

*Development and Dissemination of a
Caribbean Parliamentary Oversight Reference
Guide*

Implemented by:

AARC

**Final Report on Caribbean Parliamentary
Oversight Reference Guide**

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List of Acronyms and Abbreviations

AARC	Accounting & Audit Reform Consultants Ltd
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CIPFA	Chartered Institute of Public Finance and Accountancy
DOA	Director of Audit
MP	Member of Parliament
OAG	Office of Auditor General
ODOA	Office of the Director of Audit
TOR	Terms of Reference
WB	World Bank

1. Introduction

This Final Report is prepared in response to the World Bank's (WB) terms of reference (TOR) for the consultancy assignment "For the Development and Dissemination of a Caribbean Parliamentary Oversight Reference Guide. The contract was signed by AARC on June 29, 2015.

The project commenced on July 13, 2015 when Ken Dye began inception work at the Office of the Director of Audit in Castries, St Lucia. Rick Stapenhurst assisted with the workshops in St. Lucia and Grenada and Craig James assisted in Guyana. The project was managed by the Project Director Patrick Corrigan, a director of Accounting & Audit Reform Consultants (AARC Ltd), from Dublin Ireland.

We reported to Mrs. Bernadette Fevriere-George, Director of Audit for St Lucia and now former Secretary General of the Caribbean Organization of Supreme Audit Institutions (CAROSAI).

We are indebted to Mrs. George and to the CAROSAI Secretariat staff person Georgie Lynn Christopher, both of whom have been exceptionally helpful and supportive. It has been a pleasure to work with them.

2. Understanding the Assignment

The project is an element of the CAROSAI Institutional Grant for strengthening country Systems for Better Investment Results - Caribbean (CAROSAI) Project ID P149007.

The objectives are to help strengthen public accountability and strengthen the relationships between SAIs and PAC's of CAROSAI member countries.

This has been achieved by developing a reference guide that will allow PAC members and SAIs to function more effectively to discharge their legislative functions and mandate in overseeing public expenditure. Training has been delivered on PAC operations and getting the PAC and audit messages out to stakeholders. See Workshop reports further on.

Below is a CAROSAI PAC Project Logic Model (Logframe) which provides the reader with a detailed understanding of every element of this project and what it achieved and delivered.

Parliamentarians are generally not financial managers or accountants and this PAC guide is not intended to make them into something they are not. However, if they follow the procedures and recommendations set out in the guide, significantly improved public accountability should be achieved and the PAC and the SAI will be an effective partnership to get recommendations adopted. The relationships between the PAC and the SAI should become cordial but not cosy and other stakeholders will appreciate and be aware of SAI and PAC recommendations.

CAROSAI PAC Project Logic Model (Logframe)

3. Ultimate Outcome

Improved government accountability arising from improved parliamentary oversight, more transparency about audit reports and constructive responses to audit reports.

	Phase 1	Phase 2	Phase 3	Phase 4
Intermediate Outcomes	Project kickoff and Inception Report	Implementation Phase	Improved understanding among media and Parliamentary Committees of the auditor's role and importance in promoting transparent and accountable practices in the government	Project Close
	Project implementation planned in detail	PAC Oversight Guide developed	PAC will pay attention to audit reports if they adopt project recommendations	All the requirements of the contract are satisfied
	Project Inception Report presented to the Secretariat and the Members of the Institutional Strengthening Committee	Training guide curriculum developed	Public service will pay attention to audit reports if they adopt project recommendations	Final report delivered
	Project Inception Report approved	Training workshop held for PAC members and SAI in each of the pilot countries	If the Executive government adopts the project recommendations, the majority of auditor's recommendations will be adopted and the government will become more accountable	CAROSAI satisfied with the project
	Projects starts smoothly	Workshop delivered to CAROSAI member country PAC and SAI to launch Oversight Guide	The Auditor General/Director of Audit will become an effective communicator with the media	Research materials left with CAROSAI for future review

	Phase 1	Phase 2	Phase 3	Phase 4
Intermediate Outcomes		Training workshop reports produced	The media will pay attention to audit reports and report accurately upon them	
			The taxpayers will understand the role and impact of the auditor	
			The media will become a partner with the SAI in communicating the audit messages	
Outputs	Implementation Plan for the project	PAC Oversight Guide	Media/SAI workshops will be held if recommendations adopted	
		Training sessions for pilot country PAC members and SAI staff	Media releases if recommendations adopted	
		Training workshop for CAROSAI country PAC members and SAI staff		
Activities	0.1 Project kickoff	1.1 Review WBI publication "Following the Money" which presents a generic good practice guide for PACs	4.1 Review literature for existing outreach programs	5.1 Leave digital and hardcopy research materials with CAROSAI
	0.2 Draft and present the Inception Report	1.2 Review relevant PAC Publications of the Legislative Community of Practice (LOCOP)	4.2 Present outreach advice to Secretariat and Members of the CAROSAI Institutional Strengthening Committee	5.2 Distribute final report to all CAROSAI countries

	Phase 1	Phase 2	Phase 3	Phase 4
Activities	0.3 Conference call to CAROSAI Institutional Strengthening Committee to approve Inception Report	1.3 Review minutes of the PAC conference held in Victoria, Canada in 2012	4.3 Present media workshop to CAROSAI Secretariat and Institutional Strengthening Committee	
		1.4 Review documentation available from CCAF		
		1.5 Review PAC manuals from other countries		
		1.6 Visit St Lucia, Grenada and Guyana to interview PAC and AG/Director of Audit		
		1.7 Meet Secretariat and Members of the CAROSAI Institutional Strengthening Committee		
		1.8 Prepare an initial PAC Oversight Guide for training purposes		
		1.9 Prepare and deliver final version of PAC Oversight Guide		
		2.1 Review PAC guide and training guide requirements		
		2.2 Develop Training Guide Curriculum		

	Phase 1	Phase 2	Phase 3	Phase 4
Activities		2.3 Circulate invitations to training sessions		
		2.4 deliver three training workshops to groups of 15 PAC/SAI members in St Lucia, Grenada, and Guyana		
		2.5 Circulate relevant researched materials to CAROSAI		
		2.6 Prepare report on training sessions		
		3.1 Develop workshop handouts and slideshow		
		3.2 Meet Secretariat and members of CAROSAI Institutional Strengthening Committee to approve training plans		
		3.3 Organize logistics for training sessions		
		3.4 Deliver workshop, in country to be determined, to representatives of CAROSAI country PACs and SAls		
		3.5 Deliver workshop report		

4. Deliverables and Timing

Deliverables	Deadline	Actual date
Inception Report	August 1, 2015	August 1, 2015
Draft Caribbean Parliamentary Reference Guide	November 1, 2015	August 31, 2015
Curriculum for training on Budgetary Oversight	November 1, 2015	September 30, 2015
Training of at least 40 members from pilot countries	January 15, 2016	St Lucia: three days in week of Nov 23, 2015 Grenada: three days in week of Nov 30, 2015 Guyana: three days in week of December 7, 2015
Regional Workshop for PAC and SAI Staff tentative	April 1, 2016	July 13/14, 2016
Finalize Reference Guide	October 15, 2016	February, 2016
Final Report	October 31, 2016	August, 2016

5. Analysis and Comments Arising from Responses to PAC Questionnaires and Interviews

St Lucia

It is apparent that many of the procedures and traditions are theoretically in place to make accountability happen. But it is not happening. PAC members often lack the necessary technical background or interest to efficiently scrutinize the audit reports, thus crippling the accountability process. With a few exceptions, PACs are not meeting often, their reports, if they exist, do not have any impact, and the citizen stakeholders have no idea of what the PAC and the Office of the Director of Audit (ODOA). The auditors are frustrated that their findings are not getting sufficient political attention and therefore the public service managers are ignoring the auditors.

