Northern Ireland Assembly

Northern Ireland Assembly Resource Accounts for the year ended 31 March 2015

Laid before the Northern Ireland Assembly by the Department of Finance and Personnel under section 10(4) of the Government Resources and Accounts Act (Northern Ireland) 2001

3 July 2015

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Communications Office
Northern Ireland Assembly
Parliament Buildings
Ballymiscaw
Stormont
Belfast
BT4 3XX

Report and Accounts for the year-ended 31 March 2015

Foreword by the Speaker

I am pleased to present the Annual Report and Accounts for the Northern Ireland Assembly Commission for the 2014-15 financial year. This report fulfils the Commission's requirement to prepare and present an annual report and accounts under the Government Resources and Accounts Act (Northern Ireland) 2001.

For the last seven years, my predecessor Lord Hay of Ballyore introduced the Commission's Annual Report. My initial experience as Chair of the Commission in the last three months of 2014-15, has not only underlined my admiration for the service that he gave but it has also deepened my respect and appreciation for the wider work that goes on throughout Parliament Buildings to make the Assembly operate.

Similar to recent years, the Assembly Commission has kept its focus on delivering its ambition of progressive and outstanding parliamentary services against the backdrop of continuing political difficulties, a tough financial climate and other challenges. Despite the short delay in filling the vacancy in the office of Speaker, plenary business and the Speaker's other responsibilities continued without disruption including the progress of some high profile pieces of legislation. I want to thank the Deputy Speakers, members of the Commission and the range of officials whose efforts made that possible. The Commission and I had an opportunity to tour the roof repair and refurbishment project in March. It is now in its concluding stages on time and within budget but it is also a significant achievement that the level of disruption for such a major capital project has been minimal. The additional office space it has created will be of particular advantage and I look forward to all of the Assembly Commission's staff moving back within Parliament Buildings.

As we look to the year ahead, there will be two primary challenges overshadowing all the functions which will have to be carried out. Firstly, the further reduction to the Commission's budget has undoubtedly required some difficult decisions. Both the Commission and officials have worked diligently through the Strategic Planning 2015+ (SP15+) exercise to deal with the new position and will have to continue to do so for the coming years. I do not underestimate the pressures this will create for staff nor that some Members may find it difficult to accept new arrangements going forward. However the Assembly cannot be immune from the budget reductions affecting the wider public sector. Secondly, not only will preparations have to commence for the new Assembly returned by the election in 2016 but this final year of the mandate will not be short of activity. It is already clear that this will again be the heaviest year for legislation with the Assembly having to balance the wish to process as much of it as possible with both practical limitations and the need to uphold proper scrutiny.

Finally, these pressures should also be used to consider opportunities. The Stormont House Agreement contained some general principles to introduce changes to the Assembly. While I expect the focus of party leaders to return to reaching political agreement on those issues after the Westminster election, there are other reforms we could examine to improve the operation of the Assembly for the next mandate including around the arrangement of chamber business, our voting mechanisms and continuing to reform Assembly questions. These are not obscure procedural debates but have a fundamental link to bigger issues including the scrutiny of the Executive, encouraging greater female representation, the use of Assembly and Executive resources, and the reputation of the Assembly. They too should be the focus of wider public discussion.

Mr M McLaughlin MLA

Annual Report for the year ended 31 March 2015

Director's Report

The Northern Ireland Assembly Commission (the "Commission") presents its Annual Report and Accounts for the financial year ended 31 March 2015.

The Assembly Commission and the Accounting Officer

Under section 40 of the Northern Ireland Act 1998 the Assembly elects a Commission which has statutory responsibility for providing the Assembly with the property, staff and services to carry out its business. The Commission is chaired by the Presiding Officer (known under Standing Orders as the "Speaker") and has five other members who are tasked with representing the interest of the Assembly and its 108 elected Members of the Legislative Assembly (MLAs). The Commission was chaired by Lord Hay of Ballyore, in his role as Speaker, from 8 May 2007 until his resignation on 13 October 2014. Until the appointment of the new Speaker, Mr Mitchell McLaughlin MLA, on 12 January 2015, one of the members chaired the Commission on a rotational basis.

The work of the Commission is detailed in the Governance Statement on pages 29 to 38. The members of the current Commission and the percentage of attendance at meetings is given below:

Role	Name	Percentage of Meetings attended
Chairperson	Lord Hay of Ballyore MLA (Up to 13 Oct 14)	71.4%
Chairperson	Mr M McLaughlin MLA (From 12 Jan 15)	100.0%
Member	Mrs Judith Cochrane MLA	87.5%
Member	Mr Leslie Cree MLA (Up to 3 Jul 14)	80.0%
Member	Mr Samuel Gardiner MBE MLA (From 4 Jul 14)	100.0%
Member	Mr Pat Ramsey MLA	93.8%
Member	Ms Caitriona Ruane MLA	93.8%
Member	Mr Peter Weir MLA	100.0%

As Clerk to the Assembly, Mr Trevor Reaney is the principal adviser to the Assembly. As well as advising the Speaker on all procedural and organisational matters he also undertakes the role of Chief Executive of the Assembly's staffing body, the Assembly Secretariat, and is the Accounting Officer for the Commission's expenditure.

The Management Structure

The Commission has a two-tier management arrangement. While the Commission has the legislative authority to provide the Assembly with the wide range of services needed by a modern legislature, the day to day delivery of those services is achieved through a formal delegation to the Clerk / Chief Executive. The formal delegation was reviewed in June 2014, introducing a delegated limit of £1m for the approval of expenditure on capital projects and service contracts. A copy of the revised letter is attached at Annex A on page 78.

The Assembly Secretariat

The staff of the Assembly Secretariat are employed by the Commission to provide the Assembly with the supporting services required for the Assembly's purposes.

The work of the Assembly Secretariat is organised and monitored by the Secretariat Management Group (SMG). SMG is chaired by the Clerk / Chief Executive and has responsibility for the delivery of the work of the Assembly Secretariat including responsibility for ensuring effective corporate governance of the Secretariat and ensuring the Secretariat is equipped to fulfil its role in supporting MLAs in carrying out their Assembly duties.

In addition to the Clerk / Chief Executive, the Group comprises the Director of Clerking and Reporting, the Director of Information and Outreach, the Director of Corporate Services, the Director of Facilities and the Director of Legal and Governance Services. SMG meets monthly to consider progress on strategic and key management issues.

Membership of SMG:

Role	Name	Percentage of Meetings attended
Clerk / Chief Executive	Mr Trevor Reaney	100%
Director of Clerking & Reporting	Dr Gareth McGrath	82%
Director of Information & Outreach	Mr John Stewart	91%
Director of Corporate Services	Mr Richard Stewart	100%
Director of Facilities	Mr Stephen Welch	91%
Director of Legal & Governance Services	Mr Hugh Widdis	82%

For the purposes of this Report, corporate governance arrangements have been applied to the management team charged with the delivery of the services on behalf of the Commission.

The Remuneration Report within this Annual Report and Accounts contains information about the salary and pension entitlements of the Commission and SMG. Claims for reimbursement of expenses are published quarterly on the Assembly website which can be accessed using the following link: http://www.niassembly.gov.uk/ABOUT-THE-ASSEMBLY/Corporate-Information/Secretariat/Principal-Officers-and-Officials/Directors-Expenses/.

The appointments of directors to SMG are held on a continuing basis.

Register of interests

As noted previously, the Assembly's corporate body is the Assembly Commission. Commission Members are elected by the Assembly from its membership. The Assembly's Standing Order 69 (1) requires that a Register of Members' interests be established, published and made available for public inspection. Following the election of a new Assembly on 5 May 2011, a Register of Members' Interests for the fourth mandate was established. This Register is continuously updated. The latest version of the Register can be viewed at:
http://www.niassembly.gov.uk/your-mlas/register-of-interests/

Pensions liabilities

Notes 1.14 and 3 to the Accounts and the Remuneration Report on pages 19 to 27 provide details of the pensions liabilities of the Commission.

Auditors

The Commission's financial statements are audited by the Comptroller and Auditor General, whose certificate and report appears on page 39 of the Accounts. The notional cost of the work performed by the Northern Ireland Audit Office for 2014-15 was £35,000 (2013-14; £30,000) and related solely to audit services. The Northern Ireland Assembly participates in the bi-annual National Fraud Initiative. The Comptroller and Auditor General also has statutory powers to undertake the bi-annual data matching exercises for the National Fraud Initiative. The cost of this work performed by Northern Ireland Audit Office for 2014-15 was £2,464.

Disclosure to Auditors

So far as the Accounting Officer is aware, there is no relevant audit information of which the Commission's auditors are unaware and he has taken all reasonable steps to make himself aware of any relevant audit information and to establish that the Commission's auditors are aware of that information.

Equal opportunity policy (including employment of persons with a disability)

The Commission is an equal opportunities employer. It does not discriminate against staff or eligible applicants on the grounds of gender, marital status, race, colour, nationality, ethnic origin, religion, disabilities, age or sexual orientation. Every possible step is taken to ensure that staff are treated equally and fairly and that decisions on recruitment, selection, training, promotion and career management are based solely on objective and job-related criteria. It continues to actively pursue arrangements for flexible working patterns and is committed to creating a culture in which individual differences are valued and respected. The Commission does not tolerate any form of discrimination, harassment or victimisation. It is committed to providing a working environment where no one is disadvantaged.

In keeping with the Equality Commission for Northern Ireland's 'Positive Action for People who are Disabled' guidance, the Commission operates a Guaranteed Interview Scheme (GIS). The GIS provides a candidate with a disability automatic access to an interview provided that they have demonstrated in their application form that they meet the essential criteria for the post. Guidance is also given in the external recruitment policy on how a candidate can advise the Human Resources Office of any reasonable adjustments, due to disability, that may be required to attend an aptitude test or interview.

For existing employees, the Commission carries out a disability audit each year to assess whether an employee has a disability that requires reasonable adjustments to be made to their job or matters relating to their job e.g. access to training.

Sickness Absence

There was an average absence rate of 3.9% during 2014-15 (2013-14; 3.8%). The absence rate is the percentage of available working days which were lost due to sickness absence. SMG has set a benchmark of 7.5 days per employee per annum, however the average number of days lost per employee due to sickness for 2014-15 was 8.8 days (2013-14; 8.4 days). A number of actions have been implemented to address this issue and ensure that the benchmark is once again achieved.

Personal Data Incidents

On 28 October 2014, there was a data security incident involving the payroll system for Members and their support staff. The payroll system, iTRENT, has a portal to allow individuals to update their personal and payroll information or to view payslips electronically. This system can be accessed on-line using a unique user name and password. On this date, an individual contacted the Finance Office to request a password reset but they were also unsure of their user name. This individual has the same name as another person on the payroll and the wrong access details were released.

The information that can be changed on-line is limited but it is possible to view personal data. Once the individual realised that they had been given the wrong access details they contacted the Finance Office and the login details for both accounts were immediately updated to prevent further access. Although details of the incident were reported, there was a delay in this process.

A full investigation was undertaken and the individual whose information had incorrectly been accessed was notified and informed of the investigation. The investigation of the incident took place in accordance with the Assembly's Data Breach Management Plan.

The investigation report contained a number of recommendations that should help to avoid a similar data incident occurring again and ensuring that all staff are fully aware of their individual responsibility under the Data Breach Management Plan.

There have been no other personal data related incidents during the year.

Consultation with employees

The Commission and senior management make every effort to ensure that all staff are kept informed of the organisation's plans and developments. The main channels of communication continue to include formal industrial relations processes (through the work of the Employee Relations Group and the Employee Relations Board), the intranet, office circulars, email, regular team briefings. Overall responsibility for internal communications rests with the Human Resources Office, within the Corporate Services Directorate.

The Internal Communications Group provides advice and guidance on internal communications within the Secretariat. This Group seeks to ensure that internal communications are appropriate and consistent. During the reporting period this Group continued to meet regularly, reporting to SMG and advising on the communication of a wide number of issues including the results of a Staff Survey.

Staff are also kept informed of all developments in relation to strategic and corporate issues. This is achieved via prompt access to Minutes of SMG meetings which are published on AssISt, the internal intranet. During the reporting period the Clerk / Chief Executive continued to hold staff briefing sessions, which provided a forum for all staff to ask questions on a range of issues, including staffing matters, budget constraints and the strategic planning programme for 2015 and beyond (SP15+). The speaking notes for these sessions are published on AssISt.

The quarterly magazine called "Life on the Hill" continued to be produced, providing a light-hearted and informative look at the work and achievements of the Secretariat. However due to internal prioritisation of staffing resources this magazine will not be produced after Summer Recess 2015.

Policy on payment of suppliers

The Commission is committed to prompt payment of bills for goods and services. The current policy is to comply with the Confederation of British Industry's Prompt Payers' Code. Unless otherwise explicitly stated in a contract payment is due within 30 days after delivery of the invoice or the goods or services, whichever is latest.

During 2014-15 the Commission paid 98.7% of bills, without queries, within this standard (2013-14; 98.9%).

In addition to this the Commission has sought to comply with the initiative that was introduced in 2008-09 by DFP to pay all supplier invoices within a suggested target of 10 days. During 2014-15, 96.1% of invoices were paid within 10 days of being received (2013-14; 97.2%).

The Commission made no payment of interest under the Late Payment of Commercial Debts (Interest) Act 1988 during the year ended 31 March 2015.

Charitable donations

The Commission has not made any charitable donations in the year.

Off-Payroll Engagements

The Commission had no Off-Payroll Engagements at a cost of over £58,200 in place either prior to or during the financial year.

Complaints

The Commission welcomes feedback from the public and uses it to help us improve the services that it provides. The Commission does not provide statutory services to the public so the nature of its complaints handling differs from other entities within the public sector. However, the Commission has developed a Complaints Procedure to cover complaints from members of the public relating to the delivery of services in Parliament Buildings and / or perceived failures in complying with the Commission's Equality Scheme. The Complaints Procedure does not cover complaints from members of staff relating to their employment or from contractors providing services to the Commission – separate procedures are available in both cases. Full details of the Commission's Complaints Procedure can be found at http://www.niassembly.gov.uk/ABOUT-THE-ASSEMBLY/Corporate-Information/Policies/Northern-Ireland-Assembly-Complaints-Procedure-Policy-Statement/.

In keeping with the Complaints Procedure, a complainant can contact the Commission through an online form or in person by telephone. The receipt of a complaint will be acknowledged, an investigation into the circumstances surrounding the complaint will be undertaken and the results of that investigation including any remedial actions that are required will be communicated to the complainant. This process will normally be completed within 20 days of the receipt of the complaint.

A central complaints register is held by the Commission and appropriate details relating to the detail of each complaint are held on this register. During 2014-15, the Commission received no complaints.

Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 29 June 2015

Strategic Report

History and statutory background of the Northern Ireland Assembly

The Northern Ireland Assembly was established as a result of the Belfast Agreement on Friday, 10 April 1998. The electorate of Northern Ireland endorsed the Belfast Agreement in a referendum held on 22 May 1998, which paved the way for the subsequent legislation, the Northern Ireland Act 1998.

The United Kingdom Parliament devolved powers of government to the Northern Ireland Assembly at midnight on 1 December 1999. The Assembly was then able to govern Northern Ireland in respect of transferred matters and also reserved matters with the Secretary of State's consent. Excepted matters remain the responsibility of the United Kingdom Parliament.

The Northern Ireland Assembly was however suspended from 14 October 2002 to 8 May 2007. During the period of suspension the United Kingdom Government remained committed to trying to achieve a full restoration of devolution. The Northern Ireland Act 2006 established an interim Assembly on 15 May 2006. The Northern Ireland (St Andrews Agreement) Act 2006 established a Transitional Assembly on 24 November 2006 and set the date for elections to a new Northern Ireland Assembly. The Transitional Assembly's purpose was to prepare for the restoration of a devolved government in Northern Ireland in accordance with the St Andrews Agreement. The Northern Ireland (St Andrews Agreement) Act 2006 envisaged a restoration date for the Northern Ireland Assembly of 26 March 2007; however restoration actually occurred on 8 May 2007.

The Northern Ireland Assembly completed its first full mandate and was dissolved on 24 March 2011 to make way for Assembly elections on 5 May 2011. The first Plenary of the newly elected Assembly took place on 12 May 2011. After the devolution of policing and justice functions, the only excepted matters remaining are those matters of national importance, e.g. defence, taxation and foreign policy.

Principal Activities

Unlike an Executive Department, the Commission does not develop Public Service Agreement targets against its Strategic Objectives. The service delivery aspect of the Assembly Secretariat's work relates to the procedural support, resources and services that it provides to the legislature to enable it to function effectively. Consequently, the outputs reported on are those that were developed internally in the Assembly Secretariat to assist with the assessment of its performance during the year.

Key Aims and Objectives

The Commission approved a Corporate Strategy for 2012-16 which clearly defines its Purpose, Vision and Values. An outline of the work of the Assembly Secretariat may be found within the Corporate Strategy. The Corporate Strategy is delivered through Directorate and business area plans. The corporate planning process has been in place since 2008-09 and has been reviewed on an annual basis. As a result of this review process, the Corporate Strategy for 2012-16 was adopted. This replaced the previous Corporate Plan and informs the Directorate business plans which are reviewed annually to ensure the objectives and targets remain relevant and achievable. However within the context of an extended mandate and increasing budget constraints a further review of the corporate planning process has been undertaken and a new strategic planning programme was launched for 2015 and beyond (referred to as SP15+). This programme will devise a revised Corporate Strategy for consideration by the Assembly Commission.

