The Twelfth Biennial Australasian Council of Public Accounts Committees

ACPAC CONFERENCE
SYDNEY, NSW

APRIL 2013  ADAPTING TO A CHANGING ENVIRONMENT

INSIDE:
Session Abstracts
Speakers’ Bios
Conference Schedule
On behalf of the NSW Parliament Public Accounts Committee, I am pleased to welcome you to the twelfth Biennial ACPAC Conference.

The conference of the Australasian Council of Public Accounts Committees provides a unique opportunity to bring together members of Public Accounts Committees from Australia and the Asia – Pacific region to share experiences and learn about the issues that affect our work. The conference theme - ‘Adapting to a changing environment’ - recognises the evolving role of Public Accounts Committees in promoting accountability in government within an increasingly complex financial, policy, and technological environment.

The Committee is very excited to present the program for this year’s conference. We have gathered together some of Australia’s foremost experts in the field of public sector accounting and governance. We are equally pleased to present sessions on other aspects of Committee work, including the role of members of Public Accounts Committees and engaging with the public. Public Accounts Committees operate in quite different ways, and we hope that the conference program will provide useful insights for members from all jurisdictions.

We greatly appreciate your attendance and look forward to meeting you during the course of the conference.

- Mr Jonathan O’Dea MP
## SCHEDULE OVERVIEW

### WEDNESDAY 10 APRIL

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>5:00 PM</td>
<td>Registration desk opens</td>
</tr>
<tr>
<td>5:30 PM</td>
<td>Welcome function</td>
</tr>
<tr>
<td></td>
<td>Speaker’s Courtyard, Parliament House</td>
</tr>
<tr>
<td>5:40 PM</td>
<td>Welcome: Ms Ronda Miller, Clerk of the Legislative Assembly, NSW Parliament</td>
</tr>
<tr>
<td>5:45 PM</td>
<td>Speaker: The Hon. Mike Baird MP, NSW Treasurer</td>
</tr>
<tr>
<td>7:00 PM</td>
<td>Close</td>
</tr>
</tbody>
</table>

### THURSDAY 11 APRIL

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:45 AM</td>
<td>Registration desk opens</td>
</tr>
<tr>
<td>9:15 AM</td>
<td>Official welcome</td>
</tr>
<tr>
<td></td>
<td>Mr Jonathan O’Dea MP, Chair, NSW Parliament Public Accounts Committee and Mr Peter Achterstraat, Auditor-General NSW</td>
</tr>
<tr>
<td>9:30 AM</td>
<td>Chair: Mr Jonathan O’Dea MP</td>
</tr>
<tr>
<td></td>
<td>Keynote Speech: The Hon. Michael Egan, Chancellor, Macquarie University (former NSW Treasurer)</td>
</tr>
<tr>
<td></td>
<td>Things that make me cranky</td>
</tr>
<tr>
<td>10:30 AM</td>
<td>Morning tea</td>
</tr>
<tr>
<td>11:00 AM</td>
<td>Chair: Mr Michael Daley MP</td>
</tr>
<tr>
<td></td>
<td>Speaker: Mr Rob Oakeshott MP, Chair, Joint Committee of Public Accounts and Audit, Australian Parliament</td>
</tr>
<tr>
<td></td>
<td>ACPAC’s role in strengthening accountability in international parliaments</td>
</tr>
<tr>
<td>11:45 AM</td>
<td>Chair: Mr John Williams MP</td>
</tr>
<tr>
<td></td>
<td>Speaker: Mr Des Pearson, former Auditor-General, Victoria</td>
</tr>
<tr>
<td></td>
<td>From Federation to follow the dollar</td>
</tr>
<tr>
<td>12:30 PM</td>
<td>Lunch</td>
</tr>
<tr>
<td>1:30 PM</td>
<td>Chair: Mr Bart Bassett MP</td>
</tr>
<tr>
<td></td>
<td>Facilitator: Ms Lucy Cole-Edelstein, Director, Straight Talk</td>
</tr>
<tr>
<td></td>
<td>Discussants: Mr Iain Walker, Executive Director, NewDemocracy Foundation, Mr Steve Chapman, A/g Auditor-General, Australian National Audit Office, Mr Steven Reynolds, Deputy Clerk, NSW Legislative Council</td>
</tr>
<tr>
<td></td>
<td>Engaging with the public</td>
</tr>
<tr>
<td>3:15 PM</td>
<td>Afternoon Tea</td>
</tr>
<tr>
<td>3:30 PM</td>
<td>Chair: Mr Jonathan O’Dea MP</td>
</tr>
<tr>
<td></td>
<td>Facilitator: Mr Eric Sidoti, Director, Whitlam Institute</td>
</tr>
<tr>
<td></td>
<td>Discussants: 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 Parliament Public Accounts Committee</td>
</tr>
<tr>
<td></td>
<td>Parliamentarians v Politicians</td>
</tr>
<tr>
<td>5:00 PM</td>
<td>Chair: Mr Jonathan O’Dea MP</td>
</tr>
<tr>
<td></td>
<td>ACPAC Council Meeting</td>
</tr>
<tr>
<td>6:30 PM</td>
<td>Bus departs Parliament House for Bel Mondo restaurant</td>
</tr>
</tbody>
</table>
## FRIDAY 12 APRIL

