

FINANCIAL SCRUTINY AND COVID-19

How have Public Accounts Committees in the Commonwealth maintained financial scrutiny during the pandemic?

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EXECUTIVE SUMMARY AND RECOMMENDATIONS

Public Accounts Committees (PACs) provide financial scrutiny of government expenditure in legislatures across the Commonwealth. They play a crucial role in parliamentary democracy, holding the executive to account for public spending. During the ongoing global pandemic, PACs have faced the dual challenge of both scrutinising major increases in government expenditure and undertaking that scrutiny amid unprecedented disruption.

The UK Foreign, Commonwealth and Development Office has funded the UK branch of the Commonwealth Parliamentary Association (CPA UK) to carry out a project to strengthen democracy, oversight, and sustainability in the Commonwealth. This report is one output of this project which shares how different PACs in the Commonwealth have maintained financial scrutiny during the pandemic and proposes a set of recommendations.

The information for this report has been gathered between January and March 2021 from an online survey and a series of interviews. 32 PACs returned completed surveys and nine committees were interviewed. Five themes have been drawn from the data provided, and this report puts forward six recommendations within these themes:

THEME 1: THE VARIED IMPACT ON PAC ACTIVITY

The impacts of the pandemic on PAC activity have been varied. Whilst some PACs described how they have been able to continue operating during the pandemic and shared the successful impact of their inquiries, others described how their activity had largely stopped. Many described a significant reduction in activity.

Recommendation 1: Where PAC activity has stopped, reduced or been deprioritised in favour of other committees, develop a plan to resume a minimum level of scrutiny. Examples of adaptations made by other PACs highlighted in this report can assist in making this plan.

THEME 2: THE ADAPTATIONS MADE BY PACS

Many PACs shared successful adaptations to maintain financial scrutiny, such as meeting virtually, operating within public health measures, making use of written submissions, and adjusting timetables. Some PACs shared how adapting to their current situation remains an ongoing challenge, due to factors such as internet connectivity.

Recommendation 2: Assess what adaptations could be made to PAC processes to maintain a minimum acceptable level of financial scrutiny. These adaptations could include switching to virtual meetings, receiving written submissions from witnesses, giving longer time periods to receive evidence, or relocating to a larger room to allow for social distancing.

THEME 3: THE ROLE OF THE PAC IN AN EMERGENCY

PACs reflected on their role in the legislature at a time when the government is responding to an emergency. They discussed the balance of maintaining scrutiny whilst also appreciating the need for government to respond urgently. In these circumstances, PACs shared whether it was possible and/or desirable for the PAC to prioritise the scrutiny of COVID-19 expenditure.

Recommendation 3: Consider prioritising the scrutiny of COVID-19 expenditure in the PAC's work schedule. This may require a change in procedures, which could be time-limited.

THEME 4: THE SUPREME AUDIT INSTITUTION

Several PACs shared how their supreme audit institution (SAI) had reoriented its output in response to COVID-19 expenditure and others shared that their SAI's output had remained the same. Some PACs shared how an increase in audit reports was beneficial in facilitating scrutiny of COVID-19 expenditure, and other PACs shared their frustration of waiting for such reports, whilst under pressure from the public to hold inquiries.

Recommendation 4: Consider requesting additional audits to be undertaken by the SAI to scrutinise the unprecedented levels of COVID-19 expenditure. Review what steps can be taken to improve the working relationship between the PAC and SAI. For example, the PAC championing the work of the SAI within the legislature to ensure the SAI is adequately funded.

THEME 5: COOPERATION BETWEEN PACS, DIVERSITY AND SUSTAINABILITY

There was an overwhelming willingness to share best practice and learn from international colleagues in PACs in other legislatures. Committees shared topics on which they would benefit from further collaboration. Gender sensitive scrutiny and the impacts of climate change were two ongoing issues that were raised as priorities for PACs.