Through the existing Corporate Strategy, the Commission continues to guide and direct the strategic activities of the Assembly Secretariat. The Commission's Vision is:

> "*..of an Assembly which builds a better future for the people of Northern Ireland through fostering a peaceful, stable and prosperous society.*
>
> *and*
>
> *…to best serve the Assembly in that task by being at the forefront of providing outstanding and progressive parliamentary services*".

The Strategic Aims established by the Commission drive the work of the Assembly Secretariat and inform its corporate planning process. During the period covered by this Report and Accounts these Aims were as follows:-

1. *To provide outstanding parliamentary services;*
2. *To influence, enable and deliver change;*
3. *To be an efficient and progressive organisation.*

The Commission established three core values for the Assembly Secretariat, namely:

1 *Public service - which is demonstrated by:*
- *An attitude of service to the Assembly, its Members and visitors.*
- *Behaving with impartiality and integrity at all times.*
- *Being open and transparent.*

2 *Professionalism - which is demonstrated by:*
- *Commitment to excellence;*
- *Commitment to good governance;*
- *Appropriate confidentiality and discretion;*
- *Personal responsibility and accountability.*

3 *One Team - which is demonstrated by:*
- *Team Working;*
- *Respect for others;*
- *Working to the common purpose.*

These core values are fundamental to everything that the Secretariat undertakes and SMG strives to ensure that they are embedded throughout the whole organisation.

The overall planning process establishes corporate objectives that are in keeping with the Vision, Purpose and Values expressed by the Commission. The Strategic Aims and associated Strategic Objectives of the Corporate Strategy focus on the continuing delivery of a fully functioning legislature, supported by an Assembly Secretariat that seeks to influence, enable and deliver change in an efficient and effective manner within the context of wider public sector budgetary pressures and resource constraints.

Corporate Planning

The corporate planning process links Strategic Objectives with lower-level, Directorate and business area objectives and informs the risk management process. The Directorate and business area plans set out objectives and targets for how the Secretariat will work to achieve the Strategic Aims and Objectives in support of the Commission's Vision. These business planning objectives included measures of success and planned actions / initiatives. Responsibility for meeting each objective was allocated to a specific individual.

Key Performance Indicators – Delivery of the Corporate Strategy

A small number of Measures of Success were assigned to each of the three Strategic Aims established by the Commission in the Corporate Strategy. Performance against these Measures of Success is shown at Annex B on page 80.

In addition, annual Directorate and business area plans underpin the Corporate Strategy. The monitoring and measurement of performance is fundamental to the successful achievement of the Directorate business plans. The delivery of each Directorate plan is reviewed on a quarterly basis and is reported to SMG and the Commission. During the year, a total of 511 separate targets were set across the Secretariat. By 31 March 2015, 474 targets (93.0%) were met. Annex C on page 82 summarises those Directorate targets which were not fully achieved as at 31 March 2015.

The planning process provides the context for the risk management process as each Directorate area must consider the risks that might impact on its ability to deliver specific objectives.

Future developments

While the Vision, Values and Strategic Aims of the Commission as established by the Corporate Strategy inform the corporate planning process, they also provide a focus for the Assembly Secretariat's future intentions. One of the targets identified under the Corporate Strategy is to reshape the organisation, reviewing and streamlining structures, systems and processes and seeking to innovate to meet the changing needs of the Assembly. As part of this work an Organisational Redesign review was commissioned, with the Final report presented to the Commission in April 2013. Implementation of the agreed elements was undertaken during a previous reporting period, however the Commission have agreed that this review will be reconsidered as part of the wider SP15+ programme of change. As these changes will be considered in the wider context of reducing public sector budgets it is not anticipated that these changes will require additional funding beyond the amounts already notified to the Department of Finance and Personnel (DFP).

Principal risks and uncertainties

In the period immediately following the restoration of the Assembly in May 2007, the principal risks and uncertainty relating to the work of the Assembly arose from the on-going political environment. Although the Assembly has now completed the fourth year of a fourth mandate, the potential for political uncertainty or instability still affords the greatest risk to the Assembly. It is also recognised that the prevailing economic climate represents a risk to the existing operations and levels of service delivered by the Assembly. However, like all parts of the public sector, a reduced budget position in future years will inevitably lead to a reduced range of strategic and operational objectives. The Commission recognises the financial pressures that currently exist and are expected in future years. While the costs associated with MLAs are established by legislation and must be funded, the Commission anticipates that it will be required to develop innovative methods of delivering its statutory functions in order to meet a reduced budget position.

Internally, the principal risks to the Commission and Secretariat are identified and managed through a risk management regime. The SMG is responsible for both the corporate planning process and the implementation of the Risk Management Policy. The on-going corporate planning process and the administration of the Risk Management Policy provide a strong emphasis on the identification and management of risks.

Further details on the Assembly Secretariat's capacity to handle risk, the risk and control framework within which the Assembly operates and a review of effectiveness of the system of internal control are provided in the Governance Statement on pages 29 to 38.

Events after the Reporting Period

On 20 April 2015, the Commission launched a Voluntary Exit Scheme. The closing date for applications was 15 May 2015. While this will create a future obligation on the Commission, it does not require disclosure or amendment to the figures contained in this Resource Account.

Reporting

The Commission is required to publish its Annual Report and Accounts, in respect of each financial year. The Annual Report and Accounts provides a comprehensive explanation of the work of the Commission and Assembly Secretariat and provides full details of all Commission expenditure.

The Annual Report and Accounts covers the work of the Commission and the Assembly Secretariat in support of the legislature and fulfils the requirements of the Government Resources and Accounts Act (Northern Ireland) 2001. The Assembly's accounts are published annually and once they have been audited are laid before the Assembly. They are available from the Assembly's website: http://www.niassembly.gov.uk. They are also available from The Stationery Office. Details of all sums paid to MLAs, former MLAs and payments to political parties (under the Financial Assistance to Political Parties Scheme) are published quarterly on the Assembly's website.

The Commission has participated fully in all public expenditure exercises during the year and details of its main and supplementary estimates are available from The Stationery Office, or on the DFP website:
http://www.dfpni.gov.uk/main-estimates

Scope

The Commission does not support any Agencies, Non-Departmental Public Bodies (NDPBs) or trading funds.

Commission Members, Directors, Senior Managers and Employees

As at 31 March 2015, the number of Commission Members, Directors, senior managers and employees split by gender was as follows:

Role	Female	Male
Commission Member	2	4
Director	0	6
Senior managers	0	1
Employees (not including Directors)	160	211

The Assembly Secretariat does not apply the grading structures used by the Northern Ireland Civil Service. "Senior manager" is defined as a member of staff at Assembly Grade 1 or Assembly Grade 2 which is broadly analogous to Senior Civil Service grades.

In June 2013, at the request of the Clerk/Chief Executive, a group of senior staff met to discuss how the Secretariat might examine the existence of any barriers, whether perceived or actual, in relation to gender within the Assembly Secretariat and to consider what actions might be necessary.

A Gender Action Plan Steering Group was set up to progress the project, namely to:

- Examine gender action plan models used by other Parliaments/Assemblies and organisations;
- Commission research on whether there are specific issues having a detrimental effect in terms of gender equality within the Secretariat; and
- If appropriate develop a Gender Action Plan to address such emerging issues.

Work is underway on developing an Action Plan and it is anticipated that a draft plan will be presented to SMG and the Commission in the September, before issuing to staff for consultation.

Financial Review

The Commission's budget for 2014-15 was established in the 2010 Spending Review (SR2010). It was confirmed in the Main Estimates for the 2014-15 financial year. Through participation in the quarterly monitoring rounds and the internal management reporting cycle the Commission closely monitored its resource and cash requirements.

The actual Net Resource Requirement increased during the year by £1.8 million to £47.92 million in the Spring Supplementary Estimates (SSE). The final resource requirement in the SSE is split into £43.68 million Departmental Expenditure Limit (DEL) and £4.24 million Annually Managed Expenditure (AME) and non-budget items. The Net Cash Requirement also decreased during the year by £1.62million to £44.21 million.

The final resource outturn is shown in the table below:

	Outturn	Budget	Under/(over)	Under/(Over)
	£'000	£'000	£'000	%
Income	(80)	(80)	-	-
Gross Resource Requirement	48,953	48,000	(953)	(1.98%)
Net Resource Requirement	48,873	47,920	(953)	(1.99%)
Capital	3,144	3,872	728	18.80%
Total	52,017	51,792	(225)	(0.43%)

Statement of Assembly Supply Note 4 shows a net Resource Outturn excess of £0.95 million (overspend) and a surplus Net Cash Requirement of £1.52 million against the SSE position. The net Resource Outturn excess of £0.95 million represents 1.99% of the SSE Resource Requirement.

The Outturn position within the Statement of Assembly Supply Note 2 records that the underspend on controllable Departmental Expenditure is £0.44m against the SSE net position of £43.68m. This represents an underspend of marginally greater than 1% on those items within the SSE provision that fall under the Commission’s control.

The sole factor contributing to the excess Resource Requirement is a movement on provisions within Annually Managed Expenditure (AME). This movement on provisions arises each year as a result of the yearly accounting valuation of the Assembly Members’ Pension Scheme carried out by the Government Actuary’s Department (GAD). The Commission is required to provide for any excess of the scheme’s liabilities over its assets on an annual basis. The nature of this valuation and its reliance on market values to calculate a discount rate as at 31 March for each financial year makes the movement in this provision particularly difficult to forecast with any degree of certainty.

This aspect of AME fluctuates dramatically each year. In previous reporting periods it was the sole contributory to regular and significant underspends as the unpredictable nature of the movement on the provision led to a conservative approach to budgeting for this item. That cautious approach was also applied in this financial year as strong indications in the valuations prior to the SSE in January 2015 had shown a significant deterioration in the gap between the scheme’s liabilities and assets of almost £2.6 million (for a 9 month period). Given the uncertainty within the financial markets and the history of movements in this provision between the SSE and the year-end, a seemingly prudent estimate of £4.0 million was included in the SSE. However, the downward movement in the discount rate used to calculate the value of the scheme’s liabilities was greater than anticipated. In fact, this discount rate deteriorated by approximately one-third over a three month period. This led to a significant increase in the value of the liabilities and an overall increase in the provision of £5.6 million for the full year. The excess of £1.6 million represents 3.4% of the total SSE or 38.1% of the budget allocation relating to provisions.

It has been noted in earlier reporting periods that this single transaction has the ability to adversely impact on the presentation of a true and fair view of the Commission’s Outturn each and every year. However, the Commission is required to continue to report this transaction in its Resource Accounts and include it in the SSE, to ensure that statutory budgetary authority is provided.

In monetary terms, the most significant single item of expenditure allocated within the SSE, related to Assembly Secretariat staffing costs. The outturn for 2014-15 was £17.43 million. During the year, the Assembly Secretariat continued with its centralised approach to manpower planning for the organisation to ensure that resources were allocated to meet the continuing needs of the Assembly and within the budget allocations. The overspend of £0.39 million represented 2.31% of the allocated budget for Secretariat Salaries. This was caused by an adjustment to salaries relating to up-front payments to give effect to the removal of remaining allowances, in keeping with the pay and grading exercise that was substantially completed in 2010-11.

MLAs' salaries (£7.80 million) were paid under the provisions of the Northern Ireland Assembly Members' Salaries, Allowances, Expenses and Pensions Determination March 2012 (as amended). The Determination introduced an increased level of remuneration for all MLAs from 1 April 2013. In previous years, a number of MLA's chose to forego their full salary, however for this reporting period the full salary was payable to all eligible MLAs. The outturn for this item was within 0.2% of the forecast expenditure included in the SSE, which resulted from a delay in appointing a new Speaker following the resignation of Lord Hay of Ballyore in October 2014.

MLAs' Office Cost Expenditure (OCE) totalling £7.12 million was paid during 2014-15. The equivalent figure for 2013-14 was £7.38 million. OCE is available to meet the expenses incurred in respect of research, secretarial, clerical or administrative assistance and for the costs of any equipment, facilities, services or utilities associated these services which are required by the MLA to carry out his / her Assembly duties. The 2014-15 provision was made under the Northern Ireland Assembly Members' Salaries, Allowances, Expenses and Pensions Determination March 2012 (as amended). The Determination sets the maximum amount available to each MLA for each financial year. For 2014-15, the limit was £69,238 (2013-14; £71,378) or £8,655 (2013-14; £17,844) for those MLAs who receive payments or allowances as an MP.

As the Determination allows for a maximum amount that may be claimed in any year, the Commission makes provision for the full amount in its SSE. However, in any given year it is possible for MLAs not to utilise the entirety of the allowance and therefore an underspend may arise. For 2014-15, the under-utilisation of OCE resulted in an underspend of £0.18 million or 2.44% of the SSE allocation for OCE.

As in earlier years, MLAs other costs were difficult to predict. This category includes a number of items of expenditure including travel, temporary secretarial expenditure, winding up expenditure and employers' pension costs. Travel patterns remained difficult to predict and fluctuations in the volume and size of claims were often seen. These factors contributed to an underspend in this category of expenditure of £0.06 million, or 5.42% of the SSE allocation for other costs.

Payments totalling £0.81 million were paid under the provisions of the Financial Assistance to Political Parties (FAPP) Scheme 2013. Like OCE, the FAPP Scheme provides a maximum amount that may be claimed by Political Parties for expenditure incurred in assisting MLAs to carry out their Assembly duties. As the Scheme allows for a maximum amount, the Commission makes provision for the full amount in its SSE. During 2014-15 an underspend of £0.04 million occurred, or 4.99% of the SSE allocation for FAPP payments.

An underspend was reported for Secretariat General Administrative Expenditure (GAE) of £0.38 million against a revised SSE allocation of £6.64 million. The total expenditure incurred was £6.24 million. A cautious approach to spending continues to drive spending plans and contribute to the overall GAE underspend Work has continued to embed the efficiencies identified during the Business Efficiency Programme in 2012-13 and 2013-14. It is recognised that reducing budgets will be a key feature of all strategic planning for the remaining part of the mandate and well into the next. The new programme called SP15+ will work on prioritising services delivered to the Assembly by the Secretariat in the context of reducing budgets.

Capital expenditure was underspent by £0.73 million during the year. The underspend arose due to a slippage on the roof and associated projects during the period after the preparation of the SSE and up to the end of the financial year. This slippage was due mainly to inclement weather, however overall the project is still anticipated to finish on time and within budget.

Included in the Outturn for 2014-15 are the proceeds for the sale of Ormiston House, which had been disclosed previously as a Non-current Asset Held for Sale. The Grade Two listed building was purchased in 2001 for £9.0 million and was sold during the year for £1.505 million. The costs of disposal, including conveyancing, agent’s fees etc., amounted to £18k, giving net proceeds of £1.487 million which are shown in the cashflow statement. As at the 31 March 2014 the asset had a net book value of £1.275 million less estimated costs of disposal of £14.4k. The estimated costs of disposal were treated incorrectly as an impairment in 2012-13. This impairment has subsequently been reversed in 2014-15, on the sale of the asset, when the actual costs could be directly attributable to the disposal. In accounting terms there was a profit on disposal of £0.21 million, which is shown at note 5 of the accounts as a reduction in programme costs. As a Grade Two listed property, the Commission had an obligation to ensure that the property was appropriately secured and maintained. During the period of ownership the Assembly incurred £2.14 million of costs fulfilling these obligations and these were included in the Programme costs recorded in the SOCNE each year from the date of acquisition in 2001. These costs were necessary to ensure the property was not at risk, as the property was not occupied. In accordance with FReM, IAS 16 and IAS 36 any losses on revaluation were correctly recorded in the annual SOCNE as they arose.

Finance Support for Members

During the reporting period, the Accounting Officer initiated two investigations under the Assembly’s Bribery and Fraud Response Plan. These investigations were linked to MLAs’ expenses and involved extensive co-operation with PSNI. Both cases subsequently attracted media attention as part of wider media comment on the systems of control in place covering payments to Members in support of their Assembly duties. The internal aspects of these investigations are complete but the PSNI’s investigations are continuing.

The responses to these investigations has included further enhancements to the controls in place for MLAs' expenses. Actions taken included collecting new sample signatures from each MLA to assist in signature verification, revising the Bribery and Fraud Response Plan to explicitly include all payments to MLAs, establishing trend analyses of expenditure and issuing regular reminders to MLAs regarding the importance of reviewing monthly expenditure reports. It was agreed that any further recommendations arising from the PSNI investigations would be considered in due course.

The Commission also authorised a peer review of its administration of MLAs' expenses. This review was undertaken by colleagues from the Independent Parliamentary Standards Authority (IPSA), the statutory body responsible for determining and administering all aspects of financial support to Members of Parliament at Westminster. Once this report is complete it will be presented to the Commission for its consideration.

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	2014-15 £'000	**2013-14 £'000**
Net Resource Outturn (Estimates)	**48,873**	**42,927**
Adjustments to remove:		
Provision voted for earlier years	-	-
Adjustments to additionally include:		
Non-voted expenditure in the SOCNE	-	-
Consolidated Fund Extra Receipts in the SOCNE	(65)	(29)
Other adjustments	-	-
IFRS adjustments	-	-
Adjustments to account for downward revaluation	-	-
Adjustment to account for change in treatment of non-exchange transactions (for which Outturn not restated)	-	-
Net Operating Cost (Accounts)	**48,808**	**42,898**
Adjustments to remove:		
Voted expenditure outside the budget	36	31
Adjustments to additionally include:		-
Other Consolidated Fund Extra Receipts	65	29
Resource Budget Outturn (Budget)	**48,837**	**42,896**
of which		
Departmental Expenditure Limits (DEL)	43,237	43,196
Annually Managed Expenditure (AME)	5,600	(300)

Sustainability Report

The Commission has a long-standing commitment to being an exemplar organisation in respect of Sustainable Development. A Sustainable Development Policy Statement was introduced in December 2009 which sets out the Commission's aspirations to operate in a sustainable manner. To support the Policy Statement, a Sustainable Development Strategy has also been developed which sets out how the aspirations detailed within the Policy will be achieved. In addition, a dedicated Sustainable Development Office (SDO) within the Secretariat seeks to embed responsible business practices throughout the Assembly.

