

REPORT ON THE 13TH BIENNIAL CONFERENCE OF THE
AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES
(ACPAC)

STANDING COMMITTEE ON PUBLIC ACCOUNTS

MAY 2015

REPORT 13

COMMITTEE MEMBERSHIP

Current Members

Mr Brendan Smyth MLA	Chair from 6 June 2013 Member to 6 June 2013
Ms Mary Porter AM MLA	Deputy Chair
Ms Nicole Lawder MLA	Member from 8 August 2013
Ms Meegan Fitzharris MLA	Member from 10 February 2015

Former Members

Ms Yvette Berry MLA	Member from 5 August 2014 to 10 February 2015
Dr Chris Bourke MLA	Member to 5 August 2014
Mr Zed Seselja MLA	Chair to 6 June 2013
Mr Alistair Coe MLA	Member from 6 June to 8 August 2013

SECRETARIAT

Dr Andréa Cullen AGIA ACIS	Secretary
Mr Greg Hall	Research Officer
Ms Lydia Chung	Administration Officer

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RESOLUTION OF APPOINTMENT

The Legislative Assembly for the ACT appointed the Standing Committee on Public Accounts on 27 November 2012.

Specifically the resolution of 27 November 2012 establishing the Standing Committees of the 8th Assembly, as it relates to the Public Accounts Committee states:

- (1) The following general purpose standing committees be established and each committee inquire into and report on matters referred to it by the Assembly or matters that are considered by the committee to be of concern to the community:
 - (a) a Standing Committee on Public Accounts to:
 - (i) examine:
 - (A) the accounts of the receipts and expenditure of the Australian Capital Territory and its authorities; and
 - (B) all reports of the Auditor-General which have been presented to the Assembly;
 - (ii) report to the Assembly any items or matters in those accounts, statements and reports, or any circumstances connected with them, to which the Committee is of the opinion that the attention of the Assembly should be directed;
 - (iii) inquire into any question in connection with the public accounts which is referred to it by the Assembly and to report to the Assembly on that question; and
 - (iv) examine matters relating to economic and business development, small business, tourism, market and regulatory reform, public sector management, taxation and revenue;¹

¹ ACT Legislative Assembly, *Minutes of Proceedings* No. 2, 27 November 2012, pp. 24–27.

TABLE OF CONTENTS

Committee membership	i
Resolution of appointment.....	ii
1 INTRODUCTION	1
2 OVERVIEW OF CONFERENCE PROGRAM	3
Committee participation	3
Key note speakers	3
Presentations and panel sessions.....	5
3 COMMITTEE COMMENT	9
ACPAC background.....	9
Jurisdictional reports.....	9
Future ACPAC conference rotation.....	9
Conference program.....	10
Delegates in attendance	10
Professional development	10
International engagement	11
ACPAC document archive and website.....	12
4 CONCLUSION	13
APPENDIX A CONFERENCE HOSTS, PRESENTERS/PANELLISTS AND PARTICIPANTS	15
APPENDIX B SYNOPSIS OF PRESENTATION—MR BRENDAN SMYTH MLA	23
APPENDIX C SYNOPSIS OF PRESENTATION—MS NICOLE LAWDER MLA AND DR ANDRÉA CULLEN	25
APPENDIX D ACT STANDING COMMITTEE ON PUBLIC ACCOUNTS JURISDICTIONAL REPORT.....	27

1 INTRODUCTION

- 1.1 On 17 April 2015, the Standing Committee on Public Accounts (the Committee) resolved to report on its recent participation and attendance at the 13th Biennial Conference of the Australasian Council of Public Accounts Committees (ACPAC).
- 1.2 The 2015 Conference (the Conference) was hosted by the South Australian Parliament's Economic and Finance Committee, with the Statutory Authorities Review Committee, from 15 April to 17 April 2015.
- 1.3 More than 80 Australian and international delegates and observers attended the Conference, including members and staff of public accounts committees (PACs), Auditors-General and academics. In addition to Australian and New Zealand delegates, the Conference included representatives from the countries of: Fiji, India, Indonesia, Niue, Pakistan, Samoa, and the Republic of South Africa. The conference hosts, and the presenters, panellists and participants who attended the Conference are listed at **Appendix A**.
- 1.4 All members of the Committee and the Secretary of the Committee represented the ACT Legislative Assembly at the Conference. The Conference coincides with the annual meeting of the Commonwealth, State and Territory Auditors-General and benefited greatly from their attendance and participation on the first day of the Conference.
- 1.5 The theme of the Conference was 'Inquiring Minds—Public Accountability'. The aim was to provide a broad platform for conversation and debate in the areas in which Public Accounts Committees operate. Presentation themes included the value of committee inquiries to public accountability; international perspectives in the PAC arena; the rise of anti-corruption commissions and their role in the public accountability sphere—a changing landscape; the role of Public Accounts Committee members; community engagement in public accountability; and jurisdiction reports—a panel approach. The themes enabled recognised experts in their fields to present on a range of contemporary issues of interest to PACs.
- 1.6 Conference delegates were welcomed by Mr Lee Odenwalder MP, Presiding Member of the Economic and Finance Committee and Chair of ACPAC.

2 OVERVIEW OF CONFERENCE PROGRAM

- 2.1 The Conference program included keynote addresses, paper presentations and panel sessions. A summary of a selection of these is set out below including an outline of the extent of the Committee's direct participation at the Conference.

COMMITTEE PARTICIPATION

- 2.2 The Committee's participation at the Conference included:
- (i) a presentation by the Chair titled: 'Changing engagement in public accountability: Making what governments do more relevant—wellbeing: measuring beyond GDP';
 - (ii) a presentation by Ms Nicole Lawder MLA and Dr Andréa Cullen, Secretary of the Committee titled: 'International Perspectives in the PAC arena—a Kiribati case study';
 - (iii) participation by Ms Mary Porter AM MLA as a panel member presenting different perspectives on parliamentary strengthening;
 - (iv) attendance at the ACPAC 2015 Council meeting;
 - (v) presentation of a jurisdictional report providing a summary of Committee activity since the 12th Biennial ACPAC Conference in 2013; and
 - (vi) participation by the Chair, Mr Brendan Smyth MLA, in the final panel session (facilitated by political reporter, Mr Tom Richardson from *InDaily*) discussing key themes/items of interest arising from jurisdictional reports.

KEY NOTE SPEAKERS

MR SIMON O'NEILL, FORMER AUDITOR-GENERAL, SOUTH AUSTRALIA (RETIRED MARCH 2015)

- 2.3 Governments within and outside Australia, both before and after the global financial crisis, have faced significant challenges and implemented responses to the wants of citizens for better utility and service delivery within budget and financial sustainability constraints.
- 2.4 Citizens expect their Parliaments, governments and public services to operate with probity, value for money and transparency and accountability and oversight bodies are expected to confirm that these standards are being met.
- 2.5 This keynote address highlighted some important developments and responses in South Australia to meet new challenges of transparency and accountability of government including

an increased statutory examination role for the Auditor-General. The address also included comments about a number of identified challenges going forward. These were risks associated with cloud computing management and the rise of private public partnerships and the challenges these forms of partnerships pose for accountability.

