



LEGISLATIVE ASSEMBLY OF NEW SOUTH WALES

## Public Accounts Committee

REPORT 8/55 – MAY 2013

### REPORT ON THE AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES CONFERENCE

REPORTS  
COMMITTEES

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LEGISLATIVE  
ASSEMBLY



LEGISLATIVE ASSEMBLY

PUBLIC ACCOUNTS COMMITTEE

REPORT ON THE AUSTRALASIAN COUNCIL OF PUBLIC  
ACCOUNTS COMMITTEES CONFERENCE

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The motto of the coat of arms for the state of New South Wales is "Orta recens quam pura nites". It is written in Latin and means "newly risen, how brightly you shine".

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# Membership

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DEPUTY CHAIR	Dr Geoff Lee MP, Member for Parramatta
MEMBERS	Mr Bart Bassett MP, Member for Londonderry Mr Michael Daley MP, Member for Maroubra Mr Greg Piper MP, Member for Lake Macquarie Mr John Williams MP, Member for Murray-Darling
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# Chair's Foreword

I am pleased to table this report concerning the biennial Australasian Council of Public Accounts Committees (ACPAC) conference, held at Parliament House in April 2013.

ACPAC was formed in 1989 and provides a unique forum for the exchange of information and opinions relating to Public Accounts Committees, providing committees with the opportunity to share experiences, best practice and matters of mutual interest. Its aim is to improve the quality and performance of Public Accounts Committees, particularly in Australasia.

The conference, entitled '*Public Accounts Committees: Adapting to a Changing Environment*', provided scope and breadth of expertise on key factors that allow Public Accounts Committees to flourish in and take advantage of changing environments, rather than be stymied by new challenges.

The conference program included key national and international speakers from Public Accounts Committees, academics and audit offices - all experts within their fields and on the nature and function of Public Accounts Committees.

I would like to thank the Hon Mike Baird MP, Treasurer and Minister for Industrial Relations, our keynote speaker the Hon Michael Egan, former NSW Treasurer and former NSW Public Accounts Committee Chair, and Mr Peter Achterstraat, NSW Auditor-General, for contributing to the success of the conference. I would also like to thank the Secretariat for their work in organising the conference, particularly Ms Rachel Simpson, Dr Abigail Groves, Ms Jennifer Gallagher and Ms Sasha Shevtsova.

Jonathan O'Dea

Chair



# Chapter One – Introduction

- 1.1 This report provides an outline of the Australasian Council of Public Accounts Committees (ACPAC) conference held in the New South Wales Parliament. It contextualises ACPAC in relation to the conference, provides an analysis of the response to the conference by delegates and attendees, and details the outcomes of the conference.
- 1.2 The New South Wales Parliament held the Australasian Council of Public Accounts Committees (ACPAC) conference between 10 -13 April 2013 and was entitled '*Public Accounts Committees: Adapting to a Changing Environment*'. This was the twelfth biennial conference, and the New South Wales Public Accounts Committee was the host Committee in accordance with Section 4.2 of the ACPAC Constitution which states that 'ACPAC shall meet at least biennially in the form of a conference.'<sup>1</sup>
- 1.3 As defined in the Australasian Council of Public Accounts Constitution, the aims of ACPAC are fivefold. First, as discussed, it is a forum which facilitates the exchange of information and opinion relating to Public Accounts Committees, thereby allowing also for discussion of matters of mutual concern. Second, it aims 'to improve the quality and performance of Public Accounts Committees in Australasia'.<sup>2</sup> Third, to 'liaise with Auditors-General so as to improve the effectiveness of both the Auditors and the Public Accounts Committees'.<sup>3</sup> Fourth, 'to communicate with individuals and organisations knowledgeable about matters of concern to public accountability'.<sup>4</sup> Fifth, 'to provide an educational service for the elected Members of Parliament, the media and the general public as to the purposes and activities of Public Accounts Committees'.<sup>5</sup>
- 1.4 The Australasian Council of Public Accounts Committees' membership is open to all Public Accounts Committees within 'Australasia', being defined as Australia, New Zealand, Papua New Guinea, Fiji and the Solomon Islands.<sup>6</sup> The Council facilitates the exchange of information, knowledge and analysis of Public Accounts Committees and can invite representatives from Parliamentary Public Accounts Committees which do not qualify for full membership to participate in its conferences. As such, all member-jurisdictions attended the conference and additional delegates attended the 2013 conference from:
- the United Kingdom,
  - the Republic of Indonesia,

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<sup>1</sup> Australasian Council of Public Accounts Committees, Constitution, as amended on 11 April 2013, s 4.2.

<sup>2</sup> Australasian Council of Public Accounts Committees, Constitution, as amended on 11 April 2013, s 3.1.

<sup>3</sup> Australasian Council of Public Accounts Committees, Constitution, as amended on 11 April 2013, s 3.1.

<sup>4</sup> Australasian Council of Public Accounts Committees, Constitution, as amended on 11 April 2013, s 3.1.

<sup>5</sup> Australasian Council of Public Accounts Committees, Constitution, as amended on 11 April 2012, s 3.1.

<sup>6</sup> Australasian Council of Public Accounts Committees, Constitution, as amended on 11 April 2013, s 3.1.



- the Independent State of Samoa,
- the Kingdom of Tonga,
- the Republic of Kiribati,
- the Republic of South Africa,
- the Free State Legislature,
- Gauteng Provincial Legislature,
- Limpopo Legislature,
- Northern Cape Provincial Legislature,
- the Republic of Uganda,
- the Republic of Vanuatu, and
- the Autonomous Region of Bougainville.

Further details of the delegates who attended the conference can be found at Appendix 1.

- 1.5 The 2013 conference, further details of which will be discussed in Chapter Two, sought to implement the five principles discussed above. The conference provided a forum for Public Accounts Committees to discuss the need to ensure the effective and efficient expenditure of public resources in order to promote financial accountability and integrity in public finances.
- 1.6 The diversity of representatives at the conference recognised the importance of Public Accounts Committees in fluid dialogue as well as the interdisciplinary aspects of the committees both in Australasia and further afield. Attendees had a range of native languages and professional backgrounds, coming from countries whose histories and forms of governance varied greatly.
- 1.7 This diversity enhanced the vigorous nature of debates and discussions, providing a large pool of different perspectives and experiences. In accordance with its title, *'Public Accounts Committees Adapting to a Changing Environment'*, the conference provided a forum for discussing the evolving role of Public Accounts Committees in promoting government accountability within increasingly complex financial, policy and technological environments.

## Chapter Two – The aims of the conference

- 2.1 Overall, the conference focused on how to ensure a properly operating Public Accounts Committee. This included themes concerning holding executive governments to account; supporting yet scrutinising public accounts; cooperating with yet challenging governments; and utilising relationships with the Auditor-General.
- 2.2 The 2013 conference helped to question and develop such themes through workshops, seminars and speeches. Specific topics included: the capacity and performance of Public Accounts Committees; international perspectives on the role of legislatures in public financial oversight; engaging with the public; statutory recognition of the Auditor-General; and the relationship between Public Accounts Committees and Auditor-General.
- 2.3 The conference demonstrated that a cooperative partnership between the Public Accounts Committee and Auditor-General is paramount to successful public financial accountability. That is, while the two operate independently, they also work in tandem.
- 2.4 The conference also highlighted how Public Accounts Committees, across all jurisdictions, have the ability to draw public attention to issues raised, thereby providing greater incentive for government departments to respond to Audit Office recommendations and to act on such recommendations. This aspect of Public Accounts Committees' role was particularly salient throughout the sessions entitled '*Reports from Jurisdictions*'. Here, each Public Accounts Committee represented at the conference was able to voice and summarise the main functions of, and challenges faced by, their respective Committees.
- 2.5 However, of particular interest in the aforementioned sessions, were the varied socio-economic factors affecting each country impacting on the operations of its Committee. For example, Australian jurisdictions and the United Kingdom largely faced similar issues and cases. Committees from the Republic of Uganda and Papua New Guinea, on the other hand, demonstrated they had added authorities, operated in very different circumstances, and consistently examined very different cases. For example, while one of the core functions of Public Accounts Committees is the ability to examine audits in greater depth, the conference showed considerable variation in the way is carried out.
- 2.6 Details of the conference programme and speakers can be found at Appendix 2.
- 2.7 Abstracts from a number of sessions can be found at Appendix 3.

