

COMMONWEALTH PARLIAMENTARY ASSOCIATION

HANDBOOK ON PARLIAMENTARY FINANCIAL OVERSIGHT

ADAPTING PAC BEST PRACTICES TO
LEGISLATURES IN SMALL JURISDICTIONS



About the CPA

The Commonwealth Parliamentary Association (CPA) connects, develops, promotes and supports parliamentarians and their staff to identify benchmarks of good governance and the implementation of the enduring values of the Commonwealth. The CPA collaborates with parliaments and other organisations, including the intergovernmental community, to achieve its statement of purpose. It brings parliamentarians and parliamentary staff together to exchange ideas among themselves and with experts in various fields, to identify benchmarks of good practices and new policy options they can adopt or adapt in the governance of their societies.

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The CPA Small Branches network represents the smallest jurisdictions in all regions of the Commonwealth Parliamentary Association (CPA) to identify their particular needs and requirements in parliamentary strengthening, development and cooperation. The CPA has a long history of working with its Small Branches and since 1981, has held an annual CPA Small Branches Conference for Parliamentarians from some of the world's smallest Parliaments and Legislatures to promote cooperation and share best practice.

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Foreword

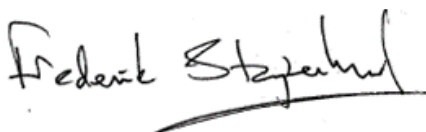
Parliamentary oversight has been linked to the achievement of various policy objectives, including democracy, good governance and anti-corruption, economic & human development, gender equality and the business environment.

Over the past decade, considerable research (and resulting programs and projects to strengthen parliamentary oversight) has focused principally on larger countries in Africa, Asia, Latin America, and elsewhere, with little or no research being undertaken on parliamentary oversight in small states. As a result of this void, parliamentary strengthening programs that seek to improve development and reduce corruption by enhancing oversight have, until now, relied largely on practices and procedures developed in larger countries, which have generally proven to be non-transferable and ineffective for small states. The outcomes have been disappointing, at best.

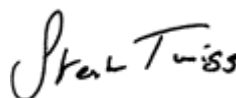
McGill University (Montréal, Canada) and the Commonwealth Parliamentary Association (CPA) were recently joined by several other Commonwealth and global organizations¹ to spearhead a research project funded by Canada's Social Sciences and Humanities Research Council with matching funds from the partners. This project examined the interaction between oversight and corruption in small states, emphasizing what works and what does not and applying the results in the development of region- and country-specific case studies of 'good practice.' In so doing, project partners helped fill the significant void in global knowledge regarding parliamentary oversight in smaller jurisdictions and, in particular, contributed to enhanced parliamentary development and better governance.

This project was announced at the CPA Small Branches Conference in Kampala in September 2019. Subsequently, around 30 small jurisdictions around the world, including more than two dozen CPA small branches, responded to a detailed questionnaire.

We wanted to ensure that the output of our research was practical and relevant to parliaments in small jurisdictions. This Handbook is one such output² – a testimony to the decade-long collaboration between McGill University and the CPA – which we hope MPs and staff in small branches will find both interesting and useful.



Rick Stapenhurst, Associate Professor, McGill University



Stephen Twigg, Secretary General, Commonwealth Parliamentary Association

Executive Summary

Past research on parliamentary financial oversight proposed three main factors that impact the performance of PACs: opportunity, capacity and motivation³. First, opportunity refers to the institutional factors, such as the Committee's legal authority, mandate, access rights and relationship with the legislative auditor, that determine the scope of a PAC's work and ability to execute its oversight function. Second, capacity refers to the human, financial and material resources that impact a PAC's ability to fulfill its mandate and undertake its oversight function, including the Committee's size, its members' skills, and available resources to employ staff and conduct training. Third, motivation refers to the willingness of a PAC and its members to effectively fulfill its mandate and undertake its oversight function, which can be impacted by the Committee's leadership, partisan representation and political will.

Based on best practices identified by past research, as well as findings from recent research focused on small jurisdictions, this Handbook developed the following recommendations to promote enhanced parliamentary financial oversight in small jurisdictions:

Opportunity:

1. Define the PAC in the National Constitution or Act of Parliament
2. Tailor the PAC's Mandate to Available Resources
3. Support Broad Access Rights With Adequate Capacity & Motivation
4. Appoint a Legislative Auditor (AG)
5. Maintain a Strong Working Relationship While Promoting the AG's Independence and Autonomy

Capacity

6. Consider Permitting Ministers to Sit on the PAC
7. Appoint Expert Lay Members to Enhance Technical Expertise & Non-Partisanship
8. Prioritize Employing Fewer Skilled Staff Members
9. Strengthen Staff Support With Interns & AG Assistance
10. Utilize Research & Training Offered By External Organizations

Motivation

11. Appoint an Opposition PAC Chair
12. Avoid a Government Majority on the PAC
13. Form a Joint PAC (Bicameral Legislature)
14. Promote Media & Public Engagement
15. Establish Formalized Follow-Up Mechanisms
16. Foster Cross-Party Political Will to Pursue a Unified Purpose



Introduction

As the global economy begins to recover from the lasting implications of the COVID-19 pandemic, the unprecedented levels of public spending and debt incurred in recent years have drawn attention to the importance of financial oversight. In order to address the economic shutdown and public health emergency, many legislatures granted their governments broader power to prioritize the expeditious distribution of resources and relief programs over legislative scrutiny. For example, after the Canadian Parliament suspended sittings on March 13, 2020, it amended a clause in Bill C-12, the Financial Administration Act, that allowed the government to bypass parliamentary approval of expenditure in order to expedite relief programs⁴. Thus, for many parliaments around the world, the pandemic response was characterized by exceptional levels of government expenditure subject to exceptionally limited levels of parliamentary oversight and scrutiny⁵.

In light of this phenomenon, as well as the disproportionate impact of the pandemic on the economic and social realities in small jurisdictions⁶, it is more important than ever to promote enhanced parliamentary oversight

in developing legislatures. Parliamentary financial oversight is a pillar of executive accountability and vital to curbing corruption, fostering transparency and encouraging good governance. It is thus vitally important to understand how to adapt best practices for financial oversight to the resource and size limitations of smaller legislatures.

This Handbook summarizes research insights from several projects funded by the Canadian government's Social Sciences and Humanities Research Council (SSHRC). Through the CPA's network of legislatures and regional organizations, surveys were distributed to Public Accounts Committee (PAC) Chairs and Clerks from several regions throughout the Commonwealth, including Canada, Australia, British Isles & Mediterranean, Caribbean, Pacific, as well as the Nordic region. These surveys received responses from over half of the CPA's Small Branches network comprised of small Commonwealth jurisdictions (see Appendix for the full list of survey respondents). In addition, research papers and feedback from participants of McGill's professional development programs provided direct testimony to enrich the context of our findings.

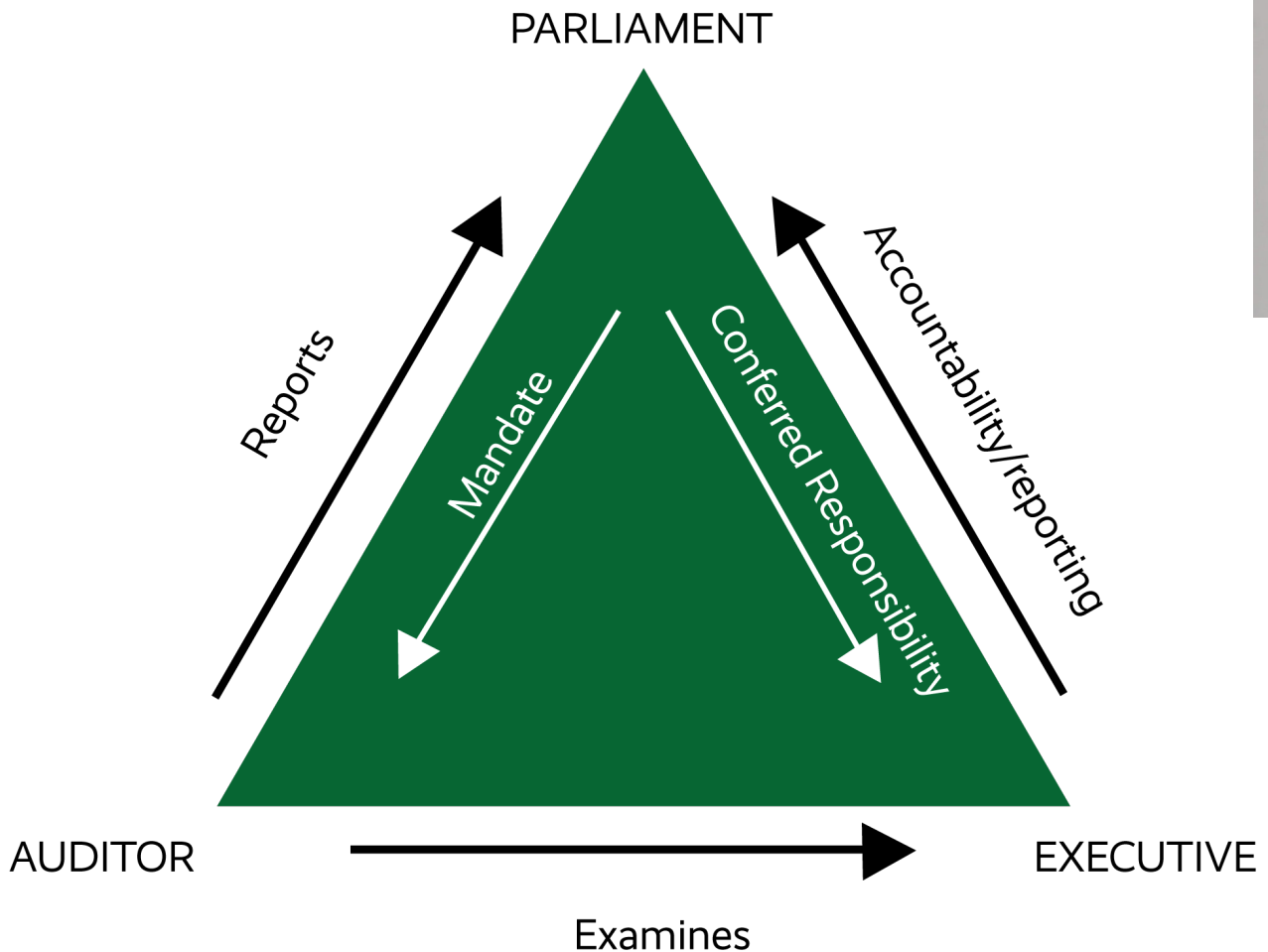


Parliamentary Financial Oversight

Legislatures perform three primary functions: representation (representing the interests of constituents), legislation (drafting and enacting laws) and oversight (overseeing the executive government’s use of public resources and provision of public services). Parliamentary oversight thus intrinsically entails financial oversight, which is often performed in two ways. First, ex ante oversight: overseeing the formulation of the budget and scrutiny of the budget estimates. Second, ex post oversight: scrutinizing the executive government’s implementation of public resources, financial management and reporting.