- 2.6 Cloud computing is not a new technology, however, the concept of using it to deliver ICT resources in the public sector is a new business model. Whilst it has benefits it equally has large scale risks (if not managed properly) including:

...risks relating to data security and sovereignty, system performance, unauthorised access, legal and regulatory compliance and loss of access to the system, service or information. These risks will vary depending on the sensitivity of the agency's information and the criticality of the service. Data sovereignty issues arise when data stored 'offshore' in other countries becomes subject to local laws potentially affecting the rights over that information.²

- 2.7 Mr O'Neill concluded his address by suggesting that many challenges faced in the past will be confronted again in the future.

MR IAN MCPHEE, AUSTRALIAN AUDITOR-GENERAL

- 2.8 Mr McPhee was appointed as Auditor-General for Australia on 11 March 2005 and his non-renewable 10-year term concluded on 10 March 2015. He was appointed by the Prime Minister on an acting basis from 11 March 2015 for a period of three months or until a substantive appointment is made for the position of Auditor-General, whichever is the sooner.³

- 2.9 Mr McPhee was made an Officer (AO) in the General Division of the Order of Australia 2015 for:

...distinguished service to public administration, particularly in the areas of accountability and policy development, to the enhancement of public sector performance, and to professional auditing and assurance standards.⁴

- 2.10 In this address, Mr McPhee reflected on his ten years as Auditor-General for Australia—lessons learned, opportunities and challenges for the role of the public auditor in the contemporary public sector environment. Mr McPhee also reflected on reforms within the Australian National Audit Office to ensure the Office is best placed to carry out its important role in the contemporary environment—this included: achieving better results through the wise

² WA Auditor-General. (2014) *Cloud Computing Management*, July.

³ Refer: <http://www.anao.gov.au/About-Us/Auditor-General>

⁴ Refer: <http://www.anao.gov.au/About-Us/Auditor-General>

application of risk-based auditing, taking advantage of technology to drive efficiencies and the prudent use of partnering arrangements (with accounting firms).

PRESENTATIONS AND PANEL SESSIONS

CHANGING ENGAGEMENT IN PUBLIC ACCOUNTABILITY: MAKING WHAT GOVERNMENTS DO MORE RELEVANT—WELLBEING: MEASURING BEYOND GDP?

Mr Brendan Smyth MLA, Chair—ACT Standing Committee on Public Accounts

- 2.11 While Gross Domestic Product (formerly Gross National Product) has been a key measure of national income and economic growth since the system of national accounts was developed in the United States in the 1930s, critics have questioned its usefulness as a measure of wellbeing or progress. Alternative measures have been developed in recent years which seek to address the limitations of GDP, or replace GDP, as a measure of wellbeing or progress. These include, for example, the Genuine Progress Indicator (GPI) and Gross National Happiness. In the context of public accountability and making what governments do more relevant, this presentation considered the shortcomings and strengths of GDP, alternative measures of progress and wellbeing, whether economic growth means progress, and importantly—considered the question—can all that is worthwhile be measured?
- 2.12 A synopsis of the presentation is at **Appendix B**.

AVOIDING COMMUNITY APATHY, OUTRAGE AND EMOTION THROUGH GOOD COMMUNITY ENGAGEMENT

Ms Carla Leversedge, Immediate past president IAP⁵2, Manager, Community Development and Engagement, City of Tea Tree Gully

- 2.13 Ms Leversedge is experienced in the design and delivery of community engagement strategies, including in contentious areas where community outrage and emotion often arises. This workshop was presented to help delegates gain a better understanding of a range of community engagement matters including:
- community engagement – what it is and what it isn't;
 - the impacts of effective and authentic community engagement within an organisation
 - how principles of good engagement can assist in decision and public policy making; and
 - tips, tools and techniques for managing outrage and emotion from communities.

⁵ International Association for Public Participation Australasia—<https://www.iap2.org.au/>

INTERNATIONAL PERSPECTIVES IN THE PAC ARENA—PARLIAMENTARY CAPACITY BUILDING—A PACIFIC ISLANDS CASE STUDY: THE KIRIBATI PUBLIC ACCOUNTS COMMITTEE

Ms Nicole Lawder MLA, ACT Standing Committee on Public Accounts and Dr Andréa Cullen, Secretary, ACT Standing Committee on Public Accounts

- 2.14 The ACT Legislative Assembly has been twinned with the Kiribati Parliament since 2007 under the Pacific Parliamentary Partnerships program. A key element of the Assembly's participation in this parliamentary capacity building program has been the initiatives and activities undertaken to strengthen the Kiribati Parliament's Public Accounts Committee. This paper considers the various initiatives undertaken, the extent of their success, and the lessons learned. The presentation was used to prompt discussion about the benefits and implications of various parliamentary capacity building programs and initiatives.
- 2.15 A synopsis of the presentation is at **Appendix C**.
- 2.16 A panel session at the conclusion of the case study, whilst strengthening the workshop in terms of its contribution to international perspectives in the PAC arena, emphasised that one of the key lessons of parliamentary strengthening, is that—it is not a one size fits all and jurisdictions will progress strengthening/capacity building initiatives in different ways and in response to different demands. The panel members were:
- Ms Gabrielle Woods, Secretary Tasmania PAC—talked about the Tasmanian Parliament's twinning arrangement with the Samoan Parliament
 - Mr Simon L'Estrange (Chair) and Mr Timothy Hughes (Principal Research Officer)—Western Australia's PAC—talked about the Western Australian Parliament's twinning arrangement with the Cook Islands' Parliament;
 - Ms Mary Porter AM MLA—talked about her involvement with the Pacific Women's Parliamentary Partnerships project—as an example of parliamentary strengthening initiatives targeting gender representation.

ANAO'S INTERNATIONAL ENGAGEMENT APPROACH: OPPORTUNITIES FOR COLLABORATION IN THE FUTURE

Dr Andrew Pope, Group Executive Director—Performance Audit, Australian National Audit Office

- 2.17 This presentation provided an overview of the Australian National Audit Office's international engagement activities. An opportunity was provided for discussion about the benefits, challenges and opportunities for future engagement.

PARLIAMENTARY STRENGTHENING IN THE REGION

Dr Julien Barbara, Convenor, Centre for Democratic Institutions, Australian National University

- 2.18 This presentation focused on the challenges and opportunities of providing effective development and political governance support in relation to parliamentary strengthening. Attention was given to the lessons learned from the development community in supporting political governance institutions in challenging environments such as the Pacific over the last ten years, as well as opportunities for making this assistance more effective. The speaker discussed the approach to parliamentary strengthening of the Centre for Democratic Institutions and emphasised the importance of seeing institutions in the region as products of local politics.

