CPA UK & UK Overseas Territories’ Parliamentary Forum: Supporting the Role of Public Accounts Committees & Audit Institutions: Oversight of Public Funds

1 -2 March 2017

Miami, USA

Final Report
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About the Commonwealth Parliamentary Association UK

CPA UK is one of the largest and most active branches in the CPA community and delivers a unique annual international outreach programme in Westminster and overseas. CPA UK works to encourage parliamentary diplomacy and build parliamentary capacity on behalf of the UK Parliament and the wider CPA. Through activities such as conferences, seminars, delegations and parliamentary strengthening teams, CPA UK provides Members with a practical, current and first-hand perspective on international issues facing fellow parliamentarians across the Commonwealth. Working with CPA UK’s international outreach programmes also enhances Members’ understanding of issues facing diaspora communities in their own constituencies. For more information, visit www.uk-cpa.org
Summary

The Commonwealth Parliamentary Association UK (CPA UK) has formed a consortium with the UK National Audit Office (NAO) and the UK Government Internal Audit Agency (GIAA) to deliver a three-year project to support public financial management in the UK Overseas Territories. The first multilateral activity, a Parliamentary Forum on Supporting the Role of Public Accounts Committees & Audit Institutions in Oversight of Public Funds was held in Miami from March 1-2 2017. The Forum brought together Chairs and Members of Public Accounts Committees and Heads of Internal and External Audit from the UK and UK Overseas Territories. The Forum provided an opportunity to launch the NAO’s Good Practice Guide on effective oversight of public finances in the UK Overseas Territories and, through a series of workshops, enabled participants to discuss challenges and solutions in promoting good practice in public financial oversight.
Project Overview

1.01. The UK National Audit Office (NAO) has worked in partnership with the FCO Overseas Territories Directorate to produce a Good Practice Guide on effective oversight of public finances in the United Kingdom Overseas Territories. The Good Practice Guide sets out three key responsibilities for the following groups: public servants, internal audit, external audit, and the public accounts committee.

1.02. The Commonwealth Parliamentary Association UK (CPA UK) has formed a consortium with the NAO and the Government Internal Audit Agency (GIAA) to deliver a three-year project to facilitate the implementation of areas of good governance identified in the Good Practice Guide. The project Supporting Good Governance and Oversight of Public Finance in the UK Overseas Territories will bring together parliamentarians and audit officials from across the Territories and UK to discuss and implement good practices and their priorities in public financial management.

1.03. A Parliamentary Forum was held in Miami from March 1-2 2017. The Forum brought together Chairs and Members of Public Accounts Committees and Heads of Internal and External Audit from the UK and UK Overseas Territories. The Forum was used to launch the Good Practice Guide and, through a series of workshops, enabled participants to discuss challenges and successes to achieving good practice in public financial oversight.

1.04. Delegates enhanced their technical understanding of good practice in public financial management through workshops led by PAC Chairs from UK Overseas Territories, Members of the UK Public Accounts Committee, the Clerk to the Public Accounts Committee of the National Assembly for Wales. Key issues explored during PAC sessions included the role of the media in strengthening of public financial oversight, good practice in the inquiry process, and tracking recommendations to government.

1.05. Key issues explored during sessions facilitated by representatives of the NAO and GIAA included discussing annual reporting, how audit offices are supported, and establishing and maintaining a Quality Assurance and Improvement Plan. These workshops enabled delegates to have open and honest discussions about good practice and the challenges faced in each of their respective UK Overseas Territories.

1.06. Delegates engaged in bilateral discussions with members of the UK PAC, the NAO and GIAA to discuss their priorities and areas where they feel the project could most effectively support them. These discussions will enable future project activities to be tailored to the priorities and circumstances in individual UK Overseas Territories.
Project Aim & Objectives

2.01. **Aim:** The Forum aimed to bring together key stakeholders in public financial management across the UK Overseas Territories to share ideas on good practice.

2.02. **Objectives:**

- **Objective 1:** Provide an official platform for the launch of the NAO’s *Good Practice Guide on effective oversight of public finances in the UK Overseas Territories*
- **Objective 2:** Identify and address challenges linked to the use of the guide’s suggested practices
- **Objective 3:** Build the independence, confidence, and awareness of public accountability of Public Accounts Committees (PAC) to scrutinise the Executive through discussion of public financial oversight with international parliamentary colleagues
- **Objective 4:** Support independence and expertise of audit officials in upholding international good practical, including in their partnership with the PAC
- **Objective 5:** Conduct consultation with all stakeholders in order to tailor upcoming activities to each legislatures’ individual context and demand

Participants & Key Stakeholders

3.01. The Forum involved the following stakeholders:

- Legislatures of the UK Overseas Territories
- UK Parliament and Public Accounts Committee
- National Assembly for Wales
- CPA UK, UK NAO, and UK GIAA
- CSSF and Foreign and Commonwealth Office
- British Consulate Miami

3.02. The participants at the Forum were:

- Chairs of the Public Accounts Committees of attending UKOTs
- Heads of Internal and/or External Audit of attending UKOTs.
- Members of the UK Public Accounts Committee
- Clerk, Public Accounts Committee, National Assembly for Wales
- Officials from the UK National Audit Office and UK Government Internal Audit Agency

Chairs of the PACs attended from:

- Anguilla
Heads of Internal Audit attended from:

- Anguilla
- Ascension¹
- British Virgin Islands³
- Cayman Islands⁴
- Falkland Islands
- Montserrat
- St Helena
- Turks & Caicos Islands

Heads of External Audit⁵ attended from:

- Bermuda⁶
- Cayman Islands⁷
- Gibraltar⁸
- Montserrat
- St Helena
- Chair of Audit Committee, Turks & Caicos Islands ⁹

The UK Parliamentary Delegation consisted of:

- Rt Hon Caroline Flint MP, Member, UK Public Accounts Committee
- Richard Bacon MP, Member, UK Public Accounts Committee