Recommendation 5: Review how your PAC can learn from international colleagues in PACs in other legislatures. Consider participating in peer-to-peer learning opportunities such as those facilitated by CPA UK or by joining the Commonwealth Association of Public Accounts Committees (CAPAC).

Recommendation 6: Consider how your PAC can include gender sensitive scrutiny and the impacts of climate change within its inquiries on COVID-19 expenditure.

The contributions of the 32 PACs who participated in this project are appreciated. As PACs operate in what one interviewee described as "unchartered waters", it is invaluable to learn from other committees navigating these same waters.

INTRODUCTION, METHODOLOGY AND RESULTS

INTRODUCTION

The UK branch of the Commonwealth Parliamentary Association (CPA UK) supports and strengthens parliamentary democracy throughout the Commonwealth. This report is an output from a project funded by the UK Foreign, Commonwealth and Development Office entitled: ‘Strengthening Democracy, Parliamentary Oversight and Sustainability in the Commonwealth.’

The purpose of this report is to contribute towards the increased resilience of Public Accounts Committees (PACs), and equivalent committees, in maintaining a level of financial scrutiny during times of crisis. It does this by sharing the experiences of PACs drawn from an online survey and interviews carried out between January and March 2021 and through a set of recommendations.

This project has found that the pandemic has had a significant impact on the activities of many PACs, with different levels of financial scrutiny being maintained through the adoption of various adaptations. The operation of a PAC prior to the pandemic was an important factor in the resilience of financial scrutiny under the pandemic, particularly its working relationship with the Supreme Audit Institution (SAI).

This report will briefly outline the project methodology and results, before giving six recommendations that have been drawn from the data gathered. These recommendations are presented under the five themes of: (1) The varied impact on PAC activity, (2) The adaptations made by PACs, (3) The role of the PAC in an emergency, (4) The supreme audit institution, and (5) Cooperation between PACs, diversity and sustainability.

METHODOLOGY

Public financial scrutiny is one of CPA UK’s strategic themes and this project has benefited from its previous work on, and with, PACs. CPA UK has developed ten PAC principles and benchmarks, drawing on the work of the Commonwealth Association of Public Accounts Committee (CAPAC) and the Commonwealth Parliamentary Association, and these are used by PACs for self-reflection. These principles provide the conceptual framework within which this report considers the operation of PACs, such as the importance of a PAC’s independence from government. The full list of principles and benchmarks are listed in Annex 1. Recent CPA UK work on the issue of financial scrutiny and the pandemic includes the virtual Westminster Workshop on Public Financial Oversight which took place online in October 2020.

Data was gathered for this project through an online survey and a set of semi-structured interviews. Those participating were assured that data collected would only be shared anonymously. The survey questions were sent to 74 PACs within the Commonwealth area (including those in sub-national legislatures, the Crown Dependencies, and the UK

Overseas Territories). The eight COVID-19 questions in the survey were designed with support from the PAC in the UK Parliament. We requested that the survey questions be completed by either a Chair, member, or clerk of the PAC or equivalent committee. The survey questions are listed in Annex 2.

RESULTS

32 surveys were returned completed. Table 1 below presents the returns by region¹ and population size. 12 surveys were completed by the Chair, 19 by the clerk and one by both Chair and clerk.

Table 1: Region and population size of the PACs that returned surveys.

Region Size of Population	Africa	Asia-Pacific	Americas, Caribbean & Europe	UK Overseas Territories	Total
Small <500,000	0	3	3	5	11
Medium 500,001- 20,000,000	9	6	0	0	15
Large >20,000,001	2	3	1	0	6
Total	11	12	4	5	32

Nine follow-up interviews were then carried out virtually. Sample interview questions are provided in Annex 2. As Table 2 below shows, the interviews included committees from all Commonwealth regions and different population sizes. Two interviews were with PAC Chairs, four with clerks, and three with both the Chair and clerk.

Table 2: Region and population size of the PACs interviewed.

