GHANA - PROGRAMME ON COMMITTEE PRACTICES & FINANCIAL SCRUTINY

REPORT SUMMARY 9 - 11 NOVEMBER 2017

PROGRAMME OVERVIEW

The CPA UK delegation to Ghana had a useful two days of meetings with the Public Accounts Committee (PAC) and Finance Committees of the Parliament of Ghana. The first day was for information sharing and discussion between the committees and the second was a practical day of hearings and exercises.

Areas for discussion included the following:

- Committees are constituted and supported by staff and advisors;
- Committees decide on their work in the short, medium and long term and
- Chairs and members of Committees manage the relationships between one another.
- Approach by Committees to scrutinise spending at a local level
- Different ways Committees understand and evaluate their successes and overall effectiveness.
- Ensuring inquiries and hearings are more effective

Following on from the workshop, the Chair and ranking member of the Ghanaian PAC attended the 2017 Westminster Workshop and the one day Commonwealth Association of Public Accounts Committee (CAPAC) meeting (4-7 December 2017) where there were further opportunity for discussion. After an intensive annual budget round, the Ghanaian PAC also expressed their will to continue to extend their work to develop value for money audits and their regional scrutiny.

CPA UK will look at ways that the work of the UK PAC can be made more easily accessible for other PACs who would like to use case studies and resources about their work. They will also look at ways in which the time input of UK Parliamentarians can be most tightly focused and targeted into short programmes.

AIM & OBJECTIVES

Aim. To strengthen the capacity of the members of the Finance Committee and the Public Accounts Committee of the Parliament of Ghana and UK, to carry out effective committee financial scrutiny.

Objectives. In the context of the Westminster Model and through a programme of meetings briefings, plenary sessions and interactive discussions, the programme will deliver the following objectives:

- Objective 1. Increase the technical skills of new members of the committees to understand and operationalise the principles of financial scrutiny.
- Objective 2. Improve understanding of the purpose of committees, and the principles to manage committees.
- Objective 3. To strengthen bilateral relations between the Parliament of Ghana and CPA UK as the basis for further engagement and parliamentary strengthening programmes.

UK PROGRAMME PARTICIPANTS

Meg Hillier MP, Chair, UK PAC - Delegation Leader
Chris Stanton, Clerk, Foreign Affairs Committee
Susie Latta, Head of International Outreach - Delegation Secretary

SUPPORTED BY: WITH THANKS TO:

Parliament of Ghana
CPA UK & GHANA

CPA UK and CPA Ghana have had a long and fruitful relationship over many decades based on bilateral diplomacy and capacity building. This engagement has been closest since 2012 where a delegation of Ghanian parliamentarians came to London for a workshop focusing on Climate Change. Since then, CPA UK has undertaken the following activities with Ghana on a bilateral basis:

• Capacity Building Programme for Women Parliamentarians from Ghana and Sierra Leone - 2013 - 2014
• Parliamentary Scrutiny Programme on Defence and Security – July 2015
• Special Budget Committee visit to Westminster, October 2015
• Visit of the Speaker of Ghana to Westminster – May 2017
• Delegation of members of the Finance Committee, Westminster 12-14 September 2017

Ghana has and continues to be an active participating country at many CPA UK multilateral programmes ranging from the Westminster Seminar on Parliamentary Practice and Procedure to various thematic conferences and seminars on Modern Slavery, Sustainable Development and National Security.

COMMITTEE APPROACHES: THE UK & GHANA

After welcome and introductions, the programme on committee practices and financial scrutiny started with a discussion of the function of financial scrutiny committees and different approaches to examining financial policy and scrutinising public spending. There was an overview of the four committees represented: the UK Public Accounts Committee (PAC) and Treasury Committee and the Ghana Public Accounts Committee (PAC) and Finance Committee. The chairs and clerks gave an overview of the role and work of each and similarities and differences.

Meg Hillier MP, Chair of the UK Public Accounts Committee, began with an overview of the committee and how it works to ensure the economy, efficiency and effectiveness of taxpayer spend. Using the example of G4S, a company active in the UK and Ghana and with many government contracts, she showed how the committee holds those people who spend public money to account.

The UK PAC has an elected Chair and when the current incumbent was first elected as chair, five people stood and 520 MPs voted. Although the PAC is always Chaired by the opposition, in 2017, with the new parliament, Meg Hillier was re-elected unopposed. Committee members are elected by party group. The party Whips have no say about the make-up of the committees. The only influence they have is which party gets to chair which committee.

She then explained how the UK PAC has 16 members: seven each from the majority and minority parties and one each from two smaller parties. There is no formal vice chair position on UK committees. In the absence of the chair, the longest serving member of the House deputises informally and sometimes chairs choose to appoint a deputy.

The National Audit Office (NAO) supports the PAC and the Auditor General is an officer of Parliament and has total access to all government accounts and contracts. The Chair of the PAC is one of three people who appoint the Auditor General for a fixed ten-year contract. A new Auditor General will be appointed in 2018 to replace the current Auditor-General, Sir Amyas Morse.