## Chapter Three – Feedback on the conference

- 3.1 Robust feedback was provided by attendees and delegates. The majority reported the conference to be extremely helpful and informative.
- 3.2 Numerous letters of thanks were received. An extract from Mr Zed Seselja’s, Chair, ACT, Standing Committee on Public Accounts, letter is below:

I am writing in my capacity as Chair of the ACT Legislative Assembly's Standing Committee on Public Accounts (the Committee) to convey the Committee's thanks to you, and the NSW Parliament's Public Accounts Committee, for the warm welcome and outstanding efforts in hosting the 12 1 Biennial ACPAC Conference.

The Conference program, including the key note address by the Hon. Michael Egan and other experts in the field of public sector accounting and governance, and the various panel session themes and topics, were very informative and successfully addressed the Conference theme-Public Accounts Committees: adapting to a changing environment. The panel formats also encouraged and facilitated discussion along a range of topics pertinent to public accounts committees together with many contemporary issues of common interest to those working to promote and ensure accountability in the public sector.

It was also pleasing to note the increasing representation of parliaments from non-ACPAC jurisdictions in attendance at the Conference and the session for Pacific region PACs provided by the Australian National University's Centre for Democratic Institutions. Furthermore, the session that focused on ACPAC's role in strengthening accountability in international parliaments has prompted discussion on how ACPAC might best position itself to assist its counterparts in international parliaments. Work in this space is very much strengthening the role of ACPAC now and into the future, in particular, building capacity for the potential role that can be played by long established PACs in Australia and New Zealand.<sup>7</sup>

- 3.3 An extract from Mr Peter Archterstraat, NSW Auditor-General’s, letter of appreciation is below:

Thank you very much for the way you, as Chair, and the PAC secretariat organised the 12 Biennial ACPAC Conference last week.

The Conference was an outstanding success! The topics covered were a great blend very interesting and productive issues. Also the “behind the scenes” organisation was first class. It was seamless. The feedback from my colleague Auditors-General, both from Australia and from overseas has been very positive.

Can you pass on my appreciation to all involved.<sup>8</sup>

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<sup>7</sup> Letter from Mr Zed Seselja, MLA, Chair, Standing Committee on Public Accounts, 29 April 2013.

<sup>8</sup> Letter from Mr Peter Achterstraat, NSW Auditor-General, 15 April 2013.

- 3.4 At the conclusion of the conference delegates were asked to complete an evaluation form consisting of seven questions to provide feedback on their experience of the conference. Forty eight completed responses were received.
- 3.5 Helpful comments were made for the Committee to gauge the strengths of the conference as well as areas which could be improved for the next ACPAC conference and other events to be held at NSW Parliament.
- 3.6 The overwhelming majority of feedback was positive and encouraging. Ninety six per cent of the delegates rated the conference program a '1' or a '2', with '1' being excellent. Ninety four per cent of delegates rated the organisation of the conference with a '1' or a '2'. The most popular session in the program was *'Parliamentarians v Politicians'*, which was chaired by Mr Jonathan O'Dea.
- 3.7 There was no session that stood out particularly amongst the answers for the 'least useful session'. However, *'Engaging with the Community, Parliamentary Committees'* was mentioned most frequently for this question. There were many suggestions for what delegates would like to see more of at the conference, like more group discussions. On the question of what the delegates would like to see less of, most evaluations provided no comment or stated that the conference required 'no change'.
- 3.8 Each of the evaluation questions are listed in the table below and their respective answers and comments are summarised, with the more prominent and reoccurring answers and comments noted. Throughout the feedback below, values shown in brackets indicate the number of answers or the percentage of answers given for a particular aspect of the response.

PUBLIC ACCOUNTS COMMITTEE  
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<p><b>Question 1 (rated on a scale of 1 -5 , with 1 being 'excellent' and 5 being 'poor')</b></p>	<p>'Overall the conference program was...'</p>	<p>The responses were overwhelmingly positive with 46 of the 48 delegates (96%) giving a rating of either a '1' (38%) or a '2' (58%). Only 4% (2) of the delegates gave a rating of a '3' or a '4'.</p>
<p><b>Question 2 (rated on a scale of 1 -5 , with 1 being 'excellent' and 5 being 'poor')</b></p>	<p>'Overall the organisation of the conference was...'</p>	<p>The responses were again very positive with 45 of the 48 delegates (94%) giving a rating of either a '1' (73%) or a '2' (21%). The remaining 3 evaluations (6%) gave a rating of '3's (2) and a '4' (1). One comment stated that the time allocated for presentations was inadequate.</p>
<p><b>Question 3</b></p>	<p>'The session you found most useful was...'</p>	<p>Of the 48 evaluations received, 43 provided a comment to this question. There were many and varied sessions named as being the 'most useful' sessions. However of these, the single most repeated answer for the most useful session was the session entitled '<i>Parliamentarians v Politicians</i>' (12 answers; 27%), chaired by Mr Jonathan O'Dea MP. The next frequently named 'most useful' session was '<i>The Capacity and Performance of Public Accounts Committees</i>' presented by Kerry Jacobs (6 answers; 13%).</p> <p><i>'International Perspectives on the Role of Legislatures in Public Financial Oversight</i>' presented by Joanne Kelly and the '<i>Reports from Jurisdictions</i>' were the next most popular, with each being named in 4 of the evaluations. While '<i>Sovereignty of Parliament, Developing the Westminster System in a Political World</i>' presented by David Gilchrist and '<i>The Relationship between Public Accounts and Auditors-General</i>' presented by Zahirul Hoque, each received 3 mentions as being the 'most useful' session.</p> <p>Des Pearson's presentation '<i>From Federation to Follow the Dollar</i>', Steven Reynolds' '<i>Engaging with the Community, Parliamentary Committees</i>' and Sue Newberry's '<i>PACs and Public Finance, New Zealand's Finance and Expenditure Committee</i>' all received two votes for being 'most useful'.</p>
		<p>The following sessions were each named once amongst the answers:  '<i>Introducing "PAP of DPD-RI" In its Role of Overseeing the State Financial</i></p>

		<p><i>Management</i> (Farouk Muhammad); <i>Things that make me cranky</i> (Keynote Address by Michael Egan); <i>Statutory recognition of Auditor-General – does it make a difference?</i>; <i>Session for Pacific region Public Accounts Committees</i> (Chaired by Grant Harrison).</p> <p>Three comments that were not matched to a specific session mentioned ‘public participation’, ‘Auditor General’s round table’ and ‘parliamentary budgeting’. Three of the delegates mentioned that all of the sessions were useful.</p>
<p><b>Question 4</b></p>	<p>‘The session you found least useful was...’</p>	<p>The question asking what session was the ‘least useful’ received insightful comments in addition to the specific naming of sessions. Of the 48 evaluation forms received 18 of the evaluations did not provide an answer, while 12 of the evaluations stated that ‘all the sessions were useful’ or that ‘none of the sessions were not useful’. In light of this, perhaps the large amount of nil responses to this question could be interpreted to mean that for these particular delegates, there was no session that was found to be <i>not useful</i> in some measure.</p> <p>Of the remaining 18 responses received, the session entitled ‘<i>Engaging with the Community, Parliamentary Committees</i>’ was mentioned by 6 of the answers as being the ‘least useful’. Four of the responses named the session ‘<i>PACs and Public Finance, New Zealand’s Finance and Expenditure Committee</i>’ as being ‘least useful’, the main reason provided was that the objective of the presentation was not clear. Three of the answers named the session ‘<i>Sovereignty of Parliament, Developing the Westminster System in a Political World</i>’ as also being ‘least useful’.</p> <p>The sessions on ‘<i>Reports from Jurisdictions</i>’ received two mentions of being ‘least useful’. The session ‘<i>ACPAC’s Role in Strengthening Accountability in International Parliaments</i>’ was also named twice in the responses.</p>

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		<p>Other sessions mentioned once for being ‘least useful’ include, ‘<i>International Perspectives on the Role of Legislatures in Public Financial Oversight</i>’ and ‘<i>The Relationship between Public Accounts and Auditors-General</i>’. The small number of responses to this question suggests that many of the sessions presented at the conference were indeed useful to the delegates.</p>
<p><b>Question 5</b></p>	<p>‘At the next conference, what would you like to see more of?’</p>	<p>Of the 48 evaluation forms received, 34 answers were given for the question <i>what delegates would like to see more of</i>. Most of the feedback to this question particularly focused on what the delegates would like to see included in the conference program. A number of the answers (5) asked that the conference program be kept as it was (‘keep the program’), which could be assessed to mean that for those particular delegates, the conference program was satisfactory.</p> <p>There was one other answer that reoccurred on a number of the evaluation forms, and that was the request for <i>more group discussions</i>. These answers asked for ‘more time of open discussion’, ‘more time of interactive engagement’ and ‘collaborative sessions’, and more time to be allocated for ‘sharing experience with all the [other] delegates’.</p> <p>The delegates would like to also <i>see more</i>:</p> <p>Case studies, ‘unusual papers’ and practical examples of experiences by PAC members for benchmarking; to see how PAC members investigated particular issues; time given for jurisdictional reports, and to hear experiences from other jurisdictions; international collaboration; interaction with, and presentations from MPs; Recognition of associates from other countries; perspectives from developing countries ; perspectives from law enforcement agencies; personal development options for delegates; female presenters; assistance to first-timer</p>

