26. In undertaking its consideration of the NIAO draft Budget plans for the period 2022-25, the Committee noted the important role and function of the NIAO in relation to financial audit, public reporting and reviewing the economy and the effectiveness and efficiency of government. Members are aware of the Audit Office's critical work in relation to governance and counter fraud as well as the key support it gives to the Northern Ireland Assembly and citizens of Northern Ireland.
27. The Committee noted that the proposed 2022-23 and 2023-24 resource budgets included an additional £100k and £165k for 2022-23 and 2023-24 respectively, for the new employer's national insurance rate increase, updated staff cost projections; and additional depreciation cover for the annual charge that will be required for the NIAO newly refurbished building and associated fixtures and fittings. In particular, it noted a £45k increase in the Comptroller and Auditor General (C&AG) salary costs based on the assumption that the new C&AG will be part of a public sector pension scheme (the current post-holder has opted out of the public sector pension scheme); and a £110k increase in forecast audit income based on more up to date estimates.
28. The Committee further noted that the 2024-25 resource budget included an overall net £475k increase (5.1%) in resource funding from the previous year, mainly relating to an anticipated end to £300k of income received from the National Audit Office for European Agricultural Fund work. The Committee was informed that the staffing resources currently required for the European Agricultural Fund work would be redirected to further supplement and increase the NIAO's review and scrutiny of increased public sector expenditure to provide assurances to the NI Assembly.
29. In relation to the NIAO's capital budget requirements, the Committee was reminded that, since 2018-19, the NIAO has incurred additional capital costs associated with the refurbishment of its premises at University Street, Belfast, and preparation to lease an area of the building which is not fully utilised at present, generating additional annual income (forecast to be £145k from 2023-

- 24). Members noted that costs incurred on the project up to 31 March 2021 were £447k. The overall cost of the project is forecast to be £5.6m.
30. NIAO officials informed the Committee that there is a possibility that work on the project, which is on track for completion by July 2022, and within the capital budget previously agreed by the Audit Committee, may progress quicker than planned. As a result, £920k anticipated spend in April/May 2022 may be incurred before 31 March 2021; therefore, the anticipated £920k is required to be included in both budgets for 2021-22 and 2022-23.
31. The Committee questioned NIAO officials on a number of key issues including: staffing and recruitment activity; increasing the talent pool within the NIAO; the level of contracted-out audits and value for money; funding required for the work of the local government auditor; inconsistent charging regimes across non-departmental public bodies for audits carried out; the extent to which efficiencies are delivered; and, the impact of Covid and how associated pressures have been managed through efficiencies.
32. NIAO officials outlined that nearly 85% of the budget is committed to staff costs and the expenditure associated with contractual arrangements with private sector partners in the delivery of audits.
33. NIAO officials were questioned on the costs incurred in respect of contracted-out costs, which involves sub-contracting out audits during work peaks. Members were advised that despite the actual and anticipated increase in staffing numbers, the level of contracting-out and associated expenditure (14%) has not been reduced and will not be reduced during the period under consideration.
34. Members noted that costs will contractually increase by 2% in 2022-23 to £1.6 million. However, there is some uncertainty around future projections as a procurement process is ongoing in relation to 15 audits following the withdrawal of one of the contractors.
35. Officials clarified that the spend on contracting-out costs for 2021-22, is currently estimated at 15.4% of total operating expenditure because of the shortfall in staffing levels. However, when the optimum staffing level is reached (125 full-

time equivalents), contracted-out audits will represent 14% of the total operating expenditure.

36. In noting the current level of spend on contracting-out audits, and the projection that it will reduce to 14% when the Audit Office is fully staffed, the Committee would encourage the Audit Office to keep this cost under review and ensure that value for money is provided in return.
37. While recognising that the Audit (Northern Ireland) Order 1997<sup>5</sup> provides for the circumstances in which the C&AG may charge a fee for auditing the accounts of any person or body, the Committee would encourage the NIAO to begin discussions around addressing the inconsistency that exists whereby some non-departmental public bodies are charged for audits and others are not.
38. The Committee welcomed that the NIAO continues to invest in the digitalisation of its audits alongside the learning and development of its staff, including enhanced capability and capacity in its value for money auditing and public reporting.
39. The Committee encourages the NIAO to ensure that its work takes account of the cross-cutting nature of government priorities, as well as the performance of individual departments and that its programme of work addresses the issues and challenges from increased expenditure arising from the COVID-19 pandemic.
40. The Committee is of the view that receiving the necessary funding will ensure the NIAO continues to invest in the delivery of a strong independent public audit function that provides effective support and assurance to the Assembly in scrutinising public sector performance across central and local government.
41. The NIAO budget-setting protocol requires that, in considering the Audit Office's draft budget, the Audit Committee should have regard to the evidence provided by the DoF and PAC.