In the Westminster-style parliaments located within and beyond the Commonwealth, specialized audit committees, often referred to as a Public Accounts Committees (PACs), have traditionally been established to undertake this ex post oversight role of public spending⁷. The legislative auditor, typically referred to as the Office of the Auditor General (AG), is responsible for auditing government accounts and publishing audit reports that state if the government used public funds appropriately and reported such usages adequately⁸. Along with the government’s consolidated financial statements (the Public Accounts), the PAC reviews the AG’s reports to evaluate if government expenditure was used for the purposes for which parliament intended as well as the effectiveness and efficiency of the administration’s implementation⁹. Through this cooperative relationship, the AG informs much of the work of the PAC, as the Committee uses the report’s findings to undertake inquiries, pinpoint cases of financial mismanagement and propose recommendations for the executive to improve moving forward (see Figure 1).

Figure 1: Fiduciary Obligation¹⁰





Factors Affecting PAC Performance

In 2018, research was published on PACs internationally spanning the British Isles & Mediterranean, Europe, Africa, South Asia, Australia, Canada, Pacific, Caribbean and Nordic region¹¹. Building on past findings, this international study proposed three primary factors that impact PAC performance: opportunity, capacity and motivation¹².

1. Opportunity

The first factor, opportunity, refers to the institutional context that establishes the scope of a PAC's work and ability to execute its oversight function. This factor is shaped by the mechanisms that constitute the Committee's legal authority, mandate, and rights of access to public entities and their accounts. In addition, since legislative auditing informs much of the audit committee's work, a PAC's opportunity is also influenced by its relationship with the legislative auditor and audit institution.

Thus, the factors considered that impact a PAC's opportunity are:

- Legal Authority
- Mandate
- Rights of Access
- Relationship with the Legislative Auditor

2. Capacity

The second factor, capacity, refers to the organizational context that impacts a PAC's ability to fulfill its mandate and undertake its oversight function. Historically, efforts aimed at parliamentary capacity building tended to focus on human resources, with regards to the skills of Committee members and staff, as well as material resources such as research libraries¹³. However, recent research has also drawn attention to factors such as the size of the Committee, expertise of Committee members and the available resources to conduct training.

Thus, the factors considered that impact a PAC's capacity are:

- Committee Size

- Members' Skills
- Resources

3. Motivation

The final factor encompasses the component of PAC effectiveness that cannot be explained by the institutional or organizational context. Beyond the available tools, supporting institutions and other facilitating conditions, motivation refers to the willingness of a Committee and its members to effectively fulfill its mandate and undertake its oversight function¹⁴. Since this willingness is dictated by the voluntaristic, human element of political activity, it is a dynamic factor shaped by the Committee's leadership, partisan representation and political will.

Thus, the factors considered that impact a PAC's motivation are:

- Committee Leadership
- Partisan Representation
- Political Will

Conclusion

This Handbook explores how to enhance and adapt best practices for opportunity, capacity and motivation to PACs in small jurisdictions. Notably, research has consistently emphasized that in the absence of one or more of the factors, the others cannot be sufficiently utilized. For example, consider a lack of opportunity: a Committee cannot effectively exploit sufficient resources and the will to conduct inquiries without the legal and constitutional authority to do so. Similarly, the importance of capacity: a Committee will struggle to make use of a broad mandate and strong motivation in the absence of sufficient resources and skills to undertake oversight. Finally, the necessity of motivation: in the absence of the political will to diligently scrutinize the executive, the presence of a broad mandate and ample resources will not be enough to ensure that a PAC undertakes effective oversight. Therefore, it is important to note that these factors are interdependent mechanisms that support one another in promoting effective PACs and public accountability.



PAC Best Practices: How to Enhance Opportunity in Small Jurisdictions

Legal Authority

Commonwealth Association of Public Accounts Committees (CAPAC) Principle 1:

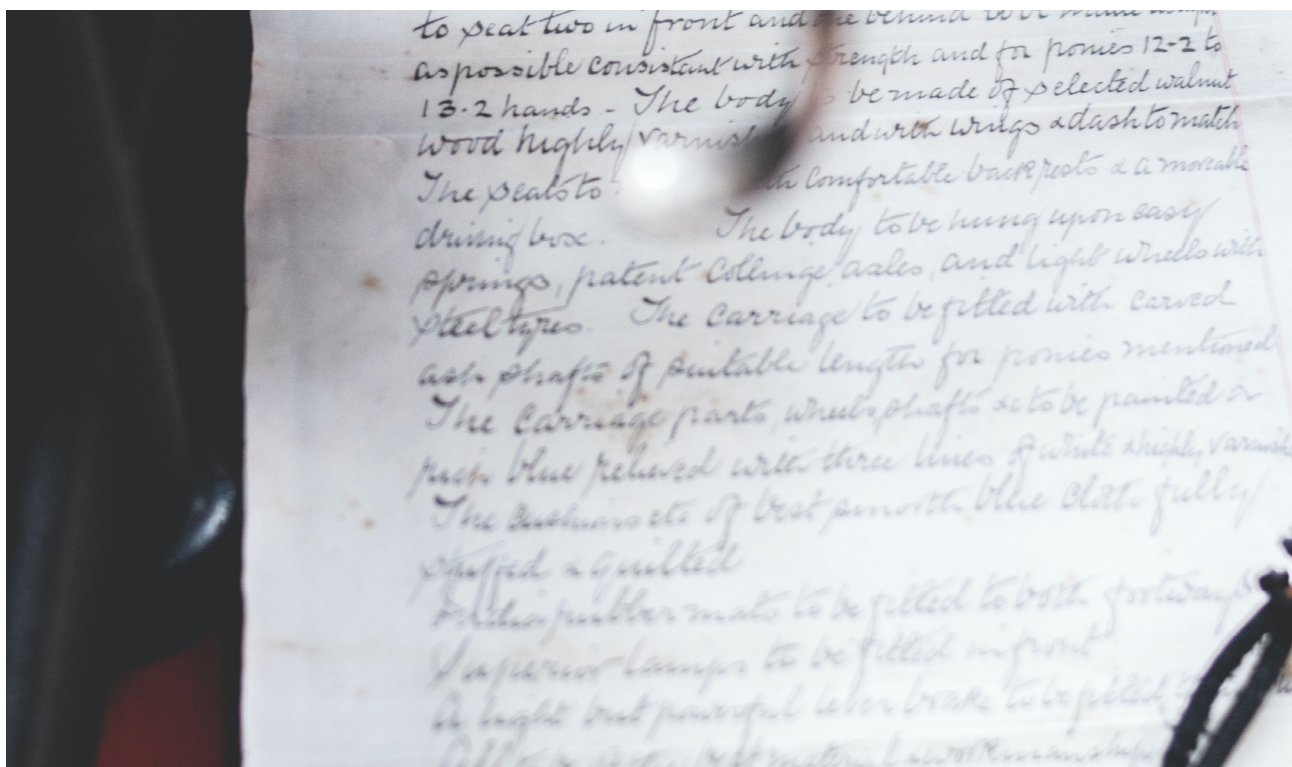
A PAC should operate independently of government. PACs should have the power to select issues without government direction. The PAC's independence should be outlined clearly through the provisions of the Standing Orders¹⁵.

The legal authority of PACs is crucial to their ability to scrutinize public expenditure effectively without undue executive interference. Standing committees are typically established and institutionalized by at least one of the following legal frameworks: the national Constitution, an Act of Parliament, or the parliament's Standing Orders (SO)¹⁶. Our research indicates that small jurisdictions are inclined to provide their PACs with constitutional authority, with approximately 60 percent of small jurisdictions reviewed defining their PACs in the national Constitution. Notably,

only four of 30 respondents (Fiji, Isle of Man, Grenada and Jamaica) reported that their PAC's legal authority was provided solely in their parliament's SO.

In smaller and less developed legislatures, research recommends adopting a permanent legal framework to protect the work of PACs. This is because the frequency and ease at which a parliament's SO can be amended, when compared to legislation or the national Constitution, may pose a risk to the PAC's independence and integrity¹⁷. The case study of Fiji, on the following page exemplifies the implications of relying solely on the SO for the integrity of the Committee:

Recommendation: Define the PAC in the National Constitution or Act of Parliament



Case Study: Amendments to Fiji's SO¹⁸

The Parliament of the Republic of Fiji is a small to mid-sized legislature formed following independence from the UK in 1970. Similar to other Pacific Islands that were former British colonies (e.g. Solomon Islands), Fiji inherited the Westminster system with a bicameral legislature. For example, in line with the UK's financial oversight system, Fiji established its PAC in the Parliament's SO.

After a period of political upheaval, the government enacted a new Constitution that formed a unicameral legislature in 2013. The reformed Parliament revised the previous SO but maintained Article 117 from the 1999 version in stipulating that the PAC's Chair must be an opposition member. The following year, the political party Fiji First won nearly 60 percent of the votes during the first national democratic elections since 2006.

A few years later, tensions between the opposition and government began to mount. In 2015, the PAC released a report identifying nearly 30 systematic issues and recommendations for the government. Then, in 2016, the PAC launched an inquiry into misallocations of resources from a contingency fund, resulting in the AG stating that the Finance Ministry consistently displayed malpractice. It is assumed that these events and subsequent tensions ultimately led the government to amend SO 117 in 2016, removing the provision for an opposition PAC Chair. According to the government, this decision was driven by the fact that the Chair was politically motivated, leading the PAC to operate beyond its mandate.

While this amendment did not stipulate that an Opposition member could not lead the PAC, the legislature's partisan representations and strong party discipline meant that it was unlikely that the Committee would appoint an Opposition Chair. Notably, the government held the majority of seats in Parliament and on the PAC. Moreover, given constitutional provisions that empower political parties to remove MPs that vote against their parties, government MPs on the PAC would be unlikely to vote for a member of the opposition.

In analyzing this case, some researchers have argued that the amendment to the PAC's leadership may not have occurred or at least subject to greater challenge if the PAC's mandate and membership were explicitly provided for in the national Constitution¹⁹. The process would have taken significantly more time and widespread approval from the opposition and general public if the PAC had constitutional authority²⁰. As summarized by researchers from Fiji's University of the South Pacific: "constitutional provisions on the PAC's mandate, membership and leadership would mean that the Executive (with majority seats in Parliament) cannot use Standing Orders to circumvent parliamentary oversight systems and principles of good governance, transparency, and accountability entrenched in the Constitution"²¹.