The NAO produces reports and the PAC chooses which of these to bring to examine. There is an annual session where the whole of government accounts are presented to the PAC including pension liabilities and health care liabilities. The starting point for the work of the Committee is typically an NAO Audit Report, but issues do emanate from members of the public, MPs constituency issues and from whistle-blowers which the Committee can decide to take on.

The PAC scrutinises the work of Accounting Officers. These are the senior civil servants responsible for taxpayers’ money spent. Ministers appear in front of departmental select committees but the PAC works closely with those committee chairs to ensure that there is a coordinated approach to accountability.

One key challenge that the UK PAC faces is with local accountability and how money is spent by different local authorities across the country. There is a need to join-up local
CPA UK & PACs

CPA UK has a long running, well-regarded series of programmes promoting effective public financial management across the Commonwealth through supporting parliamentary Public Accounts Committees (PACs).

From 2011, a series of capacity building Westminster Workshops have explored the role of parliamentarians and the PAC in financial oversight, providing practical training and knowledge to Members. At the 5th Westminster Workshop in 2015, the Commonwealth Association of Public Accounts Committees (CAPAC) was established, providing a forum for good practice sharing and knowledge exchange.

CPA UK works bilaterally with PACs and equivalent Committees across the Commonwealth on capacity building programmes ranging from Sri Lanka and Trinidad & Tobago, to Ghana and Canada. In 2016, CPA UK launched a project Supporting Good Governance and Oversight of Public Finance in the UK Overseas Territories, in partnership with the National Audit Office and Government Internal Audit Agency and funded by the UK Foreign and Commonwealth Office. The project works with PACs, Supreme Audit Institutions and internal audit agencies in Overseas Territories to support effective public financial management.

Building on this significant work, CPA UK will host the 2017 Westminster Workshop for Chairs and Members of Public Accounts Committees, developed and delivered in partnership with the UK PAC and the OECD. After the agreement of the 2015 Addis Ababa Action Agenda (AAAA), parliamentarians and policymakers nationally and internationally are becoming increasingly focused on strengthening tax policies and frameworks as a key means of achieving the Sustainable Development Goals.

accountability between local councils, locally elected mayors and other local authorities. Before any inquiry, the Chair always speaks to Members about issues in their constituency. An example given was police funding.

The Chair of the Finance Committee, Hon. Dr Assibey Yeboah MP explained the work of the Finance Committee of Ghana which is set up according to standing orders with 25 members. It scrutinises bills and matters related to finance in general. The Committee Chair is appointed on the basis of experience within and outside of Parliament and Committee members reflect the make-up of Parliament. There are four Committee staff and ten people supporting the Committee. The Committee proceeds by consensus. Sometimes there are disagreements, but they are usually resolved behind the scenes and do not come to the floor.

Dr Yeboah detailed how the Committee provides direction to the entire Parliament on economic and financial issues. A vital role is to scrutinise the budget and the estimates of the Office of the President. There is also work to scrutinise expenditure, such as earmarked funds, pay as you go social security payments and loan agreements. The Committee monitors and reports to Parliament on foreign exchange receipts every six months. An oversight report is also produced half yearly on the work of the Bank of Ghana. Oil revenues are a major source of income for Ghana and the Committee reviews these on a regular basis. The Committee examines a variety of national financial reports and any financial legislation going through Parliament. National financial organisations such as the Security Commission, the National Insurance Commission and the Lottery Board are also subject to scrutiny by the Committee.

In Ghana, the Finance Committee is the only Committee mentioned in the Constitution because the Committee has an executive function. If Government has need for unexpected expenditure, the Finance Committee can authorise expenditure from the contingency fund.

The Chair explained to the UK delegation that challenges for the Committee are around funding. There is a complex approval process to get funding to extend and enhance the work of the Committee and many times their funding is denied. There are GHC4m (approx £667,000) of funding available to all committees but it is difficult to access. There was discussion about the comparative funding of the UK and Ghana committees. In the UK the Liaison Committee, made up of all committee chairs, allocates funding to the committees for training and committee travel.

There was discussion about the role of a parliamentary budget office and how this could be beneficial to Ghana. The discussions recognised that there was an international trend towards independent fiscal institutions which are separate from the government, parliament and the central bank which can provide economic forecasts, monitor fiscal performance and advise the government on fiscal policy. These have been promoted by organisations such as the International Monetary Fund (IMF) and the Organisation of Economic Development and Cooperation (OECD) to enhance fiscal discipline, increase the quality of scrutiny and increase transparency and accountability. The format and approach varies but many countries including Canada, Australia and the UK have all recently established some form of independent fiscal institution, and this is an approach that Ghana is also interested in. Especially so as there is a need for increased financial expertise, which many committees could make use of to increase the financial scrutiny that they undertake. In the UK, the Office for Budget Responsibility (OBR) gives a central forecast of the fiscal situation and are a check on the Treasury’s work.