Accountability is not well served however that view is not shared by all persons interviewed. The dissenting position is that this is a small country and all members on the government side are usually ministers. Because ministers are off island frequently, the PAC cannot get a quorum.

Lack of resources is the most common refrain from ministers and the auditors. The Parliament does not have individual committee clerks so the PAC has little capacity to organize meetings, record a transcript, call witnesses, hold meetings, or report to Parliament. However, the Clerk of Parliament will support the PAC when asked.

The lack of meetings of the PAC frustrates the auditors as they have no one to report to. Ministers claim that meetings could be held if the Chair were enthusiastic enough to do all the work himself. Some PACs has not met for several years. There is clearly a need for institutional strengthening the Parliamentary Offices so they are organized and capable of supporting the work of the PAC.

It appears that cabinet members, who are also members of the PAC, are looking through the binoculars of democracy and accountability from the wrong end, instead of caring about strengthening parliamentary oversight. They claim they cannot do proper oversight because voters will not allow them to spend money. So as a consequence, they choose not to save \$10.00 by investing \$1.00 for PAC responsibilities and waste \$9.00 of potential savings because they lack courage to spend public funds intelligently. They do not want to upset voters; they want to get re-elected. They say they lack courage to do what they know should be done.

There is a clear need for improved accountability. Usually a Public Service Commission appoints Permanent Secretaries through the Governor General so they don't work for parliament or ministers. They are never fired. There are no consequences for poor management of the public service. Permanent Secretaries sometimes move to different positions after an election.

In St. Lucia there is a draft audit bill in the works but it seems to be stalled. It is designed to meet international audit standards.

Some further research should be done to appoint non-elected persons to the PAC as they do in Scotland and Denmark.

Reports of the Office of the Director of Audit need to pay more attention to materiality and significance. Insignificant matters items could be reported directly to the Permanent Secretary and not trivialize the auditor's report.

Stakeholders, particularly the public, need a better understanding of the role of audit. They think auditors are fraud catchers, not giving assurance on the quality of financial statements and government operations. There is a major public relations exercise needed to change public attitudes. Citizens expect Members of Parliament to put greater influence on solving constituent's problems. MPs do not think that citizens view their oversight roles as very important.

PAC members will not be able to spend three days in training.

Grenada Interviews and Questionnaire

The PAC is several years behind in reviewing the public accounts and are considering either not doing them or rushing through subject matter highlights only for 2009, 2010 ad 2011.

The PAC meeting room is too small so the public and the media cannot attend even though they are welcome.

The PAC found the CAROSAI questionnaire very interesting and intend to distribute it to all members of parliament as a learning tool about PAC traditions and operations. They described it as an eye opener.

Guyana Interviews and Questionnaire

Guyana has a 73-member single house parliament which was convened on June 10, 2015. At the time of beginning of this project there was no PAC in existence and the PAC had not met for the last three years. Ministers are not allowed to be members of the PAC.

Workshop Reports

St Lucia CAROSAI PAC

November 24 to 26, 2015

Bay Gardens Hotel, Rodney Bay, St Lucia

Facilitators: Rick Stapenhurst and Ken Dye

Attendance: 7 auditors every day full time, one member of PAC for several hours on Day 2 with the Clerk of the Legislature

It was regrettable that the PAC members failed to show up. Unfortunately, they did not receive their invitations which went to the Clerk. The Clerk was out of town so members did not receive the invitations or the many follow ups. The 110 slides were shown over two days with enthusiastic participation. This was followed by two mock PAC hearings which were very much enjoyed.

The end result is the SAI staff have a very good understanding of how a PAC should perform and they enjoyed learning.

Since we had completed the presentation in two days because there were only 7 participants, on the third day we focussed on strategies and activities the SAI could undertake to address these issues:

Contracts and bidding:

- Scott Milne developing procurement audit programmes
- Need to go beyond compliance with budget
- Consider auditing evaluations, criteria and appropriateness
- Special attention to change orders

Follow-up:

- Strengthen relationship with PAC, need to engage more with PAC
- Presently audits end at reporting stage
- Need to follow ISSAIs, need a standard
- Put follow up in annual report
- Would follow up on PAC reports if there were any
- Provide practical and realistic recommendations
- Verify responses and implementation
- Bring forward previous recommendations that have not been implemented
- Need follow up on poor implementations

Independence:

- Sensitize public by using media
- Need a program to educate stakeholders on value of audit
- Attend talk shows
- Special report to parliament on the need for independence
- Budget should go direct to parliament or PAC, not Minister of Finance
- AG should be persistent
- Build a solid case, lenders want high standards, good for business, international standards, international comparisons
- Social media
- Speeches
- Gain support from Professional accounting firms

Media relations:

- Need to engage with media
- Invite media on tour of the office
- Encourage media to support case for independence
- Update case for independence, include good for business

Support to PAC:

- Offer assistance to new PAC
- Assign Parliamentary Liaison Officer
- Seek PAC advice on what is important to them
- Determine what the PAC objectives are, then try to help
- Constant contact with members
- Quantify benefits of reports and recommendations
- Twin with Canadian provincial OAG to learn about PAC support
- Good relationship with Clerk of Legislature

Post election strategy:

- Meet the new director
- Promote value of SAI
- Approach Senate
- Make parliament aware of outstanding audits

Joint PAC/CAROSAI conference:

- Perhaps in two years

Traction with Stakeholders:

- More contact
- Need stakeholder strategy
- Opportunity to support Integrity Commission
- Engage with all stakeholders over next 12 months

Comments from participants

Presentations useful

Guide useful

Liked working in groups

More scenarios would be enjoyable

Need more PAC process in manual

Brief role players on roles

Suggest a contracting scenario

Liked mix between Rick and Ken

Some experience tales too long regarding Canada

Better to relate to smaller countries

Liked strengthening of oversight recommendations

Liked correlation of strong PAC and OAG being good for economy

Grenada Workshop

December 2 to 4, 2015

Public Workers Union Building, St George's, Grenada

Facilitators: Rick Stapenhurst and Ken Dye

Attendance: 17 auditors every day full time, one member of PAC for Day 2 and the Chair of the PAC for three days. Also joined by five members of the media for Day 3.

The delivery of the prepared slideshow took two days as discussion was usually only with the Director and the Chair of the PAC. Very good participation in the three cases with a good demonstration of humour and fun.

We were fortunate to have the new Chair of the PAC with us for the entire 3-day session. He participated vigorously and added a lot of energy to the meetings. We had another member of the PAC attend on Day 2.

On Day 3 we had members of the media attend after our recommendations to engage with the media were adopted. We had 4 print journalists and 2 TV stations attend. They asked lot of questions as the PAC and the SAI had never met the press before. Your consultant made a pitch that the SAI and the media should become partners in disseminating audit findings. There were two interviews shown on TV following the workshop.