Another interesting point identified was how Fiji's Parliament is largely a reproduction of British oversight mechanisms, as the UK's PAC was historically established in the SO and continues to derive its authority from such. Researchers noted that while this mechanism has worked well for the UK's Committee, younger legislatures, such as Fiji, lack the "centuries worth of legal norms and traditional culture that safeguard

parliamentary democracy in a sovereignty that has an unwritten constitution"²². Thus, in light of the significance of historical context in establishing democratic traditions, as well as the vulnerability of smaller legislatures to be dominated by a sole political party, it may be best practice for smaller jurisdictions to consider defining their PACs in more permanent legal frameworks.

To illustrate how a legislature may seek to define the PAC in its Constitution, consider the case of Kiribati, another small Pacific island:



Case Study: Kiribati's Constitution

Kiribati is a small Pacific island located near Fiji. The unicameral National Assembly, referred to as the Maneaba ni Maungatabu, is comprised of 46 members²³. There are three standing committees: the Business Committee, PAC, and the Privileges Committee²⁴.

Given the legislature's smaller committee system, the PAC plays a lead role in upholding oversight and accountability:

"Unlike other parliaments, [Kiribati] does not have standing committees that hold each ministry or department accountable...In absence of such committees, practically speaking, the Public Accounts Committee has a more substantial role to ensure Parliament's oversight over the government" – Levan Bouadze (Resident Representative, UNDP Pacific Office)²⁵

In acknowledging the importance of the PAC as a key oversight tool, the legislature provides the Committee with constitutional protection. Chapter 8 (Finance) of Kiribati's Constitution defines the establishment, membership and mandate of the PAC:

Section 115: Public Accounts Committee²⁶

1. There shall be a Public Accounts Committee of the Maneaba ni Maungatabu which shall consist of three members of the Maneaba elected by the Maneaba.
2. No person shall be qualified for election as a member of the Committee if he holds or is acting in the office of Beretitenti, Kauoman-ni-Beretitenti or other Minister, or Attorney-General.
3. The seat of a member of the Committee shall become vacant
 - a. if he ceases to be a member of the Maneaba;
 - b. if he assumes the office of Beretitenti or is acting as such;
 - c. if he is appointed to the office of Kauoman-ni-Beretitenti or other Minister, or Attorney-General, or to act as such; or
 - d. if he is removed by the Maneaba by resolution.
4. The functions of the Committee shall be—
 - a. to consider the accounts of the Government in conjunction with the report of the Auditor General;
 - b. to report to the Maneaba, in the case of any excess or unauthorised expenditure of funds, the reasons for such expenditure;
 - c. to propose any measures it considers necessary to ensure that the funds of the Government are properly and economically spent; and
 - d. where a report on the examination and audit of the accounts of any corporation, statutory board, body or commission is required by law to be laid before the Maneaba, to consider, report on and make recommendations to the Maneaba in respect of such accounts.

Mandate

A PAC's mandate and TOR should clearly define its roles and responsibilities and distinguish such from that of other parliamentary committees²⁷. A broad mandate is correlated with a PAC's ability to pinpoint past wrongdoing, which, in turn, can have a deterrence effect on public-sector corruption and encourage better future public financial management²⁸. Traditionally, the scope of the archetypal PAC's mandate was limited to financial probity through the verification of audit and financial statements. However, in the last few decades, most Committees have broadened their scope to consider value for money (efficiency, economy and effectiveness of policy implementation) and delivery of outcomes (effectiveness of government implementation) as legislative auditors have introduced performance auditing²⁹. Our research on small jurisdictions supports this observation; about 94 percent of PACs across the legislatures reviewed in Canada, Australia, British Isles & Mediterranean, Caribbean, Pacific and Nordic regions evaluate value for money and delivery of outcomes.

Research has consistently emphasized the importance of maintaining PACs' focus on the efficiency and effectiveness of government administration's policy implementation rather than debating the merits of ministries' policies or proposed budget³⁰. The latter is beyond the remit of the audit committee and has been found to increase the risk of conflict with the government and intra-committee partisan disputes. Ultimately, policy considerations can undermine the Committee's ability to achieve consensual and hence enforceable recommendations³¹. As a result, the traditional Westminster-style PAC has been understood to be most effective in undertaking ex post oversight of past expenditure as opposed to ex ante oversight

CAPAC Principle 5: *PAC members should have a common understanding and articulation of the PAC's mandate, roles and powers. Members should have a good understanding of how PAC powers should be applied.*

of budget estimates³².

Our research indicates that many small legislatures include ex ante oversight in their PACs' mandate. Nearly half of the 31 PACs reviewed across Canada, Australia, British Isles & Mediterranean, Caribbean, Pacific and Nordic regions reported scrutinizing budget estimates. Notably, Australia was the only region reviewed in which all PACs reviewed

Recommendation: Tailor the Scope of the PAC's Mandate to Available Resources

reported focusing solely on ex post oversight.

Research has acknowledged that in smaller legislatures, the combination of ex post and ex ante scrutiny may help overcome resource constraints while encouraging greater linkages across the budget stages³³. However, in some contexts, the breadth of such a mandate may be overwhelming for one Committee, particularly in the absence of additional resources and members. To illustrate the importance of tailoring the scope of a Committee's mandate to the available resources, consider the case of Guernsey – a broader mandate in the absence of more resources rendered the oversight process less effective:



Case Study: Guernsey's Scrutiny Management Committee

Introduction

Guernsey is the largest island of the Bailiwick of Guernsey, a crown dependency and member of the Channel Islands located in the British Isles region. The States of Deliberation (often referred to as the States) is the unicameral legislature consisting of 40 members (Deputies) that operate under a Committee system of governance³⁴. While the States introduced financial scrutiny via external auditors in the late 19th century, it was not until 2004 that a dedicated audit committee (PAC) was formed³⁵.

Review of Machinery of Government

During the 2012 to 2016 term, the States' Review Committee conceptualized and designed a parliamentary structure which sought to improve upon the existing system by encouraging stronger coordination, checks and balances, and flexibility³⁶. Thus, as 2016 marked the beginning of the new legislative term, the new system was implemented. Among other changes, the legislature's approach to scrutiny management was modified; three separate committees (Scrutiny, Public Accounts and Legislation Select) were amalgamated into one Scrutiny Management Committee (SMC).

2019 Requête

A few years following implementation, the now Vice-President of the Policy & Resources Committee (PRC), alongside six other Deputies, proposed a Requête requesting the States to consider the effectiveness of the new parliamentary system. While this review acknowledged the merits of the new structure, it also identified some weaknesses; one of the most significant was "weak arrangements for financial scrutiny"³⁷.

"One area where the new structure has not delivered the level of scrutiny that the States and the public rightly expect, is in respect of financial scrutiny"³⁸.

The review acknowledged that the new structure encouraged stronger collaboration across the scrutiny process; for example, while the PAC did not previously consider budget estimates, the newly formed Committee was tasked with undertaking both ex ante financial scrutiny and ex post responsibilities of the former PAC. That said, the members found that a broader scope of work alongside a reduction in the number of permanent scrutiny seats "diluted the effectiveness and capacity of the scrutiny process as a whole"³⁹. Notably, the three members appointed to the SMC committee were responsible for a workload previously undertaken by nine members of three separate committees. In addition, the review suggested that the broad scope of the SMC's work meant that members might not possess the level of specialized experience and skills needed to address the financial complexity of the PAC's mandate⁴⁰.

As a result, the Requête recommended that the legislature consider re-establishing a separate PAC during the next parliamentary term (2020 – 2024). They proposed that a five-member Committee, including three MPs and two non-MPs, could better carry out the PAC's oversight function and appoint members "with suitable experience to oversee financial scrutiny"⁴¹. It was recommended that the final review and decision would be made no later than 2022 by an Investigation and Advisory Committee appointed one year following the 2020 election⁴².

Response

In 2019, the President of the PRC (responsible for allocating and managing the States' resources) responded in favour of re-establishing the PAC, so long as it "does not result in additional resources being needed to support such a function"⁴³. In addition, the President of the SMC also expressed the Committee's support for the PAC's reformation while recommending that the PRC consider establishing an Office of the AG. As of February 2022, the PAC has not yet been brought back, and financial scrutiny is still under the mandate of the SMC's Financial Scrutiny Panel⁴⁴. It is unclear at the time of writing whether the States will move forth with re-establishing the PAC.



Guernsey’s SMC demonstrates the importance of tailoring the PAC’s mandate to available resources. The Requête brought forth meaningful discourse and collaboration of various MPs, which is an important part of parliamentary strengthening. Ultimately, this case study highlights how determining the best mandate for the PAC can be a learning process and needs to be designed by local MPs with knowledge of the oversight process and available resources.

Rights of Access

CAPAC Principle 6: *A PAC shall have access to all records, in whatever form, to be able to scrutinise the Executive and perform the necessary oversight of public spending.*

The opportunity of a PAC to fulfill its oversight function can be impacted by its

access rights to public entities. It is thus recommended that a PAC has unconditional access to all relevant public accounts, which may include that of ministers, government agencies and public enterprises and statutory authorities, regional & local authorities, government-owned corporations, non-governmental organizations receiving public funds, and Parliament⁴⁵. In smaller jurisdictions, the PAC may be the sole body with access rights to all the aforementioned entities; however, legislatures often have different arrangements for overseeing these various entities. Thus, so long as another parliamentary body is undertaking financial oversight of a particular body, it may not be necessary for the PAC to also review its accounts. For example, Trinidad & Tobago’s PAC can access government ministries and departments only and does not oversee the financial activities of government-owned corporations or government agencies because there are separate audit committees established to do so:

Recommendation: Support Broad Access Rights With Adequate Capacity & Motivation



Case Study: Trinidad & Tobago's Financial Oversight Committees

The mid-sized Caribbean Island State of Trinidad & Tobago maintains a relatively unique internal auditing arrangement. The bicameral legislature's financial oversight function is undertaken by various separate Joint Select Committees, including the Public Accounts Committee (PAC), the Public Accounts (Enterprises) Committee (PAEC) and the Committee on Public Administration and Appropriations. Each committee is empowered to review different public entities that may all be under the domain of a PAC in a smaller legislature.

As directly stipulated on the Parliament's website⁴⁶, the PAC is responsible for overseeing:

- a. appropriation accounts of moneys expended out of sums granted by Parliament to meet public expenditure
- b. such other accounts as may be referred to the Committee by the House or as are authorized or required to be considered by the Committee under any Law; and
- c. the report of the Auditor General on any such accounts

As directly stipulated on the Parliament's website⁴⁷, the PAEC is responsible for overseeing:

- a. the audited accounts, balance sheets and other financial statements of all enterprises that are owned or controlled by, or on behalf of the State; and
- b. the Auditor General's report on any such accounts, balance sheets and other financial statements.