		<p>delegates at the conference; opportunities for networking; workshops for secretariats; and water.</p> <p>The delegates would like to learn <i>more</i> about:</p> <p>The working relationship between the office of Attorney General and law enforcement agencies; how parliament can collaborate; public sector governance; the performance of PAC and its capacity (Australian perspective?); the impact of global trends including changes in information technology, and general technology; the role of International Municipal Public Accounts committee; what are PAC success factors.</p>
<b>Question 6</b>	'At the next conference, what would you like to see less of?'	<p>Of the evaluations received, 30 of the forms provided no answer to this question, and four of the evaluations asked that there would be 'no change' at the next conference. Further, one comment mentioned that it was felt that the conference program was well balanced between PAC and AG workshops.</p> <p>One evaluation mentioned the need for more equal gender representation amongst the conference presenters, and another mentioned 'gender sensitivity on the PAC' (unclear of the meaning).</p> <p>From the remaining answers received, it was shown that delegates would like to see <i>less</i>:</p> <p>Presentations by academics (2); focus on the relationship between the AG's office and PAC, and the issue of independence; jurisdiction updates; should rather focus on topical issues through case studies (2); consultants talking about their work the work they do; venue change; choice of workshops, split sessions (2)</p>
<b>Question 7</b>	'Do you have any other comments'	There were 17 evaluations that did not leave a comment for this question.



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FEEDBACK ON THE CONFERENCE

		<p>Of those that did, the majority of the 'other comments' conveyed compliments, praises and expressions of gratitude for the conference organisers and staff, the organisation of the conference, presenters and the program content. Delegates commented that the conference was 'helpful', 'interesting', 'excellent', well done', 'worthwhile' and 'well organised', and that the staff were 'friendly', amongst other descriptions. There were also a number of praises for the food served, although there were additionally a couple of negative comments about the <i>lunch on the last day</i> of the conference.</p> <p>Delegates also offered some specific suggestions/requests/comments. One suggestion was for the organisers to consider the hosting of the conference on a rotation scheme amongst attending jurisdictions. One delegate asked whether the contact details of delegates could be circulated. Another delegate asked whether the registration fee could be reconsidered, as the fee was quite high for some guests.</p> <p>There was also a request for more time to be allocated for discussion sessions, especially for reports from different jurisdictions. Another suggestion was to invite representatives from the World Bank, IMF to present at a conference. And lastly, there was a comment from one delegate that proper recognition should be given to various counterparts of different jurisdictions (recognition of other 'fraternal' associations), perhaps to promote networking and support.</p>
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**COMMITTEE COMMENT:**

The Committee was delighted with the success of the conference, and in particular, recognised the outstanding work of the secretariat. The Committee found the opportunity to meet with its counterparts from other jurisdictions highly rewarding. The Conference continues to provide an invaluable opportunity for members of the Australasian Council of Public Accounts Committees to enhance and develop their knowledge and skills.

# Appendix One – List of Delegates

## **AUSTRALIA**

### *The Australian National Audit Office*

Mr Steve Chapman, Deputy Auditor-General  
Dr Paul Nicoll, Executive Director

### *The Joint Committee of Public Accounts and Audit*

Mr Robert Oakeshott MP, Chair  
Mr David Brunoro, Secretary  
Mr Shane Armstrong, Senior Researcher

### *Centre for Democratic Institutions (CDI)*

Dr Stephen Sherlock, Director  
Mr Grant Harrison, Deputy Director

### *Certified Practising Accountants (CPA)*

Dr Mark Shying, Senior Policy Advisor

## **NEW SOUTH WALES (NSW)**

### *The Audit Office of NSW*

Mr Peter Achterstraat, Auditor General of NSW  
Mr Rob Mathie, Assistant Auditor-General  
Mr John Viljoen, Assistant Auditor-General

### *The Public Accounts Committee*

Mr Jonathan O’Dea MP, Chair  
Dr Geoff Lee MP, Deputy Chair  
Mr John Williams MP  
Mr Michael Daley MP  
Mr Bart Bassett MP  
Mr Greg Piper MP  
Ms Rachel Simpson, Committee Director  
Dr Abigail Groves, Committee Director

### *NSW Parliament Audit and Risk Committee*

Mr Jim Mitchell, Chair

### *Former Chairs of Public Accounts Committee*

Mr Jim Longley  
Mr Paul McLeay  
Mr Michael Egan  
Mr Andrew Tink

### *Clerk Emeritus of the Legislative Assembly*

Mr Russell Grove

**AUSTRALIAN CAPITAL TERRITORY (ACT)**

*Standing Committee on Public Accounts*

Mr Zed Seselja MLA, Chair  
Ms Mary Porter AM MLA, Deputy Chair  
Mr Brendan Smyth MLA  
Dr Chris Bourke MLA  
Dr Andréa Cullen, Secretary  
Dr Brian Lloyd, Secretary

**NORTHERN TERRITORY (NT)**

*Northern Territory Auditor General's Office*

Mr Frank McGuinness, Auditor-General

*Public Accounts Committee*

Ms Lia Finocchiaro MLA, Chair  
Mr Gerry Wood MLA  
Mr Russell Keith, Clerk Assistant Committees

**QUEENSLAND**

*Queensland Audit Office*

Mr Andrew Greaves, Auditor-General

*Finance and Administration Committee*

Mr Mark Stewart MP  
Mrs Freya Ostapovitch MP  
Mr Reg Gulley, MP  
Ms Deborah Jeffrey, Research Director

**SOUTH AUSTRALIA**

*Economic and Finance Committee*

Ms Lyn Breuer, Presiding Member  
Ms Susie Barber, Research Officer

*Statutory Authorities Review Committee*

Hon Gerry Kandlaars MLC  
Hon Terry Stephens MLC  
Ms Linda Eckert, Acting Committee Secretary

**TASMANIA**

*Tasmanian Audit Office*

Mr Mike Blake, Auditor-General  
*Joint Standing Committee of Public Accounts*  
Hon. Ivan Dean MLC, Deputy Chair

PUBLIC ACCOUNTS COMMITTEE  
LIST OF DELEGATES

**VICTORIA**

*Victorian Auditor-General's Office*  
Dr Peter Frost, Acting Auditor-General  
Mr Marco Bini, Director Policy & Coordination

*Public Accounts and Estimates Committee*  
Mr David Morris MP, Chair  
Mr Craig Ondarchie MLC  
Mr Robin Scott MP  
Mr Neil Angus MP  
Ms Valerie Cheong, Executive Officer  
Mr Christopher Gribbin, Snr Research Officer

**WESTERN AUSTRALIA**

*Office of the Auditor-General*  
Mr Colin Murphy, Auditor -General

*Public Accounts Committee*  
Mr Tim Hughes, Principal Research Officer  
Ms Lucy Roberts, Research Officer

*Parliament of Western Australia*  
Ms Susan O'Brien, Advisory Officer (Legal)

**AUTONOMOUS REGION OF BOUGAINVILLE**

*Public Accounts Committee*  
Hon Cosmas Sohia MP, Chair  
Mr Douglas Pisi, Secretary

**INDEPENDENT STATE OF SAMOA**

*Public Accounts Committee*  
Hon Papaliitele Niko Lee-Hang MP, Chairman

**KINGDOM OF TONGA**

*Standing Committee on Public Accounts*  
Mr 'Aisake Eke MP, Chairman  
Mr Mo'ale Finau MP

**NEW ZEALAND**

*Office of the Auditor-General*  
Mrs Phillippa Smith, Deputy Auditor-General

*Finance and Expenditure Committee*  
Mr Todd McClay MP, Chairperson  
Rt Hon. Winston Peters MP  
Mr James Picker, Clerk of Committee