¹ Ascension does not have a PAC but was represented by a Councillor from the Island Council.
² Ascension does not have an Internal Audit institution but was represented by Jamie Manson, Director of Resources.
³ The Chair of the PAC and External Auditor withdrew from the Forum due to the rescheduling of the House of Assembly’s Budget Debate.
⁴ Andy Bonner, Acting Head of Internal Audit attended from the Cayman Islands.
⁵ There was no External Audit representative from the Falkland Islands or Anguilla, where the external audit services are contracted out to Mazars and the Wales Audit Office respectively. CPA UK has included the Wales Audit Office in plans for supporting the Anguilla PAC.
⁶ The Head of Internal Audit was unable to attend the Forum.
⁷ Andy Bonner, Acting Head of Internal Audit attended from the Cayman Islands.
⁸ Gibraltar does not have separate Internal and External Audit institutions and so was represented by two Assistant Principal Auditors from the Gibraltar Audit Office.
⁹ The Head of External Audit from Turks and Caicos was unable to attend, and it was suggested by the Governor’s Office that Nigel Hearnden, Chair of the Audit Committee attend in their place.
Representatives of the UK National Audit Office were:

- Paul Wright-Anderson, Audit Manager - Cross Government Value for Money; Support for UK Overseas Territories, National Audit Office
- Kevin Summersgill, Head of International Relations and Technical Cooperation, National Audit Office

Representatives of the UK Government Internal Audit Agency were:

- Nathan Paget, Group Chief Internal Auditor, Department for the Environment, Food, and Rural Affairs

CPA Staff present were:

- Andrew Tuggey CBE DL, Chief Executive, CPA UK
- Rachael Atkins, Americas, Caribbean, Europe and UK Overseas Territories Programme Manager, CPA UK
- Callum Forster, Project Officer, UK Overseas Territories Programme, CPA UK
- Felicity Herrmann, Project Assistant, UK Overseas Territories Programme, CPA UK

Key Issues

4.01. Providing an official platform for the launch of the NAO's *Good practice in effective oversight of public finances in UK Overseas Territories*

4.01.1. The Forum saw the launch of the Good Practice Guide in oversight of public finances developed by the NAO. Kevin Summersgill from the NAO and Caroline Flint MP facilitated a discussion of the Good Practice framework, and the delegates discussed current areas of good practice present in the UK Overseas Territories as well as current priorities and challenges in good practice in public financial oversight.

4.02. Building independence, confidence, and awareness of public accountability of Public Accounts Committees (PAC) to scrutinise the Executive

4.02.1. A number of workshops enabled participants to have open and frank discussions about building the independence and confidence of PACs in the UK Overseas Territories. Delegates participated in sessions discussing the process in undertaking public inquiries, methods of developing and enhancing questioning techniques, and means of monitoring and tracking recommendations to government and the government’s response. Delegates discussed some of the strategies they currently use, and gained an insight into strategies and techniques used in other UK Overseas Territories, the National Assembly for Wales, and the UK Parliament.
4.02.2. Particularly common throughout the Forum were discussions and concerns about political barriers to effectiveness within PACs. In smaller legislatures with minimal numbers of backbenchers, Chairs noted that government MPs on their committees often did not feel able or willing to scrutinise Government spending, often making it difficult to maintain a quorum and meet at all. It was noted that PACs are more effective in producing changes in policy and holding the Government accountable to citizens when decisions and reports are produced consensually. It was discussed that PAC inquiries should be about correcting problems rather than seeking fault, but over-politicised previous inquiries and Chairs often create an atmosphere of partisanship which takes a degree of cultural change and will to evolve from. The value of having the PAC Chair elected by the whole House was lauded by participants as a way of removing influence of party whips. Delegates called for a degree of cultural change to a more consensual committee landscape through engagement with other Territories and countries.

4.02.3. Another frequent theme was the need for increased understanding of the role and remit of the PAC, especially in references to the remit of the committee regarding past and current accounts and projects. Depending on Standing Orders, some PACs had the remit to look into current expenditure, or expenditure related to long term projects that were not yet complete. These powers were particularly relevant for large scale infrastructure projects that often spanned more than one financial year and the management of which is of direct interest to the public. In some Territories, though the PAC had no statutory proactive role, the Auditor General and PAC Chair had worked together to ensure the PAC was the most proactive possible, utilising lines in Standing Orders stating that the Auditor General could bring to the attention of the PAC any matter of importance, which included current issues. Delegates discussed that in the long term many Territories could benefit from constitutional change to widen the PAC’s remit.

4.02.4. Chairs noted that delays in publishing audited accounts resulting in PACs having a backlog of annual accounts to scrutinise, often years after they were immediately relevant. It was mentioned that this is often to do with Audit Offices operating with a lack of financial and human resources to complete audits in a timely manner. Territories such as Bermuda, Cayman Islands, Anguilla and St Helena expressed positivity that they were now beginning to look at up to date accounts and as a result becoming more dynamic.

4.03.5. The Forum provided an important opportunity for delegates to exchange experiences and practices between Territories. Territories such as St Helena (including Ascension) and the Falklands noted that their political systems facilitated different needs and approaches to public financial scrutiny; with no political parties and a number of lay members in their legislatures and PAC’s, there were evolving challenges in capacity building and understanding to enable lay members to carry out their roles effectively.

4.03. Support independence and expertise of audit officials in upholding international good practice, including in their partnership with the PAC

4.03.1. A series of audit-focused workshops enabled audit delegates to discuss the procedure, considerations and impact of their work. This included a discussion of the process adopted by the Head of Internal Audit for drafting and providing evidence in the Head of Internal Audit’s Annual Report and opinion. Delegates discussed the responsibilities of audit offices and the resources available to them to
support their work. The delegates then discussed opportunities to improve the effectiveness of external audit, and discussed some of the constraints and challenges facing audit offices.

4.03.2. Delegates noted that a shift in relationship between the PAC and Auditor General from confrontational to cooperative was valuable. The Cayman delegation noted that a cultural change had assisted in improving the working relationship between stakeholders in the audit process, when previously civil servants had felt victimised and MPs treated unfairly.

4.04.4. Territories such as Anguilla and the Falklands had external audit services contracted out to auditors off island, which created different experiences of the working relationship between the PAC and Auditor General. In Anguilla, where the Wales Audit Office conducts external audit, the WAO have been particularly supportive in assisting the PAC in recent inquiries, despite their remit being to deliver annual accounts, rather than value for money audits or PAC liaison. In slight contrast, the Falklands Islands external audit provider provides only its contracted support, which meant that the PAC Chair was initiating inquiries based on personal research and understanding without steer from the Audit Office or support in identifying potential areas for scrutiny or interpreting financial data. This was an area in which the Chair of the PAC was keen to see developments.