THE ROLES AND RESPONSIBILITIES OF PUBLIC ACCOUNTS COMMITTEE MEMBERS—DO GUIDELINES ASSIST IN DEALING WITH WITNESSES AND IN PROVIDING PROCEDURAL FAIRNESS

Dr Andrew Southcott MP, Chair Joint Standing Committee of Public Accounts and Audit, Australian Parliament and Mr David Bennett MP, Chair, Finance and Expenditure Committee, New Zealand

- 2.19 The speakers presented on the rules and guidelines followed by committees in their respective Parliaments in relation to witnesses and the provision of procedural fairness.
- 2.20 Dr Andrew Southcott MP spoke about:
- the powers of the Joint Standing Committee of Public Accounts and Audit under its establishing Act and Senate Standing Orders;
 - formal guidelines and procedures observed by the committees for the protection of witnesses; and
 - the general practices and procedures followed by the committee and the secretariat to assist in dealing with witnesses.
- 2.21 Mr David Bennett MP described various rules and guidelines used in the New Zealand Parliament that assist select committees to deal with witnesses with fairness and in ways that recognise natural justice principles. Examples were provided of the use of these rules and guidelines in finance and expenditure related contexts.

MEASURING PUBLIC ACCOUNTABILITY

Hon. Roger Gyles AO QC, Chair, Transparency International, Australia

- 2.22 This presentation outlined how continual improvement in the measurement and maintenance of accountability can be pursued using methods such as Transparency International's National

Integrity System (NIS) approach and through its Anti-Corruption Agency Strengthening Initiative.

3 COMMITTEE COMMENT

ACPAC BACKGROUND

- 3.1 ACPAC formed in 1989, facilitates the exchange of information and opinion relating to Public Accounts Committees (PACs) and discusses matters of mutual concern.
- 3.2 ACPAC meets every two years in conference with a mid-term meeting to discuss and agree on an agenda for the forthcoming conference and to discuss issues specifically pertaining to Australasian committees.
- 3.3 In accordance with the ACPAC Constitution, the aims of ACPAC are:
- to facilitate the exchange of information and opinion relating to PACs and to discuss matters of mutual concern;
 - to improve the quality and performance of PACs in Australasia;
 - to liaise with Auditors-General so as to improve the effectiveness of both the Auditors and the PACs;
 - to communicate with individuals and organisations about matters of concern to public accountability; and
 - to provide an educational service for the elected members of Parliament, the media and the general public as to the purpose and activities of PACs.

JURISDICTIONAL REPORTS

- 3.4 Jurisdictional reports from members of ACPAC—providing a summary of activities undertaken over the period since the 12th Biennial Conference held in Sydney, New South Wales, April 2013—were presented at the Conference. The Committee’s jurisdictional report is at **Appendix D**.

FUTURE ACPAC CONFERENCE ROTATION

- 3.5 The responsibility for hosting mid-term meetings and conferences is rotated through the ACPAC member jurisdictions. Hosting a meeting or conference provides ACPAC member jurisdictions with an opportunity to make a contribution to the shared rotation of mid-term meetings and conferences.

- 3.6 The Northern Territory Legislative Assembly's PAC has accepted responsibility for arranging and hosting the 2016 mid-term meeting.
- 3.7 The 14th Biennial conference to be held in 2017 will be hosted by the Queensland Parliament—specifically the Queensland Finance and Administration Committee.
- 3.8 The ACT Legislative Assembly is next scheduled to host the 2022 mid-term meeting.

CONFERENCE PROGRAM

- 3.9 The Conference program encouraged discussion about many contemporary issues of common interest to those working to promote and ensure accountability in the public sector.
- 3.10 The high quality and varied conference program, including the keynote addresses, paper presentations and panel sessions, and participation by Auditors-General on the first day of the Conference successfully addressed the Conference theme –'Inquiring Minds – Public Accountability'.
- 3.11 The themes that emerged from the Conference included:
- changing engagement in public accountability—making the work of parliament (and its committees) more relevant in the contemporary democratic space;
 - international engagement and the role of public accounts committees;
 - international perspectives on public accounts committees;
 - public accountability across crime and misconduct entities, auditors-general and public accounts committees; and
 - measuring the performance (and effectiveness) of public accounts committees.

DELEGATES IN ATTENDANCE

- 3.12 As mentioned previously, over 80 delegates and observers attended the Conference. The Committee was pleased to note representation from all Australian states and territories as well as a number of overseas countries.

PROFESSIONAL DEVELOPMENT

- 3.13 Pursuant to the ACPAC Constitution, among other things, one of the aims of ACPAC is to provide an education service for the elected members of parliament. The Committee is of the view that the opportunity to attend an ACPAC Biennial Conference is a worthwhile and valuable professional development opportunity for new and experienced members of parliament.

INTERNATIONAL ENGAGEMENT

- 3.14 The Committee notes the increasing international focus of ACPAC and work that has taken place to formalise its role in supporting and strengthening international engagement activities with the international parliamentary community.
- 3.15 At its meeting on 16 April—the ACPAC Council amended its Constitution to include engagement with the international parliamentary community, including regional PACs and jurisdictions twinned with ACPAC members, as a key aspect of its work.
- 3.16 The ACPAC Council was pleased to welcome the return of the Fijian PAC to ACPAC. The Chair, Deputy Chair and three members of the Fijian PAC, together with a representative of its secretariat support staff, were in attendance at the Conference.
- 3.17 The Committee was pleased that the conference theme on ‘International Perspectives in the PAC Arena’ provided the opportunity for the presentation of a workshop, with Kiribati as a case study. The presentation highlighted the relationship between the ACT Legislative Assembly and the Kiribati Parliament and led to fruitful discussion about parliamentary strengthening and the lessons learned in this area from the experiences of others. A panel at the conclusion of the case study, whilst strengthening the workshop in terms of its contribution to international perspectives in the PAC arena, emphasised that one of the key lessons of parliamentary strengthening, is that—it is not a one size fits all and jurisdictions will progress strengthening/capacity building initiatives in different ways and in response to different demands. As previously mentioned in chapter 2, the panel members were:
- Ms Gabrielle Woods, Secretary Tasmania PAC—talked about the Tasmanian Parliament’s twinning arrangement with the Samoan Parliament;
 - Mr Sean L’Estrange (Chair) and Mr Timothy Hughes (Principal Research Officer)—Western Australia’s PAC—talked about the Western Australian Parliament’s twinning arrangement with the Cook Islands’ Parliament;
 - Ms Mary Porter AM MLA—talked about her involvement with the Pacific Women’s Parliamentary Partnerships project—as an example of parliamentary strengthening initiatives targeting gender representation.