In addition to the two audit committees, another Joint Committee undertakes financial oversight of government agencies. As directly stipulated on the Parliament's website⁴⁸, the Committee on Public Administration and Appropriations is responsible for overseeing:

- a. the budgetary expenditure of Government agencies to ensure that expenditure is embarked upon in accordance with parliamentary approval;
- b. the budgetary expenditure of Government agencies as it occurs and keeps Parliament informed of how the budget allocation is being implemented; and
- c. the administration of Government agencies to determine hindrances to their efficiency and make recommendations to the Government for improvement of public administration.

When considering the breadth of access rights, it is important to consider that a Committee may not be able to utilize broad access rights in the absence of adequate capacity (e.g. resources) and motivation (e.g. political will). Research on East Africa offers relevant insights in demonstrating that broad rights of access do not always foster stronger Committee activity:

Case Study: East African PACs⁴⁹

Contrary to previously suggested guidance, research on East African PACs found that those with broader powers and access to government agencies were less active than those with narrower powers. This led to the rather counterintuitive observation that "in East Africa, a broader mandate appears to be detrimental to the functioning of PACs"⁵⁰.

The researchers proposed some possible reasons to explain this finding:

- Strong degrees of partisanship on the accountability committees
- Limited resources (i.e. skilled staff)
- Lack of independence from the executive
- Lack of political will to scrutinize the executive
- Alleged intimidation of accountability committees Et doluptia evendi sectatem voloriature, quiaUnt

The previous case study exemplifies how institutionalized factors such as the size of the PAC or the powers available may not be enough to foster effective oversight in the absence of other supporting elements. Notably, many of the reasons proposed above for the region's activity are factors that influence a PAC's capacity (i.e. resources, skills of staff) and motivation (i.e. partisanship, political will). Some researchers have argued that a Committee's willingness to leverage broad access rights and limited resources is the most important factor explaining PAC performance⁵¹. This is an encouraging observation for small states, which are often burdened with resource limitations and cite them as a leading inhibitor to fulfilling their mandate.

Thus, these examples could suggest that in the absence of adequate capacity and motivation of Committee members, solid opportunity (broad mandate and powers) will not automatically translate into effective oversight. In some cases, the will of a Committee to utilize its available powers and resources can be more important than other, more tangible factors. As illustrated in the words of the former Chair of Samoa's PAC: "The Public Accounts Committee is vigorously pursuing to use the full extent of their power to avoid corruption; however the willingness of the other committees to use the full extent of their legal powers depends on the chair and the committee members themselves"⁵².

Relationship with the Legislative Auditor (AG)

The legislative audit institution, often called the Office of the AG, serves as the independent "watchdog" agency tasked with promoting public interest and upholding national integrity⁵². Researchers have long proposed that corruption is minimized in the presence of accountability, and accountability itself is a function of transparency⁵⁴. Thus, by auditing government income and expenditure and reporting their findings, AGs increase the visibility of the executive's financial activity and, in turn, deter public-sector corruption⁵⁵. In Westminster-style parliaments, the AG informs the work of the PAC by reporting on the results of audited financial statements and the operations of publicly-funded entities⁵⁶. The PAC is usually

empowered to consider all of the AG's audit reports, including compliance, financial and performance audits.

Some smaller jurisdictions and/or developing legislatures have yet to establish legislative auditors either due to a lack of funding or recognition of the importance of audits. In several of the small legislatures reviewed, the absence of an independent audit institution was supplemented with outsourced external auditors and third-party reviewers. For example, in the British Isles & Mediterranean region, the legislatures of Falkland Islands, Isle of Man and Guernsey do not have an Office of the AG. This arrangement can also be observed in the Nordic region; in the absence of an AG, Greenland outsources its financial auditing to a private accounting firm (Deloitte).

Notably, compared to their regional counterparts, legislatures without AGs produced a lower average number of audit reports over a three-year period than those with a legislative audit institution (see Figure 2). For example, in the Channel Islands, Jersey's AG produced an average of four reports while the Isle of Man and Guernsey's external auditors produced two and two-half,

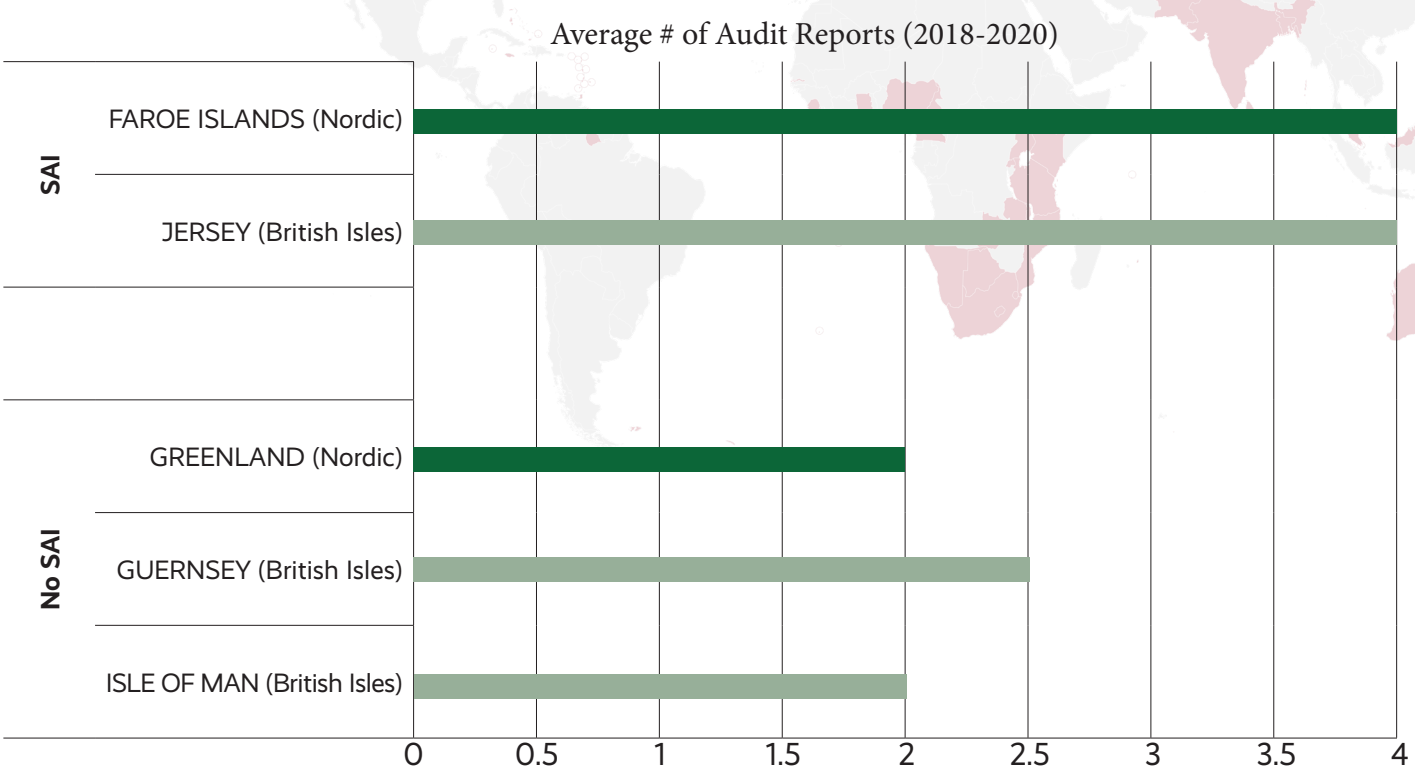
Recommendation: Appoint a Legislative Auditor (AG)

respectively, over the same period. Similarly, in the Nordic region, while the Faroe Islands' AG produced an average of four reports over this period, Greenland's external auditor produced two.

CAPAC Principle 10: *The Supreme Audit Institution's independence should be firmly rooted in the Constitution or equivalent legislation which should spell out clearly the extent of its independence and powers. PACs should work to safeguard the independence of SAIs and ensure that they have the resources they need to carry out their statutory mandate.*

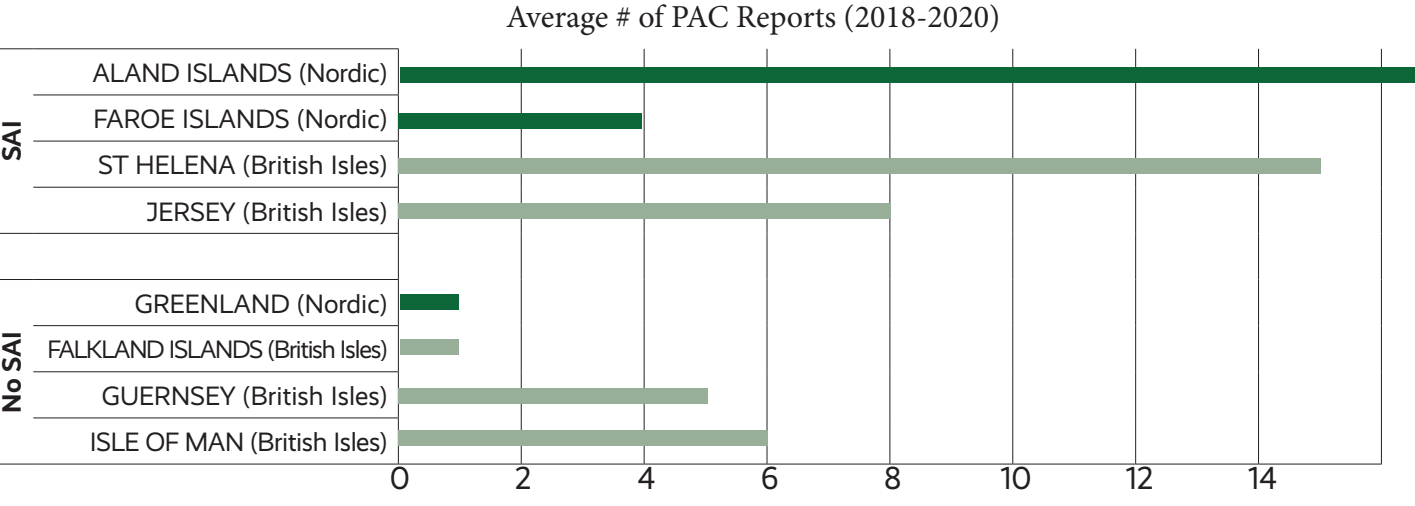


Figure 2: Comparison of Audit Reports between Legislatures with SAIs v. Without SAIs



It is also interesting to note that in jurisdictions without an AG, their PACs also produced fewer reports on average over the three-year period (see Figure 3). The PACs of the Falkland Islands, Guernsey and Isle of Man each published one, five and six reports, respectively, while the PACs of Jersey and St Helena, which are supported by AGs, released eight and 13 reports, respectively. Similarly, while Greenland’s PAC published one report annually, the PACs of Aland Islands and the Faroe Islands published an average of 15 and four reports, respectively.