4.04. Engaging with the public and the media

4.04.1. Delegates from the UK, UK National Audit Office and Public Accounts Committee of Bermuda presented case studies and shared their experiences on engaging productively with the media. The UK delegates noted that their resources provided for a Media Officer who manages media outputs, but that smaller committees had the capacity to be more outgoing with their media presence. It was stressed that meeting with journalists and supporting a context for informed reporting is important. Many delegates noted that ‘sunlight is the best disinfectant’, meaning that transparency and working with an informed media would build a culture of trust and responsible reporting.

4.04.2. The PAC and media can work together in some cases for mutual aims; in some cases, the PAC could focus on something that a media report has highlighted in order to enhance a shared cause and increased public pressure on the Government for change. In other cases, encouraging the media to report on PAC inquiries and recommendations also enhances the likelihood of the recommendations being taken forward. The UK delegates mentioned that holding sessions and inquiries outside of Parliament was a proactive way to encourage public involvement, for example, a recent evidence session on rehabilitation was held in an open prison so that those directly impacted could have their voices heard. The Forum heard that the Bermuda PAC were trialling new ways to involve the public, including allowing members of the public to ask questions to witnesses through the Chair, and live streaming PAC meetings and evidence sessions.

4.04.3. Delegates questioned whether increased coverage made a committee more political; it was noted that especially in the lead up to an election, committee members had to work hard to produce a unanimous report, knowing that issuing a minority report often weakens recommendations and the impact of the committee. The UK delegates mentioned that their inquiries always involve questioning officials from public bodies and organisations, rather than parliamentary colleagues, which depoliticises their
work; even government MPs can question confidently without pressure from Ministerial colleagues. Discussion also covered what delegates’ experiences were on having private or closed meetings separate to official evidence sessions open to the public. Delegates were encouraged to consider engaging more on social media and online platforms to alert citizens to the fact the committee was looking into particular areas of interests or complaint.

4.04. Consultation with all stakeholders in order to tailor upcoming activities to each UK Overseas Territories’ individual context and demand

4.04.1. Discussions took place during workshop sessions and bilateral meetings between UKOT PAC Chairs and Auditors and members of the UK PAC and representatives from the NAO and GIAA. This enabled delegates to discuss current challenges in individual UKOTs and areas where they feel the project could most effectively support them in developing their capacity. These discussions will allow future project activities to be most appropriately tailored to the priorities and circumstances in individual UK Overseas Territories. As a result, a number of activities were identified as appropriate for a variety of Territories, subject to timing and capacity, these were:

- PAC capacity building programmes based in Westminster or in-Territory, depending on their objectives and attendees
- Clerk attachments to Public Accounts Committees to assist with work plan, strategy and to share experience and good practice
- Review of audit legislation
- Audit manuals
- Pilot Audits
- E-workshops on stakeholder management and SAI systems for audit officials
- Specialist audits for a number of Territories at a time on a particular theme
- Internal Quality Assessments for Internal Audit
- The provision of places at CPA UK and GIAA events to support continuing professional development
- The development of a Project online portal to provide an online network of colleagues within the Territories and UK.

Results of the Project

5.01. By meeting the programme objectives, the Forum produced the following outcomes:

5.02. Increased the awareness and understanding of PAC Chairs and Auditors of good practice in financial oversight as outlined by the Good Practice Guide - including the independence, confidence and awareness of public accountability amongst PAC Chairs, and the independence and expertise of audit officials in the UK Overseas Territories.

5.03. Discussions during the workshops and bilateral interviews will be used to update the project work plan and to tailor future project activities within the project Supporting Good Governance and Oversight of Public Finance in the UK Overseas Territories.
5.05. The Forum enabled PAC Chairs and Auditors to share existing areas of good practice and common issues and experiences in constructive discussions to better overcome obstacles. As a result of the Forum, delegates agreed to build lasting regional support networks to continue such conversations remotely.

Next Steps

7.01. The identified priorities and challenges will be supported through further project activities. The consortium will develop individual partnership agreements between the consortium and each UK Overseas Territory based on areas of support the project will be able to offer. These documents will be agreed by Legislatures and Audit institutions and Governor’s Offices of each Territory.

Further resources

8.01. This report is available on www.uk-cpa.org. Delegates requiring copies of presentations and materials please contact Felicity Herrmann on herrmannf@parliament.uk.

Acknowledgements

9.01. Sincere appreciation is given to all the delegates and speakers for contributing so productively and sharing their experiences.

9.02. Thanks are also given to the Governor’s Offices and Legislatures of the UK Overseas Territories for their assistance and cooperation in the delivery of the Forum.
Full Delegate List

**Anguilla**
Hon. Pam Webster MLA, Chair of Public Accounts Committee, Anguilla House of Assembly
Andrew Gumbs, Director of Internal Audit

**Ascension Island**
Councillor Jacqui Ellick MBE, Ascension Island Council
Jamie Manson, Director of Resources

**Bermuda**
Hon. Wayne L. Furbert JP MP, Chair of Public Accounts Committee, Parliament of Bermuda
Heather Thomas, Auditor General

**British Virgin Islands**
Dorea Corea, Director of Internal Audit

**Cayman Islands**
Ezzard Miller JP MLA, Chair of Public Accounts Committee, Cayman Islands Legislative Assembly
Sue Winspear, Auditor General
Andy Bonner, Acting Director of Internal Audit

**Gibraltar**
Tony Sacramento, Assistant Principal Auditor
Sergio Braz, Assistant Principal Auditor

**Falkland Islands**
Dr Andrea Clausen, Chair of Public Accounts Committee, Falkland Islands Legislative Assembly
Ian Rushworth, Chief Internal Auditor

**Montserrat**
Hon. Joseph Alvester ‘Easton Taylor’ Farrell MLA, Chair of Public Accounts Committee, Montserrat Legislative Assembly
Florence A. Lee, Auditor General
Romilly Murrain, Chief Internal Auditor

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10 Hon. Andrew Fahie MP, Chair of the PAC, Virgin Islands House of Assembly and Amoret Davies, Acting Auditor General withdrew from the Forum due to the rescheduling of the House of Assembly’s Budget Debate. The Head of Internal Audit was still able to attend.
Saint Helena
Cyril Gunnell, Chair of Public Accounts Committee, Saint Helena Legislative Council
Phil Sharman, Chief Auditor
John Kanes, Head of Internal Audit

Turks and Caicos Islands
Hon. Akierra Missick MHA, Chair of Public Accounts Committee, Turks and Caicos House of Assembly
Marlon Shippie, Head of Internal Audit
Nigel Hearnden, Chair of Audit Committee
Full Programme

