A Pan-Commonwealth Workshop exploring best practices in financial scrutiny, including a Committee Inquiry Exercise designed to put effective questioning skills into practice.

VIRTUAL WORKSHOP
Executive Summary

Between 11 – 22 October, CPA UK hosted the Public Accounts Committee Inquiry Workshop. The virtual Workshop for Chairs, members and clerks of Public Accounts Committees or equivalent committees, was designed to develop the skills relevant to the PAC inquiry process.

The Workshop provided an opportunity for participants to share experiences and practices, examining pan-Commonwealth approaches to financial scrutiny and holding government to account.

The Workshop was developed in response to CPA UK’s Biennial PAC Survey data provided by PACs across the Commonwealth and was designed around the chronology of the Inquiry process. It covered a range of areas, from ensuring effective public procurement practices to engaging with the media. There were also member- and clerk-specific sessions where participants could reinforce the skills most relevant to their roles.

Outcomes and Outputs

Public Accounts Committees across the Commonwealth are more effective in their remit to scrutinise government spending of public money and better able to hold their governments to account for the delivery of public services.

Output 1

PAC Chairs, members, and clerks will have enhanced technical skills to scrutinise and hold government to account during the committee inquiry process

Output 2

Participants will have strengthened their networks and contacts further across the wider Commonwealth

Output 3

The CAPAC Online Portal will host a bank of resources during the workshop for delegates to refer to during committee inquiry hearings
About the Programme

The PAC Inquiry Workshop was designed around the theme of public procurement, an area identified in the Biennial Survey and discussions in CAPAC fora as a common area of interest and one PACs would like to further develop their skills.

The structure of the programme reflected the various stages of the inquiry process whilst focusing on effective, efficient, and ethical procurement practices. Delegates had the opportunity to hear comparative PAC approaches to scrutinising public procurement practices across the Commonwealth and develop the skills needed to conduct an effective inquiry, including understanding financial accounts, effective planning and questioning of witnesses, writing reports and recommendations, and working with the media and public.

The fourth day of the Workshop centred around a committee hearing exercise in which delegates had the opportunity to put lessons learned throughout the programme into practice. This simulation exercise was based on a past PAC inquiry and allowed for the exploration of ethical contracting, scrutiny, and procurement practices.

The sessions in the programme were tailored to be as effective and relevant as possible. As such, some sessions were designed specifically for Chairs and members or specifically for clerks. Some sessions had limited spaces to ensure more meaningful discussion and registration to those sessions had been restricted in order to create a more focused and interactive experience for delegates.

At the end of the Workshop, a bank of resources has been created and made available on the CAPAC Portal for PACs to refer to when conducting a future inquiry on the theme of public procurement.
Day 1

The first day of the programme consisted of a welcome and introduction, followed by two sessions: a panel session on the remit, role and relationships of the PAC, with insights from Commonwealth PAC members, clerks, and an Auditor General. This was followed by a session on ensuring effective public procurement and ethical supply chains, featuring subject experts and PAC members to share their knowledge and experiences on the theme of public procurement.

Unfortunately, the first day of the second week (18 October) was cancelled due to the unexpected and tragic death of Sir David Amess MP in the UK.

Day 2

The second day of the Workshop consisted of two sessions: one on understanding financial information, led by the UK National Audit Office and a panel session exploring Commonwealth approaches to holding government to account during an inquiry. Both sessions were open to Chairs, members, and clerks to attend.

Day 3

The third day of the Workshop included tailored split sessions for members and clerks.

Clerks attended two sessions: the first on research skills and evidence gathering led by the Institute of Chartered Accountants in England and Wales (ICAEW) and the House of Commons Scrutiny Unit; and a second session on working with chairs and witnesses, led by the Private Secretary to the Clerk Assistant and Managing Director of Chamber and Participation Team in the UK Parliament.

Whilst clerks attended their tailored sessions, members attended a session on effective questioning techniques led by Core Solutions. This session was designed to give members the tools on how to effectively question witnesses. These skills were then put to the test during the simulated committee hearing on Day 4 in which the members questioned witnesses on a previous real-life UK PAC public procurement inquiry.
Day 4

The fourth day of the workshop centred around the committee hearing exercise. Participants volunteered to be members of the committee and had time as part of the briefing session to familiarise themselves with the case and to establish a line of questioning. The Chair of the committee was tasked with orchestrating the briefing meeting, supporting the members to devise questions for the witnesses and to distribute the questions among the committee members.

Those who were not taking part in the committee exercise as members joined a separate session where they developed their own questions to compare with the committee during the debrief.

Day 5

The final day of the Workshop started with split sessions; clerks focused on a session on reports and recommendations’ led by PAC Clerks from UK and Jamaica. In this clerk-specific session, clerks focused on the importance of writing effective reports and recommendations to help the PAC achieve impact following an inquiry.

Meanwhile, members participated in a panel session: focused on ways to get a government response after an inquiry which included strategies to draft SMART recommendations and ways of monitoring the implementation of recommendations to maximise the chances of the PAC achieving government follow-up.

The final substantive sessions of the Workshop were focused on relationships with the media and the public. The Senior Media and Communication Officer for the UK PAC worked with the clerks to establish ways in which they could raise the profile of the committee via press releases and social media platforms through communications strategies. In a similar session, members also had a session on outreach and engagement with the media and public, but rather with a particular focus on personal impact, tone, and key messaging with the consultancy firm, Ivy Way.
Session 1: Remit, Role and Relationships of the PAC

Mr Gareth Davies, Comptroller & Auditor General, UK National Audit Office;
Mr Davies spoke about the independence of the National Audit Office (NAO), the importance of the relationship between the Auditor General and the PAC, and the importance of accuracy in their reports. As NAO reports provide a factual basis for PAC hearings, Mr Davies raised the importance of ensuring that the facts are relevant and accurate, so that they do not need to be debated. He also highlighted a shift in the UK PAC towards prioritising value for money in the long-term, recovering from the pandemic, government delivery on net zero goals, and data across the whole of government. He also mentioned procurement as being a common feature of the NAO’s work and therefore a regular consideration for the UK PAC.