The Hon. James Avedzi MP, Chair of the PAC of the Parliament of Ghana gave an overview of the Committee’s work and the importance of the Committee being chaired by a member of the opposition. It has a membership of 25 made up from all parties represented in Parliament. The current make up is 15 majority and 10 minority members and it is chaired by the minority party. The minority leadership selects the Chair of the Committee based on parliamentary and extra parliamentary experience. The current Chair is an experienced Chair, previously chairing the Finance Committee when his party was in government.

It was explained that the Committee is constituted firstly by a Selection Committee which agrees the numbers from each party
ABOUT CPA UK

The international Commonwealth Parliamentary Association (CPA) is the professional association of all Commonwealth parliamentarians, an active network of over 17,000 parliamentarians from 185 national, state, provincial and territorial Parliaments and Legislatures.

The Commonwealth Parliamentary Association (CPA UK) is one of the largest and most active branches in the CPA community and delivers a unique annual programme both in Westminster and overseas. Overseen by the Houses of Parliament and governed by an Executive Committee of cross-party bicameral parliamentarians, CPA UK undertakes international parliamentary outreach on behalf of the UK Parliament and the wider CPA.

With a specific focus on parliamentary diplomacy and parliamentary strengthening activities, CPA UK seeks to foster co-operation and understanding between parliaments, promote good parliamentary practice and advance parliamentary democracy through a variety of international outreach activities and multilateral programmes. Its work is divided into three regions, which include national, regional and provincial legislatures and the legislatures of Overseas Territories:

- Americas, Caribbean, and Europe
- Africa
- Asia-Pacific

Working closely with parliamentarians and parliamentary officials, CPA UK focuses its bilateral and multilateral outreach activities on a number of areas, including parliamentary practice and procedure, and themes including human rights, public financial scrutiny, sustainable development, equal access to political and economic empowerment and democratic strengthening through election observation.

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which will reflect the make-up of the House. The Minority Leader, Deputy Minority Leader and Chief Whip then decide which members from each of their parties will sit on the Committee. The Chair and Vice Chair of the Committee are both from the minority party and then there is a ranking member and deputy ranking member from the government party and these four members form the leadership of the Committee.

Mr Avedzi explained how committee hearings are held every two weeks and sometimes there are more hearings in recess, when there is more time to examine issues in greater depth. Hearings are held in public apart for those related to issues of national security which are held in camera. There are regular retreats for the Committee with the Auditor General to go through reports. The Committee carries out inquiries and is required to submit at least two reports a year to the plenary, but there are usually more.

The Ghanaian Auditor General is appointed by the President, and their work inputs into Parliament and the PAC. There is a ruling by the Supreme Court that officers of the Auditor General should be independent of Government control. They provide financial reports and performance reports on an annual basis. The Committee oversees the general account of government. The Auditor General determines the number and subject of the reports and these can cover any Ministry, Department or Agency. For example there has been a recent report into secondary schools. The Auditor General has a remit to scrutinise district assemblies and local government and the Committee sometimes goes out to districts to hold its meetings and look at local financial issues.

To undertake regional scrutiny, for example on secondary education, the Committee splits the country into three or four zones and subsequently travels to those zones rather than bringing all the officials to Parliament to be questioned. They don’t go to every local area. They tend to scrutinise those who are cited by the Auditor General.

The Committee invites the auditors and witnesses to appear in front of the Committee. Witnesses are public servants, civil servants, and leading authorities in the sector under scrutiny. The PAC has the powers of the High Court and can use the power to subpoena witnesses to appear before them. If they defy the Committee they can go to prison and lying to the Committee is perjury, which can also carry a prison sentence.

Finally, the Chair explained that all reports go to the plenary, which reports back. The reports cannot be challenged by the Government and they have to implement the recommendations. There is an Audit Committee in every sector of Government which takes forward those recommendations. As the former Clerk of the UK Treasury Committee, Chris Stanton, gave an overview of the House of Commons Treasury Committee's work, explaining that whereas the PAC looks at expenditure across Government, the Treasury Committee scrutinises the work of HM Treasury and associated bodies. Crucial to that is the Bank of England, but also includes HM Revenue and Customs (HMRC). It also oversees both the consumer and banking financial regulators. It looks at the Debt Management Office and the work of National Savings.

The Treasury Committee and the Chancellor approve three leading members of the Office of Budget Responsibility which provides economic forecasts to the Government. There is also oversight of the appointment of regulators and senior officials.

Mr Stanton explained how there is some overlap with the PAC on tax policy and there is negotiation between the two Committees so there is no duplication. The Treasury Committee looks at the policy and principles of taxation to ensure, for example, it is predictable and fair. The PAC looks at how effective the tax authorities are at collecting the money. There is a principle that they do not discuss the tax affairs of individuals.

The Treasury Committee has a membership of 11 and is proportionate to the House which is currently five government, five official opposition and one from a smaller party. Divisions in the Committee are very rare. It proceeds by consensus. While there are often disagreements, with compromises and discussion, Chris Stanton argued that the Committee always reaches final agreement.