Figure 3: Comparison of PAC Reports Produced Between Legislatures With SAIs vs. Without SAIs



In considering the role of audit reports in informing the inquiries undertaken by PACs, it makes sense that the Committees with fewer audit reports to draw upon and no working relationship with an internal audit institution may produce fewer of their own reports. As proposed by the former President of Transparency International-Tanzania, each institution of the national integrity system is an interdependent mechanism supporting sustainable development (Figure 4)⁵⁷. If one of the pillars is weakened or non-existent, there is greater pressure on the other pillars to maintain this equilibrium, which, in turn, can cause the fragile “ball” of sustainable development to lose its balance and plummet⁵⁸. Thus, in parliaments without watchdog agencies such as the Office of the AG, it may be argued that there is more pressure on the Parliament (PAC) to be the main body tasked with financial scrutiny. The realization of this function is likely to be further strained in these circumstances as the PAC lacks specialist support from the AG.

In order for this system of national integrity and financial oversight to function effectively, the PAC and AG require sufficient independence and autonomy. For example, in addition to the right to pursue investigations on the matters contained in the AG’s reports, PACs tend to be more active when they can also self-initiate their own inquiries and refer

matters of importance to the AG for further investigation⁶⁰. Based on survey results from the British Isles & Mediterranean, Caribbean, Pacific, Canada, Australia and Nordic regions, the vast majority of small legislatures’ PACs can self-initiate inquiries, with only a handful of those (about 4 of 29 respondents) restricted from doing so.

Recommendation: Maintain a Strong Working Relationship While Preserving the AG’s Independence and Autonomy

Thus, research suggests that the most effective AG-PAC relationships are those that respect and bolster each other’s independence while also recognizing that, in practice, the success of one is inherently intertwined with the other⁶¹. This is because just as the PAC is dependent on the AG to provide accurate and insightful audit reporting, the AG is dependent on the PAC to enforce its recommendations and follow up on government implementation⁶². Hence, mutual recognition of this symbiotic relationship can enhance the effectiveness

of each entity’s work as well as the greater system of parliamentary financial oversight. To illustrate the benefits of a collaborative yet independent relationship, consider the case study of Jersey on the following page.

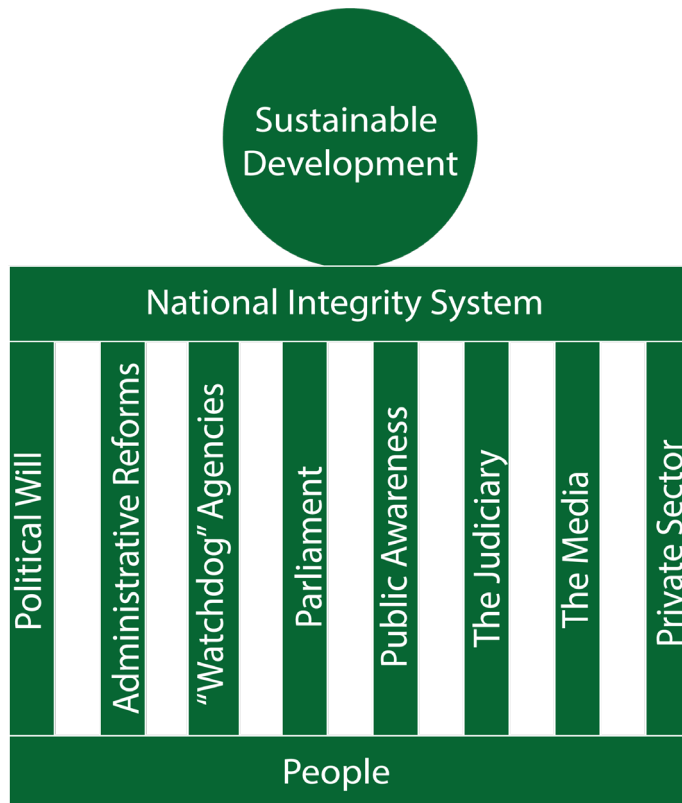


Figure 4: National Integrity System⁵⁹



Case Study: Jersey's Development of an AG-PAC Relationship

Introduction

The Bailiwick of Jersey is a small jurisdiction in the Channel Islands that is a crown dependency governed by a unicameral legislature called the States Assembly. In the last couple of decades, the States Assembly has made tremendous progress towards establishing oversight and scrutiny mechanisms such as the PAC and AG's office.

Creation of PAC & AG

Before the early 2000s, there was a lack of separation of powers between the executive and legislature of Jersey. As noted by the review panel on the machinery of government: "every states Member is a member of the executive side of government. Unlike almost every other democratic system, there is nobody elected by the people who has a formal role of audit, criticism or holding to account"⁶². The shortcomings of this arrangement became increasingly evident, as the report concluded that "in the absence of audit or scrutiny, schemes of major capital investment in the Island were allowed to run out of control to an extent that could seriously damage the Island's economy"⁶⁴.

In light of this report, the panel proposed numerous recommendations leading to the adoption of an executive government system overseen by various scrutiny committees in 2005⁶⁵. Furthermore, the panel called for the creation of a PAC and an AG to support its work. Since then, the PAC has progressed to become a highly effective Committee that puts forward influential recommendations. As described by the Privileges and Procedures Committee in a review of the machinery of government: "The Public Accounts Committee (PAC), has, in our view, been one of the notable successes of the ministerial government"⁶⁶.

PAC-AG Relationship

Over time, the performance of the PAC has been bolstered by a commendable working relationship with the Comptroller and Auditor General (C&AG). The C&AG's autonomy is maintained through formal legal instruments and an appointment/dismissal process independent of the executive. In addition, the C&AG reports sufficient financial and human resources to undertake its mandate, as it has the power to manage its own budget and seven staff members to call upon (which is the greatest number across the Channel Islands). This level of autonomy and resources has translated to the C&AG's ability to produce a strong number of reports, averaging four reports per year from 2018 to 2020 (compared to a regional average of 2.8).

The PAC of Jersey also exhibits stable autonomy, as it has constitutional independence from the executive and the ability to undertake self-initiated inquiries. Since the C&AG's reports are the principal source of the PAC's activity (90 percent), the PAC is supported by a staff member provided by the C&AG's office, and its reporting follows that of the C&AG in publishing four substantive reports in 2018 and 2019⁶⁷. Despite this close working relationship, the PAC does not infringe on the C&AG's freedom in determining its priorities, developing its annual plan or assessing its performance.

In recognizing their reciprocal relationship, the PAC takes an active role in utilizing the C&AG's guidance and following up on government implementation to ensure that the Auditor's recommendations are not unavailing in practice. For example, following the C&AG's 2018 recommendation and proposed implementation plan for a public estate strategy, the PAC undertook a complimentary inquiry to evaluate the government's progress in adopting this plan and delivering value-for-money in its estate management in 2021⁶⁸. According to PAC Chair, the outcome of their follow-up was that "the Government is not managing its substantial property portfolio in an efficient way to maximize its effectiveness and value for money for the taxpayer".

Another example of this dynamic relationship is the PAC's responsiveness to the C&AG's 'Thinkpiece', which called for greater oversight of appointed auditors of publicly-funded bodies. The PAC Chair publicly stated how the PAC "commend[s] the efforts of the Comptroller and Auditor General to improve the accountability of all State-owned entities and we will be following up with the Chief Executive and Senior Officers to ensure her recommendations are implemented"⁶⁹. Furthermore, the C&AG and PAC have recently been united at the forefront of efforts to establish a Principal Accountable Officer (POA) in order to strengthen governance arrangements over the control of expenditure across the States. The POA will be empowered to appoint Accountable Officers to oversee any independent body that receives public funds⁷⁰.

In light of the collaborative nature of the PAC-AG relationship in Jersey, as well as their ability to respect and promote each other's independence, researchers have noted that "Jersey is perhaps the most advanced in terms of institutionalizing the PAC and AG office across the governance system" when compared to its regional counterparts⁷¹.

Concluding Remarks

This section explored how factors affecting opportunity, such as legal authority, mandate, access rights and relationship with the legislative auditor, can influence a PAC's effectiveness in undertaking its oversight function and scrutinizing the executive's use of public resources. In consideration of these factors, the following recommendations may be relevant to PACs in smaller jurisdictions:

Legal Authority:

Define the PAC in the National Constitution or Act of Parliament

Mandate:

Tailor the PAC's Mandate to Available Resources

Rights of Access:

Support Broad Access Rights With Adequate Capacity & Motivation

Relationship with Legislative Auditor:

Appoint a Legislative Auditor (AG)

Relationship with Legislative Auditor:

Maintain a Strong Working Relationship While Preserving the AG's Independence and Autonomy



PAC Best Practices: How to Enhance Capacity in Small Jurisdictions

Committee Size

The size of a PAC can have a significant influence on its capacity, as research suggests that the size of the Committee is strongly correlated with its output and performance⁷². CAPAC recommends that a PAC is sufficiently large that it does not struggle to achieve quorum in the case of vacancies; however, it is not too large that the size becomes unwieldy in engaging in meaningful discussions and achieving consensual decision-making⁷³. Thus, research on global PACs has suggested that the optimal size for committee productivity is between five and 11 members⁷⁴.

As the size of a PAC reflects the overall size of the legislature, smaller jurisdictions with fewer MPs often have smaller Committees. It can be difficult for smaller legislatures to find enough members to sit on the PAC as MPs often sit on multiple committees and may struggle with attending meetings and completing the workload expected of them. A possible strategy for maintaining quorum is to appoint

alternate members in case of absences; for instance, Scotland's Public Audit Committee allows parties to nominate substitutes to "stand in for a committee member of the same party if that person is unavailable for a meeting or if there is a temporary gap in the

Recommendation: Consider Permitting Ministers to Sit on the PAC

committee membership⁷⁵.

In Westminster-style parliaments, it is common practice to restrict Ministers from sitting on the PAC to limit executive interference⁷⁶. However, in smaller legislatures with a large portion of the government party holding a ministerial office and a limited number of government backbenchers, this restriction may not be advisable⁷⁷. For example, a member from Jersey that participated in McGill's parliamentary courses expressed that at the time of writing, "there [were] no backbenchers in Government. All have been



assigned to Ministries as Ministers of State”. Furthermore, in Grenada, when the New National Party won all 15 seats in the House of Representatives following the 2013 General Election⁷⁸, the Westminster tradition of restricting Ministers from sitting on the PAC and appointing an Opposition Chair could not be feasibly implemented⁷⁹.

Thus, smaller legislatures may consider restricting Ministers from sitting on the PAC only when the Committee directly oversees their department or recused where there is a clear conflict of interest⁸⁰. This involvement of Ministers can be counterbalanced by more opposition members and potentially an opposition Chair. An example of this practice can be observed in the small Canadian territory of Yukon: in a legislature of 19 members, seven form the Cabinet⁸¹. As Yukon’s legislature struggles to have an adequate number of MPs from each party to serve on its committees, Ministers are often sitting members of the PAC.