**Tuesday 28 February March - Arrival day and bilateral meetings**

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<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>1500</td>
<td><strong>Bilateral meeting</strong>: Dr Andrea Clausen, Chair of Public Accounts Committee, Falkland Islands Legislative Assembly and representatives from CPA UK</td>
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<td></td>
<td>Bilateral meetings throughout the Forum will provided an opportunity for PAC Chairs to talk with the UKOT Project team on the current landscape, the priority areas within each Territory and relevant project activities.</td>
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<td><strong>Bilateral meeting</strong>: Ian Rushworth, Head of Internal Audit, Falkland Islands and representatives from GIAA</td>
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<td>Bilateral meetings throughout the Forum provided an opportunity for Internal and External Auditors to talk with the Project team on their priorities for support, the current status of audit in their Territory and relevant project activities.</td>
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<tr>
<td>1800-2000</td>
<td><strong>Registration &amp; Welcome Reception</strong></td>
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<td></td>
<td><strong>Perspective Room, Atton Brickell Miami Hotel</strong></td>
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<td>This was a chance to meet fellow delegates and the team from the NAO, GIAA and CPA UK.</td>
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**Day 1: Wednesday 1 March**

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<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>0900-0945</td>
<td><strong>Session 1: Welcome and Introduction</strong></td>
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<td></td>
<td><strong>Drive Room, Atton Brickell Miami Hotel</strong></td>
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<td></td>
<td>The session enabled participants to briefly introduce themselves and their role in public financial oversight within the relevant Territories.</td>
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<td><strong>Chaired by: Rt Hon. Caroline Flint MP, Member of Public Accounts Committee, UK Parliament</strong></td>
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<tr>
<td>0945</td>
<td><strong>Coffee break</strong></td>
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<tr>
<td>1030-1130</td>
<td><strong>Session 2: Priorities and challenges in good practice in public financial oversight</strong></td>
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<td></td>
<td><strong>Drive Room, Atton Brickell Miami Hotel</strong></td>
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<td>The session provided a foundation for discussion of the key priorities and challenges in oversight of public finance. Using the Good Practice Guide as a starting point, discussion explored the main areas in which delegates had encountered difficulty or success in exercising financial oversight, whether as an elected representative or auditor. The aim of the session was to identify key themes and issues to allow the Project Team to address the most relevant subjects throughout the Project, as well as providing a platform for knowledge sharing between colleagues and counterparts.</td>
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<tr>
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<td><strong>Chaired by: Richard Bacon MP, Member of Public Accounts Committee, UK Parliament</strong></td>
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<td></td>
<td><strong>Contributor: Kevin Summersgill, National Audit Office</strong></td>
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This session examined international good practice on the relationship between the PAC, internal audit and external audit. Looking at common challenges, misconceptions and case studies of small Territories, discussion sought to explore innovative and practical approaches to increase cooperation between the three entities.

Chaired by: Sue Winspear, Chief Auditor, Cayman Islands

The relationship between PACs, audit institutions and the media can be challenging. Increasing media understanding of the role of public financial scrutiny can give added weight to audit publications, committee inquiries and recommendations. This session explored how working with an informed press can be a useful tool.

Chaired by: Rt Hon. Caroline Flint, Public Accounts Committee, UK Parliament

Contributor: Hon. Wayne L. Furbert JP MP, Chair of Public Accounts Committee, Parliament of Bermuda

This session explored the experiences of PAC Chairs in maintaining committee consensus and the practicalities of working with cross-party colleagues to produce strong objective and transparent results. Recognising that all PACs are individual, this session also addressed the experience of PAC’s that have co-opted lay-members.

Session 5.1: Maintaining Committee consensus and political Impartiality
Drive Room

Session 5.2: Head of Internal Audit’s Annual Report and overall opinion: procedure, considerations and impact
Passion Room

This session explored the process adopted in the UK’s Department for Environment, Food & Rural Affairs (DEFRA) for drafting and evidencing the HIAs’ Annual Report and opinion. Through exploring the format that is used and the relationship with the Accounting Officers’ Governance Statement, delegates...
**Chaired by:** Wayne L. Furbert JP MP, Chair of Public Accounts Committee, Parliament of Bermuda  
*Contributor: Richard Bacon MP, Public Accounts Committee, UK Parliament*  

were able to contribute their own experiences and share customs and practices.  

*Facilitated by John Kelly and Nathan Paget, UK Government Internal Audit Agency.*

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<tr>
<th>Time</th>
<th>Session</th>
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<tbody>
<tr>
<td>1630</td>
<td><strong>End of Day One</strong></td>
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| 1630  | **Bilateral meeting:** Councillor Jacqui Ellick MBE, Ascension Island Council  
Drive Room  
CPA UK |
|       | **Bilateral meeting:** Jamie Manson, Director of Resources, Ascension  
Passion Room  
GIAA/NAO |
| 1700  | **Bilateral meeting:** Cyril Gunnell, Chair of Public Accounts Committee, St Helena Legislative Council  
Drive Room  
CPA UK |
|       | **Bilateral meeting:** Phil Sharman, Chief Auditor and John Kanes, Head of Internal Audit, Saint Helena  
Passion Room  
NAO |