Here are some evaluations:

Eye opener

Useful and informative

Slides correspond with the guide

Speak up, don't lower voice

Enjoyed learning functions of PAC

Good learning opportunity

More MPs should be present

Could use open discussion of current problems

Well planned

Could be two days, not three

Media presence accepted

Very understandable presentations

Would like a video tape of a PAC hearing

PAC Workshop Georgetown Guyana

December 8 and 9, 2015

Held in Regency Suites Hotel

Facilitators: Craig James and Ken Dye

Good attendance from the OAG, approximately 10 audit officers including the AG, plus the PAC Clerk and his assistant. Disappointing attendance from the nine PAC members invited. One member from the

government side attended 75% of the time and 2 members from the opposition attended full-time. Another opposition member attended on the first afternoon.

We went through the slides very rapidly because the MPs, save one, were familiar with PAC practices and the OAG staff had attended PAC meetings. The workshop lasted one and one-half days

The recent election in Guyana caused some partisanship in the workshop. The government of 23 years was turfed out and two of their ministers were present as opposition PAC members. They bickered a bit with the new MP from the government side throughout the workshop.

We did not present the three cases here as the attendees were familiar with PAC practices. Instead we reviewed an interesting case of missing court case jackets presently before the PAC. Discussion was vibrant, albeit partisan. It appears someone in the court system is hiding cases from the courts.

Evaluation of Guyana workshop

- Very helpful to have a Guide
- Good for parliamentary staff
- Provided important insights in to MP roles
- Very good workshop for non-accountants
- Provided valuable insights into conducting enquiries
- The Guide should include a section on Witness behaviour.

Regional Workshop Georgetown

Guyana, July 13 to 15, 2016

The CAROSAI Regional Workshop on Parliamentary Oversight was held in the Marriott Hotel in Georgetown Guyana. It was a three-day workshop with oversight occupying the first day on Tuesday July 13, 2016. 43 delegates attended from 18 countries. 17 delegates were elected members of parliaments. In addition, there were two facilitators and a World Bank representative.

There was a lot of discussion about PAC activities, mostly generated by elected members. One member from Puerto Rico sought advice and solutions to a number of local problems. Commentators were complimentary about the Guide and indicated it would be very useful for the country PACs. There were no suggestions for amendments or improvements.

The Workshop was very well organized and the hospitality was excellent. The staff of the Guyana SAI put on a delightful cultural show.

Attendance

	Elected members	SAI Staff	PAC Staff	Total
St Lucia November 24 to 26, 2015	1	7	1	9
Grenada December 2 to 4, 2015	2	17		19

Georgetown December 8 and 9, 2015	4	10	2	16
Georgetown Regional Conference July 13 to 15, 2016	17	26		43
Total	24	60	3	87

Recommendations

Place the Guide on the CAROSAI and CARNPAC websites

Present Guide to a CARNPAC workshop

Send the Guide to every elected official in the CAROSAI region



Parliamentary Oversight Reference

Workshop Slideshow



Cell phones off please

- Lots of cell phone breaks
- We will listen too if your phone rings
- Offender buys drinks for everyone if your cell phone rings.
- There will be frequent breaks for cell phones



Programme

- 10:30 to 12:30
 - Traditions of PAC around the world
 - Operational Best Practices of PACs
- 13:30 to 15:00
 - Caribbean PAC comparisons
 - Model questions to ask witnesses
- 15:30 to 17:00
 - Resonating with Stakeholders
 - Questions

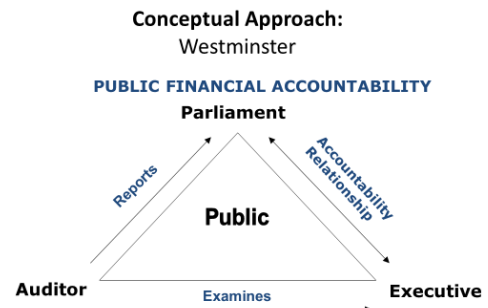
Purpose of Guide

- Provides a reference for PAC members and staff of the SAI
- Provides a comparison to other countries
- Shows how to be more effective
- Gives ideas about resonating with stakeholders
- Improves the effectiveness of PACs and SAIs



2.1 Purpose and Duties of PAC

- Promote Accountability
- Hold Executive Government to Account
- Oversight of government programmes and accounts
- Oversight over Audit Office



PACs Reduce Corruption

Academic research has proven the link between reduced corruption and improved national economy

2.3 Characteristics, Attributes and Traditions of PACs

Material referred

Calling witnesses

Transcripts, Minutes and Digital Recordings

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2.3.1 Material referred

- Automatic referral
- Not all referrals are discussed

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2.3.2 Calling witnesses

- Auditor General a frequent witness in Canada.
- Accompanied by authors and experts
- Summoned in UK
- Seldom invite Ministers

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2.3.3 Transcripts, Minutes and Digital Recordings

- All meetings recorded
- Verbatim published
- Electronic recording uncommon

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2.3.4 Notices of Meetings

- Meetings are called by Notice
- Notice includes date, time, place and subject

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2.3.5 Taking testimony

- In Canada all parties granted equal time
- Verbatim published immediately
- Witnesses can be sworn in

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2.3.6 Protection of witnesses

- Witnesses generally immune from prosecution
- Exception: perjury

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2.3.7 Calling for documents

- PACs can call for documents directly
- Usually rely on AG/DA
- Important to set deadlines

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2.3.8 Meeting Places

- Usually near House
- Sufficient room for media and public
- U shape or round table

2.3.10 In-Camera Sitting

- Only if sensitive
- Only PAC members and few staff present plus witnesses
- AG may or may not be excluded
- Secrecy lifted after in-camera meeting over
- Sanitized minutes sometimes appended to report

2.3.9 Power to Meet

- Usually can meet whenever PAC wants
- Advisable to have calendar
- Often meet at call of the Chair

2.3.11 Planning an Agenda

- 3 or 4 times a year
- Need to have plan for witnesses

2.3.13 Quorum

- 5 in UK and Canada but in Canada all parties must be present
- In Bangladesh 50% + 1

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2.3.14 Frequency of Meetings

- UK and Canada every week when in session, about 40 per year
- Some Caribbean countries, ZERO times

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2.3.15 Life of Committee and Continuity

- Usually for life of Parliament
- Major change happens when new government is elected
- Very stable membership usually

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2.3.16 Substitution

- Alternates allowed in Canada
- Alternates can attend but not vote if regular member present

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2.3.17 Chairperson

- Westminster tradition is the Chair is selected from the opposition
- Some exceptions (Australia, New Zealand, Bangladesh)

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2.3.18 Steering Committee

- All parties represented
- Sets agendas
- Organizes briefings

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2.3.19 Ministers as Members

- Very uncommon in Westminster system – conflict of interest
- Happens when there is only one party and a small government

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2.3.20 Payments to Members

- Very rare
- Paid in Bangladesh

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2.3.21 Open and Closed Meetings

- Canada and UK are open to media and public
- Steering Committee closed
- Televised in Canada

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2.3.22 Minutes

- Called Hansard verbatim in Canada
- Westminster tradition, no meeting unreported
- Circulated quickly

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3.0 Staff Support Clerk, Researcher and Experts

- Staff support essential for PAC effectiveness
- Researchers provide analytic depth
- Canada and UK have full-time staff
- Many countries borrow from AG
- Additional cost more than offset by savings of public funds through accountability

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3.1 Possible Duties of a PAC Secretariat

- See section 3.1 - long list
- Notices, framing issues, briefings, record keeping, follow-up, research
- Inter-action with AG and witnesses
- Maintain library
- Maintain website
- Prepare draft reports to Parliament

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4.0 Operating Practices for a PAC

- See section 4.0 for long list
- Developed by PAC
- Essential to engage clerk/researcher
- Oversight over independent AG

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4.1 Planning a Hearing

- Usually done by Steering Committee
- Define objectives for meeting
- Issue Notices and agenda
- Provide supporting 'evidence'

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4.2 Holding a hearing

- Chair welcomes members and witnesses
- Chair clarifies objectives
- Approve minutes
- Introductions of witnesses
- Opening statements
- Questions and witness responses
- Chair summarizes, thanks participants, advises date of next meeting.