ACPAC DOCUMENT ARCHIVE AND WEBSITE

- 3.18 An initiative of the Commonwealth Joint Committee on Public Accounts and Audit (JCPAA) has been the development and implementation of an ACPAC document archive and website.
- 3.19 The ACPAC homepage went live in 2013 and is accessible at: <http://www.acpac.asn.au/>. The website has a public interface together with a membership portal restricted to ACPAC full members.
- 3.20 The Committee welcomes the development of the ACPAC website as an important online presence for ACPAC now and in the future. It will be a valuable document archive linking information threads between conferences and meetings. It will also enable information presented at ACPAC conferences to be more accessible and durable in an online presence.
- 3.21 The Committee thanks the Commonwealth for its work to date and its willingness to establish and maintain an ACPAC website.

4 CONCLUSION

- 4.1 The Committee sincerely thanks the South Australian Economic and Finance Committee, the Statutory Authorities Review Committee, the Conference Secretariat, and the South Australian Parliament, for its warm welcome and outstanding efforts in hosting the 13th Biennial ACPAC Conference.
- 4.2 The Committee acknowledges and appreciates the hard work of the ACPAC Chair—Mr Lee Odenwalder MP—with facilitating and hosting the Conference and chairing the Council meeting and the contributions from members of the Economic and Finance Committee and members of the Statutory Authorities Review Committee.
- 4.3 The Committee also sincerely acknowledges and appreciates the hard work of the Conference Secretariat—Ms Susie Barber and Ms Lisa Baxter (with support from Ms Janine Roberts and Mr Ryan Piekarski)—with the arrangement, organisation and smooth running of the Conference.

Brendan Smyth MLA

Chair

19 May 2015

Appendix A CONFERENCE HOSTS, PRESENTERS/PANELLISTS AND PARTICIPANTS

Conference Hosts

South Australian Economic and Finance Committee

- Mr Lee Odenwalder MP, Presiding Member
- Hon Paul Caica MP
- Mr Chris Picton MP
- Hon Jennifer Rankine MP
- Mr Dan van Holst Pellekaan MP
- Mr David Pisoni MP
- Mr David Speirs MP

South Australian Statutory Authorities Review Committee

- Hon Gerry Kandelaars MLC, Presiding Member
- Hon Dennis Hood MLC
- Hon Rob Lucas MLC
- Hon Tung Ngo MLC
- Hon Stephen Wade MLC

Conference Secretariat

- Ms Susie Barber, Executive Officer, Economic and Finance Committee
- Mrs Lisa Baxter, Executive Officer, Economic and Finance Committee
- Ms Janine Roberts, Administrative Officer, Committees Office, House of Assembly
- Mr Ryan Piekarski, Administrative Officer, Committees Office, House of Assembly

Conference Presenters and Panellists

- Mr Lee Odenwalder MP, Presiding Member Economic and Finance Committee, Chair of ACPAC
- Mr Rick Crump, Clerk, House of Assembly, Parliament of South Australia
- Mr Simon O'Neill, former Auditor-General, South Australia
- Mr Brendan Smyth MLA, Chair ACT Standing Committee on Public Accounts
- Ms Carla Leversedge, Immediate Past President, IAP2, Community Development and Engagement Manager, City of Tea Tree Gully
- Hon Bruce Lander QC, South Australian Independent Commissioner Against Corruption
- Dr Andrew Southcott MP, Chair, Commonwealth Joint Committee of Public Accounts and Audit
- Mr John Doyle, Victorian Auditor-General
- Mr Ian McPhee AO, Australian Auditor-General
- Ms Nicole Lawder MLA, ACT Standing Committee on Public Accounts
- Dr Andréa Cullen, Secretary, ACT Standing Committee on Public Accounts
- Dr Andrew Pope, Group Executive Director Performance Audit, Australian National Audit Office
- Dr Julien Barbara, Director, Centre for Democratic Institutions, Australian National University
- Mr Rick Crump, Clerk, House of Assembly, Parliament of South Australia
- Prof. K. V. Thomas, Hon Chairperson, Public Accounts Committee, Parliament of India
- Hon Ruth Forrest MLC, Member, Tasmanian Public Accounts Committee
- Hon John Rau MP, Deputy Premier of South Australia
- Mr Sean L'Estrange MLA, Chair, Western Australian Public Accounts Committee
- Dr Andrew Southcott MP, Chair, Commonwealth Joint Committee of Public Accounts and Audit
- Mr David Bennett MP, Chair, New Zealand Finance and Expenditure Committee
- Hon Adriana Taylor MLC, Tasmanian Public Accounts Committee
- Professor Kerry Jacobs, Professor of Accounting, University of NSW Canberra
- Hon Roger Gyles QC, Chairman, Transparency international (Australia)
- Mr Tom Richardson, political reporter, *InDaily*

- Ms Mary Porter AM MLA, Deputy Chair, ACT Standing Committee on Public Accounts
- Ms Gabrielle Woods, Secretary, Tasmanian Public Accounts Committee
- Mr Timothy Hughes, Principal Research Officer, Western Australian Public Accounts Committee

Conference Participants

Australian Capital Territory (ACT) Standing Committee on Public Accounts

- Mr Brendan Smyth MLA, Chair
- Ms Mary Porter AM MLA, Deputy Chair
- Ms Nicole Lawder MLA, Member
- Ms Meegan Fitzharris MLA, Member
- Dr Andréa Cullen, Secretary

Australian National Audit Office

- Mr Ian McPhee, Auditor-General
- Dr Andrew Pope, Group Executive Director

Joint Committee of Public Accounts and Audit, Parliament of Australia

- Dr Andrew Southcott MP, Committee Chair
- Dr Kate Sullivan, Inquiry Secretary
- Ms Susan Cardell, Acting Committee Secretary
- Mr Andrew Gaczol, Senior Research Officer

Fiji Public Accounts Committee

- Hon Biman Prasad, Committee Chairman
- Hon Balmindar Singh, Committee Deputy Chairman
- Hon Semi Koroilavesau, Committee Member
- Hon Sanjit Patel, Committee Member
- Hon Aseri Radrodro, Committee Member
- Mr Joeli Ditoka, Secretariat support staff

Indian Public Accounts Committee

- Hon Prof Kuruppassery Varkey Thomas, Honourable Chairperson

The Audit Board of the Republic of Indonesia

- Mr Harry Azhar Azis, Chairman
- Professor Dr Bahrullah Akbar, Board Member
- Mr Johanes Widodo Hario Mumpuni, Adviser on the Central Government Finance
- Mr Arman Syifa, Head of BPK Representative Office (Bali)
- Mr Wahyudi, Head of International Cooperation Division
- Mr Robert J. Holbert, Government Partnerships Fund Senior Adviser

New South Wales (NSW) Audit Office

- Mr Grant Hehir, NSW Auditor-General

New South Wales (NSW) Public Accounts Committee

- Dr Abi Groves, Inquiry Manager

New Zealand (NZ) Audit Office

- Ms Phillippa Smith, NZ Deputy Auditor-General

New Zealand, Finance and Expenditure Committee

- Mr David Bennett MP, Chair
- Hon Clayton Cosgrove MP, Committee Member
- Ms Jo Elworthy, Clerk