**Thursday 2 March - Working groups and consultation interviews**

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<tr>
<th>Time</th>
<th>Session</th>
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| 0900  | **Bilateral meeting:** Hon. Pam Webster MLA, Chair of Public Accounts Committee, Anguilla House of Assembly  
Skyline Ballroom breakout  
CPA UK |
|       | **Bilateral meeting:** Andrew Gumbs, Director of Internal Audit, Anguilla  
Skyline Ballroom breakout  
GIAA |
| 0930  | **Welcome**  
Skyline Ballroom |
| 1000  | **Split Sessions**                                                      |
|       | **PAC Chairs**  
Sessions to highlight key issues for PAC Chairs and Members |
|       | **Heads of Audit**  
Sessions to highlight key issues for Heads of Internal and External Audit |
|       | **Session 6.1: Sharing good practice in the inquiry process**  
*Skyline Ballroom breakout*  
This session involved a short overview of the inquiry timeline and process. Delegates were invited to share case studies of particularly successful or challenging inquiries, sharing experiences of questioning a variety of witnesses. |
|       | **Session 6.2: Improving the effectiveness of External Audit: what Audit Offices can do and how they can be supported**  
*Skyline Ballroom breakout*  
The Project programme includes a variety of activities available to support audit offices. This session explored these activities and discussed the main challenges to audit office effectiveness, how delegates thought the programme could help to address the |
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<tr>
<td>1000</td>
<td>Coffee break</td>
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| 1100   | **Bilateral meeting:** Hon. Akierra Missick MHA, Chair of Public Accounts Committee, Turks and Caicos House of Assembly  
**Skyline Ballroom breakout** |
| 1130   | **Session 7.1** Effective questioning and Preparation techniques  
**Skyline Ballroom breakout**  
This session explored practices for effectively questioning witnesses employed by Members and Clerks. It also explored how to make the most effective use of evidence and the impact of effective questioning on the successful outcome of an inquiry, as illustrated by contributors’ case studies.  
**Chair:** Rt Hon. Caroline Flint MP, Public Accounts Committee, UK Parliament  
**Contributors:** Dr Andrea Clausen, Chair of Public Accounts Committee, Falkland Islands Legislative Assembly  
Fay Bowen, Clerk of Public Accounts Committee, Welsh National Assembly  
**Facilitated by Paul Wright-Anderson, Kevin Summersgill, UK National Audit Office** |
| 1230   | Lunch                                                                   |
| 1330   | **Session 8.1** Making recommendations to government and tracking progress  
**Skyline Ballroom breakout**  
**Session 8.2** Internal Audit: Establishing and maintaining a Quality Assurance and Improvement Plan  
**Skyline Ballroom breakout** |

**Chair:** Richard Bacon MP, Public Accounts Committee, UK Parliament  
**Contributors:** Fay Bowen, Clerk of Public Accounts Committee, Welsh National Assembly  
Ezzard Miller JP MLA, Chair of Public Accounts Committee, Cayman Islands House of Assembly  
**Facilitated by Paul Wright-Anderson and Kevin Summersgill, UK National Audit Office**
Government responsiveness and the ineffective actioning of recommendations are often cited as frustrations by Public Accounts Committees. This session explored how strong, workable recommendations can be drafted and how committees could monitor government responses and maintain pressure.

**Chairled by:** Cyril Gunnell, Chair, Public Accounts Committee, St Helena Island Council

**Contributor:** Richard Bacon MP, Public Accounts Committee, UK Parliament

This session outlined and explored the elements of a Quality Assurance and Improvement Programme (QAIP) Framework and facilitate the sharing of experiences in establishing and maintaining a QAIP framework.

**Facilitated by:** John Kelly and Nathan Paget, UK Government Internal Audit Agency.

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<th>Time</th>
<th>Session/Meeting</th>
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<tr>
<td>1430</td>
<td><strong>Session 9: Wrap up Session</strong>&lt;br&gt;Rt Hon. Caroline Flint MP, Public Accounts Committee, UK Parliament&lt;br&gt;Skyline Ballroom breakout</td>
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<tr>
<td>1500</td>
<td><strong>End of Day Two</strong></td>
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<tr>
<td>1500</td>
<td><strong>Bilateral meeting:</strong> Hon. Joseph Farrell MLA&lt;br&gt;Chair of PAC, Legislative Assembly of Montserrat&lt;br&gt;Skyline Ballroom breakout</td>
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<td></td>
<td><strong>Bilateral meeting:</strong> Florence Lee, Auditor General and Romilly Murrain, Head of Internal Audit, Montserrat&lt;br&gt;Skyline Ballroom breakout</td>
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<tr>
<td>1530</td>
<td><strong>Bilateral meeting:</strong> Heather Thomas CPA CFE CGMA, Auditor General, Bermuda&lt;br&gt;Skyline Ballroom breakout</td>
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<td>1600</td>
<td><strong>Bilateral meeting:</strong> Tony Sacramento and Sergio Braz, Assistant Principal Auditors, Gibraltar&lt;br&gt;\textit{Skyline Ballroom breakout}</td>
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<td><strong>Bilateral meeting:</strong> Heather Thomas CPA CFE CGMA, Auditor General, Bermuda&lt;br&gt;\textit{Skyline Ballroom breakout}</td>
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<td>1630</td>
<td><strong>Bilateral meeting:</strong> Dorea Corea, Director of Internal Audit, Virgin Islands (UK)&lt;br&gt;Skyline Ballroom breakout</td>
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<tr>
<td>1700</td>
<td><strong>Bilateral meeting:</strong> Hon. Ezzard Miller JP MLA, Chair of Public Accounts Committee, Cayman Islands House of Assembly&lt;br&gt;Skyline Ballroom breakout</td>
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<td><strong>Bilateral meeting:</strong> Sue Winspear, Auditor General, Cayman Islands and Andy Bonner, Head of Internal Audit, Cayman Islands&lt;br&gt;Skyline Ballroom breakout</td>
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<tr>
<td>1730</td>
<td><strong>Drop in Sessions for Audit Officials</strong>&lt;br&gt;Skyline Ballroom breakout</td>
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<td><strong>GIAA/NAO</strong></td>
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<td>1800</td>
<td><strong>End of Day Two</strong></td>
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**Friday 3 March - Departure day**
Delegate Biographies

Andrew Gumbs  
*Director of Internal Audit, Anguilla*

Andrew Gumbs was appointed Director of Internal Audit in 2009 and is responsible for the day to day activities and operations of the Internal Audit Department. After joining the department in 2004, he held the position of Senior Internal Auditor from 2006 to 2008.

He holds a Master’s degree in Auditing Management from the University of Birmingham in England, and sees himself as a dedicated and dependable team player with the ability to critically think, problem solve and analyse situations which has enabled him to be proficient, efficient, timely and effective in his department as well as the wider Anguilla Public Service.

Hon. Palmavon Webster MLA  
*Chair, Public Accounts Committee, Anguilla House of Assembly*

Pam Webster is the Chairwoman of the Public Accounts Committee and Anguilla’s first female Leader of the Opposition. She joined the House of Assembly in 2010 as a member of the Anguilla Progressive Party (APP) and was re-elected in 2015 as an independent candidate.

The Notary Public and Commissioner for Oaths is the Managing Partner of WEBSTER LP and holds a Bachelor’s Degree in Law from the University of the West Indies. After attaining her Legal Education Certificate from the Norman Manley Law School in Jamaica, she served as Crown Counsel for the Government of Anguilla in 1986. The Immediate Past President of the Anguilla Financial Services Association (AFSA) is now Chair of its Ethics Committee.