The Committee is supported by a team of ten members of staff. Some of these are House of Commons staff and some seconded experts from other organisations such as the Bank of England, HMRC and the NAO. This is seen as career development for them and their organisations pay their salaries, as they bring useful expertise back to the organisation. There is transparency and thus no conflict of interest. There are also specialist advisors such as bankers for a particular inquiries. The Committee can call on the NAO but they are not the primary focus of the NAO’s work.

Chris highlighted recent Committee successes include scrutinising the financial crisis which left the government running two nationalised banks. One has been successfully returned to the private sector. The Committee examined the legislation to prevent another crisis but line by line legislative scrutiny happens in public bill committees. The Committee also succeeded in reversing plans to abolish personal cheques and successfully challenged the business case for a new consumer money advice service which the Committee felt to be a duplication of other money advice and education services and asked the government to re-examine the case. There has been some success holding some of the private institutions and individuals involved in the financial crisis to account with some stepping down or being removed from their roles after appearing in front of the Committee.

The Committee has a challenge that it does not examine legislation or the Budget. There
are complexities and idiosyncrasies with the budget process in the House of Commons. The Treasury Committee looks at the regular major government financial statements and three year spending reviews, but there is no provision for this or any other committee to do line by line scrutiny of the national budget.

Another challenge Chris argued, is the constant battle to get information, for example from regulators or from commercial banks. Much of this is commercially sensitive and the Committee have tried to find ways to get access to such information. These processes are time consuming and private, but confidential evidence is of no use to a committee that operates in public.

After hearing from each of the UK and Ghana PAC and the Ghana Finance and UK Treasury Committees, there was discussion about how the different committees approach their work. It was agreed that committees should be seen as independent of the government agencies they scrutinise. There are frequent requests for closer involvement between the committee and the departments but it was felt that while briefings are fine, it is important to maintain the principle of separateness by not accepting any favours or hospitality. For example if members need to go to visit projects or have meetings the committee pays their own expenses. It is important to do these visits but impartiality must be preserved.

Ghanaian members were interested in how the UK committee members were selected, especially if the Whips have no say and if some committees get a lot of members applying and others none. Ms Hillier agreed this did happen, however some members will decide which committee to apply for dependent on who is that committee’s chair and how they engage with their committee members. Members can serve on more than one committee, but the time commitment would be large and it would be unlikely that a member could do both well Meg argued.

The second session of the day discussed how a committee sets its strategy, and which departmental or audit reports it chooses to take forward for inquiry. In the UK PAC case, the Chair will set the parameters. The new Committee has an away day to plan the work in the short medium and long term and set milestones for the Parliament.

The Committee sets the agenda together and aims to include a mix of long term work, and short reactive sessions. Committee members have their own areas of interest which inform the Committee’s agenda. The Committee work as a team to design a work programme that meets with different interests and group agendas. Some members are encouraged to take a lead. The goal is that all members feel involved in what the Committee achieves. Ms Hillier gave examples of achievements of members as a result of their time on the Committee. One member had managed to achieve a change to the law. Another had been selected to become a minister as a result of their work on a specialist area.

In Ghana, the Public Accounts Committee works to ensure that government spending benefits the entire population. The Committee’s oversight of spending is part of the legal structure under which public sector organisations work. The focus of the Committee is on civil and public servants not the ministers. The aim of the Chair is to build capacity of Committee members to carry out this work. At the beginning of the year there is a retreat with the Auditor General’s staff to explain the requirements and background of their work and reports to Committee members.

Mr Avedzi explained that current challenges include a delay in the work of the Committee (which is two years behind.) The Auditor General’s reports are examining the work of the previous government which means that and he as the PAC Chair is scrutinising his own party’s work, from when they were in government. He stressed the importance of demonstrating impartiality to show that there is no cover up.

There was discussion about the value of...
timely Auditor General’s reports which allow the Committee to hold people to account more quickly. Both PACs were looking at reports going back a long way, for example the UK PAC was looking at a dispute which has been going on for 15 years, and Ms Hillier felt it becomes difficult to remember what has happened and that witnesses are reluctant to appear. She also highlighted that the UK PAC is looking to do pre scrutiny on large projects such as the second high speed rail line which is being planned. This is to prevent the waste of government money and ensure lessons are learnt from other large projects.

It is important to build both the team spirit and the trust within the committee. Meg explained how the UK PAC holds a pre meeting for each session and agrees on a lead member or members for each hearing/evidence sessions. This allows this member or members to prepare, work together to lead an informed session. Sessions are essentially choreographed with specific members leading questioning who have the expertise and background. It is also important to think of the end user of the public services and the impact on individuals

The session then looked at what members can expect from committee support staff. Discussion stressed the need for staff to be impartial, in party political terms, but also politically aware. The staff aim to get as many resources as possible for the committee and have a productive team. Staff will have experience of the subject matter and provide support in parliamentary process. They may not know the answer, but should be able to know where to find it, quickly. This will include knowledge of how to push the boundaries of the practices of the House so the committee can achieve what it wants to achieve. Staff work hard and go the extra mile which includes managing the peaks and troughs of business. Briefings should be produced which are useful and understandable. Support with media engagement is important to demonstrate the results of the committee. Reports that are drafted should reflect members’ views and have clear and realistic and appropriate recommendations for government. There needs to be trust between the Chair, Clerk, and members who mutually respect

PARTICIPANT THOUGHTS

“I feel more confident in carrying out my role as a result of this programme.”