Region Size of Population	Africa	Asia-Pacific	Americas, Caribbean & Europe	UK Overseas Territories	Total
Small <500,000	0	1	1	1	3
Medium 500,001- 20,000,000	2	3	0	0	5
Large >20,000,001	1	0	0	0	1
Total	3	4	1	1	9

¹ CPA UK groups jurisdictions into the following regions: (1) Africa, (2) Asia-Pacific, (3) Americas, Caribbean and Europe, and (4) the UK Overseas Territories.

THEME 1: THE VARIED IMPACT ON PAC ACTIVITY

Recommendation 1: Where PAC activity has stopped, reduced or been deprioritised in favour of other committees, develop a plan to resume a minimum level of scrutiny. Examples of adaptations made by other PACs highlighted in this report can assist in making this plan.

The responses in both the online survey and interviews illustrated the significant impact of the pandemic on PACs. The extent of that impact varies widely between committees. In the surveys, whilst four PACs described a smooth transition to operating under a pandemic - "It has had very little impact on our PAC" - six PACs described how PAC activity had effectively halted. 13 highlighted the negative impacts on their PAC's ability to operate through the pandemic.

Of the nine PACs interviewed, two could be described as having continued their activity, four as having reduced their activity and three as having stopped activity.

Some PACs shared significant successes that they had achieved during the pandemic. One PAC described how the scrutiny work they completed in the summer of 2020 at a provincial level influenced the agreement of a revised budget, which released increased funds for the COVID-19 response later that year.

Another PAC that was able to provide prompt scrutiny of COVID-19 spending shared that this influenced greater compliance with procurement procedures as the pandemic progressed. They said that recent measures indicating a reduction in levels of corruption may also suggest that their work was "really relevant."

Five PACs in the survey highlighted inquiries and reports that had been successfully completed during the pandemic. They drew attention to the hard work of those involved: "[we produced] reports in tight timescales, although it was exhausting for the very few staff and Members."

The Chair of a PAC where scrutiny has been maintained shared: "There was a real sense that it was critical that scrutiny did not stop. You couldn't manage COVID[-19] and take these quite extraordinary decisions... you could not do that and put democracy on hold."

In contrast other PACs highlighted their struggles in maintaining committee activity. One stated that there is no activity until the pandemic is over, and another that the pandemic had put a stop to inquiries. Two PACs described how they are still in the process of considering how their activities can continue: "[We are] ... still pondering how best [deliberations] can be held virtually", and "We are yet to figure out the best way forward."

For some PACs, whilst they continued operating, they have seen a significant reduction in the activity they can undertake. One PAC described how they had “really stepped back” during the pandemic. In two of the interviews, the respective PACs stressed the negative impact of a reduction in committee time available for scrutiny.

Two PACs described how they had been deprioritised as their respective legislatures established new ways of operating for committees. As a result, they found that they were towards the rear of the queue, behind legislative committees, in gaining access to virtual and hybrid meeting arrangements.

A theme which occurred throughout the surveys and interviews was that the operation of a PAC prior to the pandemic was an important factor in the ability of PACs to maintain scrutiny during the pandemic. One PAC shared that the practice of making decisions by consensus, developed *before* the pandemic, facilitated better decision-making *through* the pandemic. Having a strong working relationship with the SAI is another example, as can be seen below under Theme 4.

Similarly, when asked in the interviews what challenges PACs were facing, a number of interviewees raised issues present before COVID-19. For example, five PACs highlighted the need to train new PAC members and three raised ongoing issues regarding PAC powers specific to their jurisdictions. These ongoing challenges affected the PACs’ ability to function during the pandemic.

THEME 2: THE ADAPTATIONS MADE BY PACS

Recommendation 2: Assess what adaptations could be made to PAC processes to maintain a minimum acceptable level of financial scrutiny. These adaptations could include switching to virtual meetings, receiving written submissions from witnesses, giving longer time periods to receive evidence, or relocating to a larger room to allow for social distancing.

PACs shared various adaptations they had made that had allowed them to maintain a level of scrutiny through the pandemic. Some PACs were yet to successfully adapt to the current situation.