**PAPUA NEW GUINEA**

*Public Accounts Committee*

Hon John Hickey MP, Chair

Mr Repe Rambe, Secretary

**REPUBLIC OF FIJI**

*Office of the Auditor-General*

Mr Tevita Bolanavanua, Auditor-General

**REPUBLIC OF INDONESIA**

*Audit Board of the Republic of Indonesia*

*(BPK RI)*

Dr Hadi Poernomo AK, Chairman

Mr Sapto Amal Damandari, Board Member

Mr Bahtiar Arif, Head of Public and International Relations Bureau

Mr Hery Subowo, Director of Research and Development

*State Finance Accountability Committee (BAKN)*

Dr Sumarjati Arjoso SKM, Chairperson

Mr Teguh Juwarno M.Si, Anggota

Dr Eddy Rasyidin, Expert Staff

*Public Accountability Committee (DPD RI)*

Prof. Dr Farouk Muhammad, Chairman

Mr Abdul Gafar Usman

Ms Idah Noor Safitri, Secretariat Staff

*Consulate General*

Ms Novaliana Tambunan, Vice Consul

**REPUBLIC OF KIRIBATI**

*National Audit Office*

Mrs Matereta Raiman, Auditor-General

**REPUBLIC OF SOUTH AFRICA**

*Office of the Auditor-General*

Mr Mohsien Hassim, Corporate Executive

Mr Thembelani Vanqa, Project Manager

*Standing Committee on Public Accounts*

Ms Thapelo Chiloane MP

Ms Sarah Mangena MP

Mr Peter-Paul Mbele, Parliamentary Official

**FREE STATE LEGISLATURE**

*Portfolio Committee on Public Accounts*

Hon Cornelius Van Rooyen MP, Chairperson

PUBLIC ACCOUNTS COMMITTEE  
LIST OF DELEGATES

Hon Maureen Scheepers MP  
Hon Abraham Oosthuizen MP  
Hon Peter Frewen MP  
Hon Mantoa Thoabala MP  
Ms Shirley Mamashie, Committee Coordinator  
Ms Mobakeng Senago, Researcher

**GAUTENG PROVINCIAL LEGISLATURE**

Hon Nomantu Nkomo-Ralehoko MP, Chairperson of Committees

*Public Accounts Committee*

Hon Siphosiso Makama MP, Chairperson  
Hon Refiloe Ndzuta MP  
Hon Wally Valentine Mbatha MP  
Ms Glenda Steyn, Member  
Mr Dioke Simon Magolego, Senior Committee Coordinator

**LIMPOPO LEGISLATURE**

*Standing Committee on Public Accounts*

Hon Derrick Ngobeni, Treasurer

**NORTHERN CAPE PROVINCIAL LEGISLATURE**

Miss Johanna Beukes, Deputy Speaker

**REPUBLIC OF UGANDA**

*Local Government Accounts Committee (LGAC)*

Hon Chrissy Jack Sabiiti MP, Chairman

*Public Accounts Committee*

Hon Kasiano Wadri MP, Chairperson  
Hon Lilly Adong MP

Hon Kafuda Boaz MP  
Hon William Nzoghu MP  
Hon Muhammad Muwanga Kivumbi MP  
Ms Alice Penninah Muheirwe, Secretary

**REPUBLIC OF VANUATU**

*Office of the Auditor-General*

Mr John Path, Auditor-General

*Parliament of Vanuatu*

Mrs Stephanie Mailesi, Secretary

**UNITED KINGDOM**

*Public Accounts Committee*

Mr Austin Mitchell MP  
Mr Adrian Jenner, Committee Clerk

## Appendix Two – Conference Schedule Australasian Council of Public Accounts Committees (ACPAC) Conference

'Public Accounts Committees: Adapting to a changing environment', 10 – 13 April 2013, Parliament House, Macquarie St Sydney, Australia

<b>Wednesday 10 April</b>	
<b>Time</b>	
<b>5.00 pm</b>	Registration desk opens
<b>5.30 pm</b>	Welcome function, Speaker's Courtyard, Parliament House
<b>5.40 pm</b>	Welcome: Ms Ronda Miller, Clerk of the Legislative Assembly, NSW Parliament
<b>5.45 pm</b>	Speaker: The Hon Mike Baird MP, NSW Treasurer
<b>7.00 pm</b>	Close
<b>Thursday 11 April</b>	
<b>Time</b>	
<b>8.45 am</b>	Registration desk opens



PUBLIC ACCOUNTS COMMITTEE

CONFERENCE SCHEDULE AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES (ACPAC) CONFERENCE

<p><b>9.15 am</b></p>	<p>Official welcome:  Mr Jonathan O’Dea MP, Chair, NSW Parliament Public Accounts Committee &amp; Mr Peter Achterstraat, Auditor-General, NSW <b>Parliamentary Theatre</b></p>
<p><b>9.30 am</b></p>	<p>Chair: Mr Jonathan O’Dea MP, Chair, NSW Parliament Public Accounts Committee  Keynote speech: The Hon Michael Egan, Chancellor, Macquarie University (former NSW Treasurer) <i>‘Things that make me cranky’</i> <b>Parliamentary Theatre</b></p>
<p><b>10.30 am</b></p>	<p style="text-align: center;"><i>Morning tea</i> <b>Jubilee Room</b></p>
<p><b>11.00 am</b></p>	<p>Chair: Mr Michael Daley MP, Member, Public Accounts Committee, NSW Parliament  Speaker: Mr Rob Oakeshott MP, Chair, Joint Committee of Public Accounts and Audit, Australian Parliament – <i>‘ACPAC’s role in strengthening accountability in international parliaments’</i> <b>Parliamentary Theatre</b></p>
<p><b>11.45 am</b></p>	<p>Chair: Mr John Williams MP, Member, Public Accounts Committee, NSW Parliament  Speaker: Mr Des Pearson, former Auditor-General, Victoria, <i>‘From Federation to Follow the dollar’</i> <b>Parliamentary Theatre</b></p>
<p><b>12.30pm</b></p>	<p style="text-align: center;"><i>Lunch</i> <b>Strangers Dining Room</b></p>

## CONFERENCE SCHEDULE AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES (ACPAC) CONFERENCE

<b>1.30 pm</b>	<p>Chair: Mr Bart Bassett MP, Member, Public Accounts Committee, NSW Parliament <i>'Engaging with the public'</i></p> <p>Facilitator: Ms Lucy Cole-Edelstein, Director, Straight Talk</p> <p>Discussants: Mr Iain Walker, Executive Director, NewDemocracy Foundation Representative, Australian National Audit Office</p> <p><b>Macquarie Room</b></p>	
<b>3.15 pm</b>	<p style="text-align: center;"><i>Afternoon tea</i> <b>Jubilee Room</b></p>	
<b>3.30 pm</b>	<p>Chair: Mr Jonathan O'Dea MP, Chair, NSW Parliament Public Accounts Committee <i>'Parliamentarians v Politicians'</i></p> <p>Facilitator: Mr Eric Sidoti, Director, Whitlam Institute</p> <p>Speakers: Mr Rob Oakeshott MP, Chair, Joint Committee of Public Accounts and Audit, Australian Parliament Mr Austin Mitchell MP, Member, Public Accounts Committee, UK Parliament Mr Todd McClay MP, Chair, Finance and Expenditure Committee, New Zealand Parliament Mr Paul McLeay, former Chair, NSW Public Accounts Committee</p> <p><b>Theatrette</b></p>	
<b>5.00 pm</b>	<p>Chair: Mr Jonathan O'Dea MP ACPAC Council meeting</p> <p><b>Jubilee Room</b></p>	<p>Tour of Parliament House <b>Meet in Main Foyer</b></p>
<b>6.30 pm</b>	<p>Bus departs Parliament House for bel Mondo restaurant</p>	
<b>7.00 pm</b>	<p style="text-align: center;"><i>Conference dinner</i> <b>bel Mondo at The Rocks</b></p>	
<p><b>FRIDAY 12 APRIL</b></p>		