Members’ Skills

The skills of members impact a PAC’s capacity, given the technical nature of the audit committee’s work. Members’ expertise can be supported by adequate experience, knowledge and training on the

role of the PAC and how to analyze Public Accounts and AG reports⁸². Another way to strengthen members’ skills is to ensure they are appointed to the Committee for the legislature’s full term⁸³. This continuity of membership is particularly important on the PAC since the nature of the Committee’s work means that it often spans across fiscal years and requires follow-up activities⁸⁴.

In legislatures with limited numbers of

Recommendation: Appoint Expert Lay Members to Enhance Technical Expertise and Promote Non-Partisanship

sitting MPs and supporting resources, it can be challenging to ensure that Committee members are adequately briefed and informed on financial accountability and the review of audit reports. Thus, a strategy used to enhance a PAC’s knowledge and technical expertise is the appointment of expert lay members to serve as non-voting Committee members:

CPA Handbook: What is a Lay Member?⁸⁵

In 2020, the CPA published a Handbook on Lay Members for Commonwealth Parliaments. This Handbook discussed the adoption of lay members in parliamentary systems and the motivations for small states to do so. While there are some varying definitions, the CPA defines a lay member as a member of the public that acts as “an advocate for public interest...to bring an independent and external expertise to deliberations”⁸⁶.

The appointment of non-elected members on parliamentary committees is not traditional to the Westminster model. Nonetheless, lay members can offer invaluable knowledge on matters of professional complexity, especially when there are limited resources to provide relevant training or professional support staff. The appointment of these members has also been found to reinforce non-partisanship as they are not elected to a political party and hence tend to be free from partisan pressures.

Lay members have been appointed to PACs in small legislatures in the UK Overseas Territories (OT) and Crown Dependencies, as well as some local Canadian governments, to address capacity challenges faced by the small legislatures. For instance, Anguilla’s unicameral House of Assembly has historically appointed ex-officio (non-elected) members to ensure government access to technical support and knowledge from individuals with backgrounds in law and finance⁸⁷. Lay members have also been appointed in larger legislatures, such as Denmark and Papua New Guinea⁸⁸. For example, in the absence of an audit office up until 1926, Denmark’s PAC undertook auditing activities on its own and thus recruited qualified individuals from outside of Parliament⁸⁹.



Notably, members from smaller legislatures that have participated in McGill’s professional development courses also echoed these motivations for including lay members. As described by an MP from Barbados: “given the small size of our parliament, it may become necessary for the parliament to draw on the services of external professional[s] who can serve on committees as advisors or members without the right to a vote. This would allow for greater scrutiny by the committees”. Furthermore, survey results from legislatures in the British Isles have indicated that lay members can support stronger attendance rates at PAC meetings:

Case Study: Lay Members in the British Isles

The inclusion of non-elected members on several of the British Isles’ PACs has translated to strong attendance rates⁹⁰. The number of lay members on the PACs ranges from two members in Guernsey and St Helena, three in Jersey, and four in the Falkland Islands. Notably, the Chair and Vice-Chair of the PAC in St Helena are non-MPs appointed by Parliament. St Helena’s PAC previously described “challenges in reaching quorum”, which were “mitigated through two lay members and the recent introduction of alternative members”⁹¹. In the case of the Falkland Islands, its Constitution mandates that three of five PAC members are lay members. This condition has ensured the presence of “neutral actors [that] are neither politically motivated nor under the heel of the executive”⁹².

Thus, the inclusion of non-MPs with relevant expertise can be an impactful strategy to address challenges faced by smaller PACs in achieving quorum, developing members’ technical skills and encouraging non-partisanship⁹³.

Committee Resources

CAPAC Principle 3: *A PAC needs non-partisan and skilled support staff. At a minimum, a PAC should have a Clerk and research staff.*

Full-time dedicated staff are important to support PACs’ day-to-day operations, inquiries and reports. Research recommends that a PAC is supported by ideally two but at least one full-time dedicated staff member with relevant expertise and research experience⁹⁴. At a minimum, these staff members should include a Clerk and a research assistant⁹⁵.

In legislatures with limited funding for human resources, PACs may have to consider how to allocate resources in a way that maximizes effectiveness. Notably, past research found no correlation between the number of staff and

Recommendation: Prioritize Employing Fewer Skilled Staff Members

Committee performance, suggesting that the skills of staff members are more important than the quantity of Committee staff⁹⁶. This has led to the recommendation that fewer staff members with high skill levels and professionalism may be more helpful to strengthening a Committee’s capacity than a greater number of unskilled staff⁹⁷. Particularly with regards to conducting research, professional staff can offer essential support in briefing PACs, drafting reports and conducting follow-up work⁹⁸:

CAAF Recommendations for Professional Research Support⁹⁹

According to the CAAF's research, a PAC's effectiveness can be supported by researchers and consultants that offer:

- Strong writing and analytical skills
- Briefings ahead of hearings
- Drafting of PAC reports and editing based on review
- Monitoring of implementation of PAC recommendations

Where resources are particularly scarce, smaller legislatures can bolster staff support by working with interns and the AG's Office. University and college-level interns with academic expertise in relevant studies (e.g. political science) or with an interest in the public sector may be of help in undertaking administrative responsibilities and supporting the Committee where needed¹⁰⁰. New Brunswick's legislature offers an example of a formalized strategy to recruit and train student interns:

Recommendation: Strengthen Staff Support With Interns & AG Assistance

Case Study: New Brunswick's Legislative Internship Program

New Brunswick (NB) is a sub-national jurisdiction as a province located on the East Coast of Canada. The Legislative Assembly of New Brunswick is the provincial legislature comprised of 49 members. Its Standing Committee on Public Accounts reviews reports from the AG's Office and maintains a close working relationship with the AG. Although the PAC possessed adequate administrative staff support, Committee members reported a lack of formal support from non-partisan staff in research activities necessary for implementing the AG's recommendations¹⁰¹.

In 2020, the Legislative Assembly launched the Legislative Internship Pilot Program, which enlisted undergraduate students from NB universities to provide non-partisan research support for standing committees (e.g. PAC), Legislative Officers (e.g. AG), and MPs¹⁰². In light of the positive feedback from committee members, the AG suggested that the Legislative Assembly permanently formalize the program to encourage cross-party collaboration and staff support for the PAC¹⁰³. Thus, the program has continued for another term, from January to June 2022, and employed two interns for 20 hours per week¹⁰⁴.

The program looks for the following qualifications from its interns¹⁰⁵:

- Third or fourth-year university student
- Major in political science or knowledge of the parliamentary legislative process and governmental system
- Excellent interpersonal skills
- Ability to take direction, work independently and remotely, manage a variety of tasks
- Strong academic record and excellent written and oral communication



In addition to student support, the Office of the AG can also provide valuable secretariat and training support for the PAC. For example, since the PAC in the Faroe Islands in the Nordic region does not have access to any dedicated staff members, the AG acts as a secretary to the PAC and helps conduct induction training. This practice has also been successfully employed in the Solomon Islands; in the absence of dedicated staff members, the AG and its staff play a secretariat and senior advisor role to the PAC¹⁰⁶. Nonetheless, while it is recommended that PACs are supported by their respective AG, it is important that the Committee does not become overly dependent on its assistance or infringe on the audit office's autonomy. Above all, the PAC should ensure that the independence and integrity of the legislative auditor are maintained; secretariat support and responsibilities should not detract from the AG's independence from the legislature and status as an external institution.

CAPAC Principle 2: *PACs should have an adequate budget to cover their personnel and other operational costs, training and capacity building costs, as well as costs associated with hearings, publication of reports and sourcing external advice.*

In terms of financial resources, it is recommended that PACs are involved in determining their own budget, including financial resources for member allowances and transportation costs related to site visits or public hearings¹⁰⁷. The Internet and information technology (IT) can also be valuable areas to allocate funding in order to support research activities and constituency outreach¹⁰⁸.

Specialized training for newly appointed PAC members and staff is key to ensuring members are sufficiently knowledgeable on the audit process and their oversight role. In addition to induction training, continuing education and capacity training is equally important to committee performance. Thus, in jurisdictions where financial and educational resources are limited, legislatures can utilize international and national organizations that conduct research and offer orientation and capacity-building training.

In the last few decades, international organizations have increasingly recognized the importance of legislative strengthening in promoting good governance and sustainable economic growth¹⁰⁹. There has been a subsequent expansion in research, resources and information-sharing on democratic governance and parliamentary oversight amongst international communities and legislatures; in line with these developments have been widespread recognition of the significance of PACs as a mechanism for financial oversight¹¹⁰. The growing commitment to providing parliamentary support to PACs can be observed across international organizations such as the CPA, World Bank and the United Nations Development Programme (UNDP), among numerous others.

For example, the CPA's CAPAC is a notable international organization that facilitates mutual support between PACs to encourage benchmarking and exchanges of good practice. There are also various national organizations that provide capacity development orientation and support training, such as the CAAF, which supports various Canadian provinces and municipalities, in addition to international legislatures¹¹¹:

Recommendation: Utilize Research & Training Resources Offered By External Organizations

Example: CAAF's Research & Resources¹¹²

Across Canada, the CAAF coordinates training with AGs and PACs in order to tailor capacity development programs to the specific needs of each Committee. In 2017, the organization published a discussion paper on how to build an effective AG-PAC relationship based on surveys of AGs and PACs across Canada, New Zealand and Australia. Survey participants emphasized the importance of training and information dissemination for PAC members, as new members may not be familiar with the roles, responsibilities and methodologies of the Office of the AG and PAC.

Thus, the CAAF concluded that adequate training on the following topics was “a key foundation for a successful [AG-PAC] relationship”¹¹³:

- How does the AG maintain its independence?
- How does the Office of the AG function?
- What is the purpose of the PAC?
- How can Committee members contribute to improved oversight of public administration?

Concluding Remarks

This section explored how a PAC's capacity can be affected by the Committee's size, members' skills and available resources. It proposed various strategies to adapt best practices related to these factors to the resource limitations faced by small legislatures:

Size:

Consider Permitting Ministers to Sit on the PAC

Members' Skills:

Appoint Expert Lay Members to Enhance Technical Expertise and Promote Non-Partisanship

Resources:

Prioritize Employing Fewer Skilled Staff Members

Resources:

Strengthen Staff Support With Interns and AG Assistance

Resources:

Utilize Research & Training Offered By External Organizations



PAC Best Practices: How to Enhance Motivation in Small Jurisdictions

Committee Leadership

The PAC Chair plays a key role in shaping the Committee's culture and, in turn, its motivation to maintain a productive level of activity. Recent research has found that in more developed and established legislatures with longstanding democratic traditions and an experienced workforce, successful oversight is less dependent on strong political leadership¹¹⁴. This implies that in younger parliaments, political leadership may be a strong force in inspiring MPs to be members of oversight bodies and conduct meaningful scrutiny.