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4.3 After the hearing

- Clerk organizes minutes
- Distribute minutes
- Plan follow-up

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4.4 Media arrangements

- Provide desks
- Provide Notices of Meetings
- Interviews of Chair and Vice Chair, and AG and other witnesses

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4.5 Reporting

- Sometimes combine hearings
- See section 4.5
- Principal output of PAC

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4.6 Dissent notes

- Usually PAC reports are adopted by consensus
- Written dissent views can be appended to report

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4.7 Format of Report

- See section 4.7
- Append minutes
- Make recommendations
- Seldom voted up in Parliament, tabled for information only
- Some exceptions

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4.8 Follow Up

- Sometimes rely on AG
- PAC can have own follow-up

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5.0 Office of the Auditor General/Director of Audit

- Main source of evidence for PAC
- Essential for accountability, vital element of checks and balances
- Needs to be independent
- Relationships with PAC “Cordial but not Cosy”
- AG usually attends PAC meetings

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5.1 Independence of the AG

- Should be firmly rooted in constitution or AG Act
- Officer of Parliament and reports to Parliament
- Should advise on legislation affecting OAG
- Should be subject to audit and peer reviews

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5.2 An appropriate and effective constitutional/statutory framework for the SAI

- Should meet ISSAI standards
- Reporting to Minister of Finance impairs democracy

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5.3 Achieving Independence

- Appointed for sufficiently long term
- Should be appointed by Head of State or legislature
- Immune from legal prosecution
- Conditions for removal should be in law
- See Section 5.3

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5.4 A sufficiently broad mandate and full discretion for the SAI

- Should meet ISSAIs, the INTOSAI standards
- Should not audit policy
- Sets own priorities and plans
- Hires, promotes and fires own staff

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5.5 Unrestricted access to information

- Unfettered access
- Powers to compel disclosure
- Access to entities

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5.6 Right and obligation to report on its work

- Free to report directly to Parliament
- Should report at least annually
- PACs prefer frequent timely reports

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5.7 Freedom to decide on content, timing and publishing of reports

- Content
- Timing
- Special reports

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5.8 Effective follow-up mechanisms on AG/PAC recommendations

- PAC should review AG reports on a timely and regular basis
- AGs should have follow-up systems
- PACs may have follow-up systems

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5.9 Financial, managerial and administrative autonomy and the availability of appropriate human, financial and other resources

- Essential for democracy
- Supports development and prosperity

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5.10 Political will to establish and maintain the AG's independence

- Need politicians to accept importance of independence and international standards

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6.0 Relationships with other entities

- Executive government
- Ministers
- Public Servants
- Media

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6.1 Executive Government

- Need constructive working relationship
- Executive government should resist trying to influence the agenda of the PAC or AG
- Relationship often managed by one ministry

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6.2 Ministers

- Ministers seldom invited to testify
- Ministers often briefed on AG findings in advance of publication

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6.3 Public Servants

- Need two way respect
- Permanent secretaries testify as accounting officers

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6.4 Media

- Crucial for stakeholders to understand what the PAC and AG are doing
- Should receive regular press (media) releases and Notices
- Interviews useful to get balanced coverage

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7.0 Other Matters

- Creating a database
- Study tours
- Regional and international co-operation
- CPA – McGill - World Bank programme for parliamentary staff
- LOCOP

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7.1 Creating a Database

- Need relevant information for hearings
- Corporate history

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7.2 Study Tours

- Valuable to better understand accountability practices in other jurisdictions
- Should design questionnaires in advance and report back to colleagues
- Reports should form part of data base

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7.3 Regional and International Cooperation

- CAPAC
- Canada, Australia, South Africa
- New one in SE Asia Caribbean regional group being considered in Trinidad, opportunity to twin with Canada

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7.4 CPA – McGill – World Bank International Professional Development Program for Parliamentary Staff

- McGill University Residency Program

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7.5 Legislative Oversight Community of Practice (LOCOP)

- Valuable database
- Free
- <https://dgroups.org/Community.aspx?c>

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8.0 Comparisons with other small country PACs around the world

PACs in smaller parliaments face particular challenges, including:

- Limited resources to fund PAC or the Auditor General;
- Difficulties in finding Members to serve or attend PAC;
- Lack of legal protection for the Auditor General's office;
- A lack of understanding of the role of the PAC .

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PAC Powers Around the World

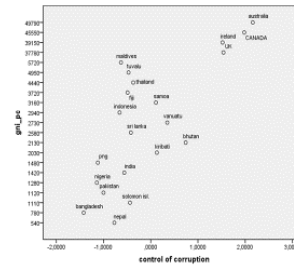
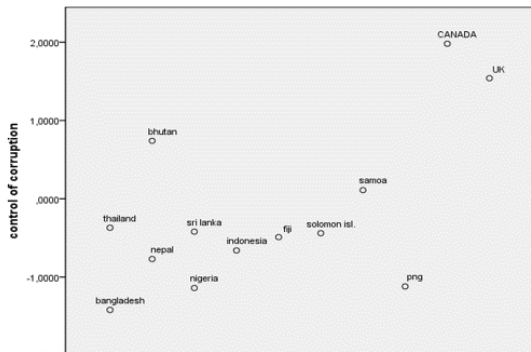
	Un-conditional	Cond.	No Power
Exam. Of Accounts	96	4	0
Consideration of Estimates	22	0	78
Efficiency, Economy & Effectiveness of Gov't Policy	80	0	20
Efficiency & Economy of Policy Implementation (VFM)	94	0	6
Effectiveness of Gov't Implementation (outcomes)	90	0	10
Undertake Self-Initiated Inquiries	72	0	28
Examine SAI Compliance Reports	94	0	6
Examine SAI Perf. Reports	91	0	9
Refer Matters to SAI	84	7	9

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Percentage of PAC Powers

	Afr	Asia	Aus /NZ	Brit Isles	Can	Carrib	Pacif.	T&T	PAC Other
Exam. Of Accounts	100	100	90	100	100	100	100	Y	-
Consid. of Estimates	0	28.5	30	25	7.1	20	37.5	Y	-
Effic., Econ., & Effect. of Gov. Policy	100	100	77.7	62.5	78.5	60	57.1	Y	-
Effic., & Econ., of Policy Implement. (VFM)	100	100	100	100	92.8	80	71.4	Y	-
Effectiveness of Gov't Implement. (outcomes)	100	100	90	100	92.8	60	71.4	Y	-
Undertake Self-Initiated Inquiries	50	66.7	80	50	57.1	80	42.8	Y	-
Examine SAI Compliance Reports	100	100	90	100	100	100	75	Y	-
Examine SAI Perf. Reports	100	100	90	100	100	100	50	Y	-
Refer Matters to SAI	75	100	70	100	78.6	100	75	Yr	-