Hon. Valens Muhakwa MP, Chair of the PAC, Parliament of Rwanda
Hon. Muhakwa commented that being a new Chair during the COVID-19 pandemic was an opportunity to work smarter and in an innovative way. Rwanda, he mentioned, has an e-procurement system which provides equity by increasing access to public tenders in real-time and allowing suppliers to compete in a fair manner. Hon. Muhakwa also highlighted the commitment of the Rwandan PAC to fight corruption, which has led to better cross-party consensus, and a priority for the PAC to have strong public finance management where public institutions have clean audit reports in compliance to laws and regulations.

Ms Nancy Locke, PAC Secretary, Falkland Islands
Ms Locke explained the structure of the Falklands PAC and spoke of some of the challenges faced. The PAC in the Falkland Islands has 8 members, including lay members, upon whom the PAC relies to function. Lay members, it was noted, do not have party political affiliations so it can be easier to achieve consensus in the PAC. Additionally, the lay members are able to apply local knowledge from their industries to the PAC. However, as lay members are not full-time politicians, it can be difficult, Ms Locke noted, to balance their PAC commitments with their full-time jobs. Moreover, the Falkland Islands does not have a National Audit Office which means that the PAC has to write their own reports. This increased workload limits the ability of the PAC in the Falkland Islands to look at policy or future spends.
Session 2: Public Spend by Private Companies: Ensuring Effective Public Procurement and Ethical Supply Chains

Mr Tom Sasse, Associate Director, Institute for Government
Mr Sasse shared insight into government procurement practices and outsourcing from a UK perspective. The Institute for Government has looked at some of the most complex contracts and government spending habits. Mr Sasse noted that there has been a decline in the UK government’s reporting, particularly in the midst of the COVID-19 pandemic where there are repeated examples of weak transparency, “questionable” procurement processes, and poor value for money. Mr Sasse advocated for increased transparency of government which would mean improved scrutiny of contracts, increased public trust, issues that would be easier to spot, lower prices, better public spending, and it would create a healthier market including for Small to Medium Enterprises (SMEs). He also suggested that governments should publish: unique open identifies, number of bidders for each contract, contract value, and monthly spending.

Hon. Mkhuleko Hlengwa, Chair of the PAC, Parliament of South Africa
Hon. Hlengwa spoke on South Africa’s legislation which regulates and prevents corruption in public procurement. Section 217 of South Africa’s constitution “requires public procurement to be in accordance with a system that is fair, equitable, transparent, competitive, and cost-effective”. Not only did Hon. Hlengwa mention the legislation South Africa has in place as a tool to improve government transparency, but he also spoke of the importance of the PAC to “rise above the politics” and to create an environment in which whistleblowers are protected.

Hon. Hlengwa outlined the Public Finance Management Act’s five pillars:

1. Value for money
2. Open and effective competition
3. Ethics and fairness
4. Accountability and reporting
5. Equality

When speaking of how the South African PAC operated in the midst of the COVID-19 pandemic, Hon. Hlengwa spoke of the creation of benchmarks for spending which enabled protection from abuse of procurement, particularly in an emergency.
Ms Erika Bozzay and Lena Diesing, Senior Policy Advisor, OECD

Ms Bozzay outlined three key pillars the OECD consider when ensuring effective public procurement:

1. The analysis of the current frameworks and strategies, identifying good practices and gaps in the procurement
2. Establishing the platform for technicians to exchange experiences
3. Piloting public procurement and horizontal issues

Ms Diesing advised that PACs also consider social aspects of procurement, such as considerations for gender, ethnic minorities, and the unemployed. These, she mentioned, are rarely considered despite their importance. She also stressed the importance of monitoring and follow-up, which can be seen as lacking in some areas.
Session 3: Understanding Financial Information

Ms Linda Mills, Parliamentary Relations Manager, UK National Audit Office (NAO)

Ms Mills, from the UK National Audit Office (NAO), stressed the ability of financial information to hold governments to account, understanding the financial implications of delivery options, examining value for money, and understanding how well government uses its resources. Additionally, Ms Mills shared how financial information can be used to draw comparisons to test the reliability of a forecast of budget.

Ms Mills stated that financial information can come from a variety of sources including performance reports, accountability reports, and financial statements. However, she did highlight some challenges of information that PACs should be aware of and should consider when examining. These challenges include:

- The quality of data – it is important that the data is accurate, relevant, and from a reputable source
- Backward look of accounts – this means that they may not readily inform the future delivery of public services
- Aggregation – accounts are highly aggregated, meaning a lot of financial detail is lost
- Reporting of information – information may be reported in an unhelpful format, making it difficult to extract relevant, quality data

In the second half of the session, participants worked through a fictional case study, which focused on the construction of a hospital on the island of ‘Renovia’. This hospital construction was a key election promise from the ruling party and was assigned a budget of $400 million. Participants were asked to consider what questions they would ask the government based on the information in front of them and what stood out to them from the government plans. When looking at the case study, and real construction projects, Ms Mills advised members to think about the wider environmental, social and economic impacts of the construction. An example of a wider consideration given was if transportation routes will need to be changed or added and whether the hospital needs top of the range equipment or whether costs can be saved by using cheaper (but effective) equipment.
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Session 4: Holding Government to Account during an Inquiry

