



Northern Ireland
Assembly

AUDIT COMMITTEE

Room 254
Parliament Buildings
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Email: committee.audit@niassembly.gov.uk

Peredur Owen Griffiths MS
Chairperson of the Finance Committee

Issued via email to: SeneddFinance@senedd.wales

29 November 2021

Dear Peredur,

Consideration of Thresholds for In-Year Monitoring: Northern Ireland Assembly Commission

In 2016, the Northern Ireland Assembly Commission (the Assembly's Corporate Body) and the Department of Finance sought to reflect the constitutional independence of the Assembly from the Executive. This led to the development of a methodology for setting the Commission's budget, whereby the Northern Ireland Assembly Audit Committee provides scrutiny and challenge to the Commission's expenditure plans and reports accordingly.

The methodology specifically refers to the Audit Committee's input to in-year adjustments to the Commission's budget:

'The submission of the Commission's contribution to Monitoring Rounds and the Spring Supplementary Estimate will be subject to agreed thresholds between the Commission and the Committee. If these thresholds are not exceeded, the Commission will not seek the Audit Committee's view on its in-year position.'

These thresholds have not yet been agreed.

**Audit Committee
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A [research paper](#) was commissioned by the Audit Committee to help inform its consideration of the thresholds issue. It offered a comparison of practices concerning committee scrutiny of underspend and overspend in legislatures with operational similarities to the Assembly.

In considering the research paper, the Audit Committee noted the position in Wales: *'if a supplementary budget is required then the supplementary budget will be considered by the Finance Committee, if no supplementary budget is required then a written report providing an explanation of any significant budget transfers is required.'*

To help inform its consideration of the thresholds that should apply to its input to in-year adjustments, the Audit Committee agreed that I write to you to ask whether, in practice, there is an amount attached to 'significant budget transfers' and whether the Finance Committee is informed on every occasion a supplementary budget is required.

I would appreciate a response at your earliest opportunity.

Yours sincerely

A handwritten signature in black ink, appearing to read 'PP LM' followed by a stylized surname.

Daniel McCrossan
Chairperson of the Audit Committee

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