She also founded the Care Centres in Island Harbour and Pond Ground which provide an after-school care programme for children, and resource centres which encourage citizens to engage with national development.

Jacqui Ellick MBE  
*Councillor, Ascension Island*

Jacqui Ellick was first elected to the Ascension Island Council in 2014, and advises the Governor on a range of policy, legislative and financial matters. She also sits on the Biodiversity Committee and acts as Children’s Champion.
Deeply involved in the conservation of green turtles for the last 18 years, she co-ordinates an annual intern programme in collaboration with the government’s conservation department.

In addition to her conservation work, she manages the volunteers that produce the weekly Islander newspaper and has served as Justice of the Peace since 2008. She received an MBE for services to the environment and the community on Ascension Island in 2016.

Jamie Manson

*Director of Resources; Chair, Island Council Finance Committee, Ascension Island*

Jamie Manson was appointed Director of Resources for Ascension Island Government in May 2015. He is a non-voting member of the Ascension Island Council, chairs the Island Council Finance Committee, and holds a number of statutory appointments including Commissioner of Tax and Collector of Customs.

Prior to his appointment with Ascension Island Government, Jamie worked as a senior finance business partner for structural funds at the Department for Communities and Local Government. He qualified with the Chartered Institute of Public Finance and Accountancy (CIPFA) in 2013 after successfully completing an internal financial and management development scheme at the Department for Work and Pensions, and is currently studying for a Masters of Business Administration.

Heather Thomas

*Auditor General, Bermuda*

Heather Thomas is the third Auditor General of Bermuda and previously served as the Director of Internal Audit for the Government of Bermuda.

Her extensive governance, risk management audit and accounting experience stems from various senior roles in both the public and private sectors in Bermuda, Hong Kong, Mexico and the United States.

A Certified Public Accountant (CPA), she articled with the public accounting firm of Ernst and Young (Bermuda). She holds a Bachelor of Business Administration from St. Francis Xavier University, Antigonish, Nova Scotia, and the Certified Fraud Examiner (CFE) and Chartered Global Management Accountant (CGMA) professional designations. She is also an active member of the Canadian Council of Legislative Auditors (CCOLA).
Hon. Wayne Furbert CPA CA MBA JP MP LHD
Chair, Public Accounts Committee, Parliament of Bermuda

Wayne Furbert is a Progressive Labour Party (PLP) Member of the House of Assembly of Bermuda and the Chairman of the Public Accounts Committee. He was first elected in 1993 to represent Hamilton West as a Member of the United Bermuda Party (UBP). From 1993-98 he served as Minister of Community and Cultural Affairs, Minister of Transport and as Minister of Housing, Health and Social Services.

He became Chairman and Leader of the opposition UBP, but later switched to the PLP and was appointed Minister of Tourism and Economic Development.

The Certified Public Accountant and Chartered Accountant previously worked as an auditor, managed a law firm, and started three businesses. He holds a Bachelor of Science and a Bachelor of Education, as well as a Master’s Degree in Business. He was recently awarded an Honorary Doctoral degree.

Dorea Corea
Director of Internal Audit, British Virgin Islands

Dorea T. Maduro Corea was appointed Director of Internal Audit, Internal Audit Department, in 2013, having acted in the post of Director for two different terms. She joined the Ministry of Finance in 1995 as an Internal Auditor, and received extensive Internal Audit Training as an Audit Manager during subsequent years. From 2006 to 2013 she held the post of Deputy Director.

Andy Bonner
Director of Internal Audit, Cayman Islands

Andy Bonner was appointed Director of Internal Audit for the Cayman Islands Government in June 2016. Immediately prior to this role, and since late 2006, he served as HR Audit Services Manager for the Cayman Islands Government. He is a qualified auditor (MIIA) and accountant (CPFA) and holds a Business and Management Studies degree from England’s Salford University.

His career prior to joining the Cayman Islands Government includes public sector appointments as Auditor General for St. Helena and private sector roles with international retail and consultancy businesses.
Ezzard Miller JP MLA
*Chair, Public Accounts Committee, Cayman Islands Legislative Assembly*

Ezzard Miller is an Independent Member of the Cayman Islands Legislative Assembly (LA) and the Chairman of the Public Accounts Committee. He was first elected in 1984 and remained North Side representative until 1992, in addition to serving as Minister of Health and Social Services. He was re-elected in May 2009.

Before entering politics, Mr Miller worked for the Cayman Islands Hospital, and later owned and managed a pharmacy until 1988.

He has also worked as a Human Resource Manager for Deloitte Cayman, a company which focuses on Audit, Tax, Financial Advisory, Enterprise Risk Services, Disaster Recovery, IT and Consulting Services. In 2007 he started a Health Care consultancy firm.

Sue Winspear
*Auditor General, Cayman Islands*

Sue Winspear was appointed Auditor General to the Cayman Islands in July 2016. She was an Executive Leader Local Services with the UK’s National Audit Office from January 2014. An NAO executive board member and part of the senior leadership team, she held specific responsibility for the NAO’s work on local government, education and health as well as communications and external relations.

Between 2009 and 2014, she held the post of Director General Finance & Corporate Services in two departments, including the Department for Communities and Local Government. During this time she was also a member of the Government’s Top 200 group and their Finance Leadership Group.

In addition to Local Government and Board level roles in London, the CIPFA qualified accountant served as an elected member of CIPFA Council and became the first female President of the Society of Municipal Treasurers in 2005/06.

Dr Andrea Clausen
*Chair, Public Accounts Committee, Falkland Islands Legislative Assembly*

Dr Andrea Clausen was appointed Chair of the Falkland Island Public Accounts Committee in 2012. Elected to the Legislative Assembly to represent the Stanley constituency in 2005, she held the Portfolio for Development from 2005 to 2007, and the Portfolio for Finance from 2007 to 2009. From 2005 to 2009 she was both a member of and spokesperson for the Executive Council.
The Director and Owner of Falkland Islands Tours & Travel Ltd & Falklands Post Service Ltd bought this transport services company in 2010, and has since expanded into support services for the oil industry. As Owner and Director of Falklands Post Service Ltd she has held a strategic position since the project launch in 2014.

In addition to trusteeships, she is currently the Director of the Falkland Island Development Corporation, and the Director and Chair of Falkland Island Chamber of Commerce. Previous roles include management of a joint venture fishing company and various roles in Falklands Conservation. She holds a BSc and PhD in Marine Biology from Bangor University, Wales.