“...I have learned new techniques in addition to my existing ones.”

“I have gained further insight and practical illustration of matching theory and principles to practical situations”

“The programme has deepened my core competencies and further exposed me to international best practice.”

“My questioning skills have improved. I can be confident discussing issues with my colleagues.”

“All aspects of the programme were relevant and obviously will help me improve my performance as a member of the Public Accounts Committee.”

“Its equipped me with skills to scrutinise financial information and questioning.”

BUILDING RELATIONSHIPS WITHIN COMMITTEES

Discussion among the group focused on what makes a good member and chair of a PAC or Financial Scrutiny Committee. For the PAC it was agreed that it was important that the Chair should be an opposition member. Also that there is value in being fair, measured, accurate and properly prepared. Discussions identified that to be effective in the job the Chair and members needed to be good at politics and understand what matters to MPs and their constituents.

Chairs and member are also expected to do a lot of work. There are training sessions, but members also need to work hard to understand the subject matter and be informed about relevant issues. If they do the job well, each week they get media coverage about them tackling issues of relevance to their constituents.

Mr Avedzi mentioned how he, as Chair, allocates time to each member who has one question and follow up which is five to ten minutes to each member. There are firm ground rules because time management is important to get the most benefit from the witness’s time and keep the session to schedule.

There was discussion about balancing the roles of membership (or of the chair) of the committee with a political and party role. Ultimately politicians want to be in power but discussions explored how members could balance both their roles as MPs and committee members. Members felt it was important to separate the roles as party member and committee member. The committee is more powerful if it is cross party and collaborative if they are going to achieve positive changes.

There was much discussion about how members scrutinise their own party’s work. It was agreed that it was important to declare an interest however small. Both the UK and Ghana PAC Chairs had faced the situation of having to scrutinise their own time in office. Ms Hillier gave the example of Blackberry phones for police officers which was a policy introduced while she was a Minister. The UK PAC had been critical and she had accepted the results as fair. Any attempt to be partisan would have led to a loss of credibility.
each other and value the different roles. It is healthy for clerks and chairs to challenge one another for the best possible outcome.

CONDUCTING EFFECTIVE INQUIRIES

In the final session of the day, there was extensive discussion about the inquiry process and the similarities and differences in approaches between the two Parliaments. The starting point for both PAC’s inquiries are most likely to be the Auditor General’s reports. From there it is important to get the right witnesses. This might be the lead official or public servant and an invitation is sent to find a convenient time. Sometimes recognised experts may also be invited to give background and context. When a witness accepts an invitation, they are provided with support and briefing so they are able to prepare for the session and understand the rules of appearing in front of a committee.

Ghana has powers that can require people to appear in front of their committees and give evidence under oath. UK committees have the power to send for ‘persons papers and records’ but does not have subpoena power. The power of UK committees has been tested in recent cases, with discussion about whether rules need to be changed, although this brings complexity about the separation of powers between the judiciary and the legislature.

How the committee prepares for inquiries is significant. The questioning approach for witnesses is agreed with a mix of open questions to allow the witnesses to relax and provide some background mixed with short questions to get short answers. The questions need to be effective and get to the point but if the style is too harsh then it can be seen as bullying. The best questions were felt to be straight and probing questions. Training and the support of clerks of both Parliaments has helped members to craft questions. Draft questions for members prepared by clerks can help the preparation process.

It is important to cover all relevant areas in the questioning as if it is not said in the hearing it can’t be included in the report. ‘How, why, when and what’ are all key things to get answers to and comprehensive questioning is important and all part of the preparation. In the UK and Ghana, public committee hearings queries and issues. By the time the final report comes to the committee, all issues have been dealt with. All reports are almost always agreed by consensus. In the House of Commons and the Parliament of Ghana votes are very rare. In Ghana, all committee reports go to the plenary where they are all approved but sometimes a minority registers its disapproval with the decision. In the UK a decision on whether to take a report to the House is made at the committee level.

After the hearing and the publication of a report, it is vital the findings are publicised. An effective media support function is essential to highlight the work of the committee and build interest in the work of the committee. The media scrutiny and possible adverse publicity is another important aspect of the power of the committee.

Measuring a committee’s effectiveness is important but hard to achieve. In Ghana, one of the outcomes of the PAC’s work can be a surcharge for the public officer involved to recover any money lost to mismanagement or fraud which the committee uncovers. This is fee which the officer has to pay back personally. This can be challenged in court but only after a payment of 50% of the charge as a deposit. Non-payment of the surcharge will lead to jail. This means that the Ghanaian PAC can record the rate of recovery of misappropriated funds as a committee success and they are working on a report, which would give more strength and credibility to the committee. But sometimes people to pay back any disputed money in advance so they don’t have to appear
in front of the Committee. In these cases their role in recovering public money is harder to assess. The UK PAC does not have the power to require a public servant to pay back money. If the action was thought to be criminal then the police could investigate, and then, if found guilty, the court could order assets to be seized.

