

UK

OVERSEAS TERRITORIES

PROJECT

COMMONWEALTH  
PARLIAMENTARY  
ASSOCIATION UK



# Clerk Attachments to the Public Accounts Committee

24 July – 4 August 2017  
12 – 20 February 2018

House of Assembly  
Anguilla



National Audit Office



Government  
Internal Audit  
Agency



Funded by  
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## BACKGROUND

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1.01. 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 connects 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.

1.02. The Project was launched with the CPA UK and UK Overseas Territories Parliamentary Forum on Public Financial Management in Miami on 1-2 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 Palmavon Webster MHA, Chair of the Public Accounts Committee (PAC), and Andrew Gumbs, Director of Internal Audit, participated for Anguilla.

1.03. In the bilateral discussion, Hon Webster highlighted the following areas and issues where support would be welcome:

- Administration and the preparation and launch of inquiries
- Managing resource constraints, most significantly in terms of time and staff support
- Individual support for the Clerk of the PAC, specifically in managing overarching responsibilities, preparing to launch new inquiries, providing administrative services to the committee and the preparation of briefings, questions and reports
- Direct mentoring for the Clerk of the PAC, preferably through continuous support over three months (remote or virtual in part)

1.04. 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. In September 2016, a Clerk attachment with Anguilla's House of Assembly supported the Clerk and the Office of the House of Assembly in redrafting its Standing Orders. The direct exchange of good practice between Clerks eases the identification and removal of obstacles to effective work. Building capacity of Clerks and parliamentary officials is essential in ensuring sustainability of change and transfer of knowledge between election cycles.

1.05. Based on the priorities of the PAC, CPA UK arranged an in-territory Clerk attachment for the PAC from 24 July to 4 August 2017. Lucia Wilson, Clerk to the PAC at the Northern Ireland Assembly (NIA), supported the Anguilla PAC Chair, Clerk, and Members in developing their work processes and preparing a major inquiry. Based on positive feedback following the conclusion of this visit, Ms Wilson returned to Anguilla from 13 to 20 February 2018 to support preparations for the next stage of the inquiry, public evidence sessions.

1.06. **Aim:** To build the capacity of the PAC to operate effectively through providing practical support to the Clerk of the Committee.

1.07. **Objectives:** By working side by side with the Anguilla PAC Clerk, Chair, Members and other relevant stakeholders, the objectives of the Clerk attachment are:

1. To facilitate an exchange of good practice between the Anguilla PAC Clerk and UK Clerk and provide direct support to strengthen the capacity of the Anguilla PAC Clerk to fulfil his role.
  - To put in place systems allowing processes to move forward independently of the PAC, i.e. to create a clear planning template for the inquiry process
  - To work with the PAC Clerk and up to two others to ensure transfer of knowledge and widen the pool of potential candidates in the event of future vacancies
2. To deepen the Anguilla PAC Clerk's understanding of and capacity to undertake tasks pertinent to his role, including the preparation of briefings, questions and reports.
3. To collaborate with the Anguilla PAC Clerk and Chair to prepare an upcoming inquiry on banking, including creating terms of reference, delineating scope, identifying research needs, and suggesting how to ensure cooperation and full disclosure by witnesses.
4. To build lasting relationships between the UK and Anguilla Clerks and create a professional network providing ad hoc remote support.



## KEY AREAS OF SUPPORT

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Supported the development of a Committee forward work plan

Facilitated discussions on maintaining committee consensus and cohesion

Clerk Attachments to the PAC

Contributed to the development and agreement of inquiry terms of reference

Advised on witness guidance, information management, and conflicts of interest

Offered input on managing resource constraints

Supported the development of lines of inquiry and supplementary questions

2.01. The two PAC Clerks, Lucia Wilson and Lenox Proctor, agreed ambitious work plans for each attachment with the PAC Chair, Hon Webster. Both centred on preparations for a major inquiry on the government's fiscal standing, specifically into "arrears in revenue and the identification and collection of amounts due in taxes and duties and its ability to meet existing financial obligations".

2.02. Over the course of the first visit from 24 July to 4 August 2017, Ms Wilson participated in four PAC meetings, and supported the PAC Chair, Clerk and Members in finalising an agreed terms of reference, an inquiry implementation plan and a committee forward work plan. Finalising the terms of reference (TOR) was a key priority for the PAC, and Ms Wilson provided input to both the TOR and the scope of the inquiry. The TOR are available to read online via the House of Assembly's related documents.

2.03. In addition to supporting preparations for the upcoming inquiry, Ms Wilson suggested ways to streamline PAC processes and procedures, and to regularise the PAC's work. Forward planning as well as effective and regular follow-up on inquiries and recommendations were also examined by the Committee. Peripheral meetings with the Permanent Secretary of the Department of Finance, the Attorney General and the Chief Minister offered an opportunity to discuss issues which could impact the inquiry. The relevant Auditor's Report of the Accounts was discussed with the Wales Audit Office (WAO), Anguilla's provider of external audit services.

2.04. The second Clerk attachment from 13 to 20 February 2018 focused on preparations for public evidence sessions on 10 and 11 April, specifically on developing lines of questioning. With the support of Ms Wilson and suggestions from the WAO, the PAC prepared a comprehensive set of questions and considered possible supplementary questions for PAC Members to ask at later stages. Ms Wilson and Mr Proctor analysed written submissions of evidence from witnesses, including updated information on the government's economic plan, and identified additional information which could assist the inquiry.

2.05. Also related to the preparations for the public meetings, Ms Wilson provided insights on the format of the evidence sessions, issues related to conflicts of interest, and the handling of sensitive or confidential material. The PAC was able to draw upon the Northern Ireland Assembly's guidance on witness preparation shared by Ms Wilson.