PUBLIC ACCOUNTS COMMITTEE

CONFERENCE SCHEDULE AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES (ACPAC) CONFERENCE

<p>Australasian Council of Auditors-General – Biennial Conference  <b>Waratah Room</b></p>			
<p><b>Time</b></p>			
<p><b>9.00 am</b></p>	<p>Chair: Mr Greg Piper MP, Member, Public Accounts Committee, NSW Parliament</p> <p>Speaker: Mr Zed Seselja, Chair, Standing Committee on Public Accounts, ACT Legislative Assembly – <i>'Statutory recognition of Auditor-General – does it make a difference?'</i></p> <p><b>Jubilee Room</b></p>	<p><b>9.00 am</b></p>	<p>Chair: Mr Michael Daley MP, Member, Public Accounts Committee, NSW Parliament</p> <p>Speaker: Associate Professor Joanne Kelly, ANZ School of Government - <i>'International perspectives on the role of legislatures in public financial oversight'</i></p> <p><b>Macquarie Room</b></p>
<p><b>9.45 am</b></p>	<p>Chair: Mr John Williams MP, Member, Public Accounts Committee, NSW Parliament</p> <p>Speaker: Mr Reg Gulley MP, Member, Qld Finance and Administration Committee – <i>'The impact of the changes to the Queensland Parliamentary Committee system on the public accounts function'</i>.</p> <p><b>Jubilee Room</b></p>		
<p><b>10.30 am</b></p>	<p><i>Morning tea</i>  <b>Jubilee Room</b></p>		
<p><b>11.00 am</b></p>	<p>Chair: Dr Geoff Lee MP, Member, Public Accounts Committee, NSW Parliament</p> <p>Speaker: Professor Zahirul Hoque, La Trobe Business School – <i>'The relationship between Public Accounts Committees and Auditors-General'</i></p> <p><b>Jubilee Room</b></p>	<p><b>11.00 am</b></p>	<p>Chair: Mr Bart Bassett MP, Member, Public Accounts Committee, NSW Parliament</p> <p>Speaker: Professor Sue Newberry, University of Sydney – <i>'PACs and public finance: New Zealand's Finance and Expenditure Committee'</i></p> <p><b>Macquarie Room</b></p>

## CONFERENCE SCHEDULE AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES (ACPAC) CONFERENCE

<b>11.45 am</b>	Chair: Rt Hon Winston Peters MP, Member, NZ Finance and Expenditure Committee  Speaker: Professor David Gilchrist, Curtin Business School – <i>'Sovereignty of Parliament, developing the Westminster system in a political world'</i> <b>Macquarie Room</b>	<b>11.45 am</b>	Mr Grant Harrison, Deputy Director, Centre for Democratic Institutions  Session for Pacific region Public Accounts Committees <b>Jubilee Room</b>
<b>12.30 pm</b>	Chairs: Ms Rachel Simpson, Director, Legislative Assembly Committees, NSW Parliament Dr Abigail Groves, Director, Legislative Assembly Committees, NSW Parliament  Reports from jurisdictions – part 1 <b>Macquarie Room</b>		
<b>1.00 pm</b>	<i>Lunch</i> <b>Rooftop Garden, Level 9</b>		
<b>2.00 pm</b>	Chair: Mr Greg Piper MP, Member, Public Accounts Committee, NSW Parliament Speaker: Professor Kerry Jacobs, ANU College of Business and Economics - <i>'Capacity and performance in Public Accounts Committees'</i> <b>Theatrette</b>		
<b>2.45 pm</b>	Chairs: Ms Rachel Simpson, Director, Legislative Assembly Committees, NSW Parliament Dr Abigail Groves, Director, Legislative Assembly Committees, NSW Parliament  Reports from jurisdictions – part 2 <b>Theatrette</b>		
<b>3.50 pm</b>	Closing remarks – Mr Jonathan O'Dea MP <b>Theatrette</b>		
<b>4.00 pm</b>	<i>Farewell drinks</i> <b>Strangers Lounge</b>		
<b>5.00 pm</b>	Close		
<b>Saturday 13 April</b>			
<b>Time</b>			

PUBLIC ACCOUNTS COMMITTEE

CONFERENCE SCHEDULE AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES (ACPAC) CONFERENCE

<b>9.00 am</b>	Breakfast cruise on Sydney Harbour <b>Pier 26 Wharf, Darling Harbour</b>
<b>11.00am</b>	Finish

## Appendix Three – Abstracts from sessions

*'The Capacity and performance of Public Accounts Committees'*

Professor Kerry Jacobs, ANU College of Business and Economics

There has been a growing interest in strengthening the capacity and performance of Public Accounts Committees (PACs) as part of a more general move to secure democracy, reduce corruption and promote good governance. However, the nature and role of these institutions are somewhat paradoxical as they have often been copied from other jurisdictions and the goals of governance and corruption reduction are not necessarily consistent. In this paper I ask the question of whether PACs have the capacity both to strengthen accountability and to reduce corruption. I also question the focus on formal performance measurement and argue that there is also a need to recognise the role of the PAC as an important forum for political deliberation.

*'Sovereignty of Parliament- Developing the Westminster system in a political world'*

Professor David Gilchrist, Curtin Business School

In discussing the development of the Westminster System of government across the Commonwealth, the then clerk of the House of Representatives of New Zealand, David McGee, emphasised the vast differences in culture, language and history (*inter alia*) that exist between the various Commonwealth countries while insisting on the uniting force represented by the overwhelming commitment of these countries to promoting democracy via parliamentary systems (McGee, 2002). Arguably, in pursuit of accountability to the people, the protection of basic freedoms, the defence of liberty and the development of stable economies and stable polities, many of these countries have instituted Westminster-style constitutional systems. These systems are often modified from the original intentionally or unintentionally in response to cultural, economic and historical pressures. The Public Accounts Committee is, of course, an extremely important committee in the context of any parliament and its capacity to examine, evaluate and report on the financial management of the public purse is, arguably, a foundational aspect of any Westminster-style constitution. The Australian experience is no different and, in this presentation, I will discuss the capacity of Australian parliaments and Public Accounts Committees to respond to the challenges represented by the pragmatic form of Westminster system that is in place in jurisdictions across the country.

*'The relationship between Public Accounts Committees and Auditors-General'* Professor Zahirul Hoque, La Trobe Business School

Parliamentary oversight over the financial management of the government involves three major components: a) the State budget which provides the legal authority necessary to raise revenue and spend funds for each fiscal year; b) the CAG office which examines whether resources have been used properly; and c) the PAC which helps to ensure that governments account for their operating policies and actions, and their management and use of public resources. The relationship between these inter-dependent entities may be more complex in practice than in theory. Professor Zahirul Hoque of La Trobe University Centre for Public Sector Governance, Accountability and Performance explores these 'dynamic' relationships to

understand the role of the PAC in good governance and the overall accountability process in the public sector.

*'ACPAC's role in strengthening accountability in international parliaments'*

Mr Rob Oakeshott MP, Chair, Joint Committee of Public Accounts and Audit,  
Parliament of Australia

As countries around the world strengthen their economies and embed the institutions of established democratic states, ensuring accountability of governments is an important tool in both reducing corruption and holding elected governments to account for their expenditure of public funds.

Australia's Joint Committee of Public Accounts and Audit (JCPAA) has experienced a marked increase in direct requests for assistance over the last year, alongside the more traditional approach as a destination for Parliamentary delegations eager to meet with their Australian counterparts.

In recent years there has also been an increase in the number of and activity of regional groupings of PACs. These include: a South African organisation similar to ACPAC that includes provincial PACs; Southern Africa's SADCOPAC comprising all the states of Southern Africa; West Africa's WAAPAC; the East African EAAPAC; and Asia's ARAPAC. Further, discussions have commenced to establish the Pacific's own body, CoPPAC.

Having had close interactions with both the Indonesian and Papua New Guinea PACs over the last year, the JCPAA has had cause to consider international interactions more broadly; including the potential role that can be played by long established PACs in Australia and New Zealand to assist their counterparts overseas.

This session will cover these issues in more detail and commence a discussion on how ACPAC might assist its counterparts in international parliaments.

*'PACs and public finance: New Zealand's Finance and Expenditure Committee'*

Professor Sue Newberry, University of Sydney

Some European governments in financial difficulties have been criticised for their use of derivatives and creative accounting. But these instruments and techniques are not new and have been widely used by governments. This session considers our region. Focusing on New Zealand, it asks to what extent a PAC scrutinises its government's finance-related activities, and whether PAC scrutiny may be improved.

*'The impact of the changes to the Queensland Parliamentary Committee system on the public accounts function'*

Mr Reg Gulley MP, Deputy Chair, Finance and Administration Committee

The presentation will briefly cover the changes to the Queensland Parliamentary Committee

system which occurred in 2011 before examining the practical implications the changes have made on the public accounts function. There is now no dedicated public accounts committee in Queensland. Queensland now has a system whereby each portfolio committee examines the public accounts functions in relation to their allocated areas of responsibility. Committees also examine bills, subordinate legislation, budget estimates and public works for their portfolio areas. The Finance and Administration Committee has been allocated oversight responsibilities in respect of the Auditor-General and retains all these responsibilities previously undertaken by the Public Accounts Committee. Auditor-General's reports are referred by the Committee of the Legislative Assembly (CLA) to the relevant portfolio committee. The presentation will examine the advantages and disadvantages of this type of system.