Operating virtually was essential for some PACs in maintaining scrutiny and was highlighted as one of the greatest obstacles for other PACs. Nine survey respondents described the introduction and use of virtual meetings, and in the interviews, of the seven that were operating, three were meeting virtually.

One PAC described how virtual proceedings “provided opportunities for us to be more ambitious in witness selection, as experts from further afield are able to join.” Some PACs

described the teething problems of transitioning to new ways of working. Another PAC described how fortunate they felt to have a robust broadband infrastructure that allows for virtual participation across their jurisdiction. They and another PAC both described how they expected virtual meetings to continue after public health restrictions end.

In contrast, some PACs described how operating virtually remains an ongoing challenge. One PAC interviewed described how a virtual meeting scheduled for 9am will often start an hour late as technical problems are navigated, and this PAC also raised the digital literacy of members. Another PAC interviewed simply said that “the moment you think about a Zoom meeting, it becomes a challenge.” For this PAC the challenge is not so much IT equipment, rather internet connectivity due to some members living in remote areas.

For some PACs, they have been able to meet by following public health protocols. Seven PACs raised this in the survey and, whilst there was a reduction in the number of meeting participants and witnesses questioned, this allowed inquiries to continue. One PAC interviewed described how, for committee hearings, they now use the plenary room to allow for social distancing and that their Parliament now has a sanitary and testing regime in place on site.

Challenges around summoning witnesses were raised by PACs in the survey and interviews. For one PAC that was interviewed, their inability to call witnesses in the pandemic was a key reason why their activity has largely stopped. One PAC that was continuing to meet in person highlighted how it was taking a considerable amount of time to wait for witnesses as some postponed their questioning.

Another PAC commented how COVID-19 became their government’s “excuse” for everything, when the information requested was not forthcoming. This PAC responded by making it clear to the government that: “we can give you longer to provide the answers, but you still need to provide the answers.”

A PAC shared how they had used written responses as an adaptation to this challenge. Whilst this committee was keen to emphasise that these written submissions contribute to a reduction in their usual levels of scrutiny, the approach has gone some way to maintaining a certain level of financial scrutiny.

In that vein, one Chair shared how their PAC requested detailed written answers to a series of questions following a Treasury briefing. He highlighted that “a comprehensive response was provided and published, which at the time constituted the only Parliamentary accountability mechanism at the height of the pandemic.”

During the interviews, the PACs were asked if any changes had been needed to their Standing Orders to adapt to the pandemic. At the point of the interview, no PAC had made any

changes, although two mentioned ongoing reviews. Four PACs drew our attention to the wide range of powers they had currently under their Standing Orders, including the ability to initiate their own inquiries. However, one PAC shared that a change to Standing Orders had not even been considered, making the comment that they had been “the same since the beginning of time!”

One PAC shared how, during the pandemic, they had divided their committee into subgroups to look at specific areas. This was an “experiment” as there is nothing in their Standing Orders about creating PAC subgroups. For rules such as quoracy they decided to apply the rules of the PAC and Review Panels.

THEME 3: THE ROLE OF THE PAC IN AN EMERGENCY

Recommendation 3: Consider prioritising the scrutiny of COVID-19 expenditure in the PAC’s work schedule. This may require a change in procedures, which could be time-limited.

Several PACs reflected on a renegotiation of their role in their legislature, during the response to the pandemic emergency. One PAC described the situation initially as “frantic” and that “[the PAC was in] a little bit of limbo, because everyone else is involved in this stuff but PAC is not... We felt a little bit like moving the deckchairs on [a sinking ship] ...” In contrast, another PAC described how: “to ensure executive decision makers were not pulled in multiple directions, other scrutiny committees suspended their work and all effort was channelled through the PAC...”

PACs were asked to reflect on the dynamic of both maintaining scrutiny whilst appreciating the unprecedented situation their governments were facing. Three PACs in the survey spoke of “business as usual” and “accountability processes [being] back on track.” Several PACs reflected on the need to be mindful of the government’s position, but also the need to continue the scrutiny role of the PAC.