Number of PAC Reports vs Corruption



Access to Entities In Caribbean

	Jam.	Gren.	St. Luc.	Guy.	Barb.	T&T
Agencies w/in Finance Port.	Yes	Yes	Yes	Yes	Yes	Y
Agencies outside Finance Portfolio	Yes	Yes	Yes	Yes	Yes	Y
Statutory Authorities	Yes	Yes	Yes	Yes	Yes [r]	Y
State-Owned Ent.	Yes	Yes	Yes	Yes	Yes	Y
Local Gov't Authorities	Yes	Yes	Yes	Yes	Yes	Y
Parliament	Yes	Yes	Yes	Yes	Yes	Y
MPs' Expenses	No	Yes	Yes	No	No	Y
Gov't Service Providers	Yes [r]	No	Yes	No	No	Y
Gov't-funded NGOs	Yes [r]	Yes	Yes	No	Yes	Y

AARC

2.3.12 Number of PAC Members

	AVERAGE
Africa	3
Asia	18
Australia & New Zealand	7
British Isles	21
Canada	16
Caribbean	5
Pacific	19
TOTAL	-

AARC

Number of Members in Caribbean countries

	NUMBER
Jamaica	15
Grenada	5
St Lucia	5
Guyana	9
Barbados	13
Trinidad & Tobago	10
AVERAGE	9

Resourcing in Smaller Countries

- Second help from AG
- Appoint non-elected members
- Danish and Scottish models

9.0 Types of Legislative Audits

- Financial
- Performance Indicators
- Performance (VFM)
- Compliance
- Internal controls
- Environmental
- Voucher
- Special investigations
- Catch all

AARC

9.1 Financial Audits

- GAAP and GAAS
- Clean opinion – presents fairly
- Qualified opinion
- Denial
- Disclaimer

AARC

9.2 Audit of Key Performance Indicators

- Complete
- Accurate
- Appropriate and fair

AARC

9.3 Compliance Audits

- In accordance with laws and regulations

AARC

9.4 Audits of Internal Controls

- Assurance that systems functioning to safeguard assets
- Recommendations to strengthen systems

AARC

9.5 Performance (Value-for-Money) Audits

- Audit of operations
- Due regard to economy, efficiency and effectiveness(3E's)

AARC

9.6 Environmental Audits

- Similar to performance audits but focus on environmental issues

AARC

9.7 Catch-All Audits

- Any other matter

AARC

9.8 Judicial Work/Forensic Audits

- Fraud
- Corruption
- Law suits

AARC

10.0 Accounting and Auditing Standards

- GAAP - IFRS
- IAS
- ISSAIs

AARC

11.0 Entities

- Public accounts
- Any entity that uses public funds
- May rely on private sector auditors
- Usually cannot reach beyond public funds

AARC

12.0 Model Questions and Lines of Enquiry

See Section 12

AARC

12.1 Framing questions

- Usually framed in polite language
- What went wrong?
- Impact of failure
- Realistic plans?
- Corrections and preventions
- Wider lessons, root causes

AARC

12.2 Audit of Management Practices/Controls

- Objectives clear and measurable?
- Resources adequate?
- Controls in place?
- Risks and mitigation?
- Systems ensure objectives achieved
- Monitoring measures
- Appropriate indicators

AARC

12.3 Audit of financial statements

- Designed to give assurance that financial statements present fairly within materiality limits subject to confidence levels.
- Not a guarantee

AARC

Audit of vouchers

- Designed to ensure compliance with rules

AARC

13.0 Outreach to Stakeholders

- Essential to get audit findings across to stakeholders
- Need to resonate
- Triangulate through media

AARC

13.1 Using the Media to Inform Stakeholders

- Media should be partners, not enemy
- MPs read media, not audit reports

AARC

13.2 High Impact

- Raises awareness or makes improvements
- Focusses readers attention on corrective action

AARC

13.3 Persuasive Reports

- Focusses on causes
- Answers “so what”
- High risk significant issues

AARC

13.4 Making Good Recommendations

- Linked to findings
- Costed and time-related
- Specific proposed action
- Based on sound evidence
- Carefully targeted at appropriate people

AARC

13.5 Getting Attention and Traction

- MPs pay attention to media
- Need to become partners with media without compromising independence

AARC

13.6 Triangulation

- Auditor > media > politician most effective
- Politicians don't make time to read reports
- Well informed media can assist in getting message across to stakeholders

AARC

13.7 Become Newsworthy

- Audit reports must be relevant to readers
- Need to be significant
- Perhaps unusual, unexpected or contradictory
- Need impact on stakeholders

AARC

13.8 Good Media Relations

- Be accessible
- Be prompt
- Be honest
- Know what you are talking about
- Be helpful
- Be reliable

AARC

13.9 Media Policy

- You need one
- Establish post of media relations officer and designate spokespersons

AARC

13.10 Media Strategy

- Be proactive and generate news

AARC

13.11 Getting Messages Across

- Know your media
- Develop ideas
- Be interesting

AARC

13.12 Creating More Interest in Accountability

- Introduce follow-up audits
- Open meetings to public
- Televisе meetings
- Media scrums and lock-ups
- Websites
- Appear on talk shows
- Tours of Office
- Provide media training to auditors and MPs

AARC

Email any time

Ken Dye

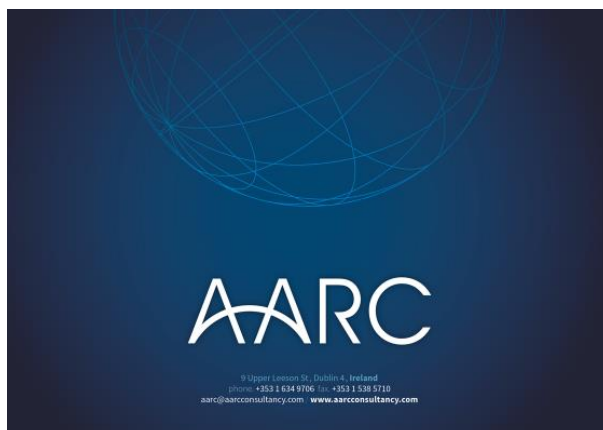
kendye@kendye.ca

AARC

Many thanks for your attention

Come to Canada sometime!

AARC



Appendix I: Persons Interviewed

In St Lucia

Hon Claudius J. Francis	President of the Senate
Hon Peter Foster	Speaker of the House
Hon Philip J Pierre	Deputy Prime Minister and Minister for Infrastructure, Port Services and Transport, St Lucia
Hon Stephenson King	Parliamentary Representative for Castries North, Chair of the PAC and former Prime Minister, St Lucia
Hon Moses Jn Baptiste	Parliamentary Representative for Vieux Fort North, Minister for Agriculture, Food Production, Fisheries, Co-operatives and Rural Development, St Lucia
Hon Emma Hippolyte	Minister of Commerce, Business Development, Investment and Consumer Affairs, former Director of Audit, St Lucia
Lyndel Gustave	Clerk of the Parliament
Bernadette George	Director of Audit - St. Lucia
Gemma Thornil	Acting Deputy Director of Audit - St. Lucia
Carlisle Marshal	Audit Principal – St. Lucia
Seriah Jn-Baptiste	Acting Audit Principal – St. Lucia
Sandra White-John	Deputy Director of Audit – St. Lucia
Sherin Thomas	Audit Principal – St. Lucia
Joy Stephen	Audit Principal – St. Lucia

In Grenada

Isha Abraham	Acting Director of Audit - Grenada
Dr. Sen the Hon George Vincent	Chairman of PAC
Hon Clifton Paul	Member of PAC
Sen the Hon Franka Alexis-Bernadine	Member of the PAC
Willam Thompson	Clerk of the Parliament
Adrian Francis	Assistant Clerk of the Parliament
Ambrose N Louis-Obike	Accountant General of Grenada
Philbert Charles	Deputy Director of Audit - Grenada