### Australasian Council of Auditors-General Biennial Conference - WARATAH ROOM

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
</tr>
</thead>
</table>
| 9:00 AM | **Chair:** Mr Greg Piper MP  
**Speaker:** Mr Zed Seselja, Chair Standing Committee on Public Accounts, ACT  
Legislative Assembly  
*Statutory recognition of Auditor-General - does it make a difference?*  
**JUBILEE ROOM**  
**Chair:** Mr Michael Daley MP  
**Speaker:** Associate Professor Joanne Kelly, ANZ School of Government  
*International perspectives on the role of legislatures in public financial oversight*  
**MACQUARIE ROOM** |
| 9:45 AM | **Chair:** Mr John Williams MP  
**Speaker:** Mr Reg Gulley MP, QLD Finance and Administration Committee  
*The impact of the changes to the Queensland Parliamentary Committee system on the public accounts function*  
**JUBILEE ROOM** |
| 10:30 AM | Morning Tea  
**JUBILEE ROOM** |
| 11:00 AM | **Chair:** Dr Geoff Lee MP  
**Speaker:** Professor Zahirul Hoque, La Trobe Business School  
*The relationship between Public Accounts and Auditors-General*  
**JUBILEE ROOM**  
**Chair:** Mr Bart Basset MP  
**Speaker:** Professor Sue Newberry, University of Sydney  
*PACs and public finance: New Zealand’s Finance and Expenditure Committee*  
**MACQUARIE ROOM** |
| 11:45 AM | **Chair:** Rt Hon Winston Peters MP, Member, NZ Finance & Expenditure Committee  
**Speaker:** Professor David Gilchrist, Curtin Business School  
*Sovereignty of Parliament - developing the Westminster system in a political world*  
**JUBILEE ROOM**  
**Mr Grant Harrison, Deputy Director, Centre for Democratic Institutions  
Session for Pacific region Public Accounts Committees** |
| 12:30 PM | **Chairs:** Rachel Simpson, Director, Legislative Assembly, NSW Parliament and Abigail Groves, Director, Legislative Assembly, NSW Parliament  
*Reports from jurisdictions - part 1*  
**MACQUARIE ROOM** |
| 1:00 PM | Lunch  
**ROOFTOP GARDEN (LEVEL 9)** |
| 2:00 PM | **Chair:** Mr Greg Piper MP  
**Speaker:** Professor Kerry Jacobs, ANU College of Business and Economics  
*Capacity and performance in Public Accounts Committees*  
**THEATRETTE** |
| 2:45 PM | **Chairs:** Rachel Simpson, Director, Legislative Assembly, NSW Parliament and Abigail Groves, Director, Legislative Assembly, NSW Parliament  
*Reports from jurisdictions - part 2*  
**THEATRETTE** |
| 3:50 PM | Closing remarks  
Mr Jonathan O’Dea MP  
**THEATRETTE** |
| 4:00 PM | Farewell Drinks  
**STRANGERS’ LOUNGE** |
| 5:00 PM | Close |

### SATURDAY 13 APRIL

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
</tr>
</thead>
</table>
| 9:00 AM | **Breakfast cruise on Sydney Harbour**  
**PIER 26 WHARF, DARLING HARBOUR** |
| 11:00 AM | Finish                                                                |
The Hon. Michael Egan

Michael Egan was elected as the Member for Cronulla in 1978 on his fourth attempt. He was re-elected in 1981, but defeated in 1984.

After the 1981 election he became Chairman of the Legislative Assembly’s Public Accounts Committee, which had been largely moribund since its creation in 1902. In 1981, the Committee had been reconstituted by amendments to the Public Finance and Audit Act and given the power to initiate its own enquiries.