Mr Richard Bacon MP, Member for South Norfolk, UK Parliament

Mr Bacon MP commented on the importance of CPA UK workshops to compare different systems and committees across the Commonwealth. When speaking on UK PAC hearings, Mr Bacon MP noted that “committee hearings are essential to the process [of holding a government to account], knowing there will be a hearing in a public protected by parliamentary privilege.” When conducting a hearing, Mr Bacon MP noted that some witnesses can be evasive, but it is a cultural question on how to work with such witnesses. In the UK, Mr Bacon MP noted that most accounting officers take their role very seriously and prepare thoroughly. Mr Bacon MP shared recommendations for other Commonwealth PACs to:

- identify who is in charge of the issue the PAC is dealing with and make sure you and the committee know who that person is
- be persistent and keep questioning the witness until you get the answer to your question
- know more than the people in front of you by preparing for the hearing, reading the NAO/ Auditor General’s report, reading up on the subject.

Ms Jo Corkish, Deputy Clerk of Tynwald, Isle of Man

Ms Corkish, like Ms Locke in an earlier session, stated that the Isle of Man does not currently have an Auditor General, however, Tynwald has recently legislated for one. Currently, instead of an Auditor General’s report, Tynwald relies on reports from the Internal Audit Division. When deciding on topics to pursue, Ms Corkish noted that members of the committee often have their own ideas. Additionally, members of the public write to the PAC and matters are referred to the committee by the Parliament.

During the pandemic, the PAC in the Isle of Man undertook quick-fire sessions and met three to four times a week. Whilst they took a brisk approach, the PAC prepared questions and produced reports very quickly on evidence sessions. This enabled immediate feedback on issues including financial support, education, and returning residents.

A challenge identified by the PAC is that reaching a consensus on topics proved to be a lengthy process.

Mr Arthur Mordaunt, Clerk to the PAC, Parliament of Eswatini

Mr Mordaunt highlighted the powers and privileges of the Eswatini PAC, endowed by the High Court. These powers mean that where a person refuses to cooperate with the PAC, The Speaker can issue summons and involve the police. If a person still refuses to cooperate, the individual could then be charged with contempt of Parliament. Though Mr Mordaunt stated that the powers of the PAC promote compliance, he acknowledged that police involvement is not common practice across the Commonwealth.

On the note of procurement, Mr Mordaunt stated that the PAC in Eswatini lobbied colleagues in the House of Assembly for the Procurement Act in 2011. The Procurement Act set up an agency responsible for all government which promotes transparency. One of the ways in which this transparency is promoted is through the practice of obtaining a minimum of three quotations – though choosing the cheapest option was not a requirement.
Mr Julius Ariwomoi, Principal Clerk Assistant of the Senate, Kenya

Mr Ariwomoi outlined the challenges in the Kenyan Senate. These challenges included hesitation from witnesses to attend hearings, excuses, and a general interruption to the calendar of the committee. Mr Ariwomoi noted that the Kenyan PAC had a policy where they would not accept excuses, such as a change in schedule for failure to attend. Additionally, in an effort to hold government to account, the Kenyan PAC incorporated an officer from the Ethics Department to sit on the committee.

Rt. Hon. Dame Margaret Hodge MP, Member for Barking and Former Chair of the PAC, UK Parliament

Rt. Hon. Dame Hodge MP spoke of her former role as the first female PAC Chair in the UK Parliament. She shared how she was able to affect more change as Chair of the PAC than in her roles prior. As committee Chairs in the UK are selected by their peers, Rt. Hon. Dame Hodge MP believed that selection in this way allowed for greater independence and support from members across all parties.

The former PAC Chair also stressed the importance of transparency and consensus. On the latter point, she advised all members to “leave their party allegiances at the door” as building consensus across parties in the committee is the main way to be effective.

When speaking of transparency, Rt. Hon. Dame Hodge MP highlighted the role of the media, stating that her PAC’s effectiveness provided good content for newspapers, social media and radio. Additionally, participants were advised that holding sessions in public as this can be a strong tool to effectively hold government to account. Moreover, Rt. Hon. Dame Hodge MP spoke of empowering whistle-blowers to speak up and protecting them under parliamentary privilege, noting that her PAC relied on whistle-blowers.

Hon. Mohamed Nashiz MP, Chair of the PAC, People’s Majlis of Maldives

Hon. Nashiz MP noted that the PAC of the People’s Majlis in the Maldives faces a challenge of staff shortages and a lack of resources. This has led to a backlog of audit reports which can reduce the effectiveness of the PAC’s work. Moreover, despite the PAC’s attempt to maintain a good working relationship with the government, Hon. Nashiz MP commented on the lack of responsiveness from the government which can cause delays in the investigative stage. In these instances, Hon. Nashiz MP, as the Chair of the PAC, may need to follow up with witnesses to encourage co-operation.

Furthermore, Hon. Nashiz MP stressed the importance of the PAC to move away from party lines. He noted that 90% of reports produced are done so by government members of the PAC, as opposed to opposition members of the PAC but that all reports are agreed on by consensus. This, according to Hon. Nashiz MP, is evidence that the PAC works effectively and is non-partisan.
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Session 5a: Research Skills and Evidence Gathering

*Mr Henning Diederichs; Manager, Public Sector Financial Reporting, Institute of Chartered Accountants in England and Wales (ICAEW)*

Mr Diederichs stated that incorporating the budget-setting, a record of monthly transactions, and monthly and annual reports allows the PAC to ask difficult questions of government as this process provides the PAC with robust, up-to-date information. The annual report, Mr Diederichs stated, is for external use and is made up of two parts: the front half which looks at performance, sustainability, and governance; and the back half which details primary statements, notes to the account, and audit reports. The desired outcomes of PAC hearings are to explain the risks, hold government to account, promote improvement and good governance.