Niue Public Accounts Committee

- Hon. Fisa Igilisi Pihigia, Chairman

Northern Territory (NT) Public Accounts Committee

- Mr Gerry Wood, MLA Member
- Ms Lia Finocchiaro, MLA Member
- Mr Russel Keith, First Clerk Assistant

Northern Territory (NT) Auditor Office

- Ms Julie Crisp NT Auditor-General

Pakistan Auditor-General's Office

- Muhammad Akhtar Buland Rana Auditor-General
- Zahhid Rashid Director General
- Umar Zafar Sheikh Director

Queensland (QLD) Audit Office

- Mr Andrew Greaves, QLD Auditor-General

Samoa Audit Office

- Mr Camillo Afele, Controller and Auditor-General

South Africa Audit Office

- Ms Thandeka Zondi, Corporate Executive

Portfolio Committee on Public Accounts and Finance, Free State Province, Republic of South Africa

- Hon CJ Van Rooyen, Chairperson
- Hon D Kotzee, Member
- Hon W Wessels, Member
- Ms E Morake, Coordinator

South Australian (SA) Auditor-General's Department

- Mr Simon O'Neill, former Auditor-General

South Australian (SA) Parliament Economic and Finance Committee

- Mr Lee Odenwalder MP, Presiding Member
- Mr Chris Picton MP, Committee Member
- Hon Paul Caica MP, Committee Member
- Mr David Speirs MP, Committee Member
- Ms Susie Barber, Executive Officer
- Mrs Lisa Baxter, Executive Officer
- Ms Janine Roberts, Administrative Officer

South Australian (SA) Parliament Statutory Authorities Review Committee

- Hon Gerry Kandelaars, Presiding Member
- Mr Peter Dimopoulos, Secretary
- Ms Emma Moulds, Research Officer

South Australian (SA) Parliament House of Assembly

- Mr Rick Crump, Clerk, House of Assembly
- Mr Ryan Piekarski, Administrative Officer

Tasmanian Public Accounts Committee

- Hon Ruth Forrest MLC, Member
- Hon Adriana Taylor MLC, Member
- Hon Joan Ryler MP, Member
- Ms Sara Courtney MP, Member
- Ms Gabrielle Woods, Secretary

Victorian Audit Office

- Mr John Doyle, Auditor-General
- Dr Peter Frost, Chief Executive Officer Deputy Auditor-General
- Ms Susanna Young, Manager, Engagement and Outreach

Victorian (VIC) Public Accounts and Estimates Committee

- Mr Alejandro Navarrete Flores, Research Officer
- Mr Christopher Gribbin, Research Officer
- Ms Valerie Cheong, Executive Officer

Western Australian (WA) Audit Office

- Mr Colin Murphy, Auditor General

Western Australian (WA) Estimates and Financial Operations Committee

- Hon Alanna Clohesy MLC, Committee Member
- Hon Martin Aldridge MLC, Committee Member
- Hon Rick Mazza MLC, Committee Member
- Mr Andrew Hawkes, Advisory Officer
- Mr Michael Ryan, Advisory Officer
- Ms Filomena Piffaretti, Committee Clerk

Western Australian (WA) Public Accounts Committee

- Mr Sean L'Estrange MLA, Committee Chairman
- Mr Ben Wyatt MLA, Committee Deputy Chairman
- Mr Bill Johnston MLA, Committee Member
- Mrs Glenys Godfrey MLA, Committee Member
- Ms Michele Chiasson, Research Officer
- Mr Tim Hughes, Principal Research Officer

Appendix B SYNOPSIS OF PRESENTATION— MR BRENDAN SMYTH MLA

CHANGING ENGAGEMENT IN PUBLIC ACCOUNTABILITY: MAKING WHAT GOVERNMENTS DO
MORE RELEVANT—WELLBEING: MEASURING BEYOND GDP?

Mr Brendan Smyth MLA, Chair, ACT Standing Committee on Public Accounts

On 4 January 1934—the concept of Gross Domestic Product (formerly Gross National Product) was born with the presentation of a report by the economist Simon Kuznets, *National Income, 1929–32*⁶, which reported on an investigation of principal economic questions as determined by a resolution of the US Senate to provide information about national income estimates during the Great Depression.

Over time—GDP has become the prominent macro-economic measurement of national income. Notwithstanding, since its inception, many prominent figures over time have commented on the inadequacy of GDP to capture the wellbeing status of a country. Robert F. Kennedy said in his speech at the University of Kansas (18 March 1968) that a country's gross domestic product (GDP) measures 'everything except that which makes life worthwhile'.⁷ Simon Kuznets (the author of the seminal report commissioned by the US Senate) commented that GDP has always been a limited way in which to assess a country's progress—'The welfare of a nation can scarcely be inferred from a measurement of national income'.

The global financial crisis and the ongoing global economic outlook have repositioned the prominence of focusing on economic growth. Just over eighty years on since its birth—it is timely to consider the usefulness of GDP in measuring the wellbeing of a nation.

In the context of public accountability and making what governments do more relevant—this presentation will consider: (i) the shortcomings of GDP—its limitations and where this key data set falls short; (ii) strengths of GDP as a key data set; (iii) alternatives to GDP for measuring progress and wellbeing; and (iv) whether economic activity is required for wellbeing and does economic growth mean progress? Importantly—it will explore the question—can all that is worthwhile be measured?

⁶ US Senate Document No. 124, 73rd Congress, 2d Session, Letter from the Acting Secretary of Commerce transmitting in response to Senate Resolution No. 220 (72d Congress) a report on National Income, 1929–32, 4 January 1934.

⁷ Kennedy, R. F. (1968) 'Remarks at the University of Kansas'—18 March, accessed from the John F. Kennedy Presidential Library and Museum—21 January 2015.

APPENDIX C SYNOPSIS OF PRESENTATION— MS NICOLE LAWDER MLA AND DR ANDRÉA CULLEN

INTERNATIONAL PERSPECTIVES IN THE PAC ARENA—PARLIAMENTARY CAPACITY
BUILDING—A PACIFIC ISLANDS CASE STUDY: THE KIRIBATI PUBLIC ACCOUNTS COMMITTEE

Ms Nicole Lawder MLA, ACT Standing Committee on Public Accounts and Dr Andréa Cullen,
Secretary, ACT Standing Committee on Public Accounts

...the development of parliamentary institutions is synonymous with democratisation and their
sound functioning is a fundamental requirement of democracy.

Conference of Speakers of the Parliaments of the EU, Copenhagen, 30 June 2006
(cited in OPPD⁸ 2010, p. 10)

The first Global Parliamentary Report (2012) commented that:

...parliaments are more prevalent than ever before. 190 of 193 countries now have some form of
functioning parliament, accounting for over 46,000 representatives. The existence of a parliament is
not synonymous with democracy, but democracy cannot exist without a parliament.