The key responsibilities of the SDO include:

- Implementing the Commission's Sustainable Development Strategy and;
- Retaining accreditation to the International Standard for Environmental Management Systems (EMS), namely EN ISO 14001.

The EMS ensures compliance with all relevant environmental legislation and helps to identify and assess any environmental risks. All environmental aspects and impacts are regularly reviewed and controlled as part of the measures to achieve continuous improvement and environmental considerations are embedded across the organisation through environmental awareness training.

The Commission has procedures in place to improve the process for evaluating prospective suppliers' environmental practices within procurement competitions and to reduce the direct and indirect environmental impacts of the supply chain. At a practical level, the SDO has worked closely with other business areas to reduce the paper use within the Assembly and this has resulted in a significant reduction and cost saving. It is hoped that with the introduction of the electronic committee packs there will be increased savings each year.

An Energy Performance Rating has been calculated for Parliament Buildings by an independent government body. The energy rating is calculated by taking into account the energy performance of the building's fabric and its services (such as heating, cooling, hot water, ventilation and lighting). The rating is presented on a scale of A to G with A being the most efficient. The energy rating achieved by Parliament Buildings for 2014 was D which is very good for a building of its nature.

A major capital works project is nearing completion to repair and refurbish the roof of Parliament Buildings and the associated mechanical services. This will bring about a significant reduction in energy usage and additional building energy monitoring controls will be included as part of the project. It hoped that as a minimum the Assembly will see a reduction of up to 30% in energy use.

Each year, the Commission participates in the Business in The Community-led Northern Ireland Environmental Benchmarking Survey. The Assembly received the Gold standard in 2014 and hope to maintain this in 2015 or else attain Platinum standard.

The Commission continues to work closely with external bodies including the Energy Unit within DFP, the Support Services contractor and the Soil Association to help ensure continuous improvement in all areas of sustainable development. The Commission is currently with the Support Services contractor working towards achieving the catering mark standard for food produced and served within Parliament Buildings.

In recent years, the introduction of new waste recycling streams including lights, cooking oil, batteries and food waste has been very successful and helped to improve recycling efforts. Waste management practices have been significantly improved with the average amount of waste that is recycled increasing each year. The SDO continues to work with the Commission's dedicated Education Officers on a scheme for school groups 'The Zero Waste Challenge' which asks all school groups to bring a lunch with entirely recyclable packaging. This has proved to be very successful with each school that meets the challenge being awarded a certificate.

During the year, the Commission retained its membership of Business in the Community Northern Ireland (BITCNI) and has signed up to be a Silver Status Careers Member. This ensures that Secretariat staff will participate in 3 specific challenges through the year as well as general volunteering days such as Environment Day. BITCNI is a leading authority on Corporate Social Responsibility (CSR) and Sustainable Development throughout the UK and Ireland. The Human Resources Office, Outreach Office and Facilities Directorate have worked closely with BITCNI over the past year on an action plan with several positive steps being taken. A new action plan has been developed for the coming year. In addition to this SDO are working with Outreach to encourage staff to participate in volunteering for the Assembly's Charity of the Year. A number of staff are due to volunteer to improve a garden area for the current Charity of the Year.

The Commission has continued to promote sustainable travel initiatives aimed at encouraging staff to avail of more sustainable modes of transport to travel to and from work. These initiatives are Translink's TaxSmart Scheme (an employer salary sacrifice scheme where the Commission purchases travel passes for employees and the employees then repay the Assembly from their gross salary) and Translink's Annual Commuter Travel cards (an interest free loan made to employees to allow them to purchase travelcards where repayments are made out of net salary). Staff are also encouraged to consider car sharing by making them aware of the national scheme currently available and setting up a facility on AssISt detailing opportunities to car share.

The 'Cycle to Work scheme' has continued to grow with 20 people availing of the scheme this year, including 5 MLAs. The scheme opens each year in February and March with staff being able to spend up to £1,000 on a bicycle or safety equipment. The Cycle to Work scheme is currently under review and following confirmation from the Finance Department SDO plans to use 'Cycle scheme'. This will allow staff and MLAs to order their bikes and equipment online and hopefully encourage more people to participate.

The Commission plans to continue to improve its environmental performance by:

- Increasing the quantity of recycling and improving waste management;
- Maintaining ISO14001 Accreditation and:
- Benchmarking against similar public and private organisations.

It is intended to continue to communicate the sustainability message internally and externally - all of our energy figures and costs are available online at the Northern Ireland Assembly website.

Social, Community and Human Rights Issues

As the Commission (and the Assembly) is not a Government Department and does not provide services to citizens, its *social, community and Human Rights* impacts have a more internal focus.

The Commission is pleased to report that its commitment to social responsibility includes a range of fair and equitable corporate reward and recognition policies. In particular, the Commission recognises the importance of sustainable wages for its entire staff. In this regard, all members of staff employed by the Commission are paid remuneration that exceeds the *living wage*[1] of £7.85 per hour.

The Commission initiates a wide range of activities to engage with the community. These include a popular and successful education programme and Assembly Community Connect – a specific initiative to engage with the Community and Voluntary Sector.

Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 29 June 2015
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[1] As calculated by the Centre for Research in Social Policy (CRSP) – http://www.lboro.ac.uk/research/crsp/mis/thelivingwage/

Remuneration Report

Remuneration Policy

Commission Members

The salaries and pensions of all MLAs (including those Members elected to serve as members of the Commission) for the 2014-15 financial year were set by the Northern Ireland Assembly Members' Salaries, Allowances, Expenses and Pensions Determination March 2012 (as amended). This Determination was made by the Independent Financial Review Panel (IFRP) which was established by the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011 to make Determinations in relation to all salaries, allowances and pensions payable to MLAs.

Senior Management

Section 40 of the Northern Ireland Act 1998 states that "*The Commission shall provide the Assembly, or ensure that the Assembly is provided, with the property, staff and services required for the Assembly's purposes".* The Commission has the authority to appoint the staff of the Assembly Secretariat and to set the remuneration of staff.

The pay award for all Secretariat staff including its senior managers is normally based on an incremental uplift on salary scales following an annual assessment of staff performance. Following the end of the two year pay freeze (in 2011 and 2012), salary scales were increased by 1% from 1 August 2013 in line with wider public sector pay policy. In August 2014 only an incremental uplift was awarded for staff not on the maximum of their scale. Those who were on the maximum of their scale were awarded a small non-consolidated one off bonus.

Service Contracts

Assembly Secretariat staff normally hold appointments that are open-ended. Early termination, other than for misconduct, may result in the individual receiving compensation as set out in the Commission's staff policies and procedures.

Appointments to senior management positions are made by the Commission on the basis of fair and open competition and the Commission has set its own policies and procedures in this regard.

The following sections provide details of the remuneration and pension interests of the Commission and the most senior officials within the Assembly Secretariat.

Remuneration (audited)

	2014-15				2013-14			
Assembly Commission	**Salary £**	**Benefits in kind (to nearest £100)**	**Pension Benefits ** (to nearest £1000)**	**Total (to nearest £1000)**	**Salary £**	**Benefits in kind (to nearest £100)**	**Pension Benefits ** (to nearest £1000)**	**Total (to nearest £1000)**
Mitchel McLaughlin **Presiding Officer** (from 12 Jan 15)	16,715 (44,000 full year equivalent)	-	6,000	23,000	-	-	-	-
Lord Hay of Ballyore MLA **Presiding Officer** (to 13 Oct 14)	23,538 (44,000 full year equivalent)	-	7,000	31,000	44,000	-	22,000	66,000
Judith Cochrane MLA	6,432	-	2,000	9,000	6,432	-	3,000	10,000
Sam Gardiner MBE MLA (from 04 July 14)	4,452 (6,000 full year equivalent)	-	2,000	6,000	-	-	-	-
Leslie Cree MLA (to 03 July 14)	1,660 (6,432 full year equivalent)	-	1,000	2,000	6,432	-	3,000	9,000
Pat Ramsey MLA	6,432	-	2,000	9,000	6,432	-	4,000	10,000
Caitriona Ruane MLA	6,000	-	1,000	7,000	6,000	-	7,000	13,000
Peter Weir MLA	6,432	-	2,000	9,000	6,432	-	4,000	10,000

**The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum less the contributions made by the individual. The real increase excludes an increase due to inflation or any increase or decrease due to a transfer of pension rights.

The above figures only relate to the remuneration received by Commission Members in respect of their position as officeholders.

	2014-15					2013-14				
Secretariat Officials	**Salary £'000**	**Bonus Payments £'000**	**Benefits in kind (to nearest £'000)**	**Pension Benefits £'000**	**Total £'000**	**Salary £'000**	**Bonus Payments £'000**	**Benefits in kind (to nearest £'000)**	**Pension Benefits £'000**	**Total £'000**
Trevor Reaney **Clerk / Chief Executive**	130-135	-	-	147	280-285	125-130	-	-	29	150-155
Gareth McGrath **Director of Clerking & Reporting**	80-85	-	-	27	110-115	80-85	-	-	23	100-105
John Stewart **Director of Information & Outreach**	80-85	-	-	34	115-120	80-85	-	-	29	105-110
Richard Stewart **Director of Corporate Services**	80-85	-	-	30	110-115	80-85	-	-	23	100-105
Stephen Welch **Director of Facilities**	85-90	-	-	35	120-125	85-90	-	-	32	115-120
Hugh Widdis **Director of Legal & Governance Services**	85-90	-	-	27	110-115	80-85	-	-	23	100-105
Band of Highest Paid Director's Total Remuneration	**130-135**					**130-135***				
Median Total Remuneration	**£ 30,387**					**£ 30,359**				
Ratio	**4.4**					**4.4**				

**In 2013-14 the reported figure for the banded remuneration of the highest paid Director under the Hutton Fair Pay Review Disclosure differed from the band of the actual salary received. This arose due to the methodology used to calculate the banded remuneration under the Disclosure and the timing of the pay award of the highest paid Director.*

The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum less the contributions made by the individual. The real increase excludes an increase due to inflation or any increase or decrease due to a transfer of pension rights.

Hutton Fair Pay Review Disclosure

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid Director in their organisation and the median remuneration of the organisation's workforce.

The reported figure for the banded remuneration of the highest paid Director under the Hutton Fair Pay Review Disclosure was 4.4 times (2013-14; 4.4) the median remuneration of the workforce, which was £30,387 (2013-14; £30,359). In 2014-15, 0 (2013-14; 0) employees received remuneration in excess of the highest-paid Director.

Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

Salary

'Salary' for Secretariat officials includes gross salary, overtime any other allowance to the extent that it is subject to UK taxation and any gratia payments.

This report is based on payments made by the Assembly and thus recorded in these accounts. In respect of Members of the Assembly Commission, 'salary' represents the officeholder's salary payable for being a Member of the Assembly Commission of £6,432 (2013-14; £6,432) for those holding office on 1 April 2012 or £6,000 (2013-14; £6,000) for those who took up office after 1 April 2012 or Speaker / Chair of the Assembly Commission of £44,000 (2013-14; £44,000). These figures do not include the salary for services as a Member of £48,000 (2013-14; £48,000).

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument.

Pensions Benefits (audited)

Assembly Commission Members	Accrued pension at age 65 as at 31/03/15	Real increase in pension at age 65	CETV at 31/03/15 (or end date)	CETV at 31/03/14 (or end date)	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Lord Hay of Ballyore MLA **Presiding Officer** (to 12 Oct 14)	5-10*	0-2.5	121	109	7
Mitchel McLaughlin MLA **Presiding officer** (from 12 Jan 15)	0-5	0-2.5	11	4	5
Judith Cochrane MLA	0-5	0-2.5	8	7	1
Leslie Cree MLA (to 03 Jul 14)	0-5	0-2.5	10	9	1
Sam Gardiner MBE MLA (from 04 Jul 14)	0-5	0-2.5	2	-	1
Pat Ramsey MLA	0-5	0-2.5	19	16	1
Caitriona Ruane MLA	0-5	0-2.5	48	45	1
Peter Weir MLA	0-5	0-2.5	16	13	1
**Lump sum payment of £86,001 paid on retirement*					

Assembly Commission pensions

Pension benefits for Commission Members are provided by the Assembly Members' Pension Scheme (Northern Ireland) 2012 (AMPS). The scheme is made under section 48 of the Northern Ireland Act 1998. As Commission Members will be Members of the Legislative Assembly they may also accrue a Members' pension under the AMPS (details of which are not included in this report). The pension arrangements for Commission Members provide benefits on a "contribution factor" basis which takes account of service as a Commission Member. The contribution factor is the relationship between the salary as a Commission Member and the salary as a Member for each year of service as a Commission Member. Pension benefits as a Commission Member are based on the accrual rate (1/50th or 1/40th) multiplied by the cumulative contribution factors and the relevant final salary as a Member.

Benefits for Commission Members are payable at the same time as Member's benefits become payable under the AMPS. Pensions are increased annually in line with changes in the Consumer Price Index (CPI). Commission Members can pay contributions of either 7% of their officeholder's salary (if they opt for the lower accrual rate of 50^{ths}) or of 12.5% of their officeholder's salary (if they do not opt for the lower accrual rate and remain on the higher default rate of 40^{ths}). There is also an employer contribution paid by the Consolidated Fund out of money appropriated by Act of Assembly for that purpose representing the balance of cost. This is currently 21.6% of the Commission Members' salary.

The accrued pension quoted is the pension the Commission Member is entitled to receive when they reach 65 or immediately on ceasing to be an active member of the scheme if they are already 65. This accrued pension arises from all previous service during which the Commission Member held any remunerated office within the Assembly. It does not relate solely to service as a Commission Member.

The Cash Equivalent Transfer Value (CETV)

The Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the Member's accrued benefits and any contingent spouse's pension payable from the scheme. It is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total service as an officeholder, not just their current appointment as an officeholder. The figures are calculated in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

The real increase in the value of the CETV

This is the increase in accrued pension due to the Assembly's contributions to the AMPS, and excludes increases due to inflation and contributions paid by the Commission Member and is calculated using common market valuation factors for the start and end of the period.

Secretariat Pension Entitlements (audited)

Secretariat Officials	**Accrued pension at pension age as at 31/03/15 and related lump sum**	**Real increase in pension and related lump sum at pension age**	**CETV at 31/03/15**	**CETV at 31/03/14**	**Real increase in CETV**	**Employer contribution to partnership pension account**
	£'000	**£'000**	**£'000**	**£'000**	**£'000**	**Nearest £100**
Trevor Reaney **Clerk / Chief Executive**	55-60	7.5-10.0	1,003	833	123	-
Gareth McGrath **Director of Clerking & Reporting**	15-20	0-2.5	232	203	13	-
John Stewart **Director of Information & Outreach**	10-15	0-2.5	131	105	13	-
Richard Stewart **Director of Corporate Services**	25-30 plus lump sum of 85-90	5-7.5	484	441	20	-
Stephen Welch **Director of Facilities**	20-25	0-2.5	329	285	22	-
Hugh Widdis **Director of Legal and Governance Services**	15-20 plus lump sum of 5-10	0-2.5	247	216	14	-

Secretariat Pension Arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (**classic, premium**, and **classic plus**). These arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. From April 2011, pensions payable under **classic, premium**, and **classic plus** are increased annually in line with changes in the CPI. Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI).

New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 are eligible for membership of the **nuvos** arrangement or they can opt for a partnership pension account. **Nuvos** is a Career Average Revalued Earnings (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI.

A new pension scheme, alpha, will be introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements will move to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. alpha is also a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate will be 2.32%. CARE pension benefits are increased annually in line with increases in the CPI.

For 2015, public service pensions will be increased by 1.2% for pensions which began before 6 April 2014. Pensions which began after 6 April 2014 will be increased proportionately.

Employee contributions rates for all members for the period covering 1 April 2015 to 31 March 2016 are as follows:

Scheme Year 1 April 2015 to 31 March 2016**:**

Pay Band – assessed each pay period		**Contribution rates** – Classic members	**Contribution rates** – classic plus, premium, nuvos and alpha
From	**To**	**From 01 April 2015 to 31 March 2016**	**From 01 April 2015 to 31 March 2016**
£0	£15,000.99	3%	4.6%
£15,001.00	£21,000.99	4.6%	4.6%
£21,001.00	£47,000.99	5.45%	5.45%
£47,001.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	8.05%

Benefits in **classic** accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). **Classic plus** is essentially a variation of **premium**, but with benefits in respect of service before 1 October 2002 calculated broadly as per **classic**.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of **classic, premium**, and **classic plus** and 65 for members of **nuvos**. The normal pension age in alpha will be linked to the member's State Pension Age but cannot be before age 65. Further details about the Civil Service pension arrangements can be found at the website www.dfpni.gov.uk/civilservicepensions-ni.

Cash Equivalent Transfer Values (CETV)

The CETV is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the CSP arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Compensation for loss of office

There was no loss of office recorded for the period under review and therefore no compensation was paid.

Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 29 June 2015

Statement of Accounting Officer's Responsibilities

Under Government Resource and Accounts Act (NI) 2001, DFP has directed the Northern Ireland Assembly Commission to prepare for each financial year resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Assembly Commission during the year.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Northern Ireland Assembly Commission and of its net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- observe the Accounts Direction issued by DFP, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;

- make judgements and estimates on a reasonable basis;

- state whether applicable accounting standards as set out in the *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the accounts; and

- prepare the accounts on a going concern basis.

DFP has appointed the Clerk to the Assembly, Mr Trevor Reaney, as Accounting Officer of the Northern Ireland Assembly.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Assembly Commission's assets, are set out in the Accounting Officers' Memorandum issued by DFP and published in Managing Public Money Northern Ireland.

Governance Statement

Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of corporate governance that supports the achievement of the policies, aims and objectives of the Northern Ireland Assembly Commission (the "Commission"), whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money Northern Ireland*.

Governance Framework

Corporate governance is the way in which an organisation is directed, controlled and led. The underpinning framework consists not only of the formal systems and processes, but also of organisational culture and values. It defines relationships, distributes responsibility, determines the rules and procedures by which objectives are set, monitored and achieved and ensures accountability is clearly defined.

In September 2005, the Department of Finance and Personnel (DFP) issued H.M. Treasury's publication "*Corporate Governance in Central Government Departments: Code of Good Practice*". H.M. Treasury issued a revised code for central Government Departments in July 2011. A revised Code and guidance which applies to Departments within the Northern Ireland Executive was issued by DFP in April 2013. The Commission is not a Government Department so not all of the provisions in the Code and guidance are appropriate or relevant.

The Commission has a two-tier management arrangement. While the Commission has the statutory authority to provide the Assembly with the wide range of services needed by a modern legislature, the day-to-day delivery of those services is achieved through delegation to me in my role as Clerk / Chief Executive. I have responsibility to ensure arrangements for delegation to the Secretariat Management Group (SMG) are robust and promote good management, supported by staff with an appropriate balance of skills and experience to ensure service delivery is achieved. These delegations offer clarification on the roles and responsibilities of the Commission, the Accounting Officer and Directors.

While the details of the structure and statutory authority of the Commission are provided, for the purposes of this statement, the corporate governance arrangements, including the requirement to review effectiveness, has been applied to the senior management team charged with the delivery of services on behalf of the Commission.

The Northern Ireland Assembly Commission

The Commission is the body corporate, which has responsibility for providing the property, staff and services that are required for the Assembly's purposes, as provided under section 40 of the Northern Ireland Act 1998. The Act provides that the Commission comprises the Presiding Officer (the Speaker) and five other Members of the Assembly. They are appointed by the Assembly under Standing Order 79.

The Commission meets monthly while the Assembly is in session. I attend the meetings with senior officials, along with the Non-Executive Chairperson of the Secretariat Audit and Risk Committee (SARC). The Chairperson of SARC also has an annual meeting with the Speaker and a private meeting with the Commission in the absence of officials.

The Commission has adopted “portfolio holder” arrangements, which afford Commission Members the opportunity to have an oversight of specific issues and areas within the Secretariat. These arrangements offer an opportunity for Commission Members to gain further understanding of how the Secretariat operates, which assists them in responding to Assembly questions on behalf of the Commission.

It is the Assembly, through the annual Budget Act, that appropriates funds directly from the Consolidated Fund to the Commission (in the same way it does for Northern Ireland Departments).

The Commission has no Executive Agencies or Non-Departmental Public Bodies.

While under Standing Order 69 (1) there is a requirement that a Register of Members’ Interests is established and published for public inspection, this does not deal specifically with conflicts of interest. Therefore, this is a standing agenda item at each Commission meeting.

The Secretariat Management Group (SMG)

The SMG is the top-level leadership and management team within the Assembly Secretariat. The role of SMG is to support and advise me in my role as Clerk / Chief Executive in delivering the aims and values of the organisation. SMG also supports me in my role as Accounting Officer to discharge the obligations set out in Managing Public Money Northern Ireland. This includes advice and support on the strategic direction and overall management of the Assembly Secretariat. The delivery of services within the Secretariat is managed through five Directorates. Therefore SMG also fulfils a leadership role across each of the Directorates, including the co-ordination and operational delivery of cross Directorate activities. During the year a number of key work strands were identified to assist in delivering the corporate plan for 2012-16. These included Resource Planning, Organisational Development and Assembly Future. Terms of reference were established and three sub-management groups were established during the period. The Resource Planning Group made progress in analysing and monitoring compliance with business case policy. Progress was less pronounced for the Organisational Development and Assembly Future Groups given the budgetary constraints in 2014-15 and the expectations of further constraints in future financial years.

As the Clerk / Chief Executive I chair the monthly SMG meetings and am supported by the five other Directors. Details of the Directors and the attendance at each meeting is given in the Directors Report on page 2.

SMG advises the Commission, through my monthly reports on major proposals and decisions in relation to policy, expenditure, asset management and staffing. SMG develops the Corporate Strategy and reviews progress on key operational issues. It also ensures that the appropriate management systems are in place and are operating effectively to ensure compliance with statutory and regulatory duties, including promoting best practice in corporate policies to ensure effective governance across the whole organisation, while taking account of risks and performance.

The members of SMG are full-time employees of the Commission. The Commission has endorsed the current membership of SMG and it has reserved the matter of appointing

Directors (including Non-Executive Directors). The Commission considered the appointment of Non-Executive Directors when SMG was formed in 2008; however, it was not deemed appropriate.

Conflicts of interests are addressed as a standing agenda item at each SMG meeting and as such are included in the recorded account of each meeting.

Administrative support for SMG is provided by the Secretariat. Formal processes exist for providing information to SMG and the Commission, to ensure it is provided in a timely manner, to an agreed standard and in a concise format. In preparing papers for SMG it is necessary to demonstrate that a number of key areas have been considered, including legal, staffing and financial implications of the material recommendations being presented. Consideration must also be given to equality screening and whether it will be disclosable under the Freedom of Information legislation or, if there are any Data Protection issues to be addressed. Papers are also required to clearly set out the context of the matter being discussed and include comprehensive and relevant evidence to inform the decision making process. Director approval of papers prior to submission adds a further level of scrutiny as to the relevance and quality of information being provided.

As part of the evolution of the role of SMG, a review of the content and form of SMG meetings was undertaken. Each meeting of SMG is now focused on a particular theme; Strategy, Policy or Performance. Corporate issues that may need to be considered on a monthly basis, such as HR management information and the Corporate Risk Register are considered via correspondence and considered in detail during the Performance meeting.

SMG undertakes an annual self-assessment of its effectiveness. The last assessment was carried out and reviewed by SMG in June 2014. SMG continues to address any issues arising through the governance arrangements and business planning processes.

Principal risks and uncertainties

In the period immediately following the restoration of the Assembly in May 2007, the principal risks and uncertainty relating to the work of the Assembly arose from the on-going political environment. Although the Assembly has now completed the fourth year of a fourth mandate, the potential for political uncertainty or instability still affords the greatest risk to the Assembly. It is also recognised that the prevailing economic climate represents a risk to the existing operations and levels of service delivered by the Assembly. However, like all parts of the public sector, a reduced budget position in future years will inevitably lead to a reduced range of strategic and operational objectives. The Commission recognises the financial pressures that currently exist and are expected in future years. While the costs associated with MLAs are established by legislation and must be funded, the Commission anticipates that it will be required to develop innovative methods of delivering its statutory functions in order to meet a reduced budget position.

Internally, the principal risks to the Commission and Secretariat are identified and managed through a risk management regime. The SMG is responsible for both the corporate planning process and the implementation of the Risk Management Policy. The on-going corporate planning process and the administration of the Risk Management Policy provide a strong emphasis on the identification and management of risks.

The Secretariat Audit and Risk Committee

The Secretariat Audit and Risk Committee (SARC) operates in accordance with H.M. Treasury's Audit Committee Handbook. It considers all matters of governance, audit and internal control in place for the Commission. It advises on whether the necessary assurances required for signing the Governance Statement have been received. SARC considers the adequacy of the governance framework and internal control system, the assessment and management of risk, the work plan of the Internal Audit team and the results of its work, the planned activity of the Northern Ireland Audit Office and the results of its work and monitors the overall adequacy of management responses to any audit issues raised.

SARC meets on a quarterly basis to monitor progress on all of these matters. Other meetings take place as required to review Interim and Annual Reports and Accounts (including the Governance Statement).

SARC comprises two independent Non-Executive members, one of whom chairs the Committee and a Commission member. The presence of an independent chair and independent member forms a robust challenge to the corporate governance regime within the Assembly Secretariat. The members of SARC during 2014-15 were:

Role	Name	Percentage of Meetings attended
Independent Chairperson	Mr Colm McKenna	80.0%
Independent Member	Mr Bernard Mitchell	100.0%
Commission Member	Mr Leslie Cree MLA (To 03 Jul 2014)	100.0%
Commission Member	Mr Peter Weir MLA (From 17 Sept 2014)	100.0%

Brian Moreland (Head of Internal Audit) and a Northern Ireland Audit Office representative regularly attend the Committee's meetings. Trevor Reaney (Accounting Officer), Richard Stewart (Director of Corporate Services) and Paula McClintock (Head of Finance) also attend the meetings. Each Director attends on a rotational basis. The Terms of Reference and Annual Reports of SARC are published on the Assembly's website.

Internal Audit

The objective of the Internal Audit team is to provide independent assurance on the adequacy and effectiveness of governance arrangements, internal controls and financial management. Through reviewing, monitoring and reporting on the performance of systems and controls, established to manage the risks of the Assembly Commission, it seeks to assure the Assembly Commission that risks are being properly managed and that the achievement of organisational goals will occur while still being accountable for the efficient and effective use of resources.

An internal audit plan was prepared for 2014-15 and detailed reports on the findings from individual audits, together with associated recommendations for control enhancement were prepared and presented to senior management and the Secretariat Audit and Risk Committee (SARC) for consideration. The audits completed included business units from each directorate of the Assembly Secretariat. This enabled the Head of Internal Audit to give an overall opinion to the Accounting Officer representing the system of risk management, control and governance across the organisation. Formal monitoring of the implementation of audit recommendations continued for each Directorate, with progress on each recommendation formally reported to SARC.

Of the 8 final reports issued by the April meeting of SARC, 2 received a substantial level of assurance and the remaining 6, satisfactory. As for previous years the levels of acceptance of recommendations remained high with the percentages accepted at priority 1 and 3 being 100% and 75% for priority 2.

Once again improvement was also noted through follow-up activity. Three assurance ratings moved from satisfactory to substantial and 1 from limited to satisfactory.

Based on the results of the above programme of Internal Audits and follow-up activity the Head of Internal Audit reported an overall satisfactory level of assurance for the period 2014-15. It was also noted that this was the first year that the assurance levels for each assignment had either a satisfactory or substantial rating.

Recommendations made on the internal and external quality assessments on Internal Audit have now been completed, with the exception of the development of an electronic working paper and reporting system. A business case is now being developed for consideration, however, progress may be subject to financial constraints.

The Internal Audit plan for 2014-15 was subject to extensive disruption because of two investigations. Both were linked to MLAs' expenses and involved extensive co-operation with PSNI. Although the Internal Audit input to both cases is largely complete (and reports relating to both investigations have now been issued), the Head of Internal Audit is still liaising with PSNI regarding their ongoing work in both cases.

In accordance with the Assembly's Bribery and Fraud Response Plan, the Accounting Officer notified PSNI of the above cases at the earliest opportunity. Both of these cases subsequently attracted media attention as part of wider media reporting of issues relating to MLAs' expenses.

Following the media reports and publication of the Internal Audit reports, an implementation plan was developed to ensure that controls were reviewed to further enhance the controls in place for MLAs' expenses. Actions taken included collecting new sample signatures from each MLA to assist in signature verification, revising the Bribery and Fraud Response Plan to explicitly include all payments to MLAs, establishing trend analyses of expenditure and issuing regular reminders to MLAs regarding the importance of reviewing monthly expenditure reports. It was agreed that any further recommendations arising from the PSNI investigations would be considered in due course. These investigations are on-going.

The Commission also authorised a peer review of its administration of MLAs' expenses. This review was undertaken by colleagues from the Independent Parliamentary Standards Authority (IPSA), the statutory body responsible for determining and administering all aspects of financial support to Members of Parliament at Westminster. Once this report is complete it will be presented to the Commission for its consideration.

Following notification from the PSNI that an investigation relating to payments under the Financial Assistance for Political Parties Scheme had commenced, the Accounting Officer notified the Comptroller and Auditor General and SARC. From the initial details provided by PSNI and from subsequent interactions, it has not yet been possible to access whether any action is required under the Bribery and Fraud Response Plan. This position will be reviewed when further information about the nature of the PSNI investigation is available.

Internal Audit was included in a strategic planning exercise (SP15+) which was designed to identify priorities for the Assembly in a climate of reducing resources. As a result of this exercise, one Internal Audit post (trainee auditor) was supressed. The Head of Internal Audit will adjust the focus of planning to ensure that resources are concentrated primarily on high risk areas.

External Audit

The Comptroller and Auditor General for Northern Ireland is responsible for auditing the Commission's Annual Report and Resource Accounts.

Weaknesses in the effectiveness of the system of internal control may be identified through the detail of the Northern Ireland Audit Office's annual Report to those Charged with Governance. This provides a commentary on the observations of the Audit Office for each key risk area and where appropriate, makes recommendations for enhancement of controls. The implementation of audit recommendations is monitored quarterly and reported to SARC.

Strategic Planning and Performance Management

Details on performance against the objectives set in the Corporate Strategy and Directorate business plans for 2014-15 are set out in the *Key Performance Indicators – Delivery of the Corporate Strategy* section of the Strategic Report on page 9. During 2014-15 the work of SMG and the Secretariat was divided into three workstrands, in order to drive the delivery of the Corporate Strategy. These were Resource Planning, Organisational Development and Assembly Future. The Resource Planning Group met monthly and was responsible for developing and implementing a new Business Plan / Justification policy, reviewing and assisting with business case development across the organisation.

Internal Control Environment

Systems of internal control are designed to continuously identify and prioritise the principal risks to the achievement of the Commission's policies, aims and objectives. The systems also evaluate the likelihood of those risks being realised, assess the impact should they be realised, and seek to manage them efficiently, effectively and economically. Generally, the systems of internal control seek to manage risk to a reasonable level rather than to eliminate all risk; it can therefore only provide reasonable and not absolute assurance of effectiveness. These arrangements have been in place for the period ended 31 March 2015. Risks and internal controls are reviewed routinely by management and are tested as part of the on-going Internal Audit programme.

Personal Data Incidents

On 28 October 2014, there was a data security incident involving the payroll system for Members and their support staff. The payroll system, iTRENT, has a portal to allow individuals to update their personal and payroll information or to view payslips electronically. This system can be accessed on-line using a unique user name and password. On this date, an individual contacted the Finance Office to request a password reset but they were also unsure of their user name. This individual has the same name as another person on the payroll and the wrong access details were released.

The information that can be changed on-line is limited but it is possible to view personal data. Once the individual realised that they had been given the wrong access details they contacted the Finance Office and the login details for both accounts were immediately updated to prevent further access. Although details of the incident were reported, there was a delay in this process.

A full investigation was undertaken and the individual whose information had incorrectly been accessed was notified and informed of the investigation. The investigation of the incident took place in accordance with the Assembly's Data Breach Management Plan.

The investigation report contained a number of recommendations that should help to avoid a similar data incident occurring again and ensuring that all staff are fully aware of their individual responsibility under the Data Breach Management Plan.

There have been no other personal data related incidents during the year.

Risk Management

The Commission's risk management arrangements comply with generally accepted best practice principles and relevant guidance.

A Risk Management Strategy and associated policies and procedures were in place across the Secretariat during the reporting period. The Strategy continues to define the Secretariat's approach to risk management. The Strategy was reviewed during the year and while the Strategy remains substantially unchanged there were some minor amendments, namely the Senior Information Risk Owner is now the Director of Legal and Governance Services. Further clarification was added on the five partner bodies to the Assembly Commission and the governance of each these relationships was defined. The

Strategy continues to reflect the requirement to publish an annual Governance Statement.

The Strategy notes that the Risk Management Framework includes the Strategy, Corporate and Directorate Risk Registers, Assurance Statements, the activities of SARC, risk-based audit delivered by the Internal Audit team and external audit. In delivering the Risk Management Strategy, SMG has sought to ensure that a strong risk management culture is embedded across the entire organisation, which is assisted by a process of regular and ongoing monitoring and reporting of risk.

SMG has ownership of the Corporate Risk Register. The Corporate Risk Register is presented quarterly to SARC and biannually to the Commission. It is reviewed and approved by SMG on a monthly basis. Four corporate risks have been identified. These are:

1. *Budget allocations and corporate capacity insufficient to achieve corporate objectives;*
2. *Interruption of ability to deliver key services;*
3. *Loss of Member Confidence in Secretariat;*
4. *Values or behaviours move from positive to negative.*

Risks are identified and assessed using a 5 x 5 matrix of impact and probability with appropriate colour coding (using a variation of the Red, Amber, Green methodology) applied to each risk. Identified corporate risks are then reported using the agreed format, documenting root causes and responses to the risk. Each corporate risk has an identified risk owner, who reports on the adequacy of current controls, the degree of acceptance of any gaps in controls and any further actions that are required to improve control. The monthly review ensures SMG can evaluate the nature and extent of corporate risks and ensures the risks are managed efficiently. The risk register was reviewed throughout the year in the context of wider public sector discussions regarding the reduction in budgets for most entities funded from the Northern Ireland Block Grant. Recognising the risk of impending budget cuts for 2015-16 and beyond, a number of changes were made.