*Ms Alison Ring OBE FCA Director Public Sector and Taxation, Institute of Chartered Accountants in England and Wales (ICAEW)*

Ms Ring stressed the importance of looking at evidence with a sceptical eye, being bold and asking questions without simply taking the information given at face value. She also highlighted the need to reconcile the first half of the report, the anecdotal information, with the latter half of the report, the empirical data.

*Mr Alex Knight, Senior Economist for the House of Commons Scrutiny Unit, UK Parliament*

Mr Knight outlined the National Audit Office’s scope to study and gather evidence. The NAO then tables a report in parliament before the PAC launches an inquiry. During the inquiry process, the PAC gathers additional information and drafts their own report.

When looking for evidence to include in a report, Mr Knight stressed sufficient, appropriate evidence to gain assurance over evidence, as defined by the International Auditing Standards.

- The sufficiency of the evidence is a measure of the quantity of audit evidence – one must ask, ‘is there enough evidence?’
- The appropriateness of the evidence is the measure of the quality of audit evidence – one must ask ‘is the evidence of a high enough standard to be appropriate for the report?’
- The evidence must also be relevant and reliable – one must ask ‘is the evidence independent, objective, verifiable and quality-assured information?’

When gathering data, Mr Knight drew a distinction between quantitative data and qualitative data. Quantitative data, he explained, is data derived from statistical analysis cost-benefit analysis and impact assessments, among others. On the other hand, qualitative data is the information derived from interviews, case studies, focus groups, stakeholder consultations, and document reviews, among other things. When looking at both forms of data, it is important that the evidence is sufficient appropriate evidence.
Mr Sturrock first presented members with an icebreaker exercise which asked participants to count the number of Fs in a passage of text presented on screen. Most participants counted incorrectly on their first attempt. Mr Sturrock shared that the icebreaker was to stress the notion that, under time pressure, it can be difficult to achieve accuracy. In the context of PACs, members can be distracted from important information and because our brains cannot absorb all the information they are presented with, we tend to use a filter to select and categorise data. This can lead to a person jumping to conclusions; conclusions that should be constantly challenged to ensure there is no false information or bias.

Whilst recognising the benefit of pre-determined questions, Mr Sturrock noted that members may be too focussed on pre-determined questions rather than listening to responses from witnesses and may not be able to formulate new questions in light of changing information. This tunnel vision created by pre-determined questions can be detrimental to the effectiveness of the inquiry process. Instead, Mr Sturrock suggested preparing questions or themes in advance of a hearing, but being flexible, adapting one’s approach to answers given and ensuring that answers are listened to before formulating the next question.

On witness engagement, Mr Sturrock suggested separating the person from the problem. It is important, he proposed, to treat the witness with dignity and respect throughout, putting them at ease, whilst also being robust and rigorous when questioning. Mr Sturrock shared that on the whole, witnesses are trying to be helpful and to do a good job. Therefore, by treating the witnesses with respect and putting them at ease, the committee will be able to acquire more information as the witness will be more comfortable in their surroundings.
Mr Dominic Stockbridge, Private Secretary to the Clerk Assistant and Managing Director of Chamber and Participation Team, UK Parliament

Mr Stockbridge shared his insight in, and experience with, working with PAC Chairs and witnesses. When working with Chairs in the UK, Mr Stockbridge stressed the importance of following the UK Standards of Service. This is a document that gives guidance on the services staff provide to the whole committee. Mr Stockbridge also highlighted how PAC staff provide more support and advice to the Chair in accordance with the Chair’s greater responsibilities.

The UK Standards of Service also sets out the expected staff levels and how to raise concerns, as well as, expectations about prioritisation and staff contact hours. The Standards, Mr Stockbridge emphasised, are there to maintain a consistently high quality of work whilst protecting staff by setting boundaries.

When speaking of the relationship between clerks and witnesses, Mr Stockbridge prompted participants to think about the OASIS framework:

**Objective:** What are you trying to do with the inquiry?
**Audience:** Who do you want the inquiry to reach? Why?
**Strategy:** What, overall, are you trying to communicate?
**Implementation:** How will you go about it?
**Scoring:** How do you assess the outcome?

Not only should an OASIS system be considered when choosing witnesses, but Mr Stockbridge also advocated for a diversity of voices. This diversity is to represent the demographic of a jurisdiction by age, gender, race, etc. It is also a way in which key stakeholders can be engaged in the inquiry process and can provide valuable feedback. Additionally, Mr Stockbridge suggested that if a clerk has time and resources available to them, that publishing a survey, holding a roundtable, consulting on recommendations, and crowdsourcing opinion on government actions can be beneficial ways to get constructive feedback from those affected by an issue.
Sessions 7a, 7b, 7c: The Committee Exercise

Ms Rosemarie Douglas-Beckford, Committee Clerk, Parliament of Jamaica

Participants were briefed on the case brought forward to the committee. The inquiry was centred around a past UK example wherein the government was paying for electronic tags belonging to offenders who were no longer incarcerated or were no longer alive. This case was one of poor management and brought to question the ways in which government (in this instance, specifically the Ministry of Justice) procure contracts.

This exercise was facilitated by Mr John Sturrock who operated a freeze-frame system wherein he would pause proceedings in real-time and would ask members to reflect on the round of questioning just executed, and to give the members an opportunity to reconsider their question formulation to better draw information out of witnesses.