IPU/UNDP Global Parliamentary Report, April 2012 (p. 2)

In new and developing democracies—an overarching objective is to establish sustainable democratic
governance. Key targets for such work are the democratic institutions or agencies for public
accountability of which the Parliament is considered a primary institution of democracy or the
'biggest show in town'⁹.

Achievement of sustainable democratic governance is one of the major goals of parliamentary
capacity building programs. Activities under these programs are designed to strengthen and build
capacity for parliaments to carry out their essential democratic functions of representation, law
making and oversight/scrutiny.

⁸ Office for Promotion of Parliamentary Democracy (OPPD) (2010) *Strengthening Parliaments Worldwide—The European Parliament and the promotion of democracy*, European Parliament.

⁹ Rozzoli, K. (2012) 'Assisting parliamentarians to develop their capacities: Experiences from working in Indonesia and South Pacific', *Parliamentary Affairs*, 65, 3, pp. 628–639, January.

The established *Pacific Parliamentary Partnerships program*¹⁰ twinning arrangement is a valuable Australasian parliamentary capacity building program.¹¹ It provides an important framework for engagement and capacity building between Australian State and Territory jurisdictions and Pacific parliaments. The ACT Legislative Assembly has been twinned with the Kiribati Parliament since 2007 under the *Pacific Parliamentary Partnerships program*.

A key target of parliamentary capacity building programs is the Public Accounts Committee on the basis of its important role in the cycle of accountability for public funds. Using a case study approach this presentation will consider initiatives and activities undertaken to strengthen the Kiribati Parliament's Public Accounts Committee.

Consideration of these various initiatives will be framed across the three core capacity building approaches—individual, institutional and network—and importantly, within the context of country specific parameters such as culture and local practices, economic position, historic considerations and parliamentary framework. The discussion will also touch on the success or otherwise of these initiatives (and why) and lessons learned.

After the case study presentation—workshop participants were invited to consider and discuss their experiences, lessons learned, benefits and practical implications arising from parliamentary capacity building initiatives and programs.

¹⁰ <http://www.pacificparliaments.net/>

¹¹ This cross-institutional relationship program was formed initially at a meeting of the Australian Region Management Committee of the Commonwealth Parliamentary Association (CPA) in July 2007. At that meeting the Region Management Committee of the CPA agreed that Australian Branches would give in principle support to a twinning arrangement proposal which had been approved by the CPA Executive Committee.

**APPENDIX D ACT STANDING COMMITTEE ON PUBLIC ACCOUNTS
JURISDICTIONAL REPORT**

ACT STANDING COMMITTEE ON PUBLIC ACCOUNTS

JURISDICTIONAL REPORT

FOR THE AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES

13TH BIENNIAL CONFERENCE

ADELAIDE, SOUTH AUSTRALIA

15–17 APRIL 2015

(as submitted to ACPAC Secretariat—at 30 January 2015)

ACT STANDING COMMITTEE ON PUBLIC ACCOUNTS

The ACT Standing Committee on Public Accounts (the Committee) is established by Assembly resolution and governed by standing orders.

The Legislative Assembly for the ACT appointed the current Standing Committee on Public Accounts on 27 November 2012. Specifically the resolution of 27 November 2012 establishing the Standing Committees of the 8th Assembly, as it relates to the Public Accounts Committee states:

“(1) The following general purpose standing committees be established and each committee inquire into and report on matters referred to it by the Assembly or matters that are considered by the committee to be of concern to the community:

(a) a Standing Committee on Public accounts to:

- (i) examine:
 - (a) the accounts of the receipts and expenditure of the Australian Capital Territory and its authorities, and
 - (b) all reports of the Auditor-General which have been presented to the Assembly
- (ii) report to the Assembly any items or matters in those accounts, statements and reports, or any circumstances connected with them, to which the Committee is of the opinion that the attention of the Assembly should be directed
- (iii) inquire into any question in connection with the public accounts which is referred to it by the Assembly and to report to the Assembly on that question, and
- (iv) examine matters relating to economic and business development, small business, tourism, market and regulatory reform, public sector management, taxation and revenue.”

In addition to its resolution of appointment, the Committee has a number of roles and responsibilities as prescribed in legislation:

Auditor-General Act 1996/Ombudsman Act 1989/Financial Management Act 1996

Under the aforementioned Acts, the Committee has a number of roles and responsibilities in relation to the ACT Auditor-General and the ACT Ombudsman.

Legislation Act 2001

Under the *Legislation Act 2001* (section 228) the Committee is the ‘default’ committee for consideration of statutory appointments. While the Speaker nominates other committees for specific appointments the Committee considers a significant proportion and has an oversight role into the whole statutory appointment process.

Pursuant to section 228, a minister is required to consult with the relevant standing committee of the Assembly when making appointments that are established by or under an Act. The Committee may make a recommendation to the Minister about the proposed appointment and in making the appointment; the Minister must have regard to any recommendation received.

Government Procurement Act 2001

Under the *Government Procurement Act 2001* (section 39), each government entity must report any contracts over \$25 000 that contain confidential text to the Committee. The *Government Procurement Act 2001* was recently amended to require agencies to provide the Committee with a list of ‘reportable contracts’ every twelve months, rather than six months. The new reporting period took effect from 1 April 2012 and ended on 31 March 2013.

Annual Reports (Government Agencies) Act 2004

Under the *Annual Reports (Government Agencies) Act 2004*, before the responsible Minister can issue an annual report direction, the Minister must consult the Committee (section 8). The Committee may make a recommendation to the Minister about any proposed directions.

Membership

Mr Brendan Smyth MLA	Chair from 6 June 2013 Member to 6 June 2013
Ms Mary Porter AM MLA	Deputy Chair
Dr Chris Bourke MLA	Member to 5 August 2014
Ms Nicole Lawder MLA	Member from 8 August 2013
Ms Yvette Berry MLA	Member from 5 August 2014 to be discharged February 2015
New Member	To be appointed February 2015
Mr Zed Seselja MLA	Chair to 6 June 2013
Mr Alistair Coe MLA	Member from 6 June to 8 August 2013
Dr Andréa Cullen	Secretary

HIGHLIGHTS OF SELECTED COMMITTEE ACTIVITY

Following are highlights on interesting developments—selected activity undertaken by the Committee, or items of interest—over the period since the 12th ACPAC Conference held in Sydney, New South Wales, April 2013.

Items of interest since ACPAC Conference in 2013

Committee membership

The Committee has four members—comprising two opposition members and two government members. Since the ACPAC conference held in 2013, the Committee's membership has changed a number of times.

The former Chair of the Committee—Mr Zed Seselja MLA—resigned as a member of the Legislative Assembly in June 2013 to contest a senate seat as part of the 2013 federal election. Ms Nicole Lawder was officially declared elected to fill the casual vacancy in the Assembly following the resignation of Mr Seselja. Ms Lawder was also appointed as a member to the Assembly's Public Accounts Committee.