One PAC wrote that: “the Committee understands that it is engaged in a delicate balancing exercise of giving government agencies enough latitude to initiate policies and programmes... and yet ensure that these agencies are mindful [of] ... the values of honest, clean, accountable and transparent spending...” Another PAC highlighted the importance of regular communication with the executive.

As PACs were invited to reflect on their role in the pandemic, PACs were asked if the scrutiny of COVID-19 expenditure was being prioritised in their work schedule. In the survey, seven PACs described how there has been no prioritisation of COVID-19 spending, with some interviewees citing “working as per planned schedule” and “we prioritise every report laid before us because we consider every issue equally important.” One of these seven PACs drew

attention to a Standing Order that prescribed the inquiries a PAC must hold, meaning “there is no priority.”

One of the PACs that was interviewed shared how their SAI had recently done an audit report on COVID-19 spending. However, as this PAC had a significant backlog of audited accounts going back several years, the indications were that they would prioritise trying to clear their backlog and would address the COVID-19 report only when the backlog had been cleared.

In contrast, another PAC interviewed described how they had decided to return to their backlog at a later point and had chosen to prioritise scrutinising recent reports on COVID-19 spending in the immediate term. Their view was that they should make the work of the PAC relevant to the current situation. Six PACs in the survey also described how inquiries had been prioritised, such as: “Inquiries relating to COVID-19 expenditures... are a priority...”

THEME 4: THE SUPREME AUDIT INSTITUTION

Recommendation 4: Consider requesting additional audits to be undertaken by the SAI to scrutinise the unprecedented levels of COVID-19 expenditure. Review what steps can be taken to improve the working relationship between the PAC and SAI. For example, the PAC championing the work of the SAI within the legislature to ensure the SAI is adequately funded.

A reoccurring theme throughout the interviews was how dependent PACs are on audit reports from their SAI to carry out inquiries. Indeed, on the question of prioritising the scrutiny of COVID-19 spending above, several PACs highlighted that their retrospective scrutiny could only be carried out when the relevant audit reports were laid, and COVID-19 expenditure was yet to be audited.

The survey asked if there had been any changes to the SAI's output during the pandemic. Whilst five PACs stated there had been no change, thirteen described changes, including: “special audits of COVID-19 spending.”

In the interviews, two PACs commented on a positive and collaborative relationship with their respective SAIs. One of these PACs shared how their SAI has been responsive to the PACs recommendations for follow up audits and there were examples of cooperation, such as the SAI providing suggested inquiry questions for the PAC.

Both PACs that commented on their positive relationship had also benefited already from the publication of COVID-19 specific audit reports. One has been receiving quarterly reports from their SAI; an innovation introduced in response to COVID-19 to match the increased spending with increased scrutiny. Indeed, that PAC also operates a “whistleblowing process” in which members of the public can raise concerns directly with the committee, and the PAC shared that this reassures the public that the PAC is active.

In contrast, four PACs interviewed explained the challenges of having to wait on audit reports and financial information to allow them to scrutinise COVID-19 spending. One of these PACs was anticipating a comprehensive audit report in several months and described how “the frustrating thing is the wait.”

For one of these PACs, they described how the “general public feeling is that Government has handled the crisis well.” However, two of these PACs were in jurisdictions where interviewees described widespread concerns in the public and media about the alleged misuse of COVID-19 funds. Therefore, this ‘waiting game’ for audit reports resulted in additional pressure on PACs, particularly when members of the public and media were calling for the PAC to act, yet the PAC had to wait for the audit reports.

One of these PACs described how a “high level of abuse” has been alleged by those who are spending COVID-19 response funds and that the public and media are labelling their committee “as people who don’t want to take the government to task.” The public want the exposure of corruption and arrests to be made, yet the PAC highlighted that “the only way to achieve good results is by working through procedurally.” Similarly, the other PAC that cited this challenge described how they could not act on “hearsay” but must wait for the authoritative facts from the SAI’s audit.