Delegates from Asia, Pacific and East Africa participating in the committee hearing exercise as members and witnesses

Delegates from Americas, Caribbean, Europe and West Africa participating in the committee hearing exercise as members and witnesses
Ms Rosemarie Douglas-Beckford, Committee Clerk, Parliament of Jamaica

Ms Douglas-Beckford shared insight into report and recommendation writing in Jamaica. Ms Douglas-Beckford mentioned that in Jamaica, a report cannot be tabled unless it has been signed. This means that the report becomes attached to a specific individual and they become accountable. When drafting recommendations, Ms Douglas-Beckford stressed the importance of writing recommendations that are precise, clearly written, and realistic. If there is difficulty from the government to achieve any of the recommendations, they can sometimes be adapted to maximise the chances of them being followed up.

When drafting a report, Ms Douglas-Beckford suggested that clerks should be prepared to do their own research, critically analyse information, and should have a good grasp of the language in order to make the report as accessible for members and the public as possible.

Mr Bradley Albrow, Clerk, Public Bill Office, UK Parliament

Mr Albrow referenced tools and systems in place in the UK which aid the work of the PAC clerk when drafting reports and recommendations. He referenced a recommendation tracker used in the UK, which is a simple spreadsheet detailing all the recommendations from the past five years along with the government responses, deadlines, and a note as to whether the recommendation had been implemented. This tracker allows the UK PAC to clearly see when deadlines are approaching or have been missed so that they can follow up with the relevant department and prompt a government response.

Another resource mentioned by Mr Albrow for PACs to consider was a single, free-to-access online database. This database, he said, should include the cost and terms of the government contract, the reasons a successful vendor won the government contract, a clear expression of the performance and the service users can expect, and how contractors are performing. By creating such a database, the PAC, as well as the public, can understand how money is being spent. This increases transparency and helps to hold not only the government, but the winning contractor, to account for good governance and value for money.
Session 8b: Getting a Government Response after an Inquiry

Hon. Julian Robinson MP, Chair of the PAC, Parliament of Jamaica

Hon. Robinson MP shared that the work of the PAC in Jamaica is highly publicised. This means that accounting officers or government officials may not want to face the embarrassment of public scrutiny so are more likely to comply. Despite this compliance, Hon. Robinson MP noted that there are many cases in Jamaica where the PAC does not agree with the recommendations received from the Auditor General which can cause some delay in proceedings. However, once a report has been tabled in parliament, the Auditor General is invited to present their findings. After those findings have been presented, members of the committee are asked questions based on the report to seek answers.

Mr Ben Rayner, Second Clerk to the PAC, UK Parliament

Mr Rayner outlined four key actions to ensure the PAC receives the best response from government. These are:

- To make sure recommendations are short, concise, and to the point
- To be clear to whom the recommendation is drafted
- Always make recommendations time-bound and set a time limit for a response
- To call for regular updates (sometimes annually or every quarter) from the relevant department.

Mr Rayner mentioned that in the UK, two reports are published every week, and so it is important to use the Treasury Minute Tracker which the UK PAC has access to once a report has been published. The Treasury Minute Trackers are useful to allow the committee to follow up with government to find out when they are planning to respond to a report. This helps to codify corporate memory.

Ms Lesley Burns, Director of Oversight, Canadian Audit and Accountability Foundation (CAAF)

Ms Burns stated that in Canada, some of the common challenges faced when carrying out the work of the PAC include: lack of resources, budgeting, the workload of the committee members, and having government ministers sit on the PAC. Though the latter challenge has been addressed when speaking of building cross-party consensus on the PAC, lack of resources, particularly in some legislatures can be an issue. Resources can make the work of the PAC easier particularly if processes are formalised as this can allow the PAC to most effectively gather and track information on an audited entity’s progress.

Ms Burns advised PAC members to use a standard template for reports, as some jurisdictions in Canada do, as this can make the report writing process less time-consuming. Additionally, Ms Burns noted that small jurisdictions work with audited offices in varying degrees, sometimes with the auditor taking on a larger role in supporting the committee. By distributing the workload in this way, small jurisdictions with lower staff numbers can increase their chances of producing work to hold government to account.
Another way in which Ms Burns recommends the PAC increase their chances of getting a government response is to formalise the process for requesting, gathering and tracking information on an audited entity's progress in responding to recommendations. In addition to this, Ms Burns advises that the PAC request action plans for recommendation implementation to clarify a timeline upon which the government can be held accountable.

Mr Ryan Reddin, Director of Parliamentary Research, Legislative Assembly of Prince Edward Island, Canada

Mr Reddin noted that after the committee was appointed in 2019, they undertook some professional training with the Canadian Auditing and Accountability Foundation (CAAF) on examination of administration policy, reaching consensus, and carrying out work in a non-partisan manner. After the CAAF training, the PAC on Prince Edward Island agreed to establish certain procedures and practices that would not have to be proposed or debated every time a new matter arose.

Mr Reddin also spoke of the ways in which the Prince Edward Island PAC holds government to account. One such way is that once the Auditor General publishes a report, the PAC requests an action plan for the review of recommendations. If three months pass and the committee has not yet received an action plan or a status update, it will request that the audited entity appears before the committee. Once a year has passed since the publication of the report, a status report must be published.

Similar to the UK’s Recommendation Tracker, the PAC on Prince Edward Island keeps an ongoing review of its reports to the Legislative Assembly. When reviewing the reports, the committee indicates whether it has received a response from the government to its previous report.