Changes to administrative arrangements in August 2014 and January 2015 have also necessitated changes to membership. The appointment of a sixth minister in 2014 resulted in Dr Chris Bourke MLA being discharged from the Committee and Ms Yvette Berry MLA appointed in his place.

Former Chief Minister—Ms Katy Gallagher MLA—resigned as a member of the Assembly in December 2014 to take up a Senate seat. Ms Meegan Fitzharris was officially declared elected to fill the casual vacancy in the Assembly following the resignation of Ms Gallagher. With the promotion of Ms Berry to the Ministry in January 2015—a new MLA will be appointed as a member of the Assembly's Public Accounts Committee in February 2015.

The composition of the [Standing Committee on Public Accounts](#) is: Mr Brendan Smyth MLA—Chair (Canberra Liberals); Ms Mary Porter AM MLA—Deputy Chair (Australian Labor Party); Ms Nicole Lawder MLA (Canberra Liberals). The fourth member to replace Ms Berry will be appointed in February 2015.

Since the last ACPAC Biennial Conference in 2013, the Committee has undertaken a number of inquiries, actioned a range of statutory responsibilities for which it is responsible, inquired into and reported back on several referred reports of the Auditor-General, and tabled five reports. Highlights of some of these are briefly discussed in this report.

Highlights of completed inquiries

Inquiry into proposed Appropriation (Loose-fill asbestos insulation eradication) Bill 2014–15

The proposed Bill underpins the funding of the ACT Government's Loose-fill (Mr Fluffy) Asbestos Insulation Eradication Scheme (the Scheme). The funding source for the Scheme is a \$1 billion concessional loan from the Commonwealth Government. The loan facility will allow the ACT Government to borrow up to \$1 billion at the Commonwealth's interest rate for a period of 10 years. The Commonwealth loan facility will allow savings to the Government of up to \$32 million over the life of the loan.

The funding of the Scheme will enable the ACT Government to make good on its offer to purchase all 1021 houses in the ACT that are affected by loose-fill asbestos insulation at market value as if dwellings did not contain asbestos as at 28 October 2014. The purpose of the Scheme is twofold—to fund the acquisition, demolition, disposal and remediation of affected homes and blocks but also to provide a range of support to affected homeowners and residents—including emergency financial assistance, asbestos assessment and the hazard reduction program undertaken by the Asbestos Response Taskforce and the payment of relocation assistance grants when owners/residents leave affected homes.

On 17 November 2014, the Committee self referred (pursuant to Standing Order 216) the proposed appropriation bill for inquiry and report after the Chief Minister wrote to Committee on Friday 14 November 2014 asking it to consider the then proposed Appropriation (Loose-fill Asbestos Insulation Eradication) Bill 2014–15 (the proposed Bill). Specifically, the Chief Minister asked the Committee to consider the proposed Bill in advance of its formal introduction in the November sitting of the Legislative Assembly, and report in sufficient time to permit the Bill to be debated and passed by Legislative Assembly on 27 November 2014.

Given the significance of the Bill to the Territory's budget together with the importance of ensuring that the interested members of the community had an opportunity to submit their views the Committee agreed to present its report on 3 December 2014.

As to the impact on the Territory's budget—the one-off size and cost of dealing with the Mr Fluffy legacy represents about a fifth of the ACT Government's annual budget. The cost of the Scheme is estimated to equate to approximately 22% of ACT Government revenue. The estimated net cost of the Scheme is likely to be significant from the Territory's perspective. The currently expected net cost of between \$300 million and \$500 million represents approximately 10 per cent of the Territory's annual budget.

The Committee received close to 80 submissions (including supplementary submissions). The Committee agreed to receive submissions up to and including Friday 5 December 2014.

The Committee presented its report out of session on 3 December 2014. The Committee made 62 recommendations. The Government response to the report was tabled on 4 December 2014. The Bill was debated and passed on 4 December 2014.

Further information on the inquiry, including transcripts, responses to questions, written submissions and the Committee's report is available at: http://www.parliament.act.gov.au/in-committees/standing_committees/Public-Accounts/inquiry-into-the-proposed-appropriation-loosefill-asbestos-insulation-eradication-bill-201415?inquiry=662274

Inquiry into Appropriation Bill 2013–14 (No. 2) and Appropriation (Office of the Legislative Assembly) 2013–14 (No. 2)

The Assembly referred Appropriation Bill 2013–14 (No. 2) and Appropriation (Office of the Legislative Assembly) Bill 2013–14 (No. 2) to the Committee for inquiry and report.

The Committee is required to inquire into any question in connection with the public accounts, which is referred to it by the Assembly, and to report to the Assembly on that question. Accordingly, the Committee considers supplementary appropriation bills.

At its hearings the Committee heard from all members of the Executive together with officials from their respective directorates in connection with matters to which the Bills appropriate funds. The Committee's report tabled on 6 May 2014 sets out 18 recommendations and examines several key themes that became apparent during its inquiry—including:

- revised wage parameters—outcomes of the enterprise bargaining process for new 2013–2017 enterprise agreements—specifically, additional funding in 2013–14 arising from anticipated outcomes of pay offers as part of these agreements;
- capital investment and works re-profiling;
- appropriation amounts for inclusion in supplementary appropriation bills;
- replacement or planned upgrades to information and technology (ICT) applications;
- rationale for transfer or reclassification of appropriation amounts from capital injection funding to recurrent expenditure; and
- clarification as to whether proposed appropriations will be expended before the end of the 2013–14 financial year.

Further information on the inquiry, including transcripts, responses to questions, and the Committee's report is available at: http://www.parliament.act.gov.au/in-committees/standing_committees/Public-Accounts/appropriation-bill-2013-2014-no2?inquiry=568042

Inquiries into 2011–12 and 2012–13 Annual and Financial Reports

Annual reports of government agencies and directorates, on tabling are referred to Assembly committees for inquiry as per a schedule determined by resolution of the Assembly. The Committee has completed two inquiries into referred annual and financial reports for 2011–12 and 2012–13 reporting periods.

During its inquiries, in addition to examining performance against prescribed outputs, assessment of referred reports against the Annual Report Directions issued under the *Annual Reports (Government Agencies) Act 2004*, the Committee also considers compliance against other legislative requirements and seeks clarification on whole-of-government and agency issues.

Further information on the inquiry into referred 2011–12 Annual and Financial reports, including transcripts and the Committee’s report is available at: http://www.parliament.act.gov.au/in-committees/standing_committees/Public-Accounts/annual-and-financial-reports-2011-2012?inquiry=438073

Further information on the inquiry into referred 2012–13 Annual and Financial reports, including transcripts and the Committee’s report is available at: http://www.parliament.act.gov.au/in-committees/standing_committees/Public-Accounts/annual-and-financial-reports-2011-2013?inquiry=497615

Referred Auditor-General reports

Pursuant to its resolution of appointment, all reports of the Auditor-General which have been presented to the Legislative Assembly are referred to the Committee for inquiry and report. In accordance with that resolution the Committee inquires into all referred reports and reports back to the Assembly. The outcome of this inquiry is a decision by the Committee as to whether a report warrants ‘*further inquiry*’.