Mr Grant Harrison, Deputy Director, Centre for Democratic Institutions

Parliaments around the world establish committees (including public accounts committees) to help scrutinise the performance of governments and their agencies. In emerging democracies it can take time for accountability processes to be understood and accepted, both within parliament and within government. In this session, which is directed especially at ACPAC participants from emerging PACs in the Asia-Pacific region, Grant Harrison (Deputy Director of the Centre for Democratic Institutions at the Australian National University) will outline some of the characteristics of an effective public accounts committee; invite participants to discuss the challenges they face in fulfilling their scrutiny and oversight responsibilities; and present some simple and practical advice on how PACs can hold public sector agencies to account. These tips will include:

- how to prioritise and select topics of interest and importance
- how to ask questions at public hearings
- how to prepare clear reports to persuade agencies and governments to take action.

The session will conclude with an update on recent moves by some Pacific PACs to initiate a Pacific Network of PACs – intended to be a self-directed learning network where PAC members and staff from across the Pacific share knowledge and build capacity in a community of practice.

*'From Federation to follow the dollar'*

Mr Des Pearson, former Auditor-General of Victoria

A key instrument in Parliament's interaction with the Executive has changed over the past century and it is continuing to change. The 'instrument', of course, is the office of the Auditor-General – an independent officer of the Parliament of Victoria, charged with the external audit of more than five hundred and fifty public sector entities. Whilst not a part of Parliament itself, Auditors-General are inextricably intertwined with the Parliaments they serve.

In Victoria, Parliament guides the development of our audit program and oversees the Office budget and the appointment of the Auditor-General. The Parliament, in turn, makes good use of the assurance and commentary we provide, using Auditor-General reports as one of their chosen sources of advice to inform new legislation, Committee inquiries, petitions, statements



and debate. Auditors-General are, indeed, part of the Parliamentary infrastructure and a key instrument for Parliament's oversight of the Executive. Turning to the legislation underpinning the role of Auditor-General — what changes have we seen and are we likely to see in the future?

*'Sovereignty of Parliament – Developing the Westminster System in a Political World'*  
Professor David Gilchrist, Curtin School of Accounting

In discussing the development of the Westminster System of government across the Commonwealth, the then clerk of the House of Representatives of New Zealand, David McGee, emphasised the vast differences in culture, language and history (*inter alia*) that exist between the various Commonwealth countries while insisting on the uniting force represented by the overwhelming commitment of these countries to promoting democracy via parliamentary systems (McGee, 2002). Arguably, in pursuit of accountability to the people, the protection of basic freedoms, the defence of liberty and the development of stable economies and stable polities, many of these countries have instituted Westminster-style constitutional systems. These systems are often modified from the original intentionally or unintentionally in response to cultural, economic and historical pressures. The Public Accounts Committee is, of course, an extremely important committee in the context of any parliament and its capacity to examine, evaluate and report on the financial management of the public purse is, arguably, a foundational aspect of any Westminster-style constitution. The Australian experience is no different and, in this presentation, I will discuss the capacity of Australian parliaments and Public Accounts Committees to respond to the challenges represented by the pragmatic form of Westminster system that is in place in jurisdictions across the country.

*'Engaging with the Public'*  
Ms Lucy Cole-Eldestein, Director, Straight Talk

Governments need to engage with their communities more as the demand for transparency and accountability in governance increases.

This session will provide insights into three very different approaches for working with communities to help inform public policy, as well as look at the fundamentals needed for engaging with citizens effectively.

Introducing the International Association of Public Participation's Spectrum of Participation, Lucy Cole-Edelstein will lead delegates through a conversation exploring how meaningful engagement based on dialogue, respect and trust can occur at any level within government and lead to better outcomes.

A small panel featuring Iain Walker of New Democracy Foundation, representatives of the Australian Audit Office and the Solomon Islands will present on their projects and what worked. Lucy will facilitate an interactive session with participants in order to provide delegates with confidence about what community engagement is, how it can be undertaken and when it is appropriate.

# Appendix Four – DRAFT Minutes of the Australasian Council of Public Accounts Committees (ACPAC) 2013 Meeting

## AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES (ACPAC)

2013 Meeting

### DRAFT MINUTES

Macquarie Room, Parliament House, Sydney

5pm, Thursday 11 April 2013

### Attendance

- Mr Jonathan O’Dea MP, Chair, NSW Public Accounts Committee
- Mr John Williams MP, Member, NSW Public Accounts Committee
- Mr David Morris MP, Chair, Victorian Public Accounts and Estimates Committee
- Mr Reg Gulley MP
- Mr Mark Stewart MP, Member, Queensland Finance and Administration Committee
- Ms Freya Ostapovitch MP, Member, Queensland Finance and Administration Committee
- Ms Lynn Breuer MP, Presiding Member, South Australian Economic and Finance Committee
- Mr Ivan Dean MLC, Deputy Chair, Tasmanian Joint Standing Committee of Public Accounts
- Ms Lia Finocchiaro MLA, Chair, Northern Territory Public Accounts Committee
- Mr Todd McClay MP, Chair, New Zealand Public Finance and Estimates Committee  
ACPAC Committee Secretariats present
- Ms Rachel Simpson, Committee Director, NSW Parliament
- Dr Abigail Groves, A/g Committee Director, NSW Parliament
- Ms Valerie Cheong, Executive Officer, Victorian Public Accounts and Estimates Committee
- Ms Deborah Jeffrey, Research Director, Queensland Finance and Administration Committee
- Ms Susie Barber, Research Officer, South Australian Economic and Finance Committee

- Mr Russell Keith, Clerk Assistant – Committees, Northern Territory Public Accounts Committee
- Mr James Picker, Clerk of Committee, New Zealand Public Finance and Estimates Committee
- Mr David Brunoro, Committee Secretary, Joint Committee on Public Accounts and Audit, Australian Parliament
- Mr Shane Armstrong, Senior Research Officer, Joint Committee on Public Accounts and Audit, Australian Parliament
- Mr Tim Hughes, Principal Research Officer, Western Australia Public Account Committee
- Ms Lucy Roberts, Research Officer, Western Australia Public Accounts Committee
- Dr Andrea Cullen, Committee Secretary, ACT Standing Committee on Public Accounts

Apologies:

Mr Zed Seselja MLA, Chair, ACT Standing Committee on Public Accounts

**1. Welcome**

The Chair welcomed delegates to the meeting.

**2. Adoption of minutes – 2012 Mid-term Meeting, ACT Legislative Assembly, Canberra**

Resolved, on the motion of Mr Brunoro, seconded by Dr Groves: That the minutes of the minutes of the ACPAC mid-term meeting on 25 May 2012 be adopted.

**3. Matters arising from previous Minutes**

The Chair noted that some matters arising from the previous Minutes would be addressed on the agenda.

**4. Correspondence (attached)***Sent:*

Letter to Ms Merran Kelsall, Chair, Auditing and Assurance Services, Office of Australian Accounting Standards, re: ACPAC membership of AASB Consultative Group, dated 13 September 2012

Letter to The Chairman, Permanent Parliamentary Committee on Public Accounts, National Parliament of Papua New Guinea, re: ACPAC conference rotation, dated 13 September 2012

*Received:*

Letter from Mr Michael Crandon MP, Chair, Finance and Administration Committee, Queensland Parliament, re: proposed changes to ACPAC Constitution, dated 28 March 2013

The Council noted the correspondence. Dr Cullen advised that no reply was received to the letter to Ms Kelsall. Mr Morris undertook to follow up this matter. The Chair undertook to consult with the delegation from Papua New Guinea regarding the ACPAC mid-term meeting in 2018.

**5. ACPAC Constitution (Standing agenda item)**

Resolved, on the motion of Mr Stewart, seconded by Mr Morris: That the Council adopt the amendment to clause 3.4 of the ACPAC Constitution as proposed in the document circulated in the meeting papers.

Resolved, on the motion of Mr Stewart, seconded by Ms Breuer: That clauses 4.2 and 5.2 of the Constitution be amended by omitting the word 'month' and inserting instead 'hour'.

The Council further resolved that the proposed amendments to clauses 6.1, 6.2 and 6.3 be adopted, and that clause 6.3 be further amended by omitting the words 'immediate past' and inserting instead the word 'retiring'. The Council also resolved to adopt the proposed amendments to clause 6.4, and that the amended clause 6.4 would become clause 6.5, following the insertion of an additional clause.