THEME 5: COOPERATION BETWEEN PACS, DIVERSITY AND SUSTAINABILITY

Recommendation 5: Review how your PAC can learn from international colleagues in PACs in other legislatures. Consider participating in peer-to-peer learning opportunities such as those facilitated by CPA UK or by joining the Commonwealth Association of Public Accounts Committees (CAPAC).

Recommendation 6: Consider how your PAC can include gender sensitive scrutiny and the impacts of climate change within its inquiries on COVID-19 expenditure.

The examples of best practice and experiences gathered here are the result of a collaborative exercise. Among the 32 PACs involved, there was an overwhelming willingness and appetite to learn from other committees. In the words of one PAC “[we] want to learn from others and come up with a blended oversight...,” and another: “[we are] very keen for international engagement and support.”

It should be noted that, in addition to the many commonalities between committees, differences are also present. Two PACs interviewed are involved not only in retrospective scrutiny, but also the budget process prior to spending. Another PAC interviewed shared how they also have a legislative role and often make decisions on a partisan basis.

Notwithstanding these differences, PACs clearly took the view that they wished to learn from their shared experiences with other international colleagues. They proposed areas in which they would benefit from the insight of other committees, including how to effectively interview witnesses, how to hold inquiries virtually, how to handle COVID-19 expenditure, how to be a “critical friend” to the executive, and how to maintain momentum whilst waiting for an audit report.

This project coincided with the Commonwealth Association of Public Accounts Committee’s (CAPAC) General Meeting and Conference which took place in March 2021. CAPAC facilitates mutual support between PACs and the initial conclusions from this project were shared at their online conference. The ongoing work of CAPAC provides one forum for continued collaboration on these issues. CPA UK currently provide the Secretariat to CAPAC and also has a long track record of bringing together PACs across the Commonwealth to share knowledge and good practice.

The topics of gender sensitive scrutiny and climate change were topics raised by PACs in the interviews, despite there being no structured question on diversity or sustainability.

Three PACs raised gender sensitive scrutiny as a priority. One PAC Chair shared how she wanted expenditure “to reflect women’s priorities in education and health” and “I want... every decision taking women into account.” Another PAC shared how they used a framework in their work based on Sustainable Development Goal Five, to ‘Achieve Gender Equality and Empower Women and Girls’. One PAC described how scrutinising diversity is included in the audit reports that the PAC uses. The disproportionate negative impact of the pandemic on women is well-known and the gender sensitive scrutiny of COVID-19 expenditure would be a valuable focus of future work.

Similarly, two PACs raised the importance of considering climate change in financial scrutiny. One PAC interviewed was led by a Chair from the Pacific Region where they shared how some of the smaller atolls were disappearing due to rising sea levels. They described how scrutinising expenditure on climate change will be a focus of their committee. Another PAC shared how consideration of climate change is integrated in the operation of their legislature and how they hope to continue making use of virtual meetings in the future, even after public health restrictions ease, to reduce travel emissions.

CONCLUDING REMARKS

The experiences of PACs presented here have highlighted the varied impacts of the pandemic and some of the adaptations that have been maintained to retain a level of scrutiny. The commonalities between the experiences of different PACs and the willingness to learn from each other, provide a good basis for future cooperation.

The expenditure on the global pandemic is ongoing across the Commonwealth and, as the pressures on PACs continue, there remains a pressing need to maintain and strengthen financial scrutiny. CPA UK will continue to support PACs across the Commonwealth to strengthen their effectiveness, both through its own programmes and as the current Secretariat for CAPAC, drawing heavily on the findings of this report.

In closing, some PACs shared the personal and professional impact of COVID-19 on their legislatures. One committee shared that they “had some members who were infected by the COVID-19, who recovered and that immediately returned to the work of the Committee.” Another shared that sadly several members of their Parliament had passed away due to COVID-19.

We would like to express our appreciation to the PAC Chairs, members and clerks who participated in this project, amid such difficult circumstances.