The majority of UK committee recommendations are accepted by Government. Many of these recommendations identify government projects or programmes that are not good value for money and stopping these programmes can save money. Sometimes departments have already made changes or commissioned reviews before they appear before committees and so the scrutiny causes public servants to reflect on their work and make changes.

Ms Hillier felt the regular changes in senior leadership in the civil service and retirement was one of the biggest challenges to holding senior public servants to account. Often the person who started a piece of work is not the same person in place at the end. The original person may have moved on or retired and it is hard to summon them to appear in front of the Committee. There was discussion about how many people have lost their jobs as a result of the work of a committee. There are cases of people losing their jobs after appearing before the UK Treasury Committee for example, but it is hard to establish a direct link.

At the end of the day, there was time for private discussion between the chairs, members and clerks about challenges and issues they wanted to focus on. Issues discussed include balancing political and party aspects of committee work, the volume and timeliness of the work, wider support from the Parliament and how committees gets the word out to the public about the work they are doing.

Day two of the programme was a day of practical work and exercises. It started with an exercise designed by the UK Parliament’s Scrutiny Unit looking at the case of the construction of a railway and the questions that members should be asking, after having analysed the data. The participants subject the data and then the case study to extensive scrutiny coming up with many excellent challenges to the management of the project. Some time was spent watching recordings of the UK Public Accounts Committee, where Meg Hillier gave some background about the approach and outcomes of different sessions.

Following on from this there was a committee hearing exercise, which was based on the case of an airport which had been built with public money but was not able to open because of design flaws. In a pre-hearing the Chair of the UK and Ghanaian Public Accounts Committees worked with members to prepare for the hearing and divide the questions. Members then took time to rehearse their questions and read the background briefing. The hearing was alternately chaired by the two PAC Chairs. A member of CPA UK staff was the senior civil servant appearing as a witness in front of the committee. Members worked through all the key points of the case, and their prepared questions challenged the approach to the project and how public money had been spent. Questions included how the government department was going to hold people accountable for the errors made, and how lessons could be learnt on future projects. It was observed that under the Ghanaian system, the public servant in this case could have been held liable for a personal surcharge of many times their income.

A post hearing reflection was the final part of the exercise. Members felt that the preparation process had been useful. The time spent to prepare questions and then have the opportunity for follow up questions was a powerful way of questioning. There was discussion about the discipline needed, with members sticking to their agreed role and not for example joining in when others were questioning. It was agreed that this made the session more powerful.

The questioning style was discussed. Members had used a mix of open and closed, long and short questions and the effectiveness and role of each was discussed. The witness was given an opportunity to talk about her experience of the process and how the committee working together had been quite daunting. This powerful approach to scrutiny was something that members valued about their committee work.

A final reflection session on the workshop agreed that the UK and Ghanaian committees working together and sharing approaches had been useful. The points raised are detailed in the results and evaluation below. It talked about future opportunities to work together including through the Commonwealth Association of Public Accounts Committees (CAPAC) and the forthcoming Westminster Workshop in London in December.

For the UK delegation, a final day in Ghana allowed them to gain a little more understanding of the country. It was Rememberance Day and the delegation attended an event to remember all those who have lost their lives in many wars, and the historic and close relationship between the UK and Ghana which sees servicemen and women working side by side in conflicts and peacekeeping operations across the world. The event, attended by HE Nana Akufo-Addo, the President of Ghana, was hosted by HE Iain Walker, British High Commissioner and organised by the Defence Section of the British High Commission.
MONITORING & EVALUATION

KEY RESULTS

Both the UK and Ghanaian participants valued the programme, despite the difficulties of fitting such development sessions into busy parliamentary schedules. One observation from both sides was that there are benefits to being away from Parliament for a few days. The Ghanaian delegates found it difficult to dedicate all their time to the workshop as it was based in their Parliament, which meant they were called away for other things. The UK delegation welcomed the time and space to dedicate to this work, but noted that this is only possible for short periods of time.

A learning point was the importance of working closely with all involved in developing both the approach and content of the programme. Despite early communications between CPA UK and the Parliament of Ghana, the Ghanaian Committee Chairs heard about the programme late in the planning process and so their input was limited. The programme would have benefited from direct contact being made sooner. For the UK delegation there was value in spending time in Ghana, both at the Parliament and exploring the capital to further understand the history of the country and the close links with the UK—though the formal programme could have been delivered with one less day in the country. For Ms Hillier this was particularly useful to inform her work with the Ghanaian diaspora members of her constituency.

We asked participants to complete self-assessment forms at the beginning and at the end of the workshop. The results can be seen in the chart below. These results should be read with caution as the number of forms completed were quite low (five pre and eight post) and explains results such as the slight fall in for the second question, but a substantial rise for the final question.