Between 1981 and 1984 the Committee undertook a number of major enquiries including enquiries into budget overruns by public hospitals, overtime rorts in the Police Service and the Department of Corrective Services, the reporting standards of statutory authorities and unfunded superannuation liabilities. All of these matters had been referred to the new Committee either by the Government or the Auditor General.

Egan’s political career, however, almost came to an ugly end when the Committee, on its own initiative, decided to summon and examine every department which had overrun its budget.

In September 1986, Labor’s leader in the Upper House, Barrie Unsworth, was elected as Premier and vacated his Upper House seat to contest the Rockdale by-election. Egan was then elected to replace him in the Upper House, where he remained till his retirement from Parliament in 2005.

In 1991, he was elected as Leader of the Opposition in the Upper House and was appointed Shadow Minister for Finance and Economic Reform.

With Labor’s election victory in 1995, Egan was appointed Treasurer, Minister for State Development, Minister for Energy, Minister Assisting the Premier and Vice-President of the Executive Council.

He was the first Treasurer in any Westminster Parliament to come from an Upper House, and the first member of the New South Wales Upper House to speak in the Lower House, which he did every year in order to deliver his own Budget Speech.

By his retirement in 2005 he had become the longest serving Treasurer since responsible government was introduced in New South Wales in 1856. At his retirement press conference he announced that after 35 years of political combat he was retiring so that he “could learn to fish”.

Fittingly, in 2009 he was appointed as Chairman of the Australian Fisheries Management Authority. But he still hasn’t learnt to fish.

He also chairs the Centenary Institute of Cancer Medicine and Cell Biology and the Newcastle Coal Infrastructure Group Pty Ltd, which has built and now operates a 66 million tonne per annum coal loader in the port of Newcastle.

Since 2008 he has also been Chancellor of Australia’s best university, Macquarie University.

The Hon. Mike Baird MP

Mike Baird is NSW Treasurer and Minister for Industrial Relations. Mike Baird as elected Member for Manly in 2007 after an 18-year banking career incorporating corporate banking, securitisation, debt capital markets and project finance in Australia, London and Hong Kong. Mr Baird served as Shadow Minister for Energy, Finance and Youth Affairs prior to his appointment as Treasurer on the election of the Liberal and National government in 2011.

Mr Jonathan O’Dea MP

Jonathan O’Dea has served as Chair of the NSW Public Accounts Committee since mid-2011, having entered Parliament as the Member for Davidson in 2007. He started his professional life as a lawyer before moving into senior management and company director roles with financial services businesses. His qualifications include Masters degrees in law and business administration.
Mr Rob Oakeshott MP

Rob Oakeshott was a member of the NSW Legislative Assembly from 1996 to 2008. In that time he was a NSW Shadow Minister for Sport, Racing, Gaming, Ports, and Fisheries and also a member of the NSW Public Accounts Committee. He joined the Federal Parliament as Member for Lyne in September 2008 and is now Chair of the Joint Committee of Public Accounts and Audit, where he continues to promote accountability standards in the public sector.

Mr Peter Achterstraat

Peter Achterstraat was appointed the Auditor-General of New South Wales on 25 September 2006. Before joining the Office, he was the Chief Commissioner State Revenue for New South Wales from July 1999. Peter spent 20 years in the Australian Tax Office where he had a variety of roles, and was appointed Deputy Commissioner of Taxation with the Australian Taxation Office in 1987.

Peter holds an honours degree in economics as well as degrees in law and commerce from the Australian National University. He was awarded the Australian Finance Conference prize for Company Finance, and the Pricewaterhouse Cooper prize for Accounting. In 2006, he was inducted into the Australian National University College of Business and Economics’ Hall of Fame.

Peter is a Barrister of the Supreme Court of New South Wales, and is a Fellow of the Institute of Chartered Accountants in Australia, a Fellow of CPA Australia, a Fellow of Chartered Secretaries Australia and a Fellow of the Institute of Public Administration Australia.

Peter is currently the President of the Institute of Public Administration Australia (NSW Division).

Associate Professor Joanne Kelly

Joanne Kelly is Associate Professor in the Graduate School of Government at the University of Sydney. She specialises in examining the techniques, politics and practice of public budgeting from a comparative perspective. She has worked in both government and academia, including four years as academic advisor and research fellow at the Treasury Board Secretariat of Canada. Assoc. Prof. Kelly has collaborated with practitioners and academics in Australia, Britain, the US, and she has worked with the Privy Council Office in Canada, Her Majesty’s Treasury in the UK, the General Accounting Office in Washington DC, the International Association of Supreme Auditor Offices, and the Financial Management Institute of Canada. Assoc. Prof Kelly co-authored the book Managing Public Expenditures in Australia, and is currently working on a second co-authored book entitled The Art of Budgetary Control.