Directorate and business area Risk Registers (where appropriate) are maintained. The Risk Management Strategy includes a monthly review of Directorate risk registers by each Director.

Assurance Statements are prepared every six months by each Director. The Statements are submitted to the Clerk / Chief Executive and are subsequently considered by SARC. These Statements confirm if the management of risks in respective areas have been effectively managed and provide a narrative on how this assurance has been achieved. If controls have been inappropriate or ineffective in managing the risk a narrative must also be provided on any remedial actions that may be required. The Statements also require risk owners to provide a commentary on other governance issues, such as the control of expenditure, information management practices, fraud and bribery prevention measures and the implementation of internal and external audit recommendations.

The Statements were prepared at the end of September 2014 and the end of March 2015. All Directors confirmed that they were satisfied that controls were in place and that these controls were appropriate.

In preparing the Annual Report and Accounts I review the annual compliance report prepared by the Procurement Office. This report is summarised and considered by SARC. The purpose of this report is to review the procurement activity within the Assembly Secretariat over a twelve month period. Compliance with legislation and compliance with internal procedures in this complex area remained very high. This degree of compliance provides a high level of assurance on the efficacy of non-staffing expenditure.

During the year, I have assessed the adequacy of the processes in place to plan, approve and monitor expenditure through the use of business cases. A number of high-value contracts were assessed across all major expenditure areas to monitor compliance with agreed policies relating to the approval and monitoring of the delivery of contracts and their associated expenditure. I am assured that no significant variations in actual expenditure compared to approved expenditure were noted. Significant progress was also made in issuing revised guidance for staff on the completion and maintenance of business cases.

General

While the Commission is not a Government Department and does not operate under the same delegation of authority framework as Government Departments, it does seek to comply with the principles contained within Managing Public Money NI (as issued by DFP). As the Commission is fully funded from the Northern Ireland Consolidated Fund, it currently meets its financial reporting and budgetary requirements by participating in the reporting and budgetary regime managed by DFP.

The Assembly Commission continues to seek greater efficiencies in how services are delivered. This is critical at a time of decreasing budgets. Recognising the work of previous initiatives such as the Business Efficiency Programme and the Organisational Redesign review a new strategic planning programme was launched called Strategic Planning for 2015 and beyond (SP15+). Under the leadership of the Programme Director, Gareth McGrath, a change programme is being undertaken to develop and update the Corporate Strategy for 2015-17, to consolidate the work of the previous efficiency initiatives, to address budget-planning issues through activity prioritisation and to carry out further fundamental business reviews in order to identify further efficiencies and to establish a streamlined organisation structure. This will ensure the Assembly Commission effectively and efficiently delivers the budget savings required.

All matters relating to financial support for Members continue to be determined by the Independent Financial Review Panel which was established in July 2011. The Panel published its first report and Determination in March 2012. This Determination was subsequently amended in 2013 and again in 2015. The Secretariat continues to support the Panel as it works towards its next Determination.

As Accounting Officer, my assessment of the current corporate governance arrangements are that they comply with the best practice principles as contained within the "Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013" as issued by DFP under the DAO (DFP) 06/13. While recognising the fact that the Commission is not a Government Department, many of the principles can be applied. However the application may not always be straightforward and where alternative governance arrangements are deemed to be more appropriate, deviation from the code has been explained for the purposes of this statement.

Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 29 June 2015

NORTHERN IRELAND ASSEMBLY

THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of the Northern Ireland Assembly Commission for the year ended 31 March 2015 under the Government Resources and Accounts Act (Northern Ireland) 2001. These comprise the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity and the related notes. I have also audited the Statement of Assembly Supply and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Northern Ireland Assembly Commission's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accounting Officer; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Assembly Supply properly presents the outturn against Assembly control totals and that those totals have not been exceeded. I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for Qualified Opinion on Regularity arising from expenditure in excess of resources authorised

In 2014-15 the Northern Ireland Assembly Commission expended more resources than had been authorised by the Assembly. In doing so the Northern Ireland Assembly Commission breached the Assembly's control over its expenditure and has therefore incurred an excess vote caused by the estimated net resource outturn being exceeded. The net resource outturn for the Northern Ireland Assembly Commission of £48,873,000 was £953,000 in excess of the £47,920,000 authorised by the Assembly.

Qualified Opinion on Regularity

In my opinion, except for the £953,000 excess vote, in all material respects:

- the Statement of Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2015 and shows that those totals have not been exceeded; and
- the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Northern Ireland Assembly Commission's affairs as at 31 March 2015 and of its net operating cost, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance and Personnel directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Department of Finance and Personnel directions made under the Government Resources and Accounts Act (Northern Ireland) 2001; and
- the information given in the Directors' Report and Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance and Personnel's guidance.

Report

My detailed observations on the irregular expenditure are included in my Report attached to these financial statements.

K J Donnelly

KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

29th June 2015

Statement of Assembly Supply

In addition to the primary statements prepared under International Financial Reporting Standards **(**IFRS), the Government Financial Reporting Manual (FReM) requires the Northern Ireland Assembly Commission to prepare a Statement of Assembly Supply (SOAS) and supporting notes to show resource outturn against the Supply Estimate presented to the Assembly, in respect of each request for resources.

Summary of Resource Outturn 2014-15

								2014-15 £'000	2013-14 £'000
				Estimate			**Outturn**		**Outturn**
Request for Resources	**Note**	**Gross Expenditure**	**ARs**	**Net Total**	**Gross Expenditure**	**ARs**	**Net Total**	**Net total outturn compared with estimate: saving / (excess)**	**Net Total**
1	SOAS 2	48,000	(80)	47,920	48,953	(80)	48,873	(953)	42,927
Total Resources	SOAS 3	**48,000**	**(80)**	**47,920**	**48,953**	**(80)**	**48,873**	**(953)**	**42,927**
Non-operating cost ARs		-	(1275)	(1275)	-	(1275)	(1275)	-	-

Net Cash Requirement 2014-15

				2014-15 £'000	2013-14 £'000
	Note	**Estimate**	**Outturn**	**Net total outturn compared with estimate: saving /(excess)**	**Outturn**
Net Cash Requirement	**SOAS4**	44,212	42,692	1,520	40,854

Summary of income payable to the Consolidated Fund

In addition to accruing resources, the following income relates to the Assembly Commission and is payable to the Consolidated Fund (cash receipts being shown in *italics*)

		Forecast 2014-15 £'000		**Outturn 2014-15 £'000**	
	Note	**Income**	**Receipts**	**Income**	**Receipts**
Total	**SOAS5.1**	10	*10*	65	*65*

Explanation of variances between Estimate and outturn are given in Note SOAS 2 and in the Strategic Report section of the Management Commentary. The Assembly has incurred an Excess of £953,000 as a breach of the net resource requirement for an RfR.

The Notes on pages 54 to 75 form part of these Accounts

The Department will seek Assembly approval by way of an Excess Vote in the next Budget Act.

Notes to the Assembly's Resource Accounts (Statement of Assembly Supply)

SOAS 1 Statement of accounting policies

The Statement of Assembly Supply and supporting notes have been prepared in accordance with the 2014-15 Government Financial Reporting Manual (FReM) issued by DFP. The Statement of Assembly Supply accounting policies contained in the FReM are consistent with those set out in the 2014-15 Consolidated Budgeting Guidance and Supply Estimates in Northern Ireland Guidance Manual.

SOAS 1.1 Accounting convention

The Statement of Assembly Supply and related notes are presented consistently with Treasury budget control and Supply Estimates in Northern Ireland. The aggregates across government are measured using National Accounts, prepared in accordance with the internationally agreed framework "European System of Accounts" (ESA95). ESA95 is in turn consistent with the System of National Accounts (SNA93), which is prepared under the auspices of the United Nations.

The budgeting system and the consequential presentation of Supply Estimates and the Statement of Assembly Supply and related notes have different objectives to IFRS-based accounts. The system supports the achievement of macro-economic stability by ensuring that public expenditure is controlled, with relevant Assembly authority, in support of the Government's fiscal framework. The system provides incentives to departments to manage spending well so as to provide high quality public services that offer value for money to the taxpayer.

The Government's objectives for fiscal policy are set out in the Charter for Budget Responsibility. These are to:

- ensure sustainable public finances that support confidence in the economy, promote intergenerational fairness, and ensure the effectiveness of wider government policy; and
- support and improve the effectiveness of monetary policy in stabilising economic fluctuations.

SOAS 1.2 Comparison with IFRS-based accounts

Many transactions are treated in the same way in National Accounts and IFRS-based accounts, but there are a number of differences as detailed below.

SOAS 1.2a PFI and other Service Concession arrangements

The National Accounts basis for recognising service concession arrangements is broadly similar to UK GAAP, applying a risk-based test to determine the financial reporting. IFRS-based recognition of service concession arrangements (IFRIC 12) is determined using control tests, which can result in a different on/off balance sheet treatment. The Assembly Commission does not recognise any service concession arrangements in its financial statements (including the Statement of Assembly Supply).

SOAS 1.2b Prior Period Adjustments (PPAs)

PPAs resulting from an error in previous recording, or from an accounting policy change initiated by the Assembly Commission, need to be voted by the Assembly in the current year, whereas in IFRS-based accounts (IAS 8) they are treated as adjustments to previous years. There are no PPA for the year 2014-15.

SOAS 2 Analysis of net resource outturn by function

									2014-15	2013-14
									£'000 Estimate	£'000
						Outturn				
	Admin	Other Current	Grants	Gross resource expenditure	ARs	Net Total	Net Total	Net total outturn compared with Estimate	Net total outturn compared with Estimate adjusted for virements	Prior Year Outturn
Request for Resources 1 – Members' salaries, expenses and administration costs										
	-	48,903	50	48,953	(80)	48,873	47,920	(953)	(953)	42,927
Departmental Expenditure in DEL:										
A-1 Administration										
	-	43,267	50	43,317	(80)	43,237	43,675	438	438	43,196
Annually Managed Expenditure (AME):										
A-2 Administration Provisions										
	-	5,600	-	5,600	-	5,600	4,200	(1,400)	(1,400)	(300)
Non-Budget:										
A-3 Notional Charges										
	-	36	-	36	-	36	45	9	9	31
Resource Outturn	**-**	**48,903**	**50**	**48,953**	**(80)**	**48,873**	**47,920**	**(953)**	**(953)**	**42,927**

The Notes on pages 54 to 75 form part of these Accounts

The single contributing factor to the Excess Resource requirement of £0.95 million was the movement in the provision within A2- Administration Provisions for the Members Pension Scheme (excess of £1.4million). As for earlier accounting periods the movement in the deficit between the Scheme's assets and liabilities fluctuated greatly. At the time of preparation of the interim accounts for 2014-15 (for the 9 months to 31 December 2014), the deficit was valued at £8.6m representing an increase of £2.6 million in this 9 month period. Given the recurrent nature of relatively dramatic movements in this provision, a seemingly prudent estimate was included in the SSE allowing for a further deterioration in the gap of £1.4 million. However a decrease in the discount rate of almost a third, in the final 3 months of the year, meant that the value of the liabilities increased by a further £3 million. This extreme level of fluctuation was not anticipated.

The extent of the overall Excess was reduced by a number of underspends (£0.45 million) on the other categories of expenditure with the A1- administration.

Detailed explanations of the variances are given in the Financial Review on page 11.

Key to Request for Resources and Functions

Request for resources 1 – Remunerating and supporting Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere, enhancing public awareness of, and involvement in, the working of the Northern Ireland Assembly; administration; related services; and associated non-cash items.

SOAS 3 Reconciliation of outturn to net operating cost and against Administration Budget

SOAS 3.1 Reconciliation of net resource outturn to net operating cost

		2014-15 £'000			2013-14 £'000
	Note	**Outturn**	**Supply Estimate**	**Outturn Compared With Estimate**	**Outturn**
Net Resource Outturn	**SOAS2**	48,873	47,920	(953)	42,927
Non-supply income (CFERs)	**SOAS5**	(65)	(10)	55	(29)
Net operating cost in Statement of Comprehensive Net Expenditure		**48,808**	**47,910**	**(898)**	**42,898**

SOAS 3.2 Outturn against final Administration Budget

The Assembly Commission is independent from the Northern Ireland Executive for funding purposes and receives programme funding only.

SOAS 4 Reconciliation of net resource outturn to net cash requirement

	Note	Estimate £'000	Outturn £'000	Net Total outturn compared with Estimate: savings/(excess) £'000
Resource Outturn	**SOAS2**	47,920	48,873	(953)
Capital:				
Acquisition of property, plant and equipment	**7**	4,947	4,184	763
Acquisition of intangible assets	**8**	200	221	(21)
Investments		-	-	-
Non-operating Accruing Resources				
Proceeds of asset disposals		(1,275)	(1,275)	-
Accruals to cash adjustments**:**				
Adjustments to remove non-cash items				
Depreciation	**5**	(3,295)	(3,143)	(152)
New provisions and adjustments to previous provisions	**18**	(4,200)	(5,600)	1,400
Prior period Adjustments		-	-	-
Other non-cash items		(45)	(36)	(9)
Changes in working capital other than cash		(40)	(532)	492
Changes in payables falling due after more than one year		-	-	-
Use of provision	**18**	-	-	-
Excess cash receipts surrenderable to the Consolidated Fund	**SOAS5**	-	-	-
Net Cash Requirement		**44,212**	**42,692**	**1,520**

SOAS 5 Income payable to the Consolidated Fund

SOAS 5.1 Analysis of income payable to the Consolidated Fund

In addition to accruing resources, the following income relates to the Assembly Commission and is payable to the Consolidation Fund *(cash receipts being shown in italics).*

	Note	Forecast 2014-15 £'000 Income	Forecast 2014-15 £'000 Receipts	Outturn 2014-15 £'000 Income	Outturn 2014-15 £'000 Receipts
Operating income and receipts - excess AR		-	-	11	*11*
Other operating income and receipts not classified as AR		10	*10*	54	*54*
Total income payable to the Consolidated Fund		**10**	***10***	**65**	***65***

The Notes on pages 54 to 75 form part of these Accounts

SOAS 6 Reconciliation of income recorded within the Statement of Comprehensive Net Expenditure to operating income payable to the Consolidated Fund

	Note	2014-15 £'000	2013-14 £'000
Operating income	**6**	145	110
Adjustments for transactions between RfRs		-	-
Gross Income		145	110
Income authorised to be Accruing Resources		(80)	(81)
Operating income payable to the Consolidated Fund	**SOAS5.1**	**65**	**29**

SOAS 7 Non-operating income – Excess Accruing Resources (AR)

The Northern Ireland Assembly had no non-operating income – excess AR.

Statement of Comprehensive Net Expenditure
for the year-ended 31 March 2015

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

				2014-15	2013-14
				£'000	£'000
	Note	Staff Costs	Other Costs	Income	
Administration Costs					
Staff costs		-			-
Other administration costs			-		-
Operating income				-	-
Programme Costs					
Request for Resources 1					
Staff costs	**3**	25,235	-	-	24,468
Programme costs	**4,5**	-	23,718	-	18,540
Income	**6**	-	-	(145)	(110)
Totals		**25,235**	**23,718**	**(145)**	**42,898**
Net Operating Cost for the period ended 31 Mar 2015	**SOAS3**			**48,808**	**42,898**

Other Comprehensive Net Expenditure

	2014-15 £'000	2013-14 £'000
Items that will not be reclassified to net operating costs		
Net (gain)/loss on revaluation of Property, Plant & Equipment	(5,110)	(7,654)
Net (gain)/loss on revaluation of Intangibles	(8)	19
Items that may subsequently be reclassified to net operating costs		
Net (gain)/loss on revaluation of available for sale financial assets	-	-
Total Comprehensive Expenditure for the period ended 31 Mar 2015	**43,690**	**35,263**

The Notes on pages 54 to 75 form part of these Accounts

Statement of Financial Position
as at 31 March 2015

This statement presents the financial position of the Northern Ireland Assembly Commission. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	Note	2014-15 £'000	2013-14 £'000
Non-current assets:			
Property, plant and equipment	**7**	121,778	115,343
Intangible assets	**8**	468	528
Financial Assets	**12**	-	-
Total non-current assets		**122,246**	**115,871**
Current assets:			
Assets classified as held for sale	**9**	-	1,261
Inventories	**14**	-	-
Trade and other receivables	**16**	378	1,193
Other current assets		-	-
Financial Assets	**12**	-	-
Cash and cash equivalents	**15**	347	(863)
Total current assets		725	1,591
Total assets		**122,971**	**117,462**
Current liabilities			
Trade and other payables	**17**	(3,594)	(2,667)
Financial Liabilities	**12**	-	-
Provisions	**18**	-	-
Other liabilities		-	-
Total current liabilities		(3,594)	(2,667)
Non-current assets plus/less net current assets/liabilities		**119,377**	**114,795**
Non-current liabilities			
Provisions	**18**	(11,600)	(6,000)
Other payables	**17**	**-**	**-**
Financial Liabilities	**12**	-	-
Total non-current liabilities		**(11,600)**	**(6000)**
Total assets less liabilities		**107,777**	**108,795**
Taxpayers' equity & other reserves			
General fund		72,812	78,898
Revaluation reserve		34,965	29,897
Charitable Funds		-	-
Total equity		**107,777**	**108,795**

The Notes on pages 54 to 75 form part of these Accounts

Signed:

Trevor Reaney
Accounting Officer
Clerk / Chief Executive
Date: 29 June 2015

The Notes on pages 54 to 75 form part of these Accounts

Statement of Cash Flows
for the year ended 31 March 2015

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Assembly Commission during the reporting period. The statement shows how the Assembly Commission generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the Assembly Commission. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Assembly Commission's future public service delivery. Cash flows arising from financing activities include Assembly Supply and other cash flows, including borrowing.