There was verbal feedback that the programme was valuable, in particular the committee hearing exercise, the sessions on building relationships and committee strategy and objectives. Members said that they would use the learning about methods of questioning and research before hearings to inform their work.

![Average level of understanding pre and post-programme](image)

NEXT STEPS

CPA UK and the Parliament of Ghana will continue to work closely together on programmes which benefit members and staff of both parliaments.

The PAC Chair and Ranking Member and Clerk of the PAC of the Parliament of Ghana attended the Westminster Workshop in London in December and found the time to share experiences with other PAC Chairs and members, beneficial.

For future PAC programmes Ms Hillier and Mr Stanton thought that short specialist programmes such as this were beneficial. They recommended that some general resources about PAC work being developed to support programmes. CPA UK will work with the UK PAC Clerk to develop these. It had been helpful that the CPA had made a very specific request about the experience desired for the staff member of the delegation – this prompted a response from Chris Stanton.
MEG HILLIER MP - DELEGATION LEADER
Chair, Public Accounts Committee (Labour), UK

Meg Hillier is the Chair of the Public Accounts Committee and is Member of Parliament for Hackney South and Shoreditch. The Public Accounts Committee is a cross-party committee scrutinising value for money of public spending and holds the government to account for the delivery of public services. First elected in 2005, Meg has been a junior Home Office Minister and Shadow Secretary of State for Energy and Climate Change.

CHRIS STANTON
Clerk, Foreign Affairs Committee and former Clerk, Treasury Committee, UK

Christopher Stanton is the Clerk of the Foreign Affairs Committee where he leads the staff team serving one of the highest profile and busiest select committees.

He has been the Clerk of the Treasury Committee, Clerk of Supply and Clerk of Divisions at the Public Bill Office, Clerk of the Environment, Food and Rural Affairs Committee as well as several others. Chris has also worked for the Bank of England as Senior Manager of Notes Directorate and The Foreign and Commonwealth Office as Head of Parliamentary Relations and Devolution Team.

Susie Latta
Head of International Outreach, CPA UK

Susie Latta is Head of International Outreach in which she leads CPA UK’s work on planning and delivering an annual programme of international outreach programmes on behalf of Westminster.

Prior to joining CPA UK she has held many roles in the private, public and charitable sectors and has organised a number of high profile conferences and events in the UK and overseas. Most recently she was Operations Director for The Democratic Society.
LIST OF PARTICIPANTS - GHANA

FINANCE COMMITTEE
- Hon. Assibey-Yeboah Mark, Chairperson
- Hon. Asiamah Kwabena Amankwa, Vice Chairperson
- Hon. Forson Cassiel Ato, Ranking Member
- Hon. Adomako-Mensah Alex, Deputy Ranking Member
- Hon. Nyindam Matthew, Member
- Hon. Oppong Nkrumah Kojo Vincent, Member
- Hon. Issah Fuseini, Member
- Hon. Osei Anthony Akoto, Member
- Hon. Mohammed Masawud, Member
- Hon. Opare-Ansah Frederick, Member
- Hon. Jinapor John Abdulai, Member
- Hon. Kyei-Mensah-Bonsu Osei, Member
- Hon. Kankam Kennedy Kwasi, Member
- Hon. Adjei Kwasi Boateng, Member
- Hon. Kante Kofi, Member
- Hon. Kwetey Fifi Fiavi Franklin, Member
- Hon. Aboagye Daniel Okyem, Member
- Hon. Kwame Twum-Nuamah, Member
- Hon. Adongo Isaac, Member
- Hon. Safo Sarah Adwoa, Member
- Hon. Afriye Nana Ayew, Member
- Hon. Hammond Kobina Tahir, Member