Ian Rushworth  
*Chief Internal Auditor, Falkland Islands*

Ian Rushworth was appointed Chief Internal Auditor of the Falkland Islands in 2015 and leads a small team to provide assurance over the risks facing the whole of the Government.

His career, spanning over 20 years of internal audit and risk management experience, started at Deloitte. After progressing to Senior Manager he was responsible for providing assurance services to a range of public and private sector clients. The professional training of Deloitte’s internal audit graduate trainees also fell under his remit, in addition to the development and facilitation of training courses.

At his next role as Principal Auditor with a large UK county council he acted as Head of Audit for the outsourced internal audit services and was also responsible for the council’s counter fraud and investigation service.

He has also joined the Falklands Fire and Rescue Service as a retained firefighter.

Sergio Braz  
*Assistant Principal Auditor, Gibraltar*

Sergio Braz is an Assistant Principal Auditor (equivalent to Assistant Auditor General) in the Gibraltar Audit Office. His main role is to manage, supervise and control the operations of the audit teams and to provide support and assistance to the Principal Auditor (equivalent to Auditor General) with the audit of the Annual Accounts of HM Government of Gibraltar. Sergio started working in the Gibraltar Audit Office in 2001 after spending almost seven years as an Audit Senior in Deloitte & Touche in Gibraltar.
He holds a BA (Hons) in Accounting and Financial Analysis from Newcastle University, England, and has been a Fellow of the Association of Chartered and Certified Accountants since 2005.

Tony Sacramento  
Assistant Principal Auditor, Gibraltar

Tony Sacramento is an Assistant Principal Auditor (equivalent to Assistant Auditor General) in the Gibraltar Audit Office. Having joined the Gibraltar Audit Office in 1984, he has over 22 years of public audit experience, in addition to 19 years of service in mainstream Civil Service departments. During this time he held a variety of senior roles such as Senior Accountant in Treasury and Director of Social Security and Director of Employment.

As Assistant Principal Auditor, he assists and supports the Principal Auditor (Auditor General) with the formulation of audit policy and strategic audit planning. He is responsible for providing leadership and oversight over the audit of Government departments and statutory bodies including the review of performance audits.

Hon. Joseph Farrell MLA  
Chair, Public Accounts Committee, Montserrat Legislative Assembly

Hon. Joseph Farrell was appointed Chair of the Public Accounts Committee of Montserrat in 2016. He was first elected in 2006 to become a Member of the opposition until 2009. A three term politician, he also served as Minister of Agriculture from 2009 to 2014.

Prior to entering politics, the career agriculturist worked with the government of Montserrat for a number of years. He is also a Methodist local preacher who seeks engagement with the public.

Florence Lee  
Auditor General, Montserrat

Florence Lee became the first female Auditor General of Montserrat in July 2002. After working in several government departments she transferred to the Office of the Auditor General in 1999 to take up the post of Deputy Auditor General.

In accordance with Section 103 of the Montserrat Constitution 2010, she is responsible for auditing and reporting on the public accounts of Montserrat and all public offices, including the courts, the central government, public corporations and other bodies or organisations established by an Act of the Legislature.

As part of her duties she provides technical support to the Public Accounts Committee.
M. Romilly Murrain was appointed Chief Internal Auditor with the Government of Montserrat in 2014. A professional accountant with 21 years’ experience in financial management, she acquired her ACCA qualifications in 2003, and became a member October of that year and a Fellow in 2008. She also holds an Accounting Technician and BTEC National Certificate in Business and Finance at Tottenham College (renamed the College of North East London). After working at an accounting practice she later moved on to a utility company where she moved up the ranks to hold the position of Financial Controller. She also assisted in developing the island’s economy through another private sector organisation, as the Financial Controller, whose main focus was economic development. The switch from operations was an opportunity to share in contributing to improvement in governance in Public Financial Management in Montserrat.

Cyril Gunnell
Chair, Public Accounts Committee, Saint Helena Legislative Council

Cyril Gunnell was appointed Chairman of the St Helena Public Accounts Committee in May 2016. He was elected to St Helena Legislative Council in 1991 and served on a number of committees, including Education and Agriculture & Natural Resources. As a Member of the Executive Council for two terms, he chaired the Health & Social Welfare Committee, and Employment & Social Security Committee.

His employment in St Helena includes Social Work and Investigations Officer for St Helena Government. In the UK he worked for CSE Aviation for the last 10 years; the last 6 as Progress Control Manager. On Ascension Island he was a Fire Inspector and Medical Assistant.

He is also a freelance journalist and has worked in media for a number of years.

Phil Sharman
Chief Auditor, Saint Helena

Phil Sharman is the statutory auditor for Saint Helena. He has been working on strengthening the audit function in Saint Helena during a time of significant public investment as the Island prepares for international air access and future economic development. Significantly the audit of public accounts is now entirely up to date and reported on an IPSAS basis.

A Chartered Accountant with professional membership of both the Chartered Institute of Public Finance and Accountancy (CPFA) and the Chartered Accountants of New Zealand and Australia (CAANZ), he has extensive experience as a statutory external auditor. His previous roles include those at director level with the UK Audit Commission and the Office of the Auditor General.
New Zealand with reporting responsibilities across all major sectors, including central government and state owned enterprises, local government, health and education.

John Kanes

Head of Internal Audit, Saint Helena

John Kanes was appointed Head of Internal Audit for St Helena Government in May 2015. He has worked in the UK public sector since 1989 including the Church of England, Prison Service, local government, and the House of Commons. For the past 16 ½ years of this, since 2000, he has been working in Internal Audit.

He also hosts two regular weekly shows on St Helena’s local community radio station, Saint FM.

Nigel Hearnden

Chair, Audit Committee, Turks and Caicos Islands

Nigel Hearnden was appointed the first Chairman of the Turks and Caicos Islands Government’s Audit Committee in 2013.

An Internal Audit and Governance professional with over 25 years of demonstrated success in public, private and NGO sectors, he has developed a broad set of skills including internal and external audit, risk mitigation, legislation preparation, compliance, streamlining and improving processes.

Since 2011, he has been able to deploy these skills in supporting some of the Overseas Territories: Turks and Caicos Islands, Cayman Islands, British Virgin Islands and Gibraltar.

He is also engaged in charity fundraising activities. In 2008 he walked from his home in Southern England to Rome, and was subsequently was granted an audience with Pope Benedict XVI.