Recommendation: Appoint an Opposition PAC Chair

In Westminster parliaments, it is customary and often required that the PAC Chair is from the opposition party. Past research on PACs globally indicated that, on average, PACs chaired by an opposition member held more meetings¹¹⁵. This finding supports previous recommendations that the PAC may be more effective when led by an opposition Chair. In theory, an opposition Chair plays a balancing role in maintaining an equilibrium of power between the majority and minority parties (i.e. resolving partisan deadlock), as well as a symbolic function in demonstrating a dedication to bipartisanship on the Committee¹¹⁶. Furthermore, research suggests that the execution of this role tends to be more successful when the Chair is a well-respected, senior parliamentarian that is committed to fair and non-partisan oversight¹¹⁷.

Partisan Representation

In order to avoid partisan divisions and conflict that inhibit the functioning of the Committee, it is generally recommended that PACs maintain a balanced representation of government and opposition members or, at least, a ratio of opposition members reflective of the party's seats in the legislature¹¹⁸.

Various studies have advised that the majority of seats on the PAC should not be held by members affiliated with the government party¹¹⁹. This is because the presence of a government majority on the PAC can limit the Committee's effectiveness, even when chaired by an opposition member. As described by an MP from Jersey, despite the fact that the Committee was chaired by an Opposition member, when four of the six PAC members were government Ministers, "the executive

Recommendation: Avoid a Government Majority on the Committee

[retained] total control" of the Committee. Research has also found that the number of opposition members is a "major determinant of the number of meetings held by a PAC"¹²⁰. Thus, it is recommended that in order to enhance the motivation of a Committee and maximize oversight effectiveness, PACs avoid having a majority of seats held by government-affiliated members.

In smaller legislatures, the aforementioned recommendation may be difficult to implement. For example, following the 2013 General Election, all 15 seats of Grenada's lower house were held by members of the government party¹²¹. Grenada's legislature thus could not feasibly uphold the Westminster tradition of appointing

houses (in a bicameral legislature) to form a joint committee.

While this practice diverges from Westminster tradition, it has been successfully employed in some Commonwealth jurisdictions.

For example, in Australia, Tasmania's PAC appoints half of its members from the House of Assembly (lower house) and the other half from the Legislative Council (upper house)¹²². Furthermore, in the Caribbean region, Trinidad & Tobago maintains equal bicameral representation on each of its three committees tasked with

Recommendation: Form a Joint PAC (Bicameral Legislature)

an opposition member as the Chair of the PAC. Thus, a possible strategy to avoid a government majority and promote non-partisanship is to appoint members from both

oversight of various budgeting stages and public spending¹²³. A notable example of the benefits of forming a joint committee is the case of Belize:

Case Study: Formation of a Joint PAC in Belize

Belize is a former British colony and small nation on the East Caribbean coast of Central America. The Parliament of Belize, referred to as the National Assembly, is a bicameral legislature comprised of the House of Representatives (31 members) and the Senate (13 members)¹²⁴.

As a member of the opposition party (People's United Party) and former Chair of the PAC from 2012 to 2021, Julius Espat was highly vocal in his views on the shortcomings of the Committee. On several occasions, he publicly expressed that, in his experience, the PAC "has never functioned in Belize since our independence in 1981. Neither political party has shown any interest in allowing this important committee play its role as an oversight committee".

According to Julius, this lack of functionality stemmed from the fact that, despite being chaired by an Opposition member, the majority of the Committee's membership were Ministers from the government party (four members). This composition meant that the integrity and activity of the PAC were limited as the executive retained "total control...thus enabling them to block meetings by not attending, and to block or frustrate the work of the committee". He also consistently described the implications of this arrangement, including the absence of public access to committee hearings: "We have been fighting for this for the past six years, but our present Government has been doing everything possible to avoid PAC public hearings".

Consequently, Julius proposed the idea of reforming the PAC into a joint committee in a 2013 motion, which was ultimately rejected¹²⁵. Nonetheless, he continued to advocate for reform, which he voiced throughout the 2017 and 2018 McGill professional development courses he participated in: "The restructuring of the Public Accounts Committee in Our Belizean Parliament is of utmost importance for proper oversight...The reform proposal would be to have a bicameral committee...[which] would make the committee less political, not controlled by the executive".

After years of championing reform, in 2021, the Prime Minister of Belize acknowledged Julius's efforts and the Committee's difficulties in announcing the formation of a Joint Public Accounts Committee. In balancing the four government members with two opposition MPs and three non-partisan Senators, the Prime Minister explained that "the government no longer has an outright majority to be able to control that committee or frustrate the work of the committee"¹²⁶. Furthermore, this newly formed joint Committee also agreed to hold its hearings in public, a notable step towards promoting transparency and accountability¹²⁷.



Political Will

In recent years, research has increasingly emphasized the importance of political will, suggesting that it can be more powerful in fostering effective oversight and eliminating public-sector corruption than more traditional, formalized measures¹²⁸. While institutionalized mechanisms for parliamentary oversight and anti-corruption are important, in the absence of the political will to make use of them, they have shown to be largely ineffective¹²⁹. This was a phenomenon previously explored in the Opportunity section of this Handbook; broad access rights alone cannot translate to effective oversight without the capacity and motivation to make use of them.

Definition: What is Political Will?¹³⁰

Despite frequent and widespread references to the notion of political will as a catalyzing or limiting factor to getting things done in parliament, it is rarely defined in a clear and consistent manner. Thus, researchers have proposed the following definition of political will:

The willingness to engage in a particular behaviour influenced by the political environment in which the will is exercised¹³¹.

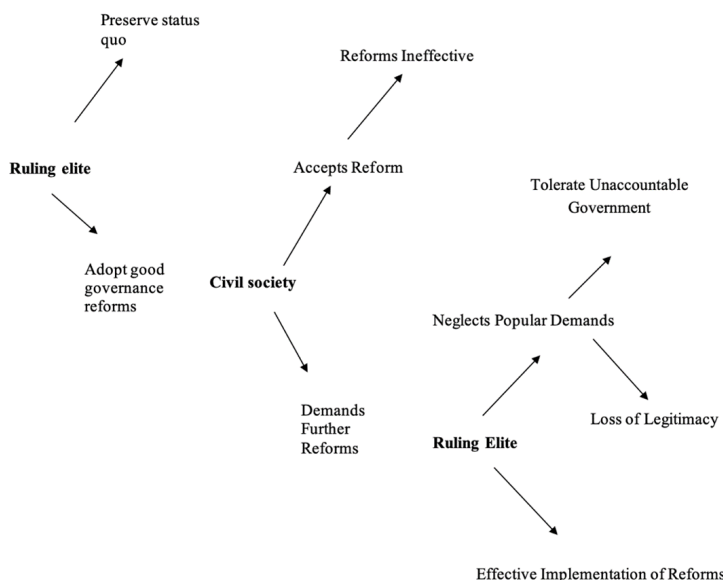
Given this definition, to understand the nature of political will, it is first necessary to consider the dynamics of the political environment in which it is exercised.

The *Strategic Interaction Model* is a proposed framework for understanding how the political environment shapes the strategic decisions of political actors and their likelihood to adopt institutional changes or reform (see Figure 5)¹³². This theory suggests that political will is the product of an incentive structure shaped by the interactions between two types of actors: members of the ruling elite, that is, members of parliament (MPs), and members of civil society, that is, their constituents¹³³.

According to the model, social demands for reform and institutional change arise in response to unfavourable economic, political or social conditions, such as an economic crisis or alleged financial mismanagement by the government¹³⁴. When faced with these demands as well as political incentives for preserving the status quo, MPs are more inclined to adopt reforms when they believe that non-action will result in further delegitimization of their governance and possible civil unrest. However, the effectiveness of these reforms at addressing the core problem will depend on the society's response: "Whether institutional reforms are formal or substantive demands on the strategic interplay between political elites and the rest of society...it is only through this interplay that the ruling elite may be inducted to accept both formal and substantive institutional change"¹³⁵.

The overarching conclusion from this model is that if the public demands effective oversight and communicates the rewards for doing so, legislators will be motivated to undertake their oversight function and do so effectively. Thus, the driving force behind the political will to undertake effective legislative oversight is political actors' reasonable expectation of deriving some form of benefit, whether material or symbolic.

Figure 5: Strategic Interaction Model



This framework can be used to interpret the establishment of PACs and other accountability mechanisms. In the case of crises that pose a threat to the longevity of democratic institutions (e.g. civil distrust and unrest in the face of corruption or financial mismanagement), legislatures have adopted PACs to regain public trust and restore legitimacy. The researchers offered various examples of empirical evidence, such as the establishment of PACs in Indonesia, Thailand and Ethiopia, which were driven by crises of corruption, civil distrust and political tensions¹³⁶.

Recommendation: Promote Media & Public Engagement

In accordance with the Strategic Interaction Model, it is recommended that parliaments promote public & media engagement with PAC work to stimulate the social demands that incentivize and drive effective oversight. Historically, PACs conducted their work in private; however, in recent years, there have been increasing requests for more transparency¹³⁷. Thus, while it may be necessary to restrict public access to hearings with security or commercial confidentiality concerns¹³⁸, in general, it is important that PAC activities (e.g. hearings, reporting) are available to the public and media. The following box provides some strategies to increase public engagement with the PAC:

Strategies to Increase Public Engagement

According to the CAAF, there are four main strategies that PACs can use to better engage the public¹³⁹:

1. **Develop a Formalized Communications Plan**
A communication plan that outlines how to engage stakeholders can be very impactful in establishing consistent and predictable communication.
2. **Disseminate New Releases on PAC Activity**
Publication of PAC activity and work via news releases in a non-partisan manner is crucial to informing the public and demonstrating the Committee's dedication to maximizing the efficiency of public resource use.
3. **Utilize Media Briefings**
When requested by the media, a representative from the PAC, such as the Chair, should brief media outlets on topics of interest.
4. **Make PAC Work Widely Available**
In order to engage the public and media, anyone should be able to access PAC work, including transcripts and minutes of meetings and Committee reports and recommendations. These documents and live broadcasts can be posted on the parliament's website for the public to reference.

Smaller jurisdictions may have difficulties engaging the public and media when compared to larger parliaments (given the size of committee rooms or public relations budgets). Nonetheless, our research indicates that legislatures of all sizes are increasing their public engagement. Approximately 39 percent of the 31 small jurisdictions reviewed reported that their PAC activity (either meetings and/or hearings) is open to the public, and 58 percent broadcast their activity publicly. Growing public engagement in Pacific small parliaments is a notable example of this trend:

Case Study: Increasing Public Engagement in the Pacific

Public engagement has been a significant development in the region over the last five years, as past research reported that the majority of PACs surveyed in the Pacific prohibited the public from attending PAC meetings¹⁴⁰. Nonetheless, according to our most recent survey of small Pacific parliaments, the majority of respondents, including Nauru, Bougainville, Tuvalu, Vanuatu and Cook Islands, reported that they ensure the public and media can attend PAC meetings¹⁴¹. The exceptions were Kiribati, Samoa and Solomon Islands, which decided that PAC meetings should not be open to the public.