Mr Gregory Piper MP, Chair of the PAC, Parliament of New South Wales, Australia

Mr Piper MP stressed the importance of PACs having some form of independence from the Executive as is the case in most Westminster-based PACs. The PAC in New South Wales, Australia, works very closely with the Auditor General and maintains a good working relationship. The Auditor-General and the Chair of the PAC have ongoing communication to ensure that they are both up-to-date.

When speaking of follow-up, Mr Piper MP noted that the PAC relies on the Audit Office to deliver reports for large inquiries. They then table them in Parliament and once a report has been completed, the report is published on the PAC website. The reports will also be the subject of follow-up from the PAC, and the Chairman will write to each of the relevant agencies. In addition, Mr Piper MP added, there will often be a minimum of three government agencies involved in responding to recommendations. This increases accountability and the likelihood of response.
Ms Jessica Bridges-Palmer, Senior Media and Policy Officer to the PAC, UK Parliament

Ms Bridges-Palmer’s session focused on the importance of the relationship between the PAC and the media – and, by extension, the public. Ms Bridges-Palmer said that the reputation of the UK PAC has been established by demonstrating their differences from the government. They do this by being transparent with their critical findings and maintaining the image of a scrutiniser of government with the backing of the independent National Audit Office.

Though only members can speak on behalf of the committee, Ms Bridges-Palmer shared that clerks can use their position to establish relationships with media outlets and journalists and provide briefings to the media. The Chair of the PAC in the UK, Dame Meg Hillier MP, produces 30-second videos in the form of a neutral factual vlog on the upcoming hearings which require simply a phone camera and 30-seconds of a member’s time. Ms Bridges-Palmer suggested that short vlogs like those of Dame Meg Hillier MP could be a way in which Commonwealth PACs engage with the public in an accessible manner.

Jessica Bridges-Palmer (UK Parliament) presenting to clerks during Session 9a: Outreach and Engagement with the Media and Public (Media Strategies and Campaigns)
During the member’s session on outreach and engagement, Ms Radmall illustrated different ways in which members can effectively communicate key messages of the committee. Ms Radmall used examples of Barack Obama, Sir David Attenborough, Jacinda Arden and Tom Hanks and asked participants to think about what about these public figures makes them good communicators. Ms Radmall dispelled the notion that a good communicator is over-confident – instead, she emphasised clarity of speech as having an impact on messaging. As a way of example, Barack Obama speaks at 130 words per minute, a slower than average rate, as a way to reach clarity.

Ms Radmall also used the acronym **SUCCES** when thinking of making a message memorable.

**Simple:** being clear and prioritising
**Unexpected:** when we speak, we often have particular patterns and default behaviours – how can you be aware of this, and change your language a bit to wake up your audience?
**Credible and Concrete:** when you’re building trust with someone, it’s worth thinking about pulling in other resources
**Emotional Stories:** when a story is told well, it’s 22 times more memorable than a fact.
It is important to create a structure, paint a picture, and be emotive

Participants were then shown some practical exercises to help prepare them for public speaking, including breathing exercises and warming up the vocal cords.
SPEAKER BIOGRAPHIES
Bradley Albrow  
Clerk, Public Bill Office, UK Parliament

Brad has worked in the House of Commons for over 3 years. He has been Second Clerk on the Scottish Affairs Committee, the Public Accounts Committee, and the Business, Energy and Industrial Strategy Committee. He is currently a Clerk in the Public Bill Office and the Secretary to the Speaker’s Committees. Prior to joining the House of Commons, Brad worked in the House of Lords for three years. He studied at King’s College London (BA), and University College London (MSc).

Julius Ariwomoi  
Principal Clerk Assistant, The Senate, Parliament of Kenya

Julius Ariwomoi is currently the Principal Clerk Assistant of the Senate in Kenya.

Mr Richard Bacon, MP  
Member of Parliament for South Norfolk, UK Parliament

Mr Richard Bacon is the Conservative MP for South Norfolk, and has been an MP continuously since 7 June 2001. He served on the Public Accounts Committee (PAC) for sixteen years and was the PAC’s deputy chairman from 2010 to 2017. Based on his PAC experiences, Richard wrote the book ‘Conundrum: Why Every Government Gets Things Wrong - and What We Can Do About It’ (published by Biteback Publishing) and also contributed to the book ‘How to Run a Country’ (published by the Reform think tank). He has led workshops for the National Audit Office and the World Bank and also lectured widely, including at the London School of Economics and at Said Business School, University of Oxford. Before his election to Parliament in 2001, Richard Bacon MP worked in investment banking, journalism and consultancy.
Erika Bozzay
Policy Analyst, Organisation for Economic Co-operation and Development

Erika Bozzay works as a senior policy adviser at the Infrastructure and Public Procurement Division at OECD (Organisation for Economic Co-operation and Development). In her current position, she is supporting multi-stakeholder dialogue on emerging issues in public procurement, and working with OECD and non-OECD countries in designing and implementing comprehensive public procurement policies. She joined the OECD in early 2014, and first worked for the SIGMA programme (a joint initiative of the OECD and the European Union) and led SIGMA’s public procurement professional team.

In this capacity, she worked closely with various non-OECD countries leading projects on public procurement modernization. Prior to joining OECD, she was a member of the European Commission Stakeholder’s Expert Group on Public Procurement. She also worked in Hungary’s civil service for more than 12 years, in the final years as State Secretary in the Ministry of National Development and Economy.

Jessica Bridges-Palmer
Senior Media and Policy Officer to the PAC, UK Parliament

Jessica Bridges Palmer is the senior media and policy officer for the UK Public Accounts Committee. Over 15 years in Parliament she has advised and worked on many select committees and on some of its highest-profile inquiries and projects. She has also participated in several capacity-building missions and training for parliaments overseas. Prior to working in Parliament, she had a background in economics and international development.

