The 2022-2027 Mandate

The Public Accounts Committee

A note for students of AS Government & Politics: October 2026

The Public Accounts Committee (PAC) scrutinises how Northern Ireland departments and public bodies use public money. Its work connects the Assembly's role in holding government to account, with everyday concerns such as access to GPs, the condition of schools and support for people experiencing homelessness. It asks whether spending delivers value for money and how services can improve.

The role of PAC

PAC is a Standing Committee of the Northern Ireland Assembly, with members drawn from different political parties. Its main statutory function is to consider accounts and reports on accounts laid before the Assembly. Much of its work involves inquiries based on reports by the Comptroller and Auditor General (C&AG), who leads the Northern Ireland Audit Office (NIAO). The C&AG and NIAO provide independent audit evidence and support the Committee's scrutiny; PAC decides its own findings and recommendations.

PAC examines economy, efficiency, and effectiveness. Economy means obtaining resources at an appropriate cost and quality. Efficiency means making the best use of those resources. Effectiveness means achieving the intended results. Value for money therefore involves more than spending less: a cheaper service that fails to meet people's needs may offer poor value.

PAC's focus is the implementation of policy and the use of resources, rather than deciding the merits of government policy. Its work complements that of departmental committees, which scrutinise policy, legislation and the work of individual departments. PAC can examine issues across departmental boundaries and identify lessons for the wider public sector.

The Committee prioritises inquiries according to the significance of spending decisions, the impact of lessons to be learned by the public sector as a whole, the benefits to taxpayers and the need to consider the work of all Departments.

The Committee questions Accounting Officers: senior officials, usually permanent secretaries, or the heads of public bodies, who are responsible for the use of public resources. It takes written and oral evidence, publishes findings and makes recommendations. Its powers include sending for persons and papers within its legal remit. Public hearings allow members of the public to see officials explain spending decisions and performance.

PAC also scrutinises wider financial accountability. It examines spending above the limits authorised by the Assembly through the Excess Votes process. It has taken evidence on the Department for the Economy's accounts after the C&AG issued a disclaimed audit opinion, meaning there was insufficient reliable audit evidence to give an opinion on the financial statements. This shows why reliable accounts, as well as service performance, matter for public confidence.

PAC also considers Ministerial Directions. These arise when a minister formally instructs an Accounting Officer to proceed with expenditure despite the officer's concerns, for example about whether it represents value for money. The direction makes clear that the minister has taken responsibility for the decision to proceed.

For the first time, PAC's membership in this mandate includes a member of the official Opposition. The Leader of the Opposition nominates the PAC Chairperson. Opposition representation adds a new dynamic to scrutiny, bringing an explicit role in challenging the Executive to the Committee's examination of public spending. PAC nevertheless works on a cross-party basis, with members examining evidence and seeking improvements in the public interest from an inquiry to sustained scrutiny.

Monitoring recommendations and securing impact

An inquiry does not end when PAC publishes its report. The Executive's formal response is coordinated by the Department of Finance through a Memorandum of Reply (MOR), signed by the Minister of Finance. This is usually presented to the Assembly 8 weeks after PAC has published a report. It explains whether recommendations are accepted and what action is being taken. Accepting a recommendation is a commitment to act; it is not proof that the problem has been resolved.

PAC has strengthened its follow-up by regularly tracking recommendations and seeking departmental updates. It tests what has been delivered and whether action is producing the intended improvement. If dissatisfied, it can ask Accounting Officers to appear again. In 2024–25, it called Accounting Officers and senior officials to give evidence on earlier reports, including Planning in Northern Ireland and Closing the Gap, on deprivation and educational attainment. This shows that accountability continues across Assembly mandates. Follow-up has also been carried out on child poverty, public procurement and mental health.

This creates continuing accountability. Departments know that assurances given at an evidence session can be tested later. PAC can challenge delays, seek clearer delivery dates, and keep unresolved problems in public view. Its recommendations are not legally binding orders: their influence depends on the strength of the evidence, public and Assembly scrutiny, and persistent follow-up. Its success should be judged by implementation and better outcomes, not simply by the number of recommendations accepted.