	Note	2014-15 £'000	2013-14 £'000
Cash flows from operating activities			
Net operating cost		(48,808)	(42,898)
Adjustments for non-cash transactions	**4,5**	8,567	2,991
Adjustment for non-cash income from donated assets	**7**	-	-
(Increase)/Decrease in trade and other receivables		815	(794)
less movements in receivables relating to items not passing through the SOCNE		(924)	856
(Increase)/Decrease in Inventories		-	-
Increase/(Decrease) in trade payables		927	(101)
less movements in payables relating to items not passing through the SOCNE		(611)	299
Use of provisions	**18**	-	(5)
Net cash outflow from operating activities	**SOAS4**	(40,034)	(39,652)
Cash flows from investing activities			
Purchase of property, plant and equipment	**7**	(3,847)	(912)
Purchase of intangible assets	**8**	(234)	(261)
Purchase of heritage assets	**7**	-	-
Proceeds of disposal of property, plant and equipment		1,487	-
Proceeds of disposal of intangibles		-	-
Loans to other bodies		-	-
(Repayments) from other bodies		-	-
Net cash outflow from investing activities	**SOAS4**	(2,594)	(1,173)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		42,976	39,929
From the Consolidated Fund (Supply) - prior year		924	68
From the Consolidated Fund (non-Supply)		-	-
Capital element of payments in respect of finance leases and on-balance sheet (SoFP) PFI and other service concession arrangements		-	-
Net financing		43,900	39,997
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		1,272	(828)
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities		-	-
Payments of amounts due to the Consolidated Fund		(62)	(49)

The Notes on pages 54 to 75 form part of these Accounts

Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		1,210	(877)
Cash and cash equivalents at the beginning of the period	**15**	(863)	14
Cash and cash equivalents at the end of the period	**15**	347	(863)

The Notes on pages 54 to 75 form part of these Accounts

Statement of Changes in Taxpayers' Equity
for the year ended 31 March 2015

This statement shows the movement in the year on the different reserves held by the Assembly Commission, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). Financing and the balance from the provision of services are recorded here. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. Other earmarked reserves are shown separately where there are statutory restrictions on their use.

	Note	General Fund £'000	Revaluation Reserve £'000	Total Reserves £'000
Balance at 31 March 2013		80,776	22,428	103,204
Changes in taxpayers' equity 2013-14				
Net Assembly Funding – drawn down		39,929	-	39,929
Net Assembly Funding – deemed		-	-	-
Consolidated Fund Standing Services		-	-	-
Supply (payable)/receivable adjustment		924	-	924
Excess Vote – Prior Year		-	-	-
CFERs payable to the Consolidated Fund		(29)	-	(29)
Comprehensive Expenditure for the Year		(42,898)	7,634	(35,264)
Non-Cash Adjustments:				
Non-cash charges – auditors remuneration	**4,5**	30	-	30
Non-cash charges – other	**4,5**	1	-	1
Movements in Reserves:				
Transfers between reserves		165	(165)	-
Balance at 31 March 2014		78,898	29,897	108,795
Changes in taxpayers' equity 2014-15				
Net Assembly Funding – drawn down		42,976	-	42,976
Net Assembly Funding – deemed		-	-	-
Consolidated Fund Standing Services		-	-	-
Supply (payable)/receivable adjustment		(283)	-	(283)
Excess Vote – Prior Year		-	-	-
CFERs payable to the Consolidated Fund		(65)	-	(65)
Comprehensive Expenditure for the Year		(48,808)	5,118	(43,690)
Non-Cash Adjustments:				
Non-cash charges – auditors remuneration	**4,5**	35	-	35
Non-cash charges – other	**4,5**	1	8	9
Movements in Reserves:				
Transfers between reserves		58	(58)	-
Balance at 31 March 2015		72,812	34,965	107,777

The Notes on pages 54 to 75 form part of these Accounts

Notes to the Assembly's Resource Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2014-15 Government Financial Reporting Manual (FReM) issued by DFP. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Northern Ireland Assembly Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Assembly Commission are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires the Assembly Commission to prepare an additional primary statement. The *Statement of Assembly Supply* and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

1.2 Going Concern

The financial statements for 2014-15 have been prepared on the going concern basis.

1.3 Property, Plant and Equipment

As outlined in paragraph 35 of the International Accounting Standards Board's (IASB's) Framework for the Preparation and Presentation of Financial Statements "*information within financial statements should represent faithfully the transactions that it purports to represent. It is necessary that transactions are accounted for and presented in accordance with their substance and economic reality and not merely their legal form*."

While DFP holds legal title to Parliament Buildings, the Northern Ireland Assembly is the beneficial owner of Parliament Buildings and as such recognises the property as an asset in its Statement of Financial Position. The building has been stated at the last professionally revalued amount (based on fair value). The valuation was undertaken by Land and Property Services (LPS), having regard to IFRS as applied to the United Kingdom public sector and in accordance with HM Treasury guidance, International Valuation Standards and the requirements of the current edition of the Royal Institution of Chartered Surveyors (RICS) Valuation - Professional Standards. Professional valuations are undertaken every five years with appropriate interim valuations in the intervening years. In addition, the building is revalued annually by LPS by a professional valuer assessment and through the use of appropriate indices.

Other non-current assets are capitalised at their cost of acquisition (including any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended) and are revalued annually by reference to appropriate indices compiled by the Office for National Statistics. The threshold for capitalisation as a non-current asset is £500 for IT equipment and £1,000 for all other assets.

Assets are pooled where there are a large number of certain types of asset which, if treated singly, would fall below the capitalisation threshold, but which, if aggregated, have a value exceeding £1,000. Assets which have been pooled include computer hardware, office equipment and office furniture. Depreciation on the value of these assets is charged to the Statement of Comprehensive Net Expenditure.

Subsequent expenditure is included in the carrying amount of the asset in the same way as the initial spend if it is probable that there will be future economic benefit and the cost can be reliably measured. Any parts of an asset that are replaced are derecognised.

Revaluation losses are charged firstly against any existing revaluation surplus, with any remaining charge being expenses to the Statement of Comprehensive Net Expenditure.

1.4 Heritage assets

Heritage assets are those that "are intended to be preserved in trust for future generations because of their cultural, environmental and historical associations". Heritage assets generally display the following characteristics:

- their value is unlikely to be fully reflected in a financial value derived from price;
- there are severe restrictions on disposal;
- they are often irreplaceable, and their value may increase over time even if their physical condition deteriorates; and
- they may require significant maintenance expenditure so that they can continue to be enjoyed by future generations;
- their life is measured in hundreds of years.

In accordance with the FReM, non-operational heritage assets purchased within the accounting period are valued at cost. For existing non-operational heritage assets where there is a market in assets of that type, they are valued at market value for existing use or otherwise at depreciated replacement cost. Valuations are performed by experts in the field of art and antiques and are carried out with sufficient frequency to ensure that the valuations remain current. Where the asset could not or would not be replaced the value is nil. All heritage assets are valued and incorporated within the asset register as at 1.3 above.

1.5 Donated assets

These are assets donated by third parties, either by gift of the assets or funds to buy the asset. Following the implementation of *IAS 20 – Accounting for Government Grants* within FReM for periods beginning on or after 1 April 2011, donated assets should be recognised as income in the Statement of Comprehensive Net Expenditure when receivable unless there are conditions on their use which, if not met, would mean that the donated asset must be returned. In such cases, the income should be deferred and released when the conditions are met. The Donated Asset Reserve has been removed and a prior period adjustment was made in the 2011-12 accounts.

1.6 Intangible Assets

Intangible Assets are assets which are identifiable, non-monetary assets without physical substance, e.g. computer software. Intangible assets are recognised at cost and subsequently carried at a revalued amount as described in paragraph 1.3. They are depreciated as described in paragraph 1.7 below.

1.7 Depreciation

Property, Plant and Equipment assets and Intangible assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. Depreciation is charged in the month of acquisition. No depreciation is provided on freehold land and items for collections since they have unlimited or very long estimated useful lives. The principal asset lives used for depreciation purposes are:

	Life (years)
Buildings	50
Information technology	4
Office equipment	5
Furniture & fittings	between 5 and 10

1.8 Impairment of Assets

An impairment loss is recognised when the recoverable amount of an item of Property, Plant and Equipment falls below the carrying amount. It is recognised as an expense in the Statement of Comprehensive Net Expenditure, unless it relates to a previously revalued asset when it should be recognised against any existing revaluation surplus for the asset to the extent that the loss does not exceed the amount of the revaluation surplus of the asset. Once the loss is recognised the depreciation charge is adjusted for future periods to allocate the asset's revised carrying amount less residual value on a systematic basis over the remaining useful life.

1.9 Non-current Assets held for Sale

These are assets for which the carrying amount will be recovered principally through a sale transaction rather than through continuing use. To be classified as such, an asset must be available for immediate sale in its present condition, with a sale being highly probable, and with both a firm plan to sell the asset and an active programme to locate a buyer in place. These assets are measured at the lower of the carrying amount and fair value (less costs to sell). Once an asset is classified as a non-current asset held for sale depreciation ceases to be charged.

1.10 Revenue

Revenue is income that relates directly to the ordinary activities of the Northern Ireland Assembly. It comprises:

- sale of souvenir stock;

- public telephone calls;
- stationery - recovery of cost;
- postage - recovery of cost; and
- recoupment of salary costs of staff seconded to other public sector bodies.

This includes both accruing resources of the Vote and income to the Consolidated Fund that DFP has agreed should be treated as revenue.

1.11 Administration and programme expenditure

The Statement of Comprehensive Net Expenditure is analysed between administration and programme income and expenditure. For the Assembly Commission all costs incurred are programme costs, incorporating payments of allowances and other disbursements by the Assembly.

1.12 Foreign exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction.

1.13 Employee Benefits

Where an employee has provided a service during the accounting period, in exchange for an employee benefit to be paid at some point in the future, the Assembly Commission recognises the undiscounted amount of the benefit as an expense in the Statement of Comprehensive Net Expenditure for the period. Such benefits include wages, salaries, social security contributions, paid annual leave or flexi leave and paid sick leave.

1.14 Pensions

Present and past employees are covered by the provisions of the Principal Civil Service Pension Scheme NI (PCSPS (NI)). This defined benefit scheme is unfunded. The Assembly Commission recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS (NI).

Pension benefits for Members are provided through the Assembly Members' Pension Scheme. This scheme is a statutory, defined benefit scheme, which provides benefits on a "final salary" basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members opt to pay contributions of either 12.5% (2013-14 12.5%) of pensionable salary, including Office Holder's salary or 7% (2013-14 7%) of pensionable salary, including Office Holder's salary. All pensions increase in line with the Consumer Price Index once in payment.

1.15 Early departure costs

The Assembly Commission is required to meet the additional cost of benefits beyond the normal PCSPS (NI) benefits in respect of employees who retire early. The Assembly Commission provides in full for this cost when the early retirement programme has been announced and is binding on the Assembly. The Commission may, in certain circumstances, settle some or all of its liability in advance by making a payment to the Paymaster General's account at the Bank of England for the credit of the Civil Service Superannuation Vote. The amount provided is shown net of any such payments.

1.16 Provisions

The Assembly Commission provides for legal or constructive obligations which are of uncertain timing or amount at the Statement of Financial Position date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are normally discounted using the Treasury discount rate of 3.5% in real terms. However, the discount rate used for the provision for pension costs was 3.3% p.a. reflecting the real yields experienced in the bond markets (see Note 18.1).

1.17 Contingent liabilities

In addition to contingent liabilities disclosed in accordance with IFRS 37, the Commission discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of *Managing Public Money Northern Ireland*. These comprise:

- Items over £250,000 (or lower where required by specific statute) that do not arise in the normal course of business and which are reported to the Northern Ireland Assembly by Assembly Minute prior to the Assembly entering into the arrangement;
- All items (whether or not they arise in the normal course of business) over £250,000 (or lower where required by specific statute or where material in the context of resource accounts) which are required by the FReM to be noted in the resource accounts.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IFRS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IFRS 37 are stated at the amounts reported to the Assembly.

1.18 Value added tax

In the Assembly Commission output tax generally does not apply and input tax is recovered on a monthly basis from DFP. Where input tax is recoverable, the amounts are stated net of VAT.

1.19 Leases

Where substantially all risks and rewards of ownership of a leased asset are borne by the Assembly Commission, the asset is recorded as a tangible asset and a debt is recorded to the lesser for the minimum lease payments discounted by the interest rate implicit in the leases. The interest element of the finance lease payment is charged to the Statement of Comprehensive Net Expenditure over the period of the lease at a constant rate in relation to the balance outstanding. Other leases are regarded as operating leases and the rentals are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the term of the leases.

1.20 Financial Assets and Financial Liabilities

A financial asset or financial liability is recognised in the Statement of Financial Position when the Assembly Commission becomes party to the contractual provision of the financial instrument. Initial recognition is at fair value. As financial assets and liabilities of the Assembly Commission are generated by the day-to-day operational activities, that is, trade contracts to buy non-financial items in line with the Assembly Commission's expected purchase and usage requirements, fair value is deemed to be the transaction price where the impact of discounting is immaterial. When a financial asset or financial liability is recognised it is categorised appropriately and is de-recognised when the contractual right to or obligation for cash flow expires.

1.21 Impending application of newly issued accounting standards not yet effective

The IASB have issued an amended standard (IFRS 13) relating to the fair value measurement for all relevant balances and transactions. This standard is effective from January 2013. In addition the IASB has issued a new standard (IAS 36) that modifies some of the disclosure requirements regarding measurement of the recorded amounts of impaired assets as implied in IFRS 13. This standard is effective from January 2014. The Assembly's Commission do not expect these standards to have a material impact.

2 Statement of Operating Costs by Operating Segment

As required under Section 40, paragraph (4) of the Northern Ireland Act 1998, the Assembly Commission is responsible for ensuring that the necessary property, staff and services are provided to support the successful operation of the Northern Ireland Assembly. The Assembly Commission's purpose and that of its Secretariat is to serve and support the Assembly in its role of representing the interests of the electorate; making effective legislation and influencing the Executive and holding it to account.

Although the Secretariat has an internal structure comprising six Directorates, these Directorates are essentially support functions in the pursuit of the organisation's overall aim - to ensure the provision of resources and services enabling the Assembly Commission to meet its legal obligations. It is at an overall organisational level that performance information is routinely reported to and reviewed by the Secretariat Management Group (SMG). As such, the Assembly Commission considers that it operates with a single Operating Segment.

3 Staff numbers and related costs

Staff costs comprise:

	Special advisers	Permanently employed staff	Agency, Temporary and contract staff	Members	2014-15 £'000 Total	2013-14 £'000 Total
Wages and salaries	-	13,295	546	5,932	19,773	19,072
Social security costs	-	1,066	-	612	1,678	1,580
Other pension costs	-	2,524	-	1,260	3,784	3,816
Sub Total	**-**	**16,885**	**546**	**7,804**	**25,235**	**24,468**
Less recoveries in respect of outward secondments	-	(77)	**-**	**-**	(77)	(76)
Total net costs *	**-**	**16,808**	**546**	**7,804**	**25,158**	**24,392**

* Of the total, £0 has been charged to capital.

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commission is unable to identify its share of underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DFP Superannuation and Other Allowances Resource Accounts as at 31 March 2015.

For 2014-15, employers' contributions of £2,517,298 were payable to the NICS pension arrangements (2013-14; £2,500,939) at one of four rates in the range 18 per cent to 25 per cent of pensionable pay based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of a career average earnings scheme from April 2015. From 2015-16, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2014-15 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £6,565 (2013-14; £7,917) were paid to an appointed stakeholder pension provider. Employer contributions are age-related and range from 3 per cent to 12.5 per cent (2013-14; 3 to 12.5 per cent) of pensionable pay. Employers also match employee contributions up to 3 per cent of pensionable pay. In addition, employer contributions of £420 (2013-14; £490), 0.8 per cent of pensionable pay were payable to the PCSPS (NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

Contributions paid due to **partnership** pension providers at the balance sheet date were nil.

Contributions prepaid at that date were nil.

1 staff (2013-14: 2 staff) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2013-14; £5,503) as this individual was a member of a partnership scheme.

Pension benefits for the Members are provided through the Assembly Members' Pension Scheme. This scheme is a statutory scheme, which provides benefits on a "final salary" basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members pay contributions of 12.5% of pensionable salary, including Office Holder's salary. Members may opt to accrue benefits more slowly paying contributions at a rate of 7% of pensionable salary. All pensions increase in line with the Consumer Price Index once in payment. There is a separate scheme statement for the Assembly Members' Pension Scheme. The rules of the Assembly Members' Pension Scheme require the employer to meet the balance of the cost of providing the benefits as recommended by the actuary from time to time. There is currently a liability of £11.6 million, and this is provided for in the accounts in line with FReM and IAS 19. The rate used to discount scheme liabilities is 3.3%. A full actuarial valuation was carried out for the period ending 31 March 2015 by the Government Actuary.

For 2014-15, contributions of £1,259,624 (2013-14; £1,307,493) were paid to the Assembly Members' Pension Scheme. Contributions were at a rate of 21.6% (2013-14; 21.6%) of pensionable pay, as determined by the Government Actuary and advised by the Treasury.

Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows.