Hon. Akierra M. D. Missick MLC

Chair, Public Accounts Committee, Turks and Caicos Islands House of Assembly

Hon. Akierra Missick is the Elected Member for Leeward and Long Bay, Providenciales, and serves as Chair of the Public Accounts Committee. From 2012-2016 she served as the Deputy Premier and Minister of Education, Youth Affairs, Sport and Library Services in the Government of the Turks & Caicos Islands. She successfully contested her district seat again in the 2016 General Elections.

The Barrister in England and Wales holds an LLB (Honours) from the University of Nottingham and is a member of the Honourable Society of Lincoln’s Inn. She is called to the Turks and Caicos Islands Bar and practices as an Attorney with Misick & Stanbrook with a focus on Dispute
Resolution. She has twice appeared before Her Majesty’s Judicial Committee of the Privy Council, England and Wales, the highest judicial body for the Turks and Caicos Islands and the Commonwealth.

Marlon Shippie  
*Chief Internal Auditor, Turks and Caicos Islands*

Marlon Shippie is the Chief Internal Auditor for the Turks and Caicos Islands Government (TCIG). Over the last 3 years, he has been leading a team of seven within the Office of the Chief Internal Auditor (OCIA). His previous roles include Director of Audit within the Auditor General’s Department of Jamaica where he also served as Acting Senior Director on a number of occasions.

The Certified Internal Auditor (CIA) and Certified Financial Services Auditor (CFSA) started his audit career as an Internal Audit Officer at National Commercial Bank Jamaica Ltd (NCB). He holds a Post Graduate Certificate (PGC) in Finance from the University of Leicester, England and a BA in Business Administration in Banking and Financial Services from the University of Technology, Jamaica.

He currently serves as the founding Vice-President of the Turks and Caicos Island Chapter of the Institute of Internal Auditors (IIA), and is also a member of the Global Association of Risk Professionals (GARP), Professional Risk Managers International Association (PRMIA) and the Wolmers’ Old Boys Association.

Richard Bacon MP  
*Member, Public Accounts Committee, UK Parliament*

Richard Bacon is MP for South Norfolk in the UK House of Commons and deputy chairman of the Public Accounts Committee, on which he has served for 16 years. Before his election to Parliament in 2001, he worked in investment banking, journalism and consultancy. *The Spectator* magazine has twice named him as ‘Parliamentarian of the Year’, while parliamentary colleagues have voted him the House Magazine’s ‘Backbencher of the Year’ and ‘Commons Select Committee Member of the Year’, for which the citation read: “Forensic, energetic, and committed, Richard Bacon has carved a political niche as the Public Accounts Committee’s most effective performer”.

He has led workshops for parliamentarians in Sierra Leone, Sri Lanka and South Africa on topics ranging from transparency and financial scrutiny by parliamentary committees to relationships with supreme audit institutions. He also worked for VSO in Tanzania. Richard founded the All-Party Parliamentary Group on Self-Build, Custom and Community Housebuilding and Placemaking, and steered through Parliament his private member’s bill which became the Self-Build and Custom Housebuilding Act 2015. He contributed to the book *How to Run a Country* published by the Reform think tank, and his book *Conundrum: Why Every Government Gets Things Wrong - And What We Can Do About It* was published in 2013.
Rt. Hon. Caroline Flint MP  
Member, Public Accounts Committee, UK Parliament

Caroline Flint is a member of the Public Accounts Committee in the UK House of Commons. A former Employment, Housing, Health, and Foreign Office Minister under the last Labour Government, she served as Labour’s Shadow Secretary of State for Energy and Climate Change from 2011 to 2015. She recently led a successful campaign to incorporate the principle of public country-by-country reporting into UK law.

Fay Bowen  
Clerk, Public Accounts Committee, National Assembly for Wales

Fay Bowen is Clerk to the National Assembly for Wales Public Accounts Committee and has responsibility for supporting the Committee in ensuring thorough scrutiny is undertaken of the Welsh Government’s expenditure. Within this role she has responsibility for managing the relationship between the Committee, the Auditor General for Wales and his staff and the Welsh Government.

Previous roles include Clerk to the National Assembly for Wales Legislation Committees, which involved assisting Members in scrutinising and amending Welsh Government legislation, and providing support to individual Assembly Members on Member Proposed Legislation. Prior to joining the National Assembly for Wales she was a Committee Clerk in local government, working with a range of committees across three local authorities. She holds a BA (Hons) in History and an MSc in Public Policy and Evaluation.

In April 2016 she joined a CPA UK delegation to Anguilla to participate in series of workshops relating to Public Accounts Committees.

John Kelly  
Lead Audit and Assurance Policy Advisor, UK Government Internal Audit Agency (GIAA)

John Kelly qualified as a chartered internal auditor in 1996. After working as an internal auditor for the Natural Environment Research Council (NERC) and the Research Councils’ Internal Audit Service (RCIAS) when it was created in 1992, he transferred to HM Treasury in March 2013. He joined the Government Internal Audit Agency (GIAA) when it was established in April 2015 as a single internal audit shared service for UK Central Government. As Lead Internal Audit Policy Advisor in the GIAA Professional Practice Directorate he supports the
Government Internal Audit Profession through the development of policy and other initiatives designed to and improve the capability and capacity of central government internal auditors. This includes responsibility for leading and participating in External Quality Assessment reviews (EQAs) of government internal audit service providers. He has representational responsibilities within the UK, in Europe and beyond, and hold an MSc in Audit.

Nathan Paget  
**UK Department of Environment, Food and Rural Affairs (Defra) Group Chief Internal Auditor**  
Nathan Paget is the Group Chief Internal Auditor for the Department of Environment, Food and Rural Affairs, and heads a ‘shared’ audit service covering both agriculture and fisheries. With over 20 years’ IA experience, he is an active member of the AMADEUS group which shares audit experiences with audit teams across EU agricultural funds. He is CMIIA, CIA & QIAL qualified, holds a Master’s degree in Internal Audit and Management, and also holds CISA, CGEIT and CISSP certifications.

Paul Wright-Anderson  
**Audit Manager, UK National Audit Office**  
Paul Wright-Anderson is an Audit Manager at the UK National Audit Office and a CIPFA-qualified accountant. He manages the NAO support for UK Overseas Territories and value for money studies on cross-government and Cabinet Office topics such as government estates. His previous experience includes VFM studies on education, home affairs, revenue and the environment, as well as audit of the United Nations and the UK Parliament. He worked with a number of audit offices.