Five reports published during the 2025–26 session illustrate both action already taken and commitments still being implemented:

- **Access to General Practice in Northern Ireland** (December 2025): follow-up recorded greater involvement of the Patient and Client Council in patient engagement and service design, and engagement with GP representatives about why practices give up their contracts.
- **Managing the Schools' Estate** (October 2025): the Education Authority introduced a remedial action plan for the statutory maintenance backlog and committed to completing high-risk statutory works by the end of 2026. The Department of Education is developing a comprehensive estate strategy.
- **Homelessness in Northern Ireland** (February 2026): the Department for Communities committed to a three-year prevention programme and is developing

clearer performance measures. Preparations to purchase 600 temporary accommodation properties remain subject to business case approval.
- **Road Openings by Utilities** (March 2026): the Department for Infrastructure completed a road condition mapping exercise and committed to publishing utilities' performance data and reviewing inspection and monitoring arrangements.
- **Major IT Projects in Northern Ireland** (July 2026): the report made 11 recommendations to the Department of Finance, extending PAC's scrutiny of how major projects are governed and delivered.

Earlier completed work includes mental health and child poverty (2024), and developing the skills for Northern Ireland and reducing adult reoffending (2025). The 2024–25 report records that all 11 child poverty recommendations were accepted, while 10 public procurement recommendations were accepted and one partially accepted. Major Capital Projects received a follow-up report in March 2025. These examples show both the reach of PAC's scrutiny and the importance of checking delivery after acceptance of recommendations.

Inquiries expected to conclude by the end of 2026

The Northern Ireland Energy Strategy inquiry examines delivery of a strategy with implications for households, businesses, and public expenditure. The Planning Appeals Commission inquiry examines issues arising from the NIAO's strategic review, including governance, performance, and delays. Both are expected to conclude by the end of 2026. They provide further examples of scrutiny that connects public administration, value for money and wider economic and social outcomes.

Themes that cut across departments

Although inquiries concern different services, similar weaknesses often recur. The 2024–25 report highlighted collaboration across departments, clearly defined responsibilities and accountability for spending, and the application of value for money principles. PAC selects inquiries for their significance and potential for wider learning. Important themes include:

- **Clear accountability and good governance**: who is responsible for decisions, who oversees delivery, and how risks and poor performance are addressed.
- **Coordination between departments**: problems such as homelessness, child poverty and skills cannot be solved by one organisation acting alone. PAC examines whether bodies work together and whether shared objectives have clear ownership.
- **Reliable data and measurable outcomes**: departments need evidence about demand, costs, and performance. Publishing a strategy or completing activities does not, by itself, show that services or outcomes have improved.
- **Realistic planning and delivery**: strategies and projects need credible funding, sufficient staff and skills, milestones, and completion dates. PAC challenges repeated delays and gaps between promises and delivery.
- **Prevention and learning**: earlier intervention may reduce both harm to people and future costs. Lessons from procurement, IT and capital projects can improve decisions throughout the public sector.

Engagement with people who use public services

Audit findings and official evidence are strengthened by hearing from people affected by services. In 2024–25, PAC took evidence from the Northern Ireland Mental Health Champion, the Northern Ireland Children's Commissioner, voluntary and community

organisations, and the Youth Assembly. Surveys, visits, and report launch events also help members understand practical experiences and test departmental explanations.

Its inquiry into GP access attracted more than 15,000 responses to a public survey. Members also visited Aghalee surgery and met health professionals. Report launches on GP access and homelessness brought together stakeholders and included discussion of people's experiences. Such engagement helps connect scrutiny of spending with whether services are accessible and work in practice.

Young people have also contributed directly. Youth Assembly Members attended the launch of PAC's child poverty report in 2024 and questioned MLAs. In the skills inquiry, the Youth Assembly gave formal evidence about careers education and helped develop and promote a survey completed by over 500 young people. This shows how young people can influence scrutiny, even before they are old enough to vote.

Why PAC matters for Politics students

PAC provides a practical example of legislative scrutiny, executive accountability, and the role of independent audit in a democracy. It makes senior officials explain their decisions, exposes weaknesses and encourages improvements across public bodies. Regular follow-up helps turn recommendations into continuing pressure for change.

An important question for evaluating its effectiveness is whether departments make changes that improve value for money and people's experience of public services. Students can consider the evidence of implementation, the limits of recommendations that are not binding, and how public engagement and cross-party scrutiny strengthen accountability.

Discussion question: How far does the Public Accounts Committee demonstrate the Assembly's ability to hold the Executive and public bodies to account?

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