Professor Zahirul Hoque

Dr Zahirul Hoque, PhD, FCPA, FCMA is the Professor of Accounting at La Trobe Business School. He is also the Executive Director of the Centre for Public Sector Governance, Accountability and Performance (CPSGAP) within the Faculty of Business, Economics and Law. Professor Hoque is the founding Editor-in-Chief of the Journal of Accounting & Organisational Change, and founder of the Public Sector and Not-for-Profit Accounting Special Interest Group (SIG 6) of the Accounting and Finance Association of Australia and New Zealand. Professor Hoque’s research interests include accounting and organisational change, management accounting, performance management, the balanced scorecard, public sector accounting, accounting in developing countries, qualitative research in accounting and management, User information trust, and a general interest in the interdisciplinary research in organisational designs.
Ms Lucy Cole-Edelstein
Lucy Cole-Edelstein is Director of Straight Talk, a consultancy firm specialising in best practice community engagement. Lucy recognised as an industry leader in community engagement and has worked for more than 20 years with government and non-government sectors.

She is a highly experienced facilitator and stakeholder engagement practitioner, specialising in engagement process, design and implementation to ensure that ‘all the voices’ participate.

She has worked on a number of large infrastructure projects being constructed under alliance contracts, participatory processes for policy development, corporate strategic planning, mediation and negotiation for stakeholder disputes, and community planning.

Lucy led the team that won International Association for Public Participation 2010 International Best Project Award and the 2010 Australasian Most Innovative Project Award, as well as the 2007 IAP2 Australasia ‘Most Robust Process’ Award in consultation.

Professor Sue Newberry
Sue Newberry is a Professor of Accounting at the University of Sydney. Sue has taught financial accounting and public sector financial management at both undergraduate and post-graduate levels, and previously taught at the University of Canterbury, in New Zealand. Her research covers two main areas: financial accounting and standard-setting, and public sector financial management reforms. Sue believes that many accounting and financial management issues have public policy implications that should be understood by the wider public. In addition to academic articles, she makes direct submissions to professional and public bodies, has published articles in daily, weekly and specialist newspapers, and comments for the media on financial issues within her field of expertise. Sue is on the editorial boards of five international journals.

Professor David Gilchrist
David Gilchrist is a Professor of Accounting at Curtin University, Australia. He has published extensively on accounting issues in the public sector and non-profit organisations. Professor Gilchrist’s specialty areas include governance, financial and performance reporting in not-for-profit organisations, public sector governance and reporting, public administration, co-operative governance and financial Reporting, public policy, accounting history, and the history of public administration.

Mr Eric Sidoti
Eric Sidoti is the Director of the Whitlam Institute within the University of Western Sydney. He has been actively engaged in public policy development, strategic planning and communications throughout his career.

For over a decade, prior to his appointment at the Whitlam Institute, Eric managed Strategic Options, his own small consultancy. His previous roles include Executive Director of the Human Rights Council of Australia from 1992 until 1995; Communications Director of Amnesty International Australia from 1987 until 1992; and National Secretary of the Catholic Commission for Justice and Peace from 1985 until 1987.
Mr Des Pearson  
Des Pearson was Auditor-General of Victoria from 2006 to 2012. He was previously Auditor-General of Western Australia (1991–2006). He was a Convenor of the Australasian Council of Auditors General from 1997–1999, a member of the Auditing and Assurance Standards Board from 1997–2000, and a member of the Australian Accounting Standards Board from 2005–2008. Mr Pearson is a Life Member and Fellow of CPA Australia, Life Member and Fellow of the Australian Institute of Management WA, a National and Victorian Fellow of the Institute of Public Administration.

Mr Grant Harrison  
Grant Harrison has been appointed as the new Deputy Director of the Centre for Democratic Institutions. Grant has worked as a policy analyst and adviser for more than 20 years – specialising in systems of governance and accountability. He has worked as a committee secretary and procedural adviser in the Australian parliament; as senior adviser to a Government Minister; as a program manager for an Asia-Pacific civil society network; and as a governance consultant for an Australian development assistance company.