For the reporting period, the Committee—:

- has inquired into and reported back to the Assembly on four reports of the Auditor-General
- will shortly report back to the Assembly on four reports—covering speed cameras, parking operations, development application approval processes for single dwellings and water and sewerage pricing
- is currently considering three reports—covering topics ranging from 2013–14 financial audits, management of community grants, care and protection services, gastroenterology and hepatology outpatient services at the Canberra Hospital and capita works reporting, and
- has determined that two reports warrant ‘*further inquiry*’. Further information is available under current inquiries.

Further information on the Committee’s procedures for examining referred Auditor-General reports is available at: http://www.parliament.act.gov.au/in-committees/standing_committees/Public-Accounts/pac/referral

Highlights of current inquiries

Further inquiry into Auditor-General’s report No. 5 of 2013: *Bushfire Preparedness*

This inquiry is considering the findings of an Audit report that reviewed ACT Government agencies’ preparedness to manage bushfire threats to the Australian Capital Territory.

Whilst the terms of reference are the information contained within the Audit report, the inquiry is specifically focusing on: elements underpinning strategic readiness for bushfire prevention and preparedness; the Farm Firewise program; and implementation of audit recommendations.

The Committee will shortly conclude its public hearing program. Information on the inquiry, including submissions, is available at: http://www.parliament.act.gov.au/in-committees/standing_committees/Public-Accounts/review-of-auditor-generals-report-no-5-of-2013-bushfire-preparedness?inquiry=567843

Auditor-General's report No. 5 of 2013 is available at:
<http://www.audit.act.gov.au/auditreports/reports2013/Report%20No%205%20of%202013%20Bushfire%20Preparedness.pdf>

Further inquiry into Auditor-General's report No. 4 of 2013: *National Partnership Agreement on Homelessness*

This inquiry is considering the findings of an Audit report that reviewed the ACT Government's implementation of selected programs and initiatives under the *National Partnership Agreement on Homelessness*.

Whilst the terms of reference are the information contained within the Audit report, the inquiry is specifically focusing on: measuring the success/effectiveness of policies and programs targeting homelessness; and progress on implementation of the Audit report recommendations. The Committee will shortly conclude its public hearing program. Information on the inquiry, including submissions, is available at: http://www.parliament.act.gov.au/in-committees/standing_committees/Public-Accounts/review-of-auditor-generals-report-no.-4-of-2013-national-partnership-agreement-on-homelessness?inquiry=602391

Auditor-General's report No. 4 of 2013 is available at:
<http://www.audit.act.gov.au/auditreports/reports2013/Report%204%202013%20National%20Partnership%20Agreement%20on%20Homelessness.pdf>

Inquiry into 2013–14 Annual and Financial reports

As noted earlier annual reports of government agencies and directorates, on tabling are referred to Assembly committees for inquiry as per a schedule determined by resolution of the Assembly.

The Committee has completed its public hearing program for referred 2013–14 annual reports and expects to table its report shortly.

Further information on the inquiry into referred 2013–14 Annual and Financial reports, including transcripts and responses to QToN is available at: http://www.parliament.act.gov.au/in-committees/standing_committees/Public-Accounts/annual-and-financial-reports-2013-2014?inquiry=644547

Other matters

Visiting delegations

During 2013, the Committee met with two visiting delegations with an interest in public financial accountability. The delegations were from the National Assembly of Afghanistan and the State Audit Office of Vietnam.

The parliamentary delegation from the National Assembly of Afghanistan included members from the Assembly's Public Accounts Subcommittee; Economic, Budget and Finance Committee; Afghanistan's Auditor-General; Deputy Finance Minister; and the Secretary General of the Afghanistan House of the People (Lower House). As the Public Accounts Subcommittee was newly formed, the purpose of the visit was to provide exposure to: (i) specialised budget and oversight committees in Australian parliaments; and (ii) the relationship such oversight bodies have with Auditors-General.

The delegation from the State Audit Office of Vietnam formed part of study tour organised by the ANZSOG Institute for Governance at the University of Canberra to provide exposure and an opportunity to gain practical knowledge on performance auditing in Australia, with a focus on case studies of performance auditing. The delegation comprised senior officials from the State Audit Office of Vietnam including the Deputy State Auditor-General of Vietnam and was accompanied by Adjunct Professor Tu Pham from the ANZSOG Institute for Governance.

Auditor-General Amendment Bill/Act 2013 and Officers of the Assembly Legislation Amendment Bill/Act 2013

The passing of the Auditor-General Amendment Bill and Officers of the Assembly Legislation Amendment Bill in 2013 has amended aspects of the Committee's role in respect of the Auditor-General.

The Auditor-General Amendment Bill 2013 was passed on 6 August 2013 and its provisions became effective on 20 February 2014. The amendments, amongst other things, include provisions for collaborative audits and auditing of non-government entities providing government funded activities or services.

Some of the legislative changes arising from the Auditor-General Amendment Bill need to be considered in conjunction with the changes resulting from the passing of the Officers of the Assembly Legislation Amendment Bill 2013 (the OLA Amendment Bill). The OLA Amendment Bill passed on 24 October 2013 amended the Committee's role in relation to the budget and appointment of the Auditor-General. The provisions as contained in the OLA Amendment Act¹² became effective from 1 July 2014.

The passing of the OLA Amendment Bill designated the Auditor-General, the ACT Electoral Commissioner and ACT Ombudsman as Officers of the Legislative Assembly. Changes to the *Auditor-General Act 1996* to effect this and related changes (such as to appointment processes and related recommendations concerning suspension of the Auditor-General) were brought forward as part of the OLA Amendment Bill.

The proposed amendments, and subsequent provisions enacted, in the aforementioned Bills/Acts, respond to several recommendations of the 7th Assembly's Standing Committee on Public Accounts Report No. 15 inquiring into the *Auditor-General Act 1996*.

Further information is available at:

¹² The Act amended the *Auditor-General Act 1996*, the *Ombudsman Act 1989* and the *Financial Management Act 1996*.

REPORT ON THE 13TH BIENNIAL CONFERENCE OF THE 35
AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES
(ACPAC)

- 7th Assembly's Standing Committee on Public Accounts Report No. 15 inquiring into the *Auditor-General Act 1996*—<http://www.parliament.act.gov.au/in-committees/previous-assemblies/Standing-Committees-Seventh-Assembly/Standing-Committee-on-Public-Accounts/15-Inquiry-into-the-ACT-Auditor-General-Act-1996>
- Auditor-General Amendment Bill/Act 2013—<http://www.legislation.act.gov.au/a/1996-23/default.asp>
- Officers of the Assembly Legislation Amendment Bill/Act 2013—http://www.legislation.act.gov.au/b/db_48349/default.asp

(as at 30 January 2015)