Appendix II: Publications Reviewed

Australian Public Accounts and Audit Committee Act 1951, compiled March 15, 2013

Following the Money, Comparing Parliamentary Public Accounts Committees - Rick Stapenhurst, Riccardo Pelizzo, and Kerry Jacobs

Parliament of Sri Lanka, Handbook on Committees on Public Accounts and Public Enterprises

Islamic Republic of Afghanistan National Assembly Public Accounts Commission Procedures Manual – April 2010. USAID Afghanistan Parliamentary Assistance Project – State University of New York

Audit Act St Lucia 2006

PAC Survey-Questionnaire from Barbados Parliament

An Introductory Guide on Committee on Public Accounts, Bangladesh Parliament, March 2010, By S Sathyamoorthy

Public Accounts Committee Manual for Bangladesh by Kenneth M Dye

Web portal of the government of St Lucia

Web portal of Grenada government

ParlAmerica PAC workshop report by Geoff Dubrow

World Bank – McGill pamphlet on Professional Development Program for Parliamentary Staff

The Capacity and Performance of Public Accounts Committees, Prof. Kerry Jacobs July 8, 2012

Appendix III: Typical CAROSAI-PAC Survey – Questionnaire Response From Guyana

The following questionnaire is intended to capture details on the processes and working practices adopted by the Public Accounts Committee (PAC). It is an important part of the CAROSAI PAC project funded by the World Bank. The Inception Mission is underway in St Lucia and will end on August 1, 2015. Since time is short, please give this questionnaire your immediate attention as these questionnaires form part of the Inception Report. Thank you.

The questionnaire has been structured into the following categories:

- Powers and responsibilities of the Public PAC
- Membership and leadership of the PAC
- Processes and working practices of the PAC in terms of:
- Processes and working practices adopted for setting the agenda of PAC meetings and
 - Processes and practices adopted for setting the agenda of PAC meetings and inquiries
 - Initiating inquiries
 - Undertaking inquiries
 - Reporting findings and recommendations
 - Following-up on recommendations
 - Ensuring continuity in process
- Access to resources and support
- Relationship with other committees
- Evaluation of PAC performance
- Other matters

Please enclose any supplementary documentation that will assist in explaining the practices and processes adopted by the PAC. Also please supply a copy of a recent PAC report to parliament.

You are requested to return the completed questionnaire to CAROSAI before Wednesday July 29, 2015.

To assist the project team in incorporating your responses into the study, please provide your contact details below:

Legislature	
Contact & Appointment	Deodat Sharma Auditor General of Guyana.
Address	63 High Street, P O Box 1002, Georgetown, GUYANA
Phone	011-592-22-57592
Fax	011-592-22-67257
Email	deodat.sharma@audit.org.gy

POWERS AND RESPONSIBILITIES OF THE PUBLIC ACCOUNTS COMMITTEE

Parliamentary Structure

- 1 Please outline the structure of the current Parliament in terms of the name and number of members of each house (where the Parliament has more than one house).

Parliament only has one (1) house. The 11th Parliament was convened on 10 June 2015; no committee has been established to date. Parliament usually has 65 members.

- 2 In addition to the PAC, what other types of Parliamentary Committees are currently in operation?

Public Accounts Committee and any other types of committees have not been established to date. Please see newspaper article attached.

- 3 On what date was the last election held?

Last elections was held on 11th May 2015

Legislative base

- 4 Under what authority does the PAC operate (eg Parliamentary Committees Act, 19__)?

Public Accounts Committee Operates under a Standing Order.

Public Accounts Committee right of access

- 5 In examining the use of public monies, which organizations and/or officials does the committee have right of access to (ie, the right to examine accounts, contracts and / or financial management practices)?

Government agencies within the finance portfolio/ Yes No Yes with ministry restrictions

Government agencies outside the finance portfolio/ Yes No Yes with ministry restrictions

Statutory authorities Yes No Yes with restrictions

- Government owned corporations Yes No Yes with restrictions
- Local Government authorities Yes No Yes with restrictions
- Parliament (ie. Parliament expenditure) Yes No Yes with restrictions
- Parliamentarians expenditure (eg parliamentary staff) Yes No Yes with restrictions
- Government service providers (eg outsourced activities) Yes No Yes with restrictions
- Government funded non-government organizations Yes No Yes with restrictions

If yes, please describe:

- Other private sector organizations: Yes No Yes with restrictions

If yes please describe:

For those organizations listed above for which a “Yes with Restrictions” response has been provided, please provide details.

The functions and responsibilities of the Public Accounts Committee

- 6 What are the PAC’s functions/powers (please provide additional details to clarify if necessary):

Accounts and operations

- Examination of accounts and financial affairs Yes No Yes with restrictions
- Consideration of budget estimates (other than Audit Office) Yes No Yes with restrictions
- Efficiency, economy and economy of policy implementation (eg value for money) Yes No Yes with restrictions
- Effectiveness of policy implementation (eg delivery of outcomes) Yes No Yes with restrictions
- Undertake self-initiated inquiries Yes No Yes with restrictions

Auditor-General Reports:

- Examination of Auditor-General compliance reports Yes No Yes with restrictions
- Examination of Auditor-General performance restrictions Yes No Yes with report
- Refer matters to Auditor-General for investigation Yes No Yes with restrictions

Auditor-General Operations:

Selection of Auditor General	<input type="checkbox"/> Consulted only	<input type="checkbox"/> Selects & recommend	<input type="checkbox"/> Approves selection
Selection of Deputy Auditor General	<input type="checkbox"/> Consulted only	<input type="checkbox"/> Selects & recommend	<input type="checkbox"/> Approves selection
Removal of Auditor General	<input type="checkbox"/> Consulted only	<input type="checkbox"/> Recommends removal	<input type="checkbox"/> Approves removal
Audit Office annual budget and resources	<input type="checkbox"/> Consulted only	<input type="checkbox"/> Recommends budget	<input type="checkbox"/> Approves budget
Review/approve Audit Office fees, if any	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes with restrictions	
Determination of Audit Office priorities	<input type="checkbox"/> Consulted only	<input type="checkbox"/> Approves priorities	<input type="checkbox"/> Sets priorities
Development of Audit Office annual plan	<input type="checkbox"/> Consulted only	<input type="checkbox"/> Approves involvement	<input type="checkbox"/> No plan
Assess Audit Office performance	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes with restrictions	
Confer or exempt Auditor-General from certain legislated obligations	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes with restrictions	
Approve appointment and removal of independent Auditor of Audit Office	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes with restrictions	
Review the independent auditor's report on the Accounts of Audit Office	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes with restrictions	
Review the Peer Review on the Audit Office	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes with restrictions	

Other responsibilities:

Other, please describe below

- 7 Which, if any, of the above powers are not enforced/applied in practice even when available (eg, assessment of government policy)? Why?

- 8 For those functions listed above for which a 'No' or "Yes" with restrictions' response has been provided, are other Parliamentary committee empowered to undertake these functions (eg, review of budget estimates by Senate Estimates Committees)?

MEMBERSHIP AND LEADERSHIP OF THE PUBLIC ACCOUNTS COMMITTEE

Appointment and representation of Public Accounts Committee members

- 9 How many members are currently appointed to the PAC? Is the proportionate representativeness governed by legislation, standing order or other convention? If yes, please describe.