In addition, Cook Islands and Vanuatu reported that they live broadcast their PAC meetings for the public to observe. Vanuatu's parliament also utilizes social media to notify and engage constituents; for instance, in 2022, the parliament's Twitter account posted a message notifying the community that "The Public Accounts Committee would like to invite the public to attend two (2) Public Hearings"¹⁴².



Another way to increase engagement and inform the public of the government's progress in implementing PAC recommendations is to establish formalized follow-up mechanisms and procedures. Formalized procedures for monitoring and follow-up, including specified time frames that the relevant government body needs to formally respond to PAC reports and recommendations, can increase the likelihood of implementation. When the executive government chooses not to adopt a PAC's recommendation, it is important that the reasoning behind the decision is justified.

Best practice also recommends that PAC reports are tabled in parliament and subject to debate¹⁴³. According to our research, formalized follow-up procedures appear to be common practice. Approximately 65 percent of 31 small jurisdictions reviewed reported that the executive is required to formally respond to PAC recommendations, and approximately 48 percent of 29 respondents require such responses to be tabled in parliament.

Recommendation: Establish Formalized Follow-Up Mechanisms

Case Study: Follow-Up Procedures for PACs

British Isles¹⁴⁴

Jersey

- The relevant portfolio minister provides a detailed response to the PAC's findings and recommendations within six weeks of the report's publication
- When the minister can only provide an interim report within this period, a full response is required within three months
- The government maintains a "tracker" to record audit recommendations and monitor the executive's response
- The tracker uses a traffic light system to signal the progress achieved in relation to the agreed upon deadlines

Isle of Man

- The government is given two months to table a response to PAC reports containing recommendations
- Any recommendation approved by the legislature (Tynwald) is added to the "Tynwald Decisions List" until it is adopted
- If the body responsible for adopting the recommendation wants to either amend or remove the recommendation, it must provide a reason for doing so
- An annual decisions report is tabled and debated

Canada¹⁴⁵

Nova Scotia, Prince Edward Island (PEI), Yukon, Newfoundland, Nunavut, and Northwest Territories (NWT)

- The PACs (and in some cases, the AGs) conduct follow-up on recommendations by requesting an "action plan", i.e. a document provided by an audited organization that describes how it intends to address recommendations identified in the report

While the former recommendations have considered how to stimulate political will through external forces such as public engagement, this section will consider how a PAC may seek to promote intra-Committee political will. On an individual level, the political will of an MP can be understood as a function of three factors: motivation, volunteerism and culture (which is a combination of the others). Motivation is stimulated by identification with and internalization of the values of the parliamentary institution or political party,

thus fostering a willingness to realize such values¹⁴⁶. For example, if one identifies with and internalizes the parliamentary principle of ensuring good governance, they will discern a perceived value in the outcome of effective oversight and thus prioritize the realization of such¹⁴⁷.

Thus, if motivation, influenced by expectations of deriving some material or symbolic benefit, determines the extent to which an individual may commit to a particular set of behaviours¹⁴⁸, the nature of

this motivation feeds into the second factor: volunteerism. This factor can be defined as the willingness to forego personal or professional rewards for the purpose of engaging in political behaviour¹⁴⁹. For an individual to sacrifice the perceived incentives, for instance, the political benefits of ‘towing the party line,’ in the name of prioritizing oversight regardless of the implications, there needs to be a level of volunteerism to pursue such behaviour, nonetheless.

Therefore, individual political will, influenced by motivation and volunteerism, is stimulated in the presence of a collective mindset amongst members of a group to pursue a unified goal, i.e. culture. Thus, it may be argued that a PAC’s political will to undertake effective oversight depends on members’

Recommendation: Foster Cross-Party Political Will to Pursue a Unified Purpose

ability to operate in a non-partisan manner and pursue a unified purpose. To foster the collective will needed to undertake the mandate of a PAC, members require a shared mindset and objective that goes beyond political values, “thus providing incentives for them to place their parliamentary duties ahead of party loyalty”¹⁵⁰. The case of Northern Ireland’s PAC, recounted by Claire Rice (former staff member of the Northern Ireland Assembly (NIA) between 2013 to 2014), helps illustrate this point:



Case Study: Northern Ireland's PAC¹⁵¹

While part of the UK, Northern Ireland does not use the Westminster style of governance. The majority-rule Westminster tradition was ill-suited to the state's historical context of longstanding conflict and divisions between the state's two main populations, the Catholic/nationalists and Protestant/unionists. Thus, the legislature adopted a model of democratic power-sharing, consociationalism, in which the two groups could jointly govern in a manner that minimized conflict.

Despite the redesigned model, there were undeniably residual tensions between the two groups as animosity within the political environment of Northern Ireland persisted. As described by Rice: "Politics in the NIA is innately adversarial, arguably an outworking of the entrenchment of these historical divisions in the modern operations of the legislature"¹⁵². Naturally, this dynamic of MPs acting "inherently [as] 'party animals' rather than 'committee creatures'"¹⁵³ would be a hindrance to the work of the legislature's committees.

Considering this political context, one would expect the same partisan divisions to be present on the PAC and adversely affects its work. Nonetheless, following surveys of 11 PAC members on the Committee's partisanship, a different conclusion emerged. All the interviewees did not believe partisanship affected the Committee, suggesting that the PAC was different from other NIA committees "because its members were able to 'rise above party politics'"¹⁵⁴. Members explained that the Committee had a strong sense of teamwork and shared trust, which in part was fostered through "off-site residential"¹⁵⁵.

The author argued that political will was an important factor in explaining the Committee's success. This was not of the form typically seen across the NIA's other committees, in terms of the inclination to assertively represent one's party's interests; rather, the PAC exhibited the will to surmount the deeply entrenched political divisions in pursuit of a greater vision. This vision was formulated through a collective mindset and purpose to ensure the efficient use of public resources, a cause that everyone could get behind: "the committee is 'about good governance and good practice in spending public money...and everyone wants to ensure that'"¹⁵⁶.

*"[The] recognition of the political, constitutional and ideological differences between members appears to have created an impetus to look for commonalities rather than differences, for which this committee was the shared interest of holding the Northern Ireland Executive to account in its use of public money"*¹⁵⁷.

In light of the survey results, the author concluded that the motivations of the PAC could not be solely explained by its institutional and political context. Rather, the PAC's willingness to pursue a unified vision that surpassed partisan ideologies was the key to discouraging partisanship on the Committee:

*"the conscious will and determination to think as a collective rather than as party representatives from separate communities is the true essence of what non-partisanship means for PACs"*¹⁵⁸.

The case study of Northern Ireland and thoughtful analyses from Claire Rice highlight how PACs can foster bipartisan motivation even in legislatures with deeply entrenched partisanship and political polarization. Where there exists a cross-party will to undertake the PAC's mandate and scrutinize executive expenditure, Committee members can become united to work towards a collective goal.

Concluding Remarks

This section explored how a PAC's motivation can be influenced by the Committee's leadership, partisan representation and political will. By adapting past research based on recent findings, it proposed various recommendations that may be useful in enhancing motivation in small legislatures:

Committee Leadership::
Appoint an Opposition PAC Chair

Partisan Representation:
Avoid a Government Majority on the PAC

Partisan Representation:
Form a Joint PAC (Bicameral Legislature)

Political Will:
Promote Public & Media Engagement

Political Will:
Establish Formalized Follow-Up Mechanisms

Political Will:
*Foster Cross-Party Political Will to Work
Towards a Unified Purpose*



Conclusion

Based on past international research, this Handbook explored three primary factors that impact PAC performance: opportunity, capacity and motivation¹⁵⁹. First, opportunity considered the institutional factors, such as the Committee's legal authority, mandate, access rights and relationship with the legislative auditor, that determine the scope of a PAC's work and ability to execute its oversight function. Second, capacity explored the organizational context that impacts a PAC's ability to fulfill its mandate and undertake its oversight function, including the size of the Committee, skills of its members, and available resources to employ staff and conduct training. Third, motivation referred to the PAC's willingness to undertake effective oversight, which can be impacted by the Committee's leadership, partisan representation and political will. When seeking to enhance opportunity, capacity and motivation, it is important to note that they are interdependent factors that support one another in promoting effective PACs.

Through consideration of these factors, this Handbook sought to consider how to adapt relevant international best practices related to the size and resource limitations of smaller legislatures. In doing so, it proposed 16 recommendations for small jurisdictions to consider, which is by no means an exhaustive list. The main takeaway of this research is that each legislature is unique, and there is no one-size-fits-all model of effective financial oversight. While smaller legislatures are advised to consider how these recommendations could support the effectiveness of their PACs, above all, it is necessary for parliamentary traditions and practices to be adapted to local realities.



Appendix-

List of Survey Respondents

Caribbean Region

- **Barbados**
- **Bermuda**
- **Cayman Islands**
- **Grenada**
- **Montserrat**
- **Turks & Caicos**

Pacific Region

- **Solomon Islands**
- **Samoa**
- **Tuvalu**
- **Nauru**
- Papua New Guinea (PNG)
- Fiji
- **Vanuatu**
- **Cook Islands**
- **Kiribati**
- **Bougainville**

British Isles & Mediterranean Region

- **Isle of Man**
- **Jersey**
- **Guernsey**
- **Malta**
- **Falkland Islands**
- **St Helena**

Nordic Region

- Aland Islands
- Faroe Islands
- Greenland

Australia

- Tasmania
- **Northern Territory**
- **Australian Capital Territory (ACT)**

Canada

- **Prince Edward Island (PEI)**
- Newfoundland
- New Brunswick
- Nova Scotia
- **Yukon**
- **Northwest Territories**
- **Nunavut**

**Bolded jurisdictions are members of CPA Small Branches Network



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Acknowledgements

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Endnotes

1. African Centre for Parliamentary Affairs (ACEPA), the Canadian Audit and Accountability Foundation, the Commonwealth Parliamentary Association, the Inter-Parliamentary Union, L'universite Laval, and McGill University.
2. The other principal output will be a book on Parliamentary Oversight in Small Jurisdictions, to be published by Routledge in 2023; it will present the full results of our study.
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7. CAPAC, 2020
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57. Dye & Stapenhurst, 1998
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59. Stapenhurst et al., 2005
60. McGee, 2002
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62. States Assembly of Jersey, 2000, p. 17
63. States Assembly of Jersey, 2000, p. 21
64. Government of Jersey London Office, 2022
65. States Assembly of Jersey, 2013, p. 29
66. No reports were published in 2020, likely as a result of the COVI-19 pandemic.
67. Government of Jersey, 2021a
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