PUBLIC ACCOUNTS COMMITTEE
- Hon. Avedzi James Klutse, Chairperson
- Hon. Dery Edward Kaale-Ewola, Vice Chairperson
- Hon. Okyere-Agyekum Kofi, Ranking Member
- Hon. Mohammed Hardi Tufeiru, Deputy Ranking Member
- Hon. Kankam Kennedy Kwasi, Member
- Hon. Adjei Kwasi Boateng, Member
- Hon. Kyei Baffour Eyiah, Member
- Hon. Owusu-Bio Benito, Member
- Hon. Ras Mubarak, Member
- Hon. Atta Mills Samuel, Member
- Hon. Agyekum Alex Kofi, Member
- Hon. Quashigah Richard Mawuli Koku, Member
- Hon. Alhassan Sualihu Dandaawa, Member
- Hon. Nkansah-Boadu Mavis, Member
- Hon. Ntow Mathias Kwame, Member
- Hon. Aboagye-Gyedu Kingsley, Member
- Hon. Apaak Clement Abas, Member
- Hon. Boar Solomon Namlit, Member
- Hon. Aboagye-Gyedu Kingsley, Member
- Hon. Boar Solomon Namlit, Member
- Hon. Abban Alexander Kodwo Kom, Member
- Hon. Ohemeng-Tinyase Kwabena, Member
- Hon. Marfo Nana Amaniampong, Member
<table>
<thead>
<tr>
<th>TIME</th>
<th>SESSION</th>
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<tbody>
<tr>
<td>0900 - 0930</td>
<td>Welcome &amp; Introductions</td>
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<tr>
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<td>This session will introduce the programme content and provide an opportunity for participants to discuss their expectations for the programme that they will be undertaking.</td>
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<tr>
<td>0930 - 1100</td>
<td>Session 1: The Role and Purpose of Financial Scrutiny Committees</td>
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<td>This session will introduce the participants to the key principles behind financial scrutiny committees. Both the Public Accounts Committee and the Finance Committee will undertake the role of conducting financial scrutiny. The aim of the session is for participants to understand why financial scrutiny committees exist and, ultimately, what they are seeking to achieve. It will explore the different ways in which financial scrutiny can be used, whether to scrutinise finance policy and practices at the national level, or to scrutinise public spending.</td>
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<tr>
<td>1115 - 1230</td>
<td>Session 2: Developing Committee Aims, Objectives and Strategy</td>
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<td>For committees to be effective, it is important for them to collectively identify what their overall aim, objectives and strategy are. Not only does this enable more cohesive and purposeful work, but it also enables committees to measure how effective their work is and to adapt their approaches to scrutiny. This interactive session will introduce the procedure for developing committee strategy. Then, in small groups, participants will identify key issue areas, and then committee aims and objectives, as well as discuss the formulation of strategy.</td>
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<tr>
<td>1315 - 1415</td>
<td>Session 3: Building Relationships within Committees</td>
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<td>For committees to work effectively together, Members must cooperate and have a joint understanding of the goals and methods to be used through committee practices and committee procedures. This session will look at relationship building across political parties, and will also examine the relationship between committee members and between committee clerks.</td>
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<tr>
<td>1415 - 1515</td>
<td>Session 4: Conducting Effective Inquiries</td>
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<td>This session will examine aspects of inquiries as a form of parliamentary scrutiny of government, agencies, and businesses. Within the context of previous discussions on committee strategy, and aims and objectives, the session will explore how inquiry subjects are selected, how inquiry aims are devised how evidence is gathered, reports written and followed up with government. Discussion will also explore effective Member - clerk relations in the delivery of effective inquiries, as well as the use of inquiries as a tool for enhancing information available to the public and to increase public pressure on particular issue areas.</td>
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<tr>
<td>1515 - 1530</td>
<td>Review of the day and preparation for Day 2</td>
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<tr>
<td>1545 - 1730</td>
<td>One to One Meetings/Small Group Discussions</td>
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<td>One to One meetings/ small group discussions</td>
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<td></td>
<td>This session is an opportunity for Chairs, members and clerks to have one to one meetings or small group discussions about particular challenges or issues faced. This is a free session for members and staff to choose what is discussed but suggested subjects include:</td>
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<tr>
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<td>• Choosing Inquiry subjects</td>
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<td>• Member relations</td>
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<td>• Relationships with Government and the Supreme Audit Institution.</td>
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<td>• Management of hearings</td>
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<td>• Writing reports</td>
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<td>• Dealing with difficult witnesses</td>
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<td>• How to get follow up on committee hearings</td>
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<td>TIME</td>
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<tr>
<td>0900 - 1100</td>
<td><strong>Session 5: Financial Scrutiny Exercise – Importance of Financial Information</strong></td>
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<tr>
<td>1130 - 1215</td>
<td><strong>Session 6: Committee Hearing – Pre-Meeting</strong></td>
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<td>Pre-session briefing and preparation and discussion about approach to the Committee hearing.</td>
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<tr>
<td>1300 - 1500</td>
<td><strong>Session 7: Committee Hearing</strong></td>
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<td>1520 - 1545</td>
<td><strong>Session 8: Committee Hearing Debrief</strong></td>
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<td>Discussion about the hearing exercise, different approaches.</td>
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<tr>
<td>1545 - 1630</td>
<td><strong>Session 9: Recommendations and Follow Up</strong></td>
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<td>This session will discuss how committees should produce a written report and agree recommendations as well as provide an understanding what a committee should expect from the government in terms of formal responses to report and explore how committees can follow-up on their report and recommendations.</td>
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<tr>
<td>1630 - 1700</td>
<td><strong>Session 10: Evaluation Session and Programme Input</strong></td>
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<td>The final session provides an opportunity for participants to discuss this programme and to raise any questions that haven't been addressed during the programme. This session will also allow for participants to discuss the strengths and weaknesses of the programme, as well as to discuss any potential future areas of collaboration.</td>
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ACKNOWLEDGEMENTS

CPA UK thank the Parliament of Ghana, and in particular the Chairs, members and staff of the PAC and Finance Committees and the Protocol Department for hosting and organising this visit.

The British High Commission in Ghana provided significant support to this programme. We would like to thank HE Iain Walker and his team and Nic Lee at DFID for their assistance.

Westminster Foundation for Democracy and their in country officer, David Appiah provided useful briefing and background, and it was good to meet him on our visit. We look forward to continued cooperation.

ENDNOTES