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<sup>5</sup> <https://www.legislation.gov.uk/nisi/1987/460/article/7/made>

42. The Committee noted that the DoF, having examined the NIAO's draft budget, is content to incorporate it into the Executive's Draft Budget 2022-25 which is due to go out to consultation in early December 2021. The DoF has asked that the Committee considers the extent to which efficiencies can be delivered by the NIAO to offset the pressures it faces; the Committee will pursue this issue during the consultation period. The PAC noted the NIAO's budget plans for the period 2022-25.

**43. Arising from its scrutiny of the NIAO's draft budget for the period 2022-25, and having regard to the advice of the DoF and PAC, the Audit Committee agreed that the Executive's draft Budget document should make the following provision for the NIAO:**

**2022 -23 - Resource budget of £9070k and a Capital budget of £2290k**

(The Resource DEL broken down as follows: **£8795k** of Non Ring-Fenced DEL and **£275k** of Ring-fenced DEL)

**2023-24 - Resource budget of £9235k and a Capital budget of £45k**

(The Resource DEL broken down as follows: **£8960k** of Non Ring-Fenced DEL and **£275k** of Ring-fenced DEL)

**2024-25 - Resource budget of £9710k and a Capital budget of £40k**

(The Resource DEL broken down as follows: **£9435k** of Non Ring-Fenced DEL and **£275k** of Ring-fenced DEL).

# Northern Ireland Public Services Ombudsman

44. In undertaking its consideration of the NIPSO draft Budget plans for the period 2022-25, the Committee noted the key role the NIPSO plays in promoting good governance and improving accountability in public administration, as well as providing remedy in individual cases. The Committee further noted the addition, since the last budget period, of the Complaint Standards Authority function contained within part 3 of the Public Services Ombudsman Act 2016<sup>6</sup>, which was commenced by the Assembly on 28 May 2021.
45. During the evidence sessions on 3 November and 24 November 2021, Members questioned officials on a number of key issues including: the focus on early resolution to bring about a remedy as a way to manage the increase in complaints; proposed staff related and non-staff related expenditure for the Complaints Standards Authority function; the flexibility of staff to work on both maladministration and own-initiative cases; the work of the Ombudsman in relation to the investigation and adjudication of complaints against councillors who may have failed to comply with their relevant Code of Conduct; the extent to which efficiencies can be delivered; and, the scope for income generation.
46. The Committee noted that the requested maladministration budget increase of £307k in 2022-23 over the 2021-22 budget includes: the appointment of two additional investigation officers for maladministration investigations, required as a result of the substantial increase in complaints; the appointment of an IT and Corporate Reporting Officer to enable full reporting from the new case handling system; and, the appointment of a Communications Assistant to support the Head of Communications and respond to the increasing level of activity and profile of NIPSO; the incorporation of a retrospective pay increase of 1% in

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<sup>6</sup> [Public Services Ombudsman Act \(Northern Ireland\) 2016 \(legislation.gov.uk\)](https://legislation.gov.uk)

2021-22; a further assumed 1% overall pay increase in respect of 2022-23; and the impact of the UK Government increase in Employers NI contributions.

47. The main activity of the NIPSO remains the assessment and investigation of complaints about the health, social care, housing, education, and local and central government sectors. Although there was a short-term reduction in the number of complaints during 2020-21 due to the Covid-19 pandemic, the trend in complaint numbers remains upwards since NIPSO's establishment in 2016, equating to a 94% increase over the five years to 2020-21. At the meeting on 24 November 2021, the NIPSO outlined the high level of cases currently being dealt with by investigating officers and highlighted the extreme pressure they are under.
48. The Committee noted the year-on-year increase in budget for maladministration work resulting in an increase of £413k for 2024-25 over the 2021-22 budget figure.
49. Based on the number of complaints received to date in 2021-22, the NIPSO anticipates a 23% increase in complaints compared to 2020-21 (almost 10% above 2019-20 which historically was the largest ever number of complaints received by NIPSO – and at that time a 37% increase on the then prior year).
50. The Committee recognised that up until now, the NIPSO has managed this increase primarily through efficiencies and adapting its approach, for example a focus on achieving a greater proportion of effective early resolution to bring about remedy for complainants as an alternative to a full and lengthier investigation. However, the NIPSO was clear that the appointment of two additional investigation officers for maladministration investigations was essential to ensure that rising complaint numbers could be managed and complaints could be dealt with effectively.
51. The Committee welcomed the NIPSO's focus over the last year on communication and public engagement and agreed with the NIPSO's assessment that it is vital that citizens are aware of NIPSO's work and

understand when they can come to the Ombudsman and the kind of outcomes that can be delivered.