A Public Accounts committee has not been established to date. But the last committee had nine (9) members, five (5) opposition and 4 from the Government. The Chairman is always selected from the Opposition. Standing Order 82/1 states not less than six (6) or more than ten (10) members to be nominated by the Committee of Selection.

- 10 In what proportion does the current membership reflect government, opposition and minority parties? Is the proportionate representatives governed by legislation, standing order or other convention? If yes, please describe.

Please refer to number 9 and 2 of this questionnaire.

- 11 Are members sourced from both chambers of Parliament (where relevant)? If yes, in what proportion are members representative of each chamber and is this governed by legislation, standing order or other convention?

We only have one house. Please refer to number 9 of this questionnaire.

- 12 Who has responsibility for the selection of PAC Members?
The Committee of Selection is responsible for the selection of PAC members.
- 13 For how long are PAC members appointed to serve on the committee? Is this consistent with the term of the Parliament? Is the term of office governed by legislation, standing order or other convention? If yes, please describe.

PAC members appointed serve on the committee according to the term of Parliament.

Appointment, representation and role of the Public Accounts Committee Chair

- 14 Is it current PAC Chair from the government, opposition or minority parties? Is this mentioned standing orders or, if not, is this consistent with past practice?

The Chairperson of the Public Accounts Committee must be a member of the main Opposition in the Assembly. In accordance with Standing Order Section 82/2.

- 15 Who has responsibility for the appointment of the PAC Chair?

Chairman selected by the opposition and ratified by Parliament.

- 16 What is the process for selection and appointment of the PAC Chair?

Determined by members of the Opposition in the Assembly.

- 17 For how long is the PAC Chair appointed? Is this for the term of the Parliament?

The PAC Chairperson is appointed for the term of the Parliament.

- 18 Is this the selection and term of appointment for the PAC Chair governed by legislation or other convention?

Selection and term of appointment for the PAC Chair governed by a Standing Order.

- 19 What responsibilities and powers does the PAC Chair have in addition to those afforded to other members?

The responsibilities and powers of the PAC Chair is the same as other members.

PROCESSES AND WORKING PRACTICES OF THE PUBLIC ACCOUNTS COMMITTEE – SETTING THE AGENDA

Scheduling and frequency of meetings

- 20 How often has the PAC met over the last three financial years:

	2012	2013	2014
PAC Meetings			
Subcommittee meetings (if applicable)			
Hearings			

- 21 How is the timing of PAC meetings determined? How long do they last?

Meetings are held on Mondays at 2 PM. Duration of meetings are approximately four (4) hours.

- 22 What constitutes a quorum?

The Chairman and two members constitute a quorum.

- 23 Does the PAC have a formal policy that details the regularity of meetings, notice of meetings, agenda structure, etc?

Yes

- 24 Are committee meetings (other than hearings) open to the public? If yes, under what circumstances is public access to meetings barred (in camera hearings)?

Except when dealing with matters concerning supervision of the Audit Office.

Prioritizing the workload

- 25 Who determines the agenda for meetings, eg, chairperson, general membership, other arrangement?

General Membership determines the agenda for meetings.

- 26 How far into the future does the PAC's formal planning processes extend e.g., current years, Parliamentary term, three years?

The PAC's formal planning process extends to the current year only.

Use of subcommittees

- 27 Are subcommittees established to perform particular tasks? If yes, for what purposes have subcommittees generally been established, eg, particular subject areas, individual inquiries, administrative activities?

Sectoral Committee

- a) Committee on Natural Resources
- b) Committee on Economic Services
- c) Committee on Foreign Relations; and
- d) Committee on Social Services

with responsibility for the scrutiny of all areas of Government policy and administration.

- 28 What are the current responsibilities?

Sectoral Committee shall, in the exercise of their responsibilities, examine all policies and administration for each sector to determine whether the execution of Government policy is in consonance with principles of good governance and in the best interest of all the people of Guyana.

- 29 Are these subcommittee established on a standing and /or ad-hoc basis?

These subcommittee are established on a Standing Order Number 86

30 What are the membership and quorum requirements for establishment of a subcommittee?

Seven (7) members – four (4) representing Government
 three (3) representing the Opposition

Please see newspaper article attached

31 What is the relationship between the full PAC and each subcommittee in terms of decision-making and reporting?

Some members of the Public Accounts Committee are also members of the Subcommittee.

PROCESSES AND WORKING PRACTICES OF THE PUBLIC ACCOUNTS COMMITTEE – INITIATING THE INQUIRY

Establishing the terms of reference

32 Over the last three years, in what proportion have committee activities (inquiries and reports) been initiated by the following:

	%
Referred by Auditor-General	100
Referred by Parliament	
Referred by Minister	
Initiated by Committee	
Other please specify below:	
Total	100%

33 What is the process for establishing the terms of reference for the PAC inquiry? Are other parties normally consulted in the process of determining the terms of reference (eg, Auditor-General, Ministers)?

PROCESSES AND WORKING PRACTICES OF THE PUBLIC ACCOUNTS COMMITTEE – UNDERTAKING THE INQUIRY

Size, duration and number of inquiries

34 How many inquiries has the PAC completed over the last three financial years (please indicate election year):

	2012	2013	2014
No of reports released	1- 2009 report presented to National Assembly on 17 th December 2012	-	-

35 In recent years, what has been the average duration of PAC inquiries (as represented by the time lag between agreement of the terms of reference and release of the report and excluding scheduled annual inquiries such as consideration of budget estimates if applicable):

	Please tick
Less than 3 months	
3 – 6 months	
6 – 12 months	
Over 12 months	

36 On average, how many inquiries would the PAC have in progress at the same time:

	Please tick
0 – 3 inquiries	
4 – 6 inquiries	
6 – 9 inquiries	
Greater than 9 inquiries	

Committee Hearings

37 Under what circumstances is public access to Committee hearings restricted?

The deliberation of a Committee and proceedings of a Committee or sub - committee (other than proceedings during the hearing of public evidence, where permissible by these Standing Orders or the Assembly), are not open to the public and remain strictly confidential to the Committee until it reports to the National Assembly.

Access to witnesses and Information

38 What restrictions, if any, are placed on the Committee rights to summon witnesses and/ or call information or documents?

None

39 What rights and privileges do witnesses have access to? Are these rights and privileges governed by legislation, standing order or other convention?

The rights and privileges are governed by the legislation Bodies (Evidence) Act Chapter 1:08 of the Laws of Guyana.

40 Who are normally summoned as witnesses to committee hearings?

Minsters	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No
Departmental officials	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No
Auditor- General	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No
Statutory authorities	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No
Government boards	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No
Interest groups/peak bodies	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No
Academics/specialists	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No
Non-Government organizations	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No
Government service providers	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No
Other, please describe below	<input type="checkbox"/> Yes, normally	<input type="checkbox"/> yes but rarely	<input type="checkbox"/> No

PROCESSES AND WORKING PRACTICES OF THE PUBLIC ACCOUNTS COMMITTEE – REPORTING INQUIRY FINDINGS AND RECOMMENDATIONS

Drafting the report findings and recommendations

41 Who is responsible for the drafting of committee reports?

The PAC Secretariat is responsible for the drafting of committee reports.

42 What processes are adopted to ensure the veracity of draft reports/ recommendations prior to finalization?

Each member receives a report and adds their comments and/or makes any adjustments.

Achieving consensus

43 On what basis are PAC decisions reached? Is the PAC required to be unanimous in its decisions?

Unanimous

44 If unanimity in decision-making is not required, how are minority views presented (eg by incorporation into the PAC report or by the issue of a separate minority report)?

