

Panel A: Parliamentary audit and scrutiny of ex-poste government spending

Panel Organizer: Dr. Irina Khmelko

CHAIR: Rick Stapenhurst

Parliamentary audit and scrutiny of ex-poste government spending is a critical element of public financial management (Wehner, 2006). In 2005, Stapenhurst, Sahgal, Woodley and Pelizzo identified 14 factors contributing to the success of Public Accounts Committees in carrying out this audit function. Pelizzo, Stapenhurst, Sahgal, and Woodley (2006) carried this analysis further, developing a comparative perspective. These 'PAC success factors' have been endorsed by regional Public Accounts Committee Associations, such as the East African Association of PACs. Recently, a number of scholars and practitioners have built on this earlier analysis. Using data collected by the World Bank Institute, regional assessments have been completed for PACs in: the Pacific Islands (Pelizzo), South Asia (Sahgal and Kojima), the British Isles (Staddon) and Canada (Stapenhurst and Kroon; CCAF and WBI). The purpose of this panel is to present these regional assessments, for peer review and scholarly critique.

1. PUBLIC ACCOUNTS COMMITTEES: SOUTH ASIAN PERSPECTIVE - Vinod Sahgal

This report contains a review and analysis of data collected through a survey of Public Accounts Committees in South Asia, conducted by the World Bank Institute. This report investigates (1) the structure, powers and responsibilities of Public Accounts Committees in South Asia, (2) their membership and leadership, (3) processes, coverage and working practices including access to resources and relationships with other committees; and (4) procedures for measuring and reporting on their performance. The countries covered in this report are India, Pakistan, Bangladesh, Sri Lanka, Nepal, Bhutan and the Maldives. National and Regional comparisons of the functioning and attributes of Public Accounts Committees are made. The report finds that although one size does not fit all, the seven jurisdictions show certain underlying common principles.

2. The Parliamentary Public Accounts Committee: a British Isles Perspective - Anthony Staddon

This paper investigates (1) the structure, powers and responsibilities of Public Accounts Committees of the British Isles, (2) their membership and leadership, (3) processes, coverage and working practices including access to resources and relationships with other committees; and (4) procedures for measuring and reporting on their performance. The countries covered in this report are Guernsey, Ireland, Isle of Man, Jersey, Northern Ireland, Scotland, UK & Wales. Other sources, such as parliamentary websites and Committee reports, have been consulted to support this analysis. The paper investigates several of the attributes of Public Accounts Committees that, according to the literature,

makes them function effectively. The results support the widely held view that ex post scrutiny is where many Westminster-type parliaments are strongest.

3. Public Accounts Committees in Canada Rick Stapenhurst, Cindy Kroon (presenter)

The purpose of this paper is to examine the structures, responsibilities and working practices of Public Accounts Committees (PACs) in Canada. The paper contains a review and analysis of data collected through a survey of Public Accounts Committees in the provinces and territories of Canada, conducted by the World Bank Institute. The jurisdictions covered in this report are British Columbia, Alberta, Manitoba, Ontario, Prince Edward Island, Saskatchewan, Yukon, Canada, Northwest Territories, New Brunswick, Quebec, Nunavut, Newfoundland & Labrador, and Nova Scotia. The paper considers i) how Canadian PACs compare with the 17 attributes proposed in the literature that make an 'ideal' PAC, and ii) how Canadian PACs compare to the benchmarks identified in the literature for examining PAC performance. Each individual Canadian PAC is assessed on each of these points, and is ranked according to performance.

4. Public Accounts Committees in the Pacific: Riccardo Pelizzo

The paper investigates the organization, activities and performance of Public Account Committees in the Micro Island-States from the Pacific Region. In doing so the paper investigates several of the claims (of the size, organization and staff of the committee) advanced in the literature as to what makes Public Accounts Committees work.

5. Public Accounts Committees in Nigeria: Ben Ekeyi and Alexander Hamilton (presenter tbd))

The paper examines the extent to which the practices of Public Accounts Committees (PACs) differ across jurisdictions in Nigeria. It provides a reference point for PAC members, PAC research and support staff, legislative auditors and scholars interested in the effectiveness of PACs in an African context, and as such is a valuable point of comparison with the British Isles (Staddon) and Canada (Stapenhurst & Kroon; Eastman). It examines the nature of parliamentary oversight in Nigeria at the federal and state level, the framework of powers and practices of PACs, the capacity of PACs to put powers in practices, the nature of committee leaderships and membership, the relationship with the Auditor General.

Discussant: either Kerry Jacobs (Australian National University) and Alexander Hamilton (Oxford University)