52. Resulting from the publication of high profile reports, including the Personal Independence Payment Ombudsman's Investigation Report, and its Complaints Standards work, the last year has seen a considerable increase in the NIPSO's profile and communications workload. The Committee therefore supported the plans to appoint a communications assistant to support the communications officer already in post and it is hoped that this new post will increase further the understanding of the NIPSO's work.
53. The Committee also welcomed the new complaint handling system introduced by NIPSO in 2021, and recognises that to utilise the system to its maximum effect, an additional post is needed within the organisation to ensure that the relevant information can be extracted and analysed and used to assist engagement, improvement and impact.
54. Members noted that the £541k budget for the Local Government Ethical Standards work has remained constant since the inception of the ethical standards jurisdiction in 2014. Under a current agreement between NIPSO and the Department for Communities, additional funding of up to £244k in any given year can be called down in the event that it may be required to address variable items of expenditure, in particular legal costs on adjudications or High Court appeals. Members further noted that there has not yet been a requirement to call down that funding. However, if current trends are borne out, there might come a time when the NIPSO will need some of that additional resource.
55. The Committee was assured about how the NIPSO maintains quality standards, including agreed key performance indicators and performance monitoring and adherence to the Ombudsman Association Service Standards Framework. The Committee welcomed that the NIPSO is currently considering the development of peer review arrangements and is progressing an invitation to tender to appoint an independent service standards complaints reviewer. The Committee was of the view that these new mechanisms will provide further assurance of quality standards.

56. The Committee believes that it is important that the NIPSO operates on a secure financial footing so that it can maximise its impact and fully achieve its vision of making a positive difference to people and public services in Northern Ireland by independently investigating complaints, upholding standards and ensuring learning and accountability.

57. The NIPSO budget-setting protocol requires that, in considering the NIPSO draft budget, the Audit Committee should have regard to the evidence provided by the DoF. The Committee noted that the DoF, having examined the NIPSO's draft budget, is content to incorporate it into the Executive's Draft Budget 2022-25, which is due to go out to consultation in early December 2021. The DoF has asked that the Committee considers the extent to which efficiencies can be delivered by the NIPSO to offset the pressures it faces; the Committee will pursue this issue during the consultation period.

**58. Arising from its scrutiny of the NIPSO's draft budget for the period 2022-25, and having regard to the advice of the DoF, the Audit Committee agreed that the Executive's draft Budget document should make the following provision for the NIPSO:**

**2022-23 - Resource budget of £4015k and a Capital budget of £70k**

(The Resource DEL broken down as follows: **£3895k** of Non Ring-Fenced DEL and **£120k** of Ring-fenced DEL)

**2023-24 - Resource budget of £4065k and a Capital budget of £60k**

(The Resource DEL broken down as follows: **£3,943k** of Non Ring-Fenced DEL and **£122k** of Ring-fenced DEL)

**2024-25 - Resource budget of £4,126k and a Capital budget of £60k**

(The Resource DEL broken down as follows: **£4001k** of Non Ring-Fenced DEL and **£125k** of Ring-fenced DEL).

## Conclusions and Recommendations

59. In recent years, budgets for Northern Ireland government departments and non-Ministerial bodies have typically been limited to a one-year basis. As a result of the multi-year budget for 2022-25, public bodies now have a degree of certainty and the Committee recognises that this will enable all three non-Ministerial bodies to adopt a more strategic budget focus.
60. Given that the spending plans of all three NMPBs would see their resource budgets rise over the 2022-25 budget period, the Committee recommends ongoing consideration of efficiencies that can be delivered by the NMPBs to offset pressures.
61. The Committee noted that the NIAO and NIAC pursue options to generate income. It further noted the limited opportunities for the NIPSO to generate income. The Committee will monitor progress in this regard given the ongoing budgetary pressures across the public sector. In particular, the Committee would encourage the NIAO to start discussions around addressing the inconsistency that exists whereby some non-departmental public bodies are charged for audits carried out and others are not.
62. In relation to the operation of the three bodies in COVID-19 times, the Committee is satisfied that they are making appropriate provision in this regard, including in relation to business continuity and risk management.
63. The Committee is mindful of the separate and important roles that all three NMPBs play in scrutinising, challenging and holding government departments and public bodies to account and in safeguarding the public purse. Given their unique remit and functions, they will have a pivotal role to play during the course of the 2022-25 budget period.
64. In conclusion and in light of the aforementioned deliberations, the Committee is of the view that the draft budgets presented in respect of the NIAO and the NIPSO are appropriate and should be included in the Executive's draft Budget

document for 2022-2025. In relation to the NIAC, the Committee agreed that it was broadly content with the NIAC draft budget, with the exception of the costs associated with staffing to support the implementation of simultaneous interpretation of Assembly business in Irish and Ulster Scots.

# List of Appendices

**Appendix 1:** Budget setting processes – the NIAC, NIAO and NIPSO

**Appendix 2:** Written submissions – the NIAC, NIAO and NIPSO

**Appendix 3:** Minutes of Proceedings relating to the Report

**Appendix 4:** Minutes of Evidence relating to the Report

**Appendix 5:** Other Evidence considered by the Committee

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