

UK

OVERSEAS TERRITORIES

PROJECT

COMMONWEALTH  
PARLIAMENTARY  
ASSOCIATION UK



# Clerk Attachment to the Public Accounts Committee

9-20 April 2018

Montserrat



National Audit Office



Government  
Internal Audit  
Agency



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## BACKGROUND

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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 of activities to support relevant UK Overseas Territory (UKOT) stakeholders. The programme will bring together parliamentarians and audit officials from the Territories and UK to discuss frameworks for good practice and priorities in public financial management. CPA UK's OT programme team is working in partnership with Territory legislatures and audit institutions to gain insight and expertise to ensure that activities fit the specific context and demand of each Territory.

The Project was launched with the CPA UK and UK Overseas Territories Parliamentary Forum on Public Financial Management in March 2017. As part of the Forum, bilateral discussions provided an opportunity to discuss priorities and specific challenges in public financial oversight and audit, and convey how the UK Overseas Territories Project (UKOTP) could best support their roles. Hon. Joseph Alvester 'Easton Taylor' Farrell MLA, Chair of the Public Accounts Committee (PAC), Legislative Assembly of Montserrat, highlighted the need to build knowledge of the role and remit of the PAC with stakeholders from within the Legislative Assembly and from across Government. In Montserrat, the PAC had not held an evidence session since July 2015.

As a result, a three day PAC workshop was held in Montserrat in November 2017. The Workshop helped expose Members of the Legislative Assembly, Permanent Secretaries, Heads of Department, and staff, to the roles and functions of PACs, and improved awareness of the importance of bipartisanship in public financial management and scrutiny structures. After the workshop, participants recorded high levels of understanding around the key themes of the Workshop.

The PAC identified a number of future actions they wanted to take, such as developing a Committee forward work plan, holding an evidence inquiry session each month, making evidence sessions open to the public, producing publically available reports, laying PAC reports before the Legislative Assembly, and reviewing the PAC's Standing Orders.

Following the Workshop, Dr Samuel Joseph MLA attended the Westminster Workshop for Public Accounts Committees at the Houses of Parliament in December 2017 to further develop practical skills as a Member of a PAC and explore international good practice.

Following this, a Clerk from the Northern Irish Assembly, Jim McManus, Clerk to the Committee on Finance, was attached to the Montserrat PAC in April 2018 for two weeks to partner with the PAC. Clerk attachments facilitated by CPA UK have had significant success in providing short term bespoke assistance with long term impact in addressing the concerns raised by local stakeholders. Building capacity of Clerks and parliamentary officials is essential in ensuring transfer of knowledge between election cycles and sustainability of change.

PAC Chair Joseph Farrell and Clerk to the Legislative Assembly and PAC Clerk Judith Baker, identified the following areas for support during the Clerk Attachment:

- Assisting the PAC Chair and PAC Clerk in developing a Committee Forward work plan, including dates of inquiry sessions and topics
- Partnering with the PAC Chair and PAC Clerk on developing upcoming inquiries, including inquiry terms of reference and creating a planning template for inquiries (delineating scope and suggesting how to ensure cooperation and full disclosure by witnesses)
- Preparation of briefings, questions and reports ahead of upcoming inquiries
- Advice on managing resource constraints, most significantly in terms of time and staff support
- Individual assistance to the PAC Clerk, specifically in managing overarching responsibilities, preparing to launch upcoming inquiries and providing administrative services to the committee
- Creating a report template for producing public reports

## KEY AREAS OF SUPPORT

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1.01. The Clerk worked with and held meetings with a number of key stakeholders during the Clerk attachment, including the PAC Chair, PAC Members, the PAC Clerk, the Speaker, and the Auditor-General.

1.02. The Clerk assisted the PAC Chair and PAC Clerk in developing a Committee forward work plan, mapping out the Committee's plans for the next six months. The Clerk supported the Committee in developing terms of reference and timelines for two upcoming inquiries and the Committee incorporated these into its forward work plan up to the autumn. In preparing this forward work, a key challenge identified by the Committee is the need to balance the Committee's forward work with the workload of the Clerk in planning inquiries. This is necessary to ensure the Clerk is afforded time to undertake the wide range of other duties that she has in the legislature. In doing so, the Committee also needs to consider allowing itself sufficient time to consider in detail all committee related papers and actions. The legislature as a whole employs four members of staff to support its work, and the Committee has identified that available human resources remain a challenge in supporting the Legislative Assembly in fully effectively supporting its work.

1.03. The Clerk partnered with the PAC Chair and PAC Clerk on developing upcoming inquiries, including working with the Committee to develop terms of reference for the Committee's inquiry on outsourcing of cleaning services by the government.

1.04. The Clerk assisted the PAC Clerk in preparing briefings, preparing suggested questions and briefing the Chair ahead of the PAC's first public evidence session as part of an inquiry on the Government of Montserrat's outsourcing of cleaning services. The inquiry built on issues which had been identified by the Office of the Auditor General in a report on the outsourcing of government services.

1.05. The Clerk partnered with the PAC Clerk to manage the PAC's first public evidence session. The PAC Clerk had identified that the procedures for a public evidence session would have to be formalised compared to those in plan for the Committee's previous closed session meetings. This included developing a guide for witnesses attending the Committee, a guide for public and press attending public sessions of the committee and public gallery rules for display in the public gallery. The Clerk supported the PAC Clerk in developing staff roles for managing public evidence sessions. The evidence session involved eleven witnesses giving evidence, across three panels. Following the evidence session, the Clerk assisted the Committee in identifying areas for follow-up.