					2014-15 Number	**2013-14 Number**
Objective	**Total**	**Permanent staff**	**Members**	**Agency, temporary and contract staff**	**Special Advisers**	**Total**
1	496	362	108	26	-	490
Total	**496**	**362**	**108**	**26**	**-**	**490**

During 2014-15, an average of 1.8 members of staff (2013-14: 1.5) were out-posted to other public sector employers.

The Northern Ireland Assembly does not employ any staff exclusively for capital projects.

There was no loss of office recorded for the period under review and therefore no compensation was paid.

4 Other Administration Costs

All costs incurred by the Assembly Commission are programme costs, incorporating payments of allowances and other disbursements by the Assembly.

5 Programme Costs

	Note	2014-15 £'000	2013-14 £'000
Payments to Members			
Office Cost Expenditure		7,118	7,384
Members' winding-up costs		76	26
Other Members' costs		958	999
Party Allowance		814	777
Other Costs			
Premises		1,290	1,251
Office running costs		647	730
Contracted services		2,255	2,398
Repairs & maintenance		1,208	1,143
Staff travel, subsistence and training		282	299
Miscellaneous expenses		493	541
Rentals under operating leases		10	1
Total cash items		**15,151**	**15,549**
Non-cash items			
Depreciation		3,149	3,197
Permanent diminution of assets		8	63
Reversal of previous impairment loss		(14)	-
Miscellaneous notional charges		1	1
Auditor's remuneration and expenses (notional)		35	30
Borrowing costs on provisions		-	-
Release of provisions		-	(300)
Provisions: provided in year	**18**	5,600	-
(Profit)/Loss on disposal of assets		(212)	-
Total non-cash items		**8,567**	**2,991**
Total		**23,718**	**18,540**

6 Income

	2014-15 £'000 Total	2013-14 £'000 Total
Recoupment of salaries	77	76
Other Income	68	34
Total	**145**	**110**

The Notes on pages 54 to 75 form part of these Accounts

7 Property, plant and equipment 2014 - 15

	Land	Buildings	Information technology	Office equipment	Security Equipment	Furniture & fittings	Art and Antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation								
At 1 April 2014 (restated)	5,000	108,320	2,319	2,981	1,165	2,512	469	122,766
Additions	-	3,954	165	9	38	18	-	4,184
Donations	-	-	-	-	-	-	-	-
Disposals	-	-	(76)	-	-	-	-	(76)
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Revaluations	-	2,780	9	7	5	4	-	2,805
At 31 March 2015	**5,000**	**115,054**	**2,417**	**2,997**	**1,208**	**2,534**	**469**	**129,679**
Depreciation								
At 1 April 2014 (restated)	-	-	1,820	2,679	975	1,949	-	7,423
Charged in year	-	2,315	233	131	111	70	-	2,860
Disposals	-	-	(76)	-	-	-	-	(76)
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Revaluations	-	(2,315)	2	3	3	1	-	(2,306)
At 31 March 2015	**-**	**-**	**1,979**	**2,813**	**1,089**	**2,020**	**-**	**7,901**
Carrying amount								
At 31 March 2015	**5,000**	**115,054**	**438**	**184**	**119**	**514**	**469**	**121,778**
At 31 March 2014 (restated)	**5,000**	**108,320**	**499**	**302**	**190**	**563**	**469**	**115,343**
Asset financing								
Owned	**5,000**	**115,054**	**438**	**184**	**119**	**514**	**469**	**121,778**
Financed leased	-	-	-	-	-	-	-	-
On-balance sheet PFI contracts	-	-	-	-	-	-	-	-
At 31 March 2015	**5,000**	**115,054**	**438**	**184**	**119**	**514**	**469**	**121,778**

The Notes on pages 54 to 75 form part of these Accounts

Parliament Buildings is an operational heritage asset which opened in 1932, and as such is included in the Commission's property, plant and equipment figures.

A full valuation of Parliament Buildings and the land on which it is situated was undertaken by Lands and Property Services at 30 November 2011 and an updated interim valuation was undertaken on 31 March 2015. Other property, plant and equipment are valued using indices reflecting the period-end position obtained from the Office for National Statistics. Donated assets with a carrying amount of £1k are included under Furniture & fittings.

Non-Operational Heritage Assets relate to the Assembly's art and antique collection. The collection includes a number of paintings, antiques and parliamentary items which were inherited by the Assembly from previous legislatures. Prior to the implementation of IAS 20 the value of these donated assets was represented by a credit balance in the donated asset reserve. Following the removal of this reserve the value of the assets has been recorded in the General Fund as though they were treated as income upon receipt. The last full valuation of the collection indicated that its value at 31 December 2010 was £442,000. During 2012-13, additional donated assets and acquisitions of £27,000 were included in the valuation for this asset category. This valuation was undertaken by a professional valuer, Mark Donnelly Fine Art Consultant, who worked for Sotheby's for many years. It is intended that further full valuations of the collection will be carried out at the commencement of each new mandate.

2013-14

	Land	Buildings	Information technology	Office equipment	Security Equipment	Furniture & fittings	Art and Antiquities (Heritage)	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation								
At 1 April 2013 (restated)	5,250	102,100	2,073	2,871	1,138	2,461	469	116,362
Additions	-	535	290	53	6	42	-	926
Donations	-	-	-	-	-	-	-	-
Disposals	-	-	(7)	-	-	-	-	(7)
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Revaluations	(250)	5,685	(37)	57	21	9	-	5,485
At 31 March 2014	**5,000**	**108,320**	**2,319**	**2,981**	**1,165**	**2,512**	**469**	**122,766**
Depreciation								
At 1 April 2013 (restated)	-	-	1,614	2,330	837	1,852	-	6,633
Charged in year	-	2,167	225	343	133	95	-	2,963
Disposals	-	-	(7)	-	-	-	-	(7)
Impairments	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Revaluations	-	(2,167)	(12)	6	5	2	-	(2,166)
At 31 March 2014	**-**	**-**	**1,820**	**2,679**	**975**	**1,949**	**-**	**7,423**
Carrying amount								
At 31 March 2014	**5,000**	**108,320**	**499**	**302**	**190**	**563**	**469**	**115,343**
At 31 March 2013 (restated)	**5,250**	**102,100**	**459**	**541**	**301**	**609**	**469**	**109,729**
Asset financing								
Owned	5,000	108,320	499	302	190	563	469	115,343
Financed leased	-	-	-	-	-	-		-
On-balance sheet PFI contracts	-	-	-	-	-	-		-
At 31 March 2014	**5,000**	**108,320**	**499**	**302**	**190**	**563**	**469**	**115,343**

The Notes on pages 54 to 75 form part of these Accounts

8 Intangible Assets

2014-15

	Software £'000	Licences £'000	Total £'000
Cost or valuation			
At 1 April 2014	544	667	1,211
Additions	58	163	221
Donations	-	-	-
Disposals	-	-	-
Impairments	-	-	-
Revaluations	5	6	11
At 31 March 2015	**607**	**836**	**1,443**
Amortisation			
At 1 April 2014	279	404	683
Charged in year	125	164	289
Disposals	-	-	-
Impairments	-	-	-
Revaluations	1	2	3
At 31 March 2015	**405**	**570**	**975**
Carrying amount at 31 March 2015	**202**	**266**	**468**
Asset financing			
Owned	202	266	468
Leased	-	-	-
At 31 March 2015	**202**	**266**	**468**

2013-14

	Total
	£'000
Cost or valuation	
At 1 April 2013	979
Additions	274
Donations	-
Disposals	-
Impairments	-
Revaluations	(42)
At 31 March 2014	**1,211**
Amortisation	
At 1 April 2013	436
Charged in year	260
Disposals	-
Impairments	-
Revaluations	(13)
At 31 March 2014	**683**
Carrying amount at 31 March 2014	**528**
Asset financing	
Owned	528
Leased	**-**
At 31 March 2014	**528**

9 Assets classified as Held for Sale

	2014-15	2013-14
	£'000	**£'000**
Land & Buildings	0	1,261
	0	**1,261**

The asset previously held for sale relates to the land and buildings at Ormiston House, in accordance with FREM and IFRS 5. The Grade Two listed building was purchased in 2001 for £9.0 million and was sold during the year for £1.505 million. The costs of disposal, including conveyancing, agent's fees etc., amounted to £18k, giving net proceeds of £1.487 million which are shown in the cashflow statement. As at the 31 March 2014 the asset had a net book value of £1.275 million less estimated costs of disposal of £14.4k. The estimated costs of disposal were treated incorrectly as an impairment in 2012-13. This impairment was subsequently reversed in 2014-15 on sale, when the actual costs could be directly attributable to the disposal. In accounting terms there was a profit on disposal of £0.21 million, which is shown at note 5 of the accounts as a reduction in programme costs. As a Grade Two listed property, the Commission had an obligation to ensure that the property was appropriately secured and maintained. During the period of ownership the Assembly incurred £2.14 million of costs fulfilling these obligations and these were included in the Programme costs recorded in the SOCNE each year from the date of acquisition in 2001. These costs were necessary to ensure the property was not at risk, as the property was not occupied. In accordance with FReM, IAS 16 and IAS 36 any losses on revaluation were correctly recorded in the annual SOCNE as they arose.

10 Impairments

The total impairment charge for the year was made up as follows:

	2014-15		2013-14	
	SOCNE	Revaluation Reserve	SOCNE	Revaluation Reserve
	£'000	£'000	£'000	£'000
Land & Buildings	-	-	-	-
Information technology	8	-	38	41
Office equipment	-	-	-	-
Security Equipment	-	-	-	-
Furniture & fittings	-	-	-	-
Intangible Assets	-	-	-	-
Assets Held for Sale	(14)	-	25	-
Total	**(6)**	**-**	**63**	**41**

An adjustment was made in 2014-15 to correct the realised element of Information technology assets purchased in 2011-12. Given its materiality, the correction was posted directly to the SOCNE and not as a prior year adjustment. On sale of the Net current Asset held for sale, the estimate costs of disposal which were treated as an impairment in 2012/13 were reversed.

11 Capital and Other Commitments

11.1 *Capital Commitments*

Capital expenditure authorised at 31 March 2015 was as follows:

	2014-15	2013-14
	£'000	£'000
Contracted capital commitments at 31 March not otherwise included in these financial statements:		
Property, plant and equipment:	2,358	3,535
Intangible assets:	500	527
As at 31 March 2015	**2,858**	**4,062**

11.2 *Commitments under leases*

11.2.1 Operating Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods:

	2014-15	2013-14
	£'000	£'000
Other:		
Not later than one year	5	5
Later than one year but not later than five years	-	5
Later than five years	-	-
	5	**10**

The Notes on pages 54 to 75 form part of these Accounts

The Assembly Commission has entered into an operating lease for the provision of a hired vehicle to transport staff between Parliament Buildings and decant accommodation for the duration of the capital project to repair the roof of Parliament Buildings.

11.2.2 Finance Leases

There are no obligations under finance leases.

11.3 *Commitments under PFI contracts*

There were no such commitments at 31 March 2015.

11.4 *Other financial commitments*

The Assembly has entered into non-cancellable contracts (which are not leases or PFI contracts), for a wide range of services and maintenance. The payments to which the Assembly is committed are as follows:

	2014-15 £'000	**2013-14 £'000**
Not later than one year	1,148	1,277
Later than one year but not later than five years	7,833	9,982
Later than five years	1,351	187
	10,332	**11,446**

12 Financial instruments

As the cash requirements of the Assembly Commission are met through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

13 Investments and loans in other public sector bodies

The Assembly has no investments or loans in other public sector bodies.

14 Inventories

The Assembly does not hold any inventories.

15 Cash and cash equivalents

	2014-15 £'000	2013-14 £'000
Balance at 1 April 2014	(863)	14
Net change in cash and cash equivalent balances	1,210	(877)
Balance at 31 March 2015	**347**	**(863)**
The balances at 31 March were held at:		
Commercial banks and cash in hand	**347**	**(863)**

16 Trade receivables and other current assets

	2014-15 £'000	2013-14 £'000
Amounts falling due within one year:		
Value Added Tax	297	174
Prepayments and accrued income	56	81
Sundry debtors	25	14
Amounts due from the Consolidated Fund in respect of supply	-	924
	378	**1,193**
Amounts falling due after more than one year:	**-**	**-**

16.1 *Intra-Government Balances*

	Amounts falling due within one year £'000 2014-15	£'000 2013-14
Balances with other central government bodies	297	1,098
Subtotal: intra-governmental balances	297	1,098
Balances with bodies external to government	81	95
Total receivables at 31 March 2015	**378**	**1,193**

There are no amounts included within trade receivables (2013-14: £Nil) that will be due to the Consolidated Fund once the debts are collected.

17 Trade payables and other current liabilities

	2014-15 £'000	2013-14 £'000
Amounts falling due within one year:		
Other taxation and social security	934	1,260
Other payables	20	16
Accruals and deferred income	2,292	1,329
Amounts issued from the Consolidated Fund for supply but not spent at year end	283	-
Consolidated Fund extra receipts due to be paid to the Consolidated Fund:		
Received	65	62
Receivable	-	-
	3,594	**2,667**
Amounts falling due after more than one year:	**-**	**-**

Accruals and deferred income relate to both Member's Office Costs Expenditure and the Assembly Secretariat.

17.1 *Intra-Government Balances*

	Amounts falling due within one year £'000 2014-15	£'000 2013-14
Balances with other central government bodies	700	789
Subtotal: intra-governmental balances	700	789
Balances with bodies external to government	2,894	1,878
Total payables at 31 March 2015	**3,594**	**2,667**

18 Provisions for liabilities and charges

	Pension Costs £'000	Personnel Management Costs £'000	Total £'000
Balance at 1 April 2014	6,000	-	6,000
Provided in the year	5,600	-	5,600
Provision not required written back	-	-	-
Provision utilised in the year	-	-	-
Borrowing Costs	-	-	-
Balance at 31 March 2015	**11,600**	**-**	**11,600**

The Notes on pages 54 to 75 form part of these Accounts

Analysis of expected timing of discounted flows

	Pension Costs	Personnel Management Costs	Total
	£'000	**£'000**	**£'000**
Not later than one year	-	-	-
Later than one year and not later than five years	-	-	-
Later than five years	11,600	-	11,600
Balance at 31 March 2015	**11,600**	**-**	**11,600**

	Pension Costs	Personnel Management Costs	Total
	£'000	**£'000**	**£'000**
Balance at 1 April 2013	6,300	5	6,305
Provided in the year	-	-	-
Provision not required written back	(300)	-	(300)
Provision utilised in the year	-	(5)	(5)
Borrowing Costs	-	-	-
Balance at 31 March 2014	**6,000**	**-**	**6,000**

Analysis of expected timing of discounted flows

	Pension Costs	Personnel Management Costs	Total
	£'000	**£'000**	**£'000**
Not later than one year			
Later than one year and not later than five years			
Later than five years	6,000	-	6,000
Balance at 31 March 2014	**6,000**	**-**	**6,000**

18.1 *Pension Costs*

Pension benefits for Assembly Members are provided through the Assembly Members' Pension Scheme. This scheme is a statutory scheme, which provides benefits on a "final salary" basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). The rules of the Scheme require the employer to meet the balance of the cost of providing the benefits as recommended by the actuary from time to time. There is a liability of £11.6 million and, in accordance with FReM and IAS 19; this has been provided for in the 2014-15 financial year. The value of £11.6 million was estimated by the Government Actuary's Department and represents the excess of the Scheme's liabilities over its assets at the Statement of Financial Position date. The Actuary used a discount factor of 3.3% to establish the present value of the future obligation. This rate reflects the real yields experienced in the bond markets for high quality corporate bonds rated AA or higher and equivalent in currency and term to the scheme liabilities.

19 Contingent liabilities

The Assembly Commission has no quantifiable contingent liabilities as at 31 March 2015 nor has the Assembly entered into any unquantifiable contingent liabilities. In addition to contingent liabilities reported within the meaning of IAS 37, the Assembly also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. There were no such liabilities as at 31 March 2015.

20 Losses and special payments

There were no Losses or Special Payments exceeding £250,000 either individually or cumulatively during the year.

21 Related-party transactions

The Assembly Commission is independent from the Executive for funding purposes. It has a number of transactions with the Executive and with other Government Departments and public bodies. Most of these transactions have been with DFP.

Related party transactions during the financial year with DFP relate to the utilisation of their call-off contracts, for example, for the provision of security and the Dial Network. None of the post-holders within the Assembly holds any post within DFP.

The Commission supports the work of the Northern Ireland Assembly and Business Trust (NIABT). The NIABT is an independent educational charity which serves to provide Assembly Members with a better insight into how the local business sector operates and to improve the business community's understanding of how the Assembly and Devolution works. The NIABT's board of Trustees consists of 6 MLAs, one member of Secretariat staff and 7 representatives from the business community. An additional business representative has been co-opted to the Board.

During 2014-15, the Commission and NIABT jointly sent representatives to attend externally organised events. The NIABT facilitated the payment of some expenses on behalf of the Assembly Secretariat with the Commission refunding the NIABT for their portion of costs. In total £8,500 has been paid by the NIABT on behalf of the Commission in this period and of this amount, £Nil has been reimbursed and £8,500 remains outstanding at 31 March 2015.

The Commission also supports the work of the Northern Ireland Assembly Legislative Strengthening Trust (NIALST). The NIALST was established as an independent and non-partisan organisation with the objective of enhancing the capacity of elected Members of the Northern Ireland Assembly and representatives of political parties. This objective directly supports the Commission's vision of "*an Assembly which builds a better future for the people of Northern Ireland through fostering a peaceful, stable and prosperous society*." During 2014-15, the NIALST's board of Trustees included 5 MLAs and one member of Secretariat staff.