Lesley Burns
Director, Oversight, Canadian Audit & Accountability Foundation

Lesley leads the Canadian Audit and Accountability Foundations Oversight program which creates capacity-building materials and capacity development workshops for oversight committees in Canada and abroad. In addition to quick reference documents that support elected officials in excelling in their oversight role, the foundation has also released several guides, including Accountability in Action: Good Practices for Effective Public Accounts Committees and How Researchers Assigned to Public Accounts Committees Can Strengthen Oversight. Lesley holds a PhD in Comparative Politics and International Relations.
Joann Corkish
Clerk of the Tynwald's Office, Isle of Man

Joann Corkish joined the Clerk of Tynwald's Office in 2009 as Head of the Chamber and Information Service. Following a year seconded to the Isle of Man Government Cabinet Office, as Change and Reform Programme Lead, she returned to Tynwald in 2015 and took on the role of Third Clerk. She has been Clerk to the Public Accounts Committee since 2016 and is also currently clerking committees on Poverty, Whistleblowing and an inquiry into the Media Development Fund. For the CPA UK Overseas Territories project she has undertaken in-country placements in both Montserrat and the Falkland Islands and Tynwald has hosted visits from St Helena and the Falkland Islands.

In 2018 she completed the International Professional Development Program for Parliamentary Staff with McGill University, after being sponsored by the CPA JOANN CORKISH and is currently studying for a law degree via distance learning. She previously worked in the private sector in finance, business analysis and project management roles.

Gareth Davies
Comptroller & Auditor General, UK National Audit Office

Gareth Davies was appointed C&AG on 1 June 2019. Before his appointment as C&AG, he was Head of Public Services at Mazars, a global accountancy firm specialising in audit, tax and advisory services. Prior to this, he was managing director of the Audit Commission’s Audit Practice. He is also a Fellow of the Chartered Institute of Public Finance and Accountancy and a member of the Institute of Chartered Accountants in England and Wales.

Henning Diederichs
Manager, Public Sector Financial Reporting, Institute of Chartered Accountants in England and Wales (ICAEW)

Mr Diederichs is a technical manager, specializing in public sector financial reporting in the Financial Reporting Faculty at the Institute of Chartered Accountants in England and Wales (ICAEW). His role includes the preparation of draft comment letters in relation to national and international public sector financial reporting issues, with a primary focus on IPSAS. He also contributes to ICAEW’s literature on wider public sector financial management. Mr Diederichs has over ten years of technical accounting experience in both the public and private sectors.

Before joining ICAEW in 2015, he helped construct and implement the Whole of Government Accounts (WGA) consolidation process at the UK’s Ministry of Finance, specializing in intra-governmental transactions and balances. Prior to that, he worked for Barclays PLC in their group finance division covering areas such as goodwill, credit risk, joint ventures and associates. Mr Diederichs is a fellow of ICAEW and graduated with a BA in economics from the University of Essex (UK).
**Lena Diesing**  
**Policy Analyst, Organisation for Economic Co-operation and Development**

Lena Diesing is a policy analyst at the OECD's Centre for Responsible Business Conduct, focusing on responsible public procurement. Lena has been working on public procurement since 2015, most notably on a methodology to assess public procurement systems (MAPS), country evaluations and cross-cutting reports for example on innovation and procurement. Throughout her career, Lena has been passionate about making sure money is spent to achieve value for money: At the OECD's Development Assistance Committee, Lena worked on the nexus of development policy and corruption, money laundering, and organised crime.

Prior to joining the OECD, Lena worked at a US risk management firm, conducting due diligence to prevent money laundering prevention and terrorism finance. Lena holds a Master of Arts in International Economics and International Relations from the Johns Hopkins School of Advanced International Studies (SAIS).

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**Rosemarie Douglas-Beckford**  
**Committee Clerk, Parliament of Jamaica**

Rosemarie Douglas-Beckford is a Committee Clerk with over 22 years of experience in the legislative arm of the Jamaican Government. She is a graduate of the University of the West Indies, Mona and also possesses international certification in the French Language (DALF C1). She has also received extensive training in parliamentary practices, the most recent being the Advanced Parliamentary Theory and Practice Course at Kings College London. She has worked on several committees of Parliament over the years and has been working with the Public Accounts Committee for more than a decade.

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**Mr Mkhuleko Hlengwa MP**  
**Chair of the Standing Committee on Public Accounts, Parliament of South Africa**

Mkhuleko Hlengwa is a South African politician who serves as a Member of the National Assembly for the Inkatha Freedom Party (IFP). He is the Chairperson of parliament's Standing Committee on Public Accounts (SCOPA). He became a Member of the National Assembly in February 2012 and has served on the SCOPA committee since 2014. Hlengwa was previously the National Chairperson of the IFP Youth Brigade.
Rt Hon. Dame Margaret Hodge, MP
Member of Parliament for Barking & Former Chair of the PAC, UK Parliament

Rt. Hon. Dame Margaret Hodge has been the Labour Member of Parliament for Barking and the heart of Dagenham since 1994. Margaret held several government positions in the last Labour government, holding portfolios across education, work and pensions, business and culture. In 2010 Margaret became the first woman elected Chair of the Public Accounts Committee, serving until 2015.

Adrian Jenner
Director of Parliamentary Relations and Chief of Staff to the Comptroller & Auditor General, UK National Audit Office

In January 2014, Adrian Jenner was appointed Director of Parliamentary Relations at the National Audit Office. Prior to this, he worked for the House of Commons. Adrian has worked with a wide variety of select committees since 1998 including the Defence, Health and Welsh Affairs Committees. From June 2012 until January 2014, he served as the Clerk of the Public Accounts Committee. Adrian has also worked with international organisations, including the British-Irish Parliamentary Assembly, the Inter-Parliamentary Union and the Council of Europe.