1.06. The Clerk provided advice to the Chair and PAC Clerk on managing resource constraints, most significantly in terms of time and staff support. This included discussing staff roles in inquiry management, managing evidence sessions, and in preparing for Committee meetings. The Clerk also discussed effective record management as well as how to most effectively work with good practice templates to prepare the Chair's brief and to prepare Committee reports. The Clerk shared a number of templates with the PAC for inquiry terms of reference and Committee reports to enable the Committee to operate more efficiently.

## OUTCOMES & NEXT STEPS

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2.01. The attachment produced the following outcomes:

- a. The PAC Chair and Clerk have increased knowledge of international good practice in PAC Committee management and developing and implementing inquiries.
- b. The PAC developed a Committee forward work plan, agreed terms of reference for its inquiry, were effectively briefed ahead of the evidence session, effectively held a public evidence session, and have next steps in place for concluding the inquiry.
- c. The Clerk of the PAC has greater capacity to implement effective processes in undertaking essential committee work, including the preparation, launch, implementation, and reporting of inquiries.
- d. The Clerk attachment developed a relationship between the Northern Irish Assembly, UK, and the Montserrat PAC Chair, Clerk and Members to provide ad hoc remote support.

3.01. In line with the Committee's forward work plan, the Committee plans to meet every two weeks as it moves forward with its work. The Committee plans to gather further evidence on the outsourcing of cleaning services before producing a public report. It is expected that the next public evidence session will take place in June 2018 as part of the Committee's next inquiry.

3.02. A number of project activities this financial year will support stakeholders in Montserrat in strengthening public financial management structures. Assistance on specialist/performance audit is currently being provided by the UK NAO to the Montserrat Office of the Auditor General (OAG). This support will aid the OAG in producing more specialist/performance audits in line with international good practice for the Montserrat PAC to take forward as inquiries of their own. The production of a Value for Money Audit Manual in 2018 for UKOT external audit offices and associated training will also support the OAG in strengthening its work on Value for Money.

3.03. The project continues to discuss priorities and specific challenges in public financial oversight and audit with key stakeholders, and provides support in addressing these where it's able to.

3.04. The UKOTP Online Portal<sup>1</sup> enables discussions and collaboration with others from other UKOT PACs.

### Further resources

4.01. Further resources are available to members of the portal on the UK Overseas Territories Project Portal at <https://www.ukotp-portal.com/>. To be a member of the portal you should serve as a PAC Member or PAC Clerk, work in a UKOT external audit office, or in an internal audit office,

4.02. This report is available on [www.uk-cpa.org](http://www.uk-cpa.org).

### Acknowledgements

5.01. Sincere appreciation is given to Jim McManus, the PAC, the Legislative Assembly, the Governor's Office, the Northern Irish Assembly, the CSSF, and the FCO.

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<sup>1</sup> The online portal enables Chairs of Public Accounts Committees and Heads of Internal and External Audit from the UK Overseas Territories (UKOTs) to share good practice and exchange ideas with regards to public financial management, promoting cross-Territory communication between professional counterparts. The portal enables stakeholders to discuss key issues with counterparts, upload documents, and allow the Project Team to easily share updates, outputs and other relevant material. To be a member of the Portal you should work in a UKOT external audit office, internal audit office, or serve on a UKOT Public Accounts Committee.

## UK OVERSEAS TERRITORIES ONLINE PORTAL

The online portal is a secure member-only platform for Members of UKOT legislatures engaged in oversight of public spending, members of Public Accounts Committees and Internal and External Audit from the UK Overseas Territories to share good practice and exchange ideas with regards to public financial management, promoting cross-Territory communication between professional counterparts.



Connect with individuals in UK Overseas Territories to exchange ideas and network.



Read latest news and updates on progress of UK Overseas Territories Project.



Download resources on public financial oversight including seminars and e-workshops.



Follow up on activities through online discussions.

Join the community at  
[www.ukotp-portal.com](http://www.ukotp-portal.com)





## ABOUT CPA UK

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### CPA UK - WHO WE ARE

CPA UK is a member of the Commonwealth Parliamentary Association (CPA), which is a Commonwealth-wide network of some 17,000 national, state, provincial and territorial parliamentarians within 180 legislatures in 52 countries. The purpose of the CPA is to strengthen parliamentary democracy within the 52-country Commonwealth, providing a space for parliamentarians to share, learn, compare and work together to promote Commonwealth values of democracy, rule of law, human rights, good governance and social and economic development.

The Commonwealth brings together a third of the world's population, including a billion people under 25, from the poorest and the richest, the largest and the smallest, developing and developed countries. Within the Commonwealth family there are huge opportunities created by aspects of shared culture, governance commonalities and good diplomatic and trade relations. There are also many challenges, which by acting and working together Commonwealth countries can strengthen their responses and bring about positive change. CPA UK is part of the UK Parliament and is the most active branch in the Association. Its offices are at the very heart of Parliament, off Westminster Hall. All sitting Members of both Houses are eligible to participate in CPA UK programmes.

### WHAT WE DO

CPA UK runs exciting, demanding, and far-reaching international outreach programmes of parliamentary strengthening and capacity-building with legislatures across the Commonwealth focusing on the tools by which the Executive is held accountable by parliamentarians. CPA UK's themed international parliamentary conferences and parliamentary workshops run in Parliament and abroad attract international speakers of note from politics, academia, NGOs and governments across the world and the quality of its programmes is internationally recognised. Discussions on a huge range of issues take place between international policy makers in forums conducted by CPA UK such as sustainable development, human rights, gender equality and the empowerment of women, climate change, international trade and investment, national security, conflict resolution and peacebuilding.



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