During the year, the Commission engaged the Politics Plus programme (operated by the NIALST) to provide training and development opportunities for Members. The value of this engagement was £50,000 by way of a grant (2013-14; £58,200). In addition, the Assembly Secretariat facilitated the payment of some travel expenses on behalf of the NIALST during 2014-15 with the NIALST refunding the Assembly for these costs. In total £3,393 (2013-14; £5,121) has been paid by the Assembly Secretariat on behalf of the NIALST in this period and of this amount £2,213 (2013-14; £4,589) has been reimbursed and £1,180 (2013-14; £532) remains outstanding.

No other Members, key managerial staff or other related parties have undertaken any material transactions with the Northern Ireland Assembly during the year.

22 Entities within the Assembly boundary

The Assembly Commission does not currently support any Agencies, Non-Departmental Public Bodies (NDPBs) or trading funds.

23 Events after the Reporting Period

The Assembly Commission launched a Voluntary Exit Scheme (VES) on 20 April 2015. The closing date for applications was 15 May 2015. Letters of Offer, which will be conditional on funding being available from the Northern Ireland Executive's Public Sector Transformation Fund, will be issued to staff in mid-August 2015. Those selected will have two weeks from the date of offer to accept or withdraw. At this date, it is not possible to quantify the value of this potential liability which has occurred since the reporting period end date.

Date authorised for issue

The Accounting Officer / Clerk to the Assembly authorised these financial statements for issue on 29 June 2015.

Northern Ireland Assembly Commission Resource Account 2014-15

Excess Vote

Introduction

1. The Northern Ireland Assembly Commission is responsible for supporting Members of the Northern Ireland Assembly (the Assembly) in discharging their duties in their constituencies, in the Assembly and elsewhere and in enhancing public awareness of, and involvement in, the working of the Assembly.

2. The Northern Ireland Assembly Commission prepares its Resource Accounts in accordance with the Government Financial Reporting Manual. Under the Government Resources and Accounts Act (Northern Ireland) 2001, I am required to audit, certify and report on these financial statements. I am also required to satisfy myself that in all material respects the expenditure and income have been applied for the purposes intended by the Assembly and the financial transactions conform to the authorises which govern them.

Purpose of Report

3. Each year the Assembly authorises and sets limits on the expenditure of the Northern Ireland Assembly Commission in the annual Budget Acts on two bases, resource and cash. Where these limits are breached, I qualify my regularity opinion on the financial statements.

4. In 2014-15 the Northern Ireland Assembly Commission spent £48,873,000 compared to the estimated net resource limit of £47,920,000 resulting in an excess in expenditure of £953,000 (2%) in the Request for Resources A. As the Northern Ireland Assembly Commission has breached the limit for net resource outturn I have qualified my regularity opinion on the Northern Ireland Assembly Commission's 2014-15 Resource Account in this respect. There was no breach of the cash based limit authorised by the Assembly.

5. The purpose of this report is to explain the reasons for this qualification and to provide information on the extent and nature of the breach to inform the Assembly's further consideration.

Explanation for Qualified Audit Opinion

6. The breach in the Net Resource Outturn for Request for Resources (RfRA) arose as the Annually Managed Expenditure (AME) estimate included in the Spring Supplementary Estimate did not include sufficient cover for the increase in pension provision for Assembly Members. The unexpected increase in the liability was due to significant changes in the principal financial assumptions adopted by the Government Actuary Department for the assessment of the pension liability.

7. The Northern Ireland Assembly Commission advised that it plans to again liaise with the Department of Finance & Personnel to review whether the present mechanisms for obtaining Assembly approval for this expenditure adequately reflect the wholly unpredictable nature of the final outturn for this item. The Commission understands that it could manage the uncertainty surrounding this expenditure through seeking cover in the Estimates process for a sum far in excess of the likely outturn. For example, a figure of £20m could be routinely included in the Estimates in each financial year. However, the Commission recognises its responsibilities for accurate and robust financial management, so it is not minded to manage this uncertainty through excessive forecasting. The Commission will also investigate the circumstances whereby responsibility for the inclusion of this provision within its financial statements rests with the Commission.

8. It will, also, seek approval, by way of an excess vote for £953,000 from the Assembly in the next Budget Act.

Conclusion

9. In forming my opinion on the Northern Ireland Assembly Commission's resource accounts I am required to confirm whether, in all material respects, the expenditure and income have been applied for the purposes intended by the Assembly and the financial transactions conform to the authorises which govern them; that is, they are regular. In doing so, I have regard to the limits set on the expenditure by the Assembly.

10. On the basis of my findings above, I conclude the Net Resource Outturn for RfRA of £48,873,000 was in excess of the £47,920,000 authorised by the Assembly. The resource excess of £953,000 is therefore irregular and my opinion has been qualified in respect of this excess.

K J Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

29th June 2015

The Notes on pages 54 to 75 form part of these Accounts

The Speaker

Office of the Speaker
Room 39, Parliament Buildings
Ballymiscaw, Stormont
Belfast BT4 3XX

Tel: +44 (0) 28 9052 1130
Fax: +44 (0) 28 9052 1959
email: speaker@niassembly.gov.uk

Northern Ireland Assembly

Mr Trevor Reaney
Clerk to the Assembly/Chief Executive
Northern Ireland Assembly
Parliament Buildings
Belfast
BT4 3XX

23 June 2014

Dear Trevor

DELEGATION OF FUNCTIONS (REVISED JUNE 2014)

The Northern Ireland Assembly Commission ('the Commission') was established by section 40(1) of the Northern Ireland Act 1998 to perform the functions conferred on it by any enactment or any resolution of the Assembly. In particular, section 40(4) confers upon it the function of providing the Assembly, or ensuring that the Assembly is provided, with the property, staff and services required for the Assembly's purposes.

Paragraph 4 of Schedule 5 to the 1998 Act states that the Northern Ireland Assembly Commission may delegate any of its functions to the Presiding Officer or a member of staff of the Assembly. The Clerk/Chief Executive is the senior staff member of the Assembly and as with all staff of the Assembly is responsible to the Commission.

Under paragraph 4 of Schedule 5 of the Act, the Assembly Commission hereby delegates to you all its functions (whether under any enactment or any resolution of the Assembly) including the responsibility for the management of staff subject to the following exceptions and conditions:

(a) matters relating to your appointment, terms and conditions and remuneration;

(b) matters relating to the appointment, terms and conditions and remuneration of any Directors;

(c) your appraisal (the Speaker will deal with this in consultation with Commission members);

(d) final decisions on discipline and grievance issues relating to you, and Directors;

(e) matters relating to salaries and pensions for staff and new or significant variations to terms and conditions and personnel policies which have significant direct budget implications;

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(f) matters relating to the appointment, terms and conditions and remuneration for public and non-executive appointments made by the Commission;

(g) the approval of the annual budget;

(h) the approval of expenditure on capital projects above £1m and service contracts above £1m (whole of life cost);

(i) exercise of the power to borrow money provided by paragraph 3 (4) of Schedule 5 to the Act; and

(j) approval of Consultancy expenditure above £10,000 to be sought from the Speaker, acting as Chair of the Commission.

You must consult the Commission before:

(a) making appointments at Director level;

(b) creating new Director posts or abolishing existing Director posts;

(c) authorising ICT and consultancy projects in excess of £50,000; and

(d) authorising expenditure on matters that could reasonably be regarded as novel or contentious.

The delegation of functions mentioned above does not prevent the exercise of those functions by the Commission.

You may sub-delegate functions mentioned above but this does not prevent the exercise of those functions by the Commission.

In exercising the functions delegated to you, you and any staff to whom you further sub-delegate any functions should act, in accordance with the corporate values included in the Assembly's Corporate Strategy:

(a) ensure propriety in the consumption of resources allocated to the Assembly Commission by following all relevant procedures in procurement and financial control;

(b) seek wherever practicable to take account of environmental and sustainable considerations;

(c) apply the Assembly's rules fairly and equally to all MLAs, in particular in relation to allowances.

You are also required to consult the Assembly Commission on any matters which could reasonably be considered as novel, contentious or potentially politically sensitive.

Yours sincerely,

WHay

WILLIAM HAY MLA

STRATEGIC AIMS	TO ACHIEVE THIS AIM WE WILL:	MEASURES OF SUCCESS	OUTCOME
Strategic Aim 1 – Provide outstanding parliamentary services.	1. Ensure the effective operation and enhanced effectiveness of the Assembly as a devolved legislature.	100% of Plenary and Committee meetings facilitated annually.	Achieved *(All Plenary and Committees meeting facilitated)*
	2. Deliver the agreed range of services to Members to an outstanding standard.	Member satisfaction rate above 90%.	Partially Achieved *(Satisfaction levels generally above 90% - 2014 Survey, however two specific areas fell below this target.*
	3. Ensure the Assembly and its work is accessible to all and communicated widely.	Visitor satisfaction rate above 90%.	Achieved *(Satisfaction levels above 90% - July 2013 to present)*
Strategic Aim 2 – Influence, Enable and Deliver Change.	1. Contribute constructively to the wider debate on the future structure and functions of the Assembly in relation to the responsibilities of the Assembly Commission. 2. Plan for and manage change arising from budget reductions.	Incremental approach to organisational restructuring implemented. *(*Initial Measure of Success - Implementation of a restructured organisation and staffing model by 1 April 2014 – revised June 2013)*	Achieved and ongoing *(Incremental changes implemented on 1 March 2014 within agreed parameters, this is to be reconsidered under the SP15+ implementation plan)*
	3. Plan for and manage change arising from institutional reform.	Implementation of any further restructuring as a result of political decisions within 12 months of final political decision.	Achieved and ongoing *Awaiting further political decisions regarding institutional reform.*
	4. Resource, prepare and deliver an Organisational Development Strategy. 5. Embed our Corporate Values and related behaviours.	Organisational Development (OD) Strategy including regular assessment of employee engagement, implemented by 1 April 2014.	Partially Achieved and ongoing *(Commencement of work on OD Strategy deferred - Steering Group established in 2013-14 and work on-going on strategy, this will be taken forward in the context of SP15+)*

STRATEGIC AIMS	TO ACHIEVE THIS AIM WE WILL:	MEASURES OF SUCCESS	OUTCOME
	6. Prepare for the next mandate. 7. Ensure participation of staff and effective internal communications in managing change.	Implementation of agreed Business Efficiency Programme recommendations.	Achieved and ongoing *(Election Planning group to be re-established. Agreed BEP recommendations implemented and outstanding ones to be reviewed within the terms of SP15+)*
Strategic Aim 3 – Be an efficient and progressive organisation.	1. Ensure that the Secretariat has a dedicated, professional and motivated group of staff.	Annual DEL expenditure within 2% underspend on total budget.	Achieved *(DEL Resource underspend in 2014-15 was 1.03%)*
	2. Achieve the agreed reduction in budgets and staff complement in line with the Spending Review 2010 settlement.	Annual level of overall audit assurance at least “Satisfactory”.	Achieved *(Assurance level was “Satisfactory” for 2014-15)*
	3. Reshape the organisation – reviewing organisational structures at all levels; streamlining all organisational structures, systems and processes and innovating – to meet the changing needs of the Assembly.	Staff complement of 385* achieved by 1 April 2014. *(*Initial target of 375 revised in December 2013)*	Achieved *(Staff in Post of 378.5. FTE at 31 March 2015)*
	4. Have corporate governance and risk management arrangements in place which are robust and which facilitate compliance with statutory responsibilities. 5. Ensure efficient information management which maximises the use of new technologies.	Staff to undertake an average of 3 training days per year.	Achieved *(Average of 3.05 days training per employee for 2014-15)*

Directorate Business Plans 2014/15

STRATEGIC AIM 1: PROVIDE OUTSTANDING PARLIAMENTARY SERVICES

Measures of Success:

- **100% of Plenary and Committee meetings facilitated annually.**
- **Member satisfaction rate above 90%.**
- **Visitor satisfaction rates above 90%.**

All of the targets in respect of Strategic Aim 1 have been achieved with the following exception(s):-

DIRECTORATE	SPECIFIC TARGET	REASON/CURRENT POSITION	IMPACT H, M, L
Commission and Chief Executive's Office	To develop a Performance Measurement System for the Assembly Commission by 31 Mar 2015	Carried forward to 2015/16 Business Plan	L
	To meet target of no greater than 2% underspend against budget allocation	Target not met – procurement delays deferred payment to 2015/16	M
Clerking and Reporting	To implement new financial scrutiny process	Progress suspended as Minister deferred approval	H
	To review the level of resources provided to support Members in their Private Members Bill role	Review completed. To issue to Speaker	M
	To arrange Joint Ad Hoc Cttee for Mental Capacity Bill	Bill not produced within this business plan	L
	Support review of Members Code of Conduct	Final draft with Committee	H
	Clerking/RaISe protocol to be reviewed	Deferred due to work pressures	L

DIRECTORATE	SPECIFIC TARGET	REASON/CURRENT POSITION	IMPACT H, M, L
	Complete a PPE on the OR workflow project	Project not completed by IS Office	L
Corporate Services	Support arrangements to be put in place for auto-enrolment for Members' staff	HR/Finance Offices procuring consultant to assist to introduce auto enrolment	H
Facilities	Annual Business Continuity test/exercise	Deferred to 24 April 2015	L
	Updating of AV equipment in function rooms along with Long Gallery refurbishment	Deferred to Summer 2015	L
	Improve café/shop facilities for visitors	Study completed. No viable solution identified	L
Information and Outreach	Joint project initiated to update Library Management System	On hold due to budget pressures	L
	Facilitate transfer of AssISt to Communications	Progressing as Project Board and Team established on 8 January 2015. Ongoing to scope project, refine objectives and identify Directorate reps for feedback and consultation	L
	Review media accommodation and facilities within PB	Linked to Roof Project. Awaiting completion of that project.	L
	Enhance expertise in Financial Scrutiny	Work ongoing with DFP in specification of pro-formas	L

DIRECTORATE	SPECIFIC TARGET	REASON/CURRENT POSITION	IMPACT H, M, L
	Continue to promote engagement with young people with the work of the Assembly through the Education programme	Work experience programme suspended and under review at Directorate level	L
	Develop plans for Youth Assembly	Not progressing as funding not secured. Other means of engagement being explored	L
Legal and Governance Services	Facilitation of five student visits per year to LSO	Not possible due to change in I&O programme	L

STRATEGIC AIM 2: INFLUENCE, ENABLE AND DELIVER CHANGE

Measures of Success:

- **Implementation of a restructured organisation and staffing model by 1 April 2014.**
- **Implementation of any further restructuring as a result of political decisions within 12 months of final political decision.**
- **Organisational Development (OD)Strategy including regular assessment of employee engagement, implemented by 1 April 2014**
- **Implementation of agreed Business Efficiency Programme recommendations.**

All of the targets in respect of Strategic Aim 2 have been achieved with the following exception(s):-

DIRECTORATE	SPECIFIC TARGET	REASON/CURRENT POSITION	IMPACT H, M, L
Clerking and Reporting	Develop contingency plan for responding to pressures in mandate final year	Paper to go to SMG in April 2015	H
Corporate Services	To Implement the OD Strategy	SP15+ Programme budget restrictions	M/L
Facilities	Review Accommodation Strategy	Awaiting completion of Roof Project	L
	Corporate governance and risk management plans in place to comply with statutory responsibilities	To be completed by June 2015	L
	Operate IWMS across all building users	Failure by provider	M
Information and Outreach	To improve measurements of research impact – support to Assembly Committees	Discussions with C&R Directorate agreed in principle. Further work on hold due to budget restraints and SP15+	L

	Support the Effective Financial Scrutiny Team	Ongoing commensurate with other competing pressures	L
Legal Services and Governance	Participation in OD Strategy Project Board Implementation of BEP report IAU/GO	Corporate timetable not developed Still under consideration	L L

STRATEGIC AIM 3: BE AN EFFICIENT AND PROGRESSIVE ORGANISATION

Measures of Success:

- **Annual expenditure within 2% underspend on total budget.**
- **Annual level of overall audit assurance at least "Satisfactory".**
- **Staff complement of 375 achieved by 1 April 2014.**
- **Staff to undertake an average of 3 training days per year.**

All of the targets in respect of Strategic Aim 3 have been achieved with the following exception(s):-

DIRECTORATE	SPECIFIC TARGET	REASON/CURRENT POSITION	IMPACT H, M, L
Clerking and Reporting	Complete official report work flow project	Awaiting ISO input	L
Corporate Services	Review of Joint Agreement – June 2014	SP15+ activities have meant that review has not taken priority	L
	Preparation for new OJEU Regns	Introduced 26 Feb 2015. PO and GLS workloads have delayed completion	H
	Implementation of recommendations from review of Contract Creation and Management Report including Business Case procedures	SMG agreed paper Oct 2014. Sessions held with staff. Automated business case/justification template in place Summer 2015 – pressures within ISO	L
	Implementation of new E-Sourcing system	Delays in CPD. May 2015 target. Overview day and training organised for April 2015	M
	Consideration of new Competency Framework	Other HR Office priorities	L

	Full implementation of HRMS	Fully implemented but training to be delivered to staff	L
Facilities	To install new radio system for usher services Review photocopier fleet	Deferred to June 2015 Deferred to Summer 2015	L L

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Mail, Telephone, and E-mail
Northern Ireland Assembly
Parliament Buildings, Ballymiscaw,
Stormont, Belfast, BT4 3XX

General enquiries: 028 90 521137
E-mail: info@niassembly.gov.uk
Textphone: 028 90 521209

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