Mr Reg Gulley MP  
Reg is the Queensland Member for Murrumba. Formerly the Business Manager for a local not-for-profit organisation, Reg was responsible for property development and maintenance, IT, HR/payroll, accounting and government reporting. Reg has over 20 years of professional and commercial experience in senior accounting and executive roles in Brisbane, Sydney and London. Reg’s undergraduate degree is from University of Queensland and he is a CPA. Reg has been part of the Finance and Administration Committee since May 2012.

Professor Kerry Jacobs  
Kerry Jacobs is Professor of Accounting at the ANU College of Business and Economics, Canberra. Professor Jacobs’ research interests include issues of public sector accountability, governance, audit, financial management and reform, particularly the relationship between accounting and politics. He has published extensively on public accounts committees.
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.

FROM FEDERATION TO FOLLOW THE DOLLAR
Mr Des Pearson, Former Auditor-General

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 to turn to the legislation underpinning the role of Auditor-General — what changes have we seen and are we likely to see in the future?

ENGAGING WITH THE PUBLIC
Ms Lucy Cole-Edelstein

Governments are needing 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.
STATUTORY RECOGNITION OF THE AUDITOR-GENERAL AS AN OFFICER OF PARLIAMENT - DOES IT MAKE A DIFFERENCE?
Mr Zed Seselja, Chair Standing Committee on Public Accounts, ACT Legislative Assembly

A number of Australasian jurisdictions include a provision in their legislation which specifically recognises that their respective Auditor-General is an independent Officer of Parliament.

Other jurisdictions for the purpose of reference in the statutory framework do not declare their Auditor-General as an Officer of Parliament. In practice, this means that whilst the Auditor-General is an independent statutory officer that reports to the relevant Parliament/Assembly, the Act establishing the Office does not use the phrase - Officer of Parliament.

The literature suggests that the action of declaring the Auditor-General an Officer of Parliament in statute strengthens the status and symbolism of the Auditor-General and the important relationship the Office of Auditor-General has with the Parliament. In practice, it has no effect to the Auditor-General’s actual independence from the Executive Government. Independence is a fundamental requirement for Auditors-General to effectively carry out their important role of assisting Parliaments to hold executive governments to account. There is a strong argument that regardless of how Auditors-General are classified, the control of and the amount of the relevant appropriation plays a more significant role in their effectiveness. However, formal designation can raise awareness regarding the special relationship between the Auditor-General and the Parliament and may also strengthen that relationship. Further, formal designation also symbolically distinguishes the Auditor-General from the Executive and associates the Office with the Parliament.1


THE IMPACT OF THE CHANGES TO THE QUEENSLAND PARLIAMENTARY COMMITTEE SYSTEM ON THE PUBLIC ACCOUNTS FUNCTION.
Mr Reg Gulley MP

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.
ABSTRACTS

PARLIAMENTARY OVERSIGHT OVER THE FINANCIAL MANAGEMENT OF GOVERNMENT
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.

SOVEREIGNTY OF PARLIAMENT – DEVELOPING THE WESTMINSTER SYSTEM IN A POLITICAL WORLD
Professor David Gilchrist

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 unifying 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 form 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.

PACS AND PUBLIC FINANCE: NEW ZEALAND’S FINANCE AND EXPENDITURE COMMITTEE
Professor Sue Newberry

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 does a PAC scrutinise its government’s finance-related activities, and whether PAC scrutiny may be improved.
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.

THE CAPACITY AND PERFORMANCE OF PUBLIC ACCOUNTS COMMITTEES
Professor Kerry Jacobs

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.
MEMBERS AND ORGANISERS

NEW SOUTH WALES PARLIAMENT PUBLIC ACCOUNTS COMMITTEE MEMBERS

Mr Jonathan O’Dea, MP
Chair
Member for Davidson

Mr Michael Daley, MP
Member for Maroubra

Dr Geoff Lee, MP
Deputy Chair
Member for Parramatta

Mr Greg Piper, MP
Member for Lake Macquarie

Mr Bart Bassett, MP
Member for Londonderry

Mr John Williams, MP
Member for Murray-Darling

ACPAC CONFERENCE ORGANISERS

Ms Rachel Simpson, Director - Committees
Dr Abigail Groves, Director - Committees
Ms Jennifer Gallagher, Committee Officer

Ms Sasha Shevtsova, Committee Officer
Ms Sarah-Anne Fong, Deputy Serjeant-at-Arms
Ms Samantha Brown, Public Relations Manager, DPS
The Twelfth Biennial Australasian Council of Public Accounts Committees

ACPAC CONFERENCE

SYDNEY, NSW

APRIL 2013 ADAPTING TO A CHANGING ENVIRONMENT