2.06. Following the conclusion of the two activities, Ms Wilson remained engaged with her counterparts in Anguilla and provided further remote support. The UKOT Project built on these activities by facilitating two days' PAC support by the WAO around the evidence sessions in April.

## OUTCOMES & NEXT STEPS

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3.01. The Clerk attachments achieved their objectives in the following ways:

- **Objective 1 on facilitating an exchange of good practice:** The Anguilla and Northern Ireland PAC Clerks exchanged good practice by collaboratively producing planning documents including terms of reference and a committee forward work plan. The visiting Clerk also shared insights with other staff members, such as a volunteer from the Governor's Office, to increase the skills and capacity within the wider team.
- **Objective 2 on deepening the Anguilla PAC Clerk's understanding and capacity:** This objective was achieved through the Clerks' collaboration on producing work essential to his role, for example drafting briefings, questions and reports. The experience will better prepare the Clerk to complete similar tasks in future.

- **Objective 3 on preparing an upcoming inquiry:** The Anguilla PAC successfully launched its inquiry and was well prepared to host evidence sessions. The scope and terms of reference were agreed during the first, and the inquiry brief produced during the second Clerk attachment. The attached Clerk was also able to provide guidance on witness preparation and questioning strategies ahead of the evidence sessions.
- **Objective 4 on building a relationship between the PACs:** Through the relationship established over the course of two support activities, the Anguilla PAC can draw upon remote support from the Northern Ireland PAC. Ms Wilson plans to offer further assistance in the reporting and monitoring stages of the Anguilla PAC's current inquiry, and further build upon the relationship.

3.02. The Clerk attachments supported the PAC at various stages of preparing, launching, delivering, and reporting on their inquiry on the government's financial obligations. Ms Wilson and CPA UK staff received highly positive feedback. According to the PAC Chair, the Clerk attachments "exceeded expectations" as the PAC gained "valuable expertise in organising an important inquiry". Ms Wilson was also able to contribute to the consolidation of committee consensus and cohesion.

3.03. The PAC held public evidence sessions on 10 and 11 April 2018. The PAC Chair and Members drew upon their discussions with Ms Wilson on lines of questioning in their cross-examination of witnesses. These included the Finance Permanent Secretary, the Comptroller Inland Revenue, the Accountant General, and the Comptroller of Customs. The UKOT Project built on previous support activities by facilitating two days of support for the Committee around the evidence sessions, delivered in-territory by a Wales Audit Office (WAO) Audit Manager. As the current provider of Anguilla's external audit services, the WAO is well-placed to offer additional support to the PAC.

3.04. As a next step, the Anguilla PAC intends to progress its inquiry by publishing transcripts of the evidence sessions and drafting a report with recommendations to government. The WAO Audit Manager and Northern Ireland PAC Clerk will support the PAC with follow-ups and feedback on the initial drafts of the report. In the longer term, the Anguilla PAC intends to conduct quarterly inquiries. CPA UK looks forward to further engagement with Anguilla's PAC on the inquiry process and other financial scrutiny work.

## MEDIA COVERAGE

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The Clerk attachments were covered in various local and regional news outlets, including The Daily Herald<sup>1</sup> and The Anguillan<sup>2</sup>. The Governor's Office in Anguilla publicised the first visit via its social media channels.<sup>3</sup> Lucia Wilson authored a personal account of this visit for the online portal of the UKOT Project.<sup>4</sup>

"I am thrilled to have Lucia with us here in Anguilla. This attachment has set in place a sound basis for a supportive working relationship based on **mutual learning** that I know will have **lasting benefits for the PAC** in Anguilla."

*Hon Pam Webster MHA, PAC Chair  
in The Anguillan, "Public Accounts Committee Press Release", 2017*

1 The Daily Herald, Public Accounts Committee benefits from UK attachment (published online on 11 August 2017; available at <https://www.thedailyherald.sx/islands/68448-public-accounts-committee-benefits-from-uk-attachment>)

2 The Anguillan, Public Accounts Committee Press Release (published online on 21 August 2017; available at <http://theanguillian.com/2017/08/public-accounts-committee-press-release/>)

3 HM Governor's Office in Anguilla, via Facebook (published online on 8 August 2017; available at <https://www.facebook.com/goanguilla/posts/759208990928376>)

4 Fay Bowen, Journey of a PAC Clerk from Northern Ireland to Anguilla, via the UK Overseas Territories Project Portal (available online at <https://www.ukotp-portal.com/latest/journey-of-a-pac-clerk-from-northern-ireland-to-anguilla/>)

## FURTHER RESOURCES

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Anguilla's House of Assembly has an online presence at <http://www.gov.ai/department.php?id=4&dept=26>

The page also includes links to related documents, including a PAC [press release](#) and the [terms of reference](#) for the inquiry into the Anguilla government's financial standing.

The Public Accounts Committee of the Northern Ireland Assembly publishes news, minutes, reports and other resources at <http://www.niassembly.gov.uk/assembly-business/committees/2017-2022/public-accounts-committee/>

## ACKNOWLEDGEMENTS

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CPA UK would like to thank Lucia Wilson, PAC Clerk at the Northern Ireland Assembly, for her excellent preparation and delivery of the two Clerk attachments with Anguilla's Public Accounts Committee, and the Northern Ireland Assembly for loaning Ms Wilson for this attachment.

CPA UK would also like to thank Hon Pam Webster MHA, PAC Chair, Lenox Proctor, PAC Clerk, the Members of the PAC, and all other participants, facilitators, and supporters of the UKOT Project and its activities.



# 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.

*“CPA UK is an impressive partner in the pursuit of important democratic ideals like accountability and transparency.”*  
Hon Palmavon Webster MHA, PAC Chair, Anguilla House of Assembly

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