ANNEX 1: PAC PRINCIPLES AND BENCHMARKS

Below are ten PAC principles and benchmarks that provide a framework for PACs to self-reflect on their operation. They have been developed by CPA UK, drawing on the Commonwealth Association of Public Accounts Committees (CAPAC) Principles and the Commonwealth Parliamentary Association Recommended Benchmarks for Democratic Legislatures. They provide the conceptual framework within which this report considers the operation of PACs.

- 1.** A PAC should operate independently of government. PACs should have the power to select issues without government direction. The PAC's independence should be outlined clearly through the provisions of the Standing Orders.
- 2.** PACs should have an adequate budget to cover their personnel and other operational costs, training, and capacity building costs, as well as costs associated with hearings, publication of reports and sourcing external advice.
- 3.** A PAC needs non-partisan and skilled support staff. At a minimum, a PAC should have a Clerk and research staff.
- 4.** A PAC should encourage public involvement and media coverage. Committee hearings should be open to the media and the interested public, and any exceptions from this rule need to be reasonably justified.
- 5.** PAC members should have a common understanding and articulation of the PAC's mandate, roles, and powers. Members should have a good understanding of how PAC powers should be applied.
- 6.** A PAC shall have access to all records, in whatever form, to be able to scrutinise the Executive and perform the necessary oversight of public spending.
- 7.** A PAC should have the power to summon persons, papers and records, and this power shall extend to witnesses and evidence from the executive branch, including officials
- 8.** PACs should produce a summary report of its overall findings and the extent to which its recommendations have been implemented that should lead to a debate in Parliament.
- 9.** PACs need to ensure that there are robust arrangements in place to follow up their recommendations, including timelines. Such follow up may be carried out by the Supreme Audit Institution and/or the Ministry of Finance/entities concerned. However, where the PAC finds that government bodies have been slow in implementing recommendations then the senior officials of these bodies should be summoned to appear before the Committee to explain themselves.
- 10.** The Supreme Audit Institution's independence should be firmly rooted in the Constitution or equivalent legislation which should spell out clearly the extent of its independence and powers. PACs should work to safeguard the independence of SAIs and ensure that they have the resources they need to carry out their statutory mandate.

ANNEX 2: SURVEY AND INTERVIEW QUESTIONS

SURVEY QUESTIONS

1. What impact has COVID-19 had on the normal activities of your Committee?
2. How has your committee had to change its processes for scrutinising government expenditure due to the COVID-19 pandemic?
3. How has your committee been able to "keep up" with the pace of the changing pandemic and government spending?
4. How have you prioritised which inquiries you hold during the COVID-19 pandemic? Have some areas of government spending been deprioritised as a result?
5. How has your Supreme Audit Institution's output reoriented to cover COVID-19 spending?
6. What challenges or limitations has your committee faced since the outbreak of the pandemic? Has your committee had any successes that you would like to share?
7. How is your committee ensuring it is sensitive to the constraints that governments are facing during a time of crisis but at the same time being effective in holding government to account?
8. Do you have any further comments you would like to make?

AN EXAMPLE SET OF INTERVIEW QUESTIONS

1. How would you compare the PAC's level of financial scrutiny before the pandemic and during the pandemic?
2. What has been the impact of using online facilities for PAC activities?
3. How has the use of technology impacted the PAC's ability to question witnesses?
4. Has the PAC scrutinised any expenditure on responses to the pandemic?
5. Does the PAC have any future plans to scrutinise COVID-19 expenditure?
6. What plans does the Supreme Audit Institution have to audit government expenditure on pandemic responses?
7. Apart from operating virtually, has your committee needed to change any of its processes? Have any changes to Standing Orders been needed?
8. How has your committee balanced the need to be sensitive to a government acting in an emergency and the need for financial scrutiny?
9. Are there challenges that you are facing where you would benefit from learning from other PACs?
10. Are there examples of adaptations that your PAC has made that you would recommend to other PACs?