Alex Knight
Senior Economist, House of Commons Scrutiny Unit, UK Parliament

Alex is a Senior Economist in the House of Commons Scrutiny Unit, providing specialist economic and financial support to Select Committees across the House of Commons with a focus on international economics and international trade. Previous Parliamentary experience includes work as a Committee Specialist for the House of Commons Treasury Committee, where he managed inquiries on a range of topics including exiting the EU, national infrastructure and the economics of trade deals.

Prior to his work in the Scrutiny Unit, Alex was a Value for Money and Performance Audit Manager in BDO LLP’s International Institutions team, where he managed consultancy assignments for a range of international donors. Alex also spent seven years working for the UK National Audit Office, where he produced value for money studies for the Public Accounts Committee and conducted statutory external audits of public bodies.

Alex holds an MPhil in Development Economics from the University of Cambridge and a BA in Economics & Economic History from the University of York. He is also a Chartered Accountant and an Associate of the Institute of Chartered Accountants in England & Wales.
**Nancy Locke**  
Public Accounts Committee Secretary, Falkland Islands

Nancy Locke has been the Public Accounts Committee Secretary in the Falkland Islands since 2018 and was the first full-time secretary appointed to the committee. Before becoming PAC Secretary, Nancy held administrative positions in the Falkland Islands Government in the Health and Social Services Directorate and in the Central Services Directorate. Previous administrative roles were in the private sector prior to settling permanently on the Islands in 2012 and were in a variety of fields including film, television and the media industry.

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**Linda Mills**  
Parliamentary Relations Manager, UK National Audit Office

Linda Mills is a Parliamentary Relations Manager at the National Audit Office, responsible for the NAO's relationship with the Committee of Public Accounts. She has worked at the NAO for 20 years as an Audit Manager of value for money reports and investigations. Prior to this her work has covered grant making in government, estate management and government digital services. Linda worked in economic consultancy before joining the NAO in 2001.

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**Arthur Mordaunt**  
Clerk to the PAC, Parliament of Eswatini

Arthur B Mordaunt is the PAC Clerk for the Parliament of Eswatini, a position he has held since the year 2016. He is also a member of the Technical Working Group (a steering committee assisting the SADCOPAC Executive) of the Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC). He was also part of the team that drafted the AFROPAC (African Organisation of Public Accounts Committees) Constitution in Sudan in 2018. He studied Journalism and Law.
Hon. Valens Muhakwa
Chair of the PAC, Parliament of Rwanda

Hon. Valens Muhakwa, MP is the current Chairperson of the Public Accounts Committee in Rwanda and a Member of Parliament. He has been part of the Chamber of Deputies from 2018 to the present. He previously served in different legal advisory capacities including as a legal specialist in the National Rehabilitation Service and a legal officer in the Rwanda Polytechnic Colleges.

Hon. Mohamed Nashiz MP
Chair of the PAC, People's Majlis of Maldives

Hon. Mohamed Nashiz MP is a member of the Maldivian Democratic Party (MDP) and represents the Kinbidhoo Constituency. Hon Nashiz is the Chair of the Public Accounts Committee in the Maldives and a member of the National Security Committee, the National Council (MDP) and State Own Enterprises Committee. Previously, Hon Nashiz has worked as an: Accountant Trainee – Maldives Air Services Ltd (1992 – 1994); Accounts Officer – Ministry of Tourism (1994 – 1997); Finance Consultant – Reethi Beach Resort Pvt. Ltd. (2000 – 2003); General Manager – Funaddoo Tuna Products (2003 - 2009).

Gregory Piper
Chair of the PAC, Parliament of New South Wales, Australia

Greg Piper is the Member for Lake Macquarie in the NSW Legislative Assembly. He was elected as an Independent to the Parliamentary seat in 2007 while serving as mayor of the City of Lake Macquarie. Greg served on the Council for 21 years having been first elected in 1991. He served two terms (8 years and 5 months) as popularly elected mayor. He has been a member of the Public Accounts Committee since March 2013 and following the election of March 2019 was made Chair of the committee. Greg is also a member of the Standing Orders and Procedures Committee and serves as a Temporary Speaker of the Legislative Assembly.
**Ginny Radmall**  
Director, The Ivy Way  

Ginny Radmall is the Director of The Ivy Way. She works with corporates and startups, equipping individuals to communicate their message clearly. She has worked with the likes of Microsoft, Google, Salesforce, IKEA, as well as the U.K. Government. Having originally trained as an actress, Ginny coaches individuals to speak with confidence and think about the impact their body language and voice have when they speak.

**Ben Rayner**  
Second Clerk to the PAC, UK Parliament  

Ben joined the House of Commons Service in 2018 and is currently Second Clerk on the Public Accounts Committee. As Second Clerk, he is responsible for coordinating all Committee engagement with Government Departments, managing the relationship with the National Audit Office, drafting reports and monitoring the implementation of Committee recommendations. Prior to this Ben was Brexit Liaison Manager for the Commons during the UK-EU Transition Period and before that a policy specialist on the Scottish Affairs Committee.

**Ryan Reddin**  
Director of Parliamentary Research, Legislative Assembly of Prince Edward Island, Canada  

Ryan Reddin is the Director of Parliamentary Research at the Legislative Assembly of Prince Edward Island, Canada. He has served as committee clerk for the Standing Committee on Public Accounts since 2016.
Alison Ring OBE FCA
Director Public Sector and Taxation, Institute of Chartered