Reporting to Parliament

45 How many reports has the Committee released over the last three financial years (please indicate election year):

	2012	2013	2014
No of reports released	1 for 2009		

46 Does the committee report directly to Parliament or does it report through a Minister or other intervening mechanism?

The committee report directly to Parliament

47 Are all PAC reports tabled in Parliament? Yes No

If no, under what circumstances would a PAC adopted report not be tabled in Parliament?

48 Can the PAC table reports out of session? Yes No

If yes, is this done in practice?

49 Are PAC reports subject to Parliamentary debate? Yes No

If yes, how frequently would Parliament debate committee report?

Reporting to the Public

50 For which meetings are Hansards recorded and available?

Hansards are recorded and available for all meetings.

51 Are PAC reports/hearing transcripts freely available to the public? Yes No

52 Are PAC report/hearing transcripts published on the internet? Yes No

53 What mechanisms does the PAC employ to raise public awareness of upcoming inquiries/reports (eg media releases)?

54 What mechanisms does the PAC employ to inform the public of inquiry outcomes/recommendations (eg media releases)?

PAC releases information to the public of inquiry outcomes/recommendations through media releases.

55 Does the PAC have a formal communication strategy? Yes No

If yes, please describe

--	--

The annual report

56 When is the committee’s annual report issued in practice (excluding years influenced by elections): that is, how soon after the end of the financial year?

	Please tick
Within 3 months of year-end	
Within 3 to 6 months of year-end	
Within 12 months of year-end	
Over 12 months	√
Never issued	

57 What matters does the PAC address in its annual report (eg PAC attendance, inquiries undertaken, performance measures etc)?

Matters that may be addressed in a the PAC reports are as follows:

- 1) A special report relating to the powers, functions and proceedings of the Committee on any matter which it thinks fit to bring to the notice of the Assembly.
- 2) Different views of members.
- 3) The progress of its work for the previous year and work programme for the ensuing period.

PROCESSES AND WORKING PRACTICES OF THE PUBLIC ACCOUNTS COMMITTEE – FOLLOW-UP ON INQUIRY RECOMMENDATIONS

Executive response

58 Is the Executive required to formally respond to committee reports/recommendations? Yes No

If yes, is a timeframe for formal mandated/adopted in practice?

Treasury memorandum 90 days.

59 What is the process for responding to PAC recommendations (eg whole of government response through Finance Minister, through relevant portfolio Ministers, etc)?

Government responds through the Finance Secretary.

60 Are responses required to be tabled in Parliament? Yes No

Monitoring implementation

61 What processes are in place to monitor and follow-up implementation of government responses to committee recommendations (eg designated subcommittee, through Auditor-General, formal reporting mechanism, etc)?

Through the Auditor General.

PROCESS AND WORKING PRACTICES OF THE PUBLIC ACCOUNTS COMMITTEE – CONTINUITY IN PROCESS

Transitioning arrangements for new Public Accounts Committees

- 62 How does the PAC ensure continuity of proceedings across Parliamentary terms and changes in Government (for example, inquiries still in progress when an election is called)?

Through their previous representative.

PUBLIC ACCOUNTS COMMITTEE ACCESS TO RESOURCES AND SUPPORT

Continuing education of Public Accounts Committee members

- 63 Do newly appointed members receive orientation training in PAC practices and procedures? Yes No

If yes, please describe

- 64 What types of capacity building and continuing education training do PAC members receive? From whom is the training received?

PAC members receive capacity building and continuing education training through relationship with other Parliaments and visits to other PAC.

Secretariat staffing and facilities

- 65 How many staff (full-time equivalent) are available to the committee on an ongoing basis? Are any staff members employed under permanent positions or are they contracted for the term of the PAC?

Staff members are not employed on a full time basis.

66 What proportion of current ongoing staff resources are:

	Number of Staff
Dedicated PAC Staff	
Committee staff shared with other committees	
Staff provided by government department	
Staff provided by Auditor-General	
Other, please specify	
total	

67 What are the roles of the Secretariat staff (eg research officer) and how many staff serve in each role?

68 Is the committee provided with additional staff for specific reviews/inquiries? Yes No

If yes, from where are these staff sourced and what is their role?

69 What training does staff receive in relation to committee processes and practices?

70 What training does staff receive in relation to broader public sector developments/reforms?

Access to external support

- 71 In addition to committee members, who else would normally be expected to attend committee meetings (eg representative from Finance Ministry, Auditor-General representative)?

The Finance Secretary, Accountant General and the Auditor General would normally be expected to attend committee meetings.

- 72 What involvement does the Auditor-General's staff normally have in the ongoing business of the PAC?

The Auditor General normally provides briefing notes and acts as an advisor to PAC.

- 73 What involvement does the Auditor-general's staff normally have in specific PAC inquiries/hearing?

Submission of briefing notes and attends hearing.

- 74 Does the committee use external advisors/experts to assist in the conduct of specific committee inquiries and writing of reports (other than in a witness capacity)?

No

Public Accounts Committee Member Allowances

- 75 Do members receive allowances for serving on the committee? If so, do the allowances differ from that provided for serving on other parliamentary committees?

Yes

Funding and Expenditure

- 76 How is the PAC funded (eg, separately appropriated by Parliament or inclusion in the appropriation funding for a Parliamentary agency)?

Funded by appropriations to Parliament.

77 How is the amount of PAC funding determined?

78 What is the role of the PAC in developing and approving its annual budget?

Nil

79 What was PAC expenditure for the last two years (please indicate whether this is measured in each or accrual terms)?

	2013	2014
PAC members serving allowances		
PAC travel and other allowance's		
Administrative costs (including consultants, advertising, printing, etc)		
Total		

80 Does the committee receive any funding from independent sources? Yes No

If yes, please describe

For training purposes.

PUBLIC ACCOUNTS COMMITTEE RELATIONSHIPS WITH OTHER COMMITTEES

Relationship with other Parliamentary Committees

81 Are other parliamentary committees involved in scrutinizing audit reports? If yes, under what circumstances?

82 Do PAC Members sit as a PAC member on other Parliamentary Committees? Yes No

If yes, please provide examples

Relationship with Public Accounts Committees within other Governments

- 83 What interaction does the PAC have with PACs in other national and international jurisdictions (eg, visiting delegations, secondments)?

Visits other Jurisdictions

- 84 Does the PAC have protocols in place for communicating with other PACs where identified concerns/developments have cross-jurisdictional relevance?

EVALUATION OF PUBLIC ACCOUNTS COMMITTEE PERFORMANCE

Monitoring and reporting of performance

- 85 Does the committee adopt a formal mechanism for measuring its performance? If yes, please describe, including key performance measures used (eg percentage of committee recommendations accepted)?

- 86 If yes, how are the performance results reported, and to whom (eg, inclusion in annual report to Parliament)?

Independent review

- 87 Has the PAC obtained external assistance in reviewing its practices and procedures? Yes No

If yes, please describe including whether this is done on a regular basis.

OTHER MATTERS

88 Do you believe that your parliament is willing to adopt international standards for auditing? Yes No

89 One of the International Standards for Supreme Audit Institutions (ISSAIs) is to require the independence of the Supreme Audit Institution from executive government. Do you believe the Auditor General/Director of Audit Office should be completely independent from the executive government which they audit? Yes No

89 When is the best time of year to hold training workshops for members of the PAC? And when for the SAI?

The months of November and December