**6. ACPAC website**

The Council thanked the Commonwealth Joint Committee on Public Accounts and Audit for developing the ACPAC website and noted that no financial contribution for the maintenance of the website is required from ACPAC members.

Members noted that the contact list for the Council requires updating.

**7. Future ACPAC conference rotation (Standing agenda item)**

The Council noted the conference rotation schedule. The next mid-term meeting will be held in Victoria in 2014.

**8. International engagement (Background paper previously circulated)**

Resolved, on the motion of Mr Brunoro, seconded by Mr McClay: That ACPAC develop an international engagement strategy and table a document for consideration at the next meeting.

Resolved, on the motion of Mr Morris, seconded by Mr Stewart: That the Commonwealth Joint Committee on Public Accounts and Audit write to other regional Councils of Public Accounts Committees regarding the international engagement strategy.

Members also undertook to write to their parliamentary twinning partners to gather information for a needs assessment in relation to an international engagement strategy.

The Commonwealth JCPAA also undertook to organise a telephone meeting with other member secretariats to progress work on the international engagement strategy.

**9. Proposed (non-binding) resolutions**

That ACPAC:

1. Notes the trend for an increasing number of non-government organisations (NGOs) to be funded by governments to manage public service delivery.
2. Supports in principle 'follow the money' powers for Auditors-General, to provide independent assurance about service delivery outcomes and financial accountability in these arrangements with NGOs.

That ACPAC:

1. Notes the rapid development of online commerce and e-government, as well as other ICT applications such as e-health and e-education.
2. Notes the growing global awareness of risks from cyberspace, including the internet, wider telecommunications networks and computer systems.
3. Acknowledges the role of PACs and parliaments in helping to ensure that efficient and effective measures are in place to ensure the safety, security and resilience of cyberspace.
4. Supports increased inter-jurisdictional collaboration in addressing these challenges.

The Council deliberated on the proposed resolutions proposed by the Chair.

Resolved, on the motion of Mr O'Dea, seconded by Mr Morris: That the Council adopt the proposed resolutions, subject to insertion of the words, 'Subject to individual jurisdictional circumstances,' at the beginning of point no. 2 of the first resolution.

Resolved, on the motion of Mr O'Dea, seconded by Mr McClay: That the NZ delegation circulate relevant information about cyber-bullying.

**10. Meeting closed, 6.15pm.**

## Appendix Five – Extracts from Minutes

### MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 2)

3.30pm, Thursday, 23 June 2011  
Room 1043, Parliament House

#### MEMBERS PRESENT

Mr Bassett, Dr Lee, Mr O’Dea, Mr Torbay and Mr Williams.

#### Apologies

An apology was received from Mr Daley.

\*\*\*

### 2. Australasian Council of Public Accounts Committees (ACPAC)

The Committee considered correspondence from the Chairman of ACPAC and draft minutes of its April 2011 meeting.

Resolved on the motion of Mr Williams, seconded by Dr Lee:

That the Committee authorises the Chair to seek agreement from the Speaker of the Legislative Assembly to host the biennial meeting of the Australasian Council of Public Accounts Committees in 2013 and advises the current Chairman accordingly.

\*\*\*

The committee adjourned at 4.04 pm until 8.30 am on Friday, 5 August 2011.

### MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 3)

4.20pm, Wednesday, 10 August 2011  
Room 1043, Parliament House

#### MEMBERS PRESENT

Mr Bassett, Mr Daley, Dr Lee, Mr O’Dea, Mr Torbay and Mr Williams.

\*\*\*

### 2. Confirmation of Minutes and matters arising

Resolved on the motion of Dr Lee, seconded by Mr Bassett:

That the minutes of the meeting of 22 June 2011 be confirmed.

Resolved on the motion of Dr Lee, seconded by Mr Daley:  
That the minutes of the meeting of 23 June 2011 be confirmed.  
The Chair advised that the Speaker had agreed to the Committee hosting the next Australasian Council of Public Accounts Committees (ACPAC) conference in 2013 and that the midterm meeting of ACPAC which he would chair would occur in Papua New Guinea in about April 2012.

\*\*\*

The Committee adjourned at 5.07 pm until 9.00 am on Friday, 26 August 2011.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 14)

9.30 am, Thursday, 16 February 2012  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O’Dea, Mr Torbay, Mr Bassett, Mr Williams and Mr Daley

### Apologies:

Apologies were received from Dr Lee

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## 6. Australasian Council of Public Accounts Committees (ACPAC) Conference

Resolved, on the motion of Mr Bassett, seconded by Mr Williams: That the Committee note the draft program for the ACPAC conference to be held in 2013 and write to Chairs of Public Accounts Committees in other jurisdictions to seek input into the program.

Resolved, on the motion of Mr Bassett, seconded by Mr Williams: That the Committee note the ACPAC Mid-Term Meeting to be held on either 18 or 25 May 2012.

\*\*\*

The Committee adjourned at 10.29 until 7.30 am on Friday, 17 February 2012.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 15)

10:04 am, Thursday 23 February 2012  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O'Dea (Chair), Mr Bassett, Mr Daley, Dr Lee and Mr Williams.

\*\*\*

#### 4. General Business

##### i. ACPAC Mid-term meeting date

The Chair noted that the date for the ACPAC mid-term meeting has been set for Friday, 25 May 2012. The program for the meeting also included an informal dinner on Thursday 24 May from 7.00 – 9.00 pm.

Resolved, on the motion of Mr Williams, seconded Mr Bassett: That Mr O'Dea, Dr Lee and a staff member attend the Australasian Council of Public Accounts Committee (ACPAC) mid-term meeting in Canberra on 24 and 25 May 2012.

#### 5. Next Meeting

The Committee adjourned at 11.35 am until 9.30 am on Thursday 8 March 2012.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 16)

10:00 am, Thursday 8 March 2012  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O'Dea (Chair), Mr Bassett, Mr Daley, Dr Lee, Mr Torbay and Mr Williams.

\*\*\*

#### 2. Correspondence

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- iii. Letter from the ACT Legislative Assembly's Standing Committee on Public Accounts re: ACPAC 2012 Mid-Term meeting in Canberra dated 24 February 2012.

Resolved, on the motion of Dr Lee, seconded by Mr Torbay: That the Committee note the correspondence.



MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE  
(NO. 20)

Wednesday 4 April 2012  
9:45am  
Jubilee Room, Parliament House

MEMBERS PRESENT

Mr O’Dea, Mr Bassett, Mr Daley, Dr Lee, Mr Torbay and Mr Williams.

\*\*\*

4. **Australasian Public Accounts Committees (ACPAC)  
Conference 2013**

The Committee noted the draft conference program to be circulated to ACPAC members prior to the mid-term meeting in Canberra on 25 May 2012.

5. **Next meeting**

The Committee adjourned at 10.30am until 9.45am on Thursday 3 May 2012.

MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS  
COMMITTEE (NO. 21)

Wednesday 2 May 2012  
10.05am  
Room 1254, Parliament House

MEMBERS PRESENT

Mr O’Dea, Mr Bassett, Mr Daley, Mr Torbay and Mr Williams.

\*\*\*

7. **ACPAC meeting**

Resolved, on the motion of Mr Torbay, seconded by Mr Williams: That the Committee note agenda for the ACPAC mid-term meeting in Canberra on 25 May 2012.

\*\*\*

9. **Next meeting**

The Committee adjourned at 10.35am until 9.45am on Thursday 10 May 2012.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 24)

Thursday 24 May 2012  
9.45 am  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O'Dea (Chair), Dr Lee (Deputy Chair), Mr Bassett, Mr Torbay and Mr Williams.

\*\*\*

### 7. Other business

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#### ii. ACPAC mid-term meeting

The Chair noted that he, Dr Lee and Inquiry Manager Dr Abigail Groves are to attend the ACPAC mid-term meeting in Canberra on Friday, 25 May 2012, and they will report back to the Committee at the next meeting.

\*\*\*

The committee adjourned at 10.05 am until 9.45 am on Thursday, 31 May 2012.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 25)

Thursday 31 May 2012  
9.45am  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O'Dea, Dr Lee, Mr Bassett, Mr Daley, Mr Torbay and Mr Williams.

\*\*\*

### 7. ACPAC MID-TERM MEETING

Dr Lee provided a verbal report from the ACPAC mid-term meeting on 25 May 2012. The Committee discussed the upcoming ACPAC conference, which has been scheduled for 11-12 April 2013. The conference will involve representatives from all ACPAC members and other invited jurisdictions, as well as sessions for Auditors-General and delegates from emerging democracies. Members agreed on the need to invite high quality presenters and proposed seeking private sector sponsorship. Mr Bassett also suggested invited a speaker from the media.

Resolved, on the motion of Mr Bassett, seconded by Dr Lee: That the Committee write to the Speaker to request permission to conduct the conference at Parliament House on 11-12 April 2013.

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#### 8. NEXT MEETING

The Committee adjourned at 10.45 am until 9.45am on Thursday 14 June 2012.

### MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 32)

Thursday 6 September  
9.45am  
Room 1043, Parliament House

#### MEMBERS PRESENT

Mr O’Dea, Mr Bassett, Mr Daley, Dr Lee and Mr Torbay.

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#### 4. ACPAC conference

The Committee agreed to consider the program and arrangements for the ACPAC conference at its next meeting.

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#### 6. Next meeting

The Committee adjourned at 10.08 am until 9.45am on Thursday 13 September 2012.

### MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 33)

Thursday 13 September  
9.45am  
Room 1043, Parliament House

#### MEMBERS PRESENT

Mr O’Dea, Mr Bassett, Mr Daley, Dr Lee, Mr Torbay and Mr Williams.

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#### 4. ACPAC conference 2013

##### i. Conference dates

Resolved, on the motion of Dr Lee, seconded by Mr Williams: That the ACPAC conference be conducted on the following dates

- Wednesday 11 April 2013 from 5pm: registration and official welcome function in the Speaker's Garden
- Thursday 12 April to Friday 13 April 2013: conference program, Theatre and Macquarie Room, Parliament House
- Saturday 14 April: morning optional social event.

##### ii. Conference theme

Resolved, on the motion of Dr Lee, seconded by Mr Williams: That the Committee adopt "PACs adapting to a changing environment" as the theme for the conference.

##### iii. Keynote speakers

Resolved, on the motion of Dr Lee, seconded by Mr Williams: That the Committee invited the Hon Nick Greiner to give the keynote address at the conference, and if Mr Greiner is unavailable, the Hon Michael Egan should be invited.

##### iv. Invitations to jurisdictions to attend and/or present

Resolved, on the motion of Dr Lee, seconded by Mr Williams: That the Committee write to ACPAC members and other invited jurisdictions to advise them of the dates and theme for ACPAC 2013 and call for expressions of interest in attending and presenting.

#### 5. Next meeting

The Committee adjourned at 10.45 am until 9.45am on Thursday 20 September 2012.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 34)

Thursday 20 September  
9.45am  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O'Dea, Mr Bassett, Mr Daley, Mr Torbay and Mr Williams

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#### 7. ACPAC conference 2013

##### v. Proposed budget and dinner venues

Resolved, on the motion of Mr Torbay, seconded by Mr Williams: That the Committee approve the \$495 conference fee and write to the Chair of the PAC in each jurisdiction inviting them to attend the conference.

## 8. Next meeting

The Committee adjourned at 10.07 am until 9.45am on 16 October 2012.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 35)

Thursday 18 October  
9.45am  
Macquarie Room, Parliament House

### MEMBERS PRESENT

Mr O’Dea, Mr Bassett, Dr Lee, Mr Torbay and Mr Williams

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## 7. ACPAC

The Chair provided an update on the conference preparations. The Hon Nick Greiner has declined the invitation to speak as he will be overseas.

Resolved, on the motion of Mr Bassett, seconded by Dr Lee: That the Committee invite Mr Eric Sidoti to speak at the ACPAC conference.

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## 10. Next meeting

The Committee adjourned at 10.00 am until 9.45am on 25 October 2012.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 38)

Friday 15 November 2012  
9.00am  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O’Dea, Dr Lee, Mr Bassett, Mr Daley, Mr Torbay and Mr Williams

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## 6. ACPAC

The secretariat provided an update on preparations for the ACPAC conference.

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## 10. Next meeting

The Committee adjourned at 10.25am until 9.45am on 22 November 2012.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 39)

Thursday 22 November 2012  
9.00am  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O’Dea, Mr Bassett, Mr Daley, Mr Torbay

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## 7. ACPAC

Resolved, on the motion of Mr Bassett, seconded by Mr Daley: That the Committee invite New Democracy to present at ACPAC.

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## 9. Adjournment

The Committee adjourned at 10.10am until 9.00am on 28 November 2012.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 41)

Thursday 21 February 2013  
9.45am  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O’Dea, Mr Bassett, Mr Daley, Mr Williams, Dr Lee

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## 8. ACPAC

The secretariat provided an update on the arrangements for the ACPAC conference due to take place on 10 -12 April 2013.

- i. Letter from Mr Des Pearson, former Auditor-General of Victoria, re: acceptance to present a session at the 2013 ACPAC Conference, dated 14 December 2012.

Resolved, on the motion of Mr Bassett, seconded by Mr Daley: That the Committee agree to cover the cost of an economy air fare and one night's accommodation for the ACPAC presenters travelling from interstate.

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## 11. Adjournment

The Committee adjourned at 10.40am until 9.45am on Thursday 28 February 2013.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 42)

Thursday 22 February 2013  
9.45am  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O'Dea, Mr Bassett, Mr Daley, Mr Williams

### APOLOGIES

Dr Lee, Mr Torbay

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## 7. ACPAC

The Secretariat provided an update on arrangements for the ACPAC conference.

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## 10. Adjournment

The meeting closed at 11.00am.

The next meeting will be on Thursday 14 March 2013, at 9.45am in Room 1043

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 43)

Thursday 14 March 2013  
9.45am  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O’Dea, Mr Bassett, Mr Daley, Mr Williams, Dr Lee, Mr Torbay

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#### 8. ACPAC

The secretariat provided an update on the arrangements for the ACPAC conference.

#### 9. Adjournment

The Committee adjourned at 10.17am until 10:30am on Monday 18 March 2013.

## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 45)

Thursday 21 March 2013  
4.00pm  
Room 1036, Parliament House

### MEMBERS PRESENT

Mr O’Dea (Chair), Dr Lee (Deputy Chair), Mr Bassett, Mr Daley, Mr Piper

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#### 7. ACPAC

The Secretariat provided an update on the arrangements for the ACPAC conference.

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#### 9. Adjournment

The Committee adjourned at 4.17pm until Wednesday 27 March 2013 at 9.45am in  
Room 1043



## MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO. 47)

Thursday 2 May, 2013  
9.45 am  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O’Dea (Chair), Dr Lee (Deputy Chair), Mr Bassett, Mr Daley, Mr Piper, Mr Williams

The Chair commenced the meeting at 9.50 am.

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### 6. ACPAC

#### *a. Email from the Auditor-General*

The Committee noted correspondence from the Auditor-General regarding the success of the ACPAC conference. The Committee Director advised that similar comments had been received from many of the conference participants.

#### *b. Draft minutes from ACPAC meeting*

The Committee noted the draft minutes from the ACPAC meeting, subject to some minor changes that the Chair would provide to the secretariat.

#### *c. General ACPAC review, including survey feedback*

The Committee agreed that the secretariat would prepare a short report on the survey feedback from the ACPAC conference.

Resolved, on the motion of Dr Lee, seconded by Mr O’Dea: That the Committee thank the secretariat for their excellent work on the ACPAC conference.

### 7. Other business

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#### *d. Briefing from Auditor-General*

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Mr Achterstraat noted that the ACPAC conference was the best ACPAC conference he had attended and that the variety and selection of speakers was brilliant.

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The committee adjourned at 11.03 am until 9.45 am on Thursday, 9 May 2013.

## DRAFT MINUTES OF PROCEEDINGS OF THE PUBLIC ACCOUNTS COMMITTEE (NO 49)

Thursday 23 May 2013  
3.31 pm  
Room 1043, Parliament House

### MEMBERS PRESENT

Mr O’Dea (Chair), Mr Bassett, Mr Daley, Dr Lee, Mr Piper, Mr Williams

The Chair commenced the meeting at 3.31pm

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### 7. Report on the Australasian Council of Public Accounts Committees conference

Resolved, on the motion of Dr Lee, seconded by Mr Piper, that:

- a Committee comment be inserted welcoming the positive feedback and acknowledging the efforts of the Committee staff in organising the conference
- the draft report [as amended] be the report of the Committee and that it be signed by the Chair and presented to the House.
- the Chair and Committee staff be permitted to correct stylistic, typographical and grammatical errors.
- once tabled, the report be published on the Committee's website.

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### 11. Next meeting

The Committee adjourned at 4.17pm until 9.45 am on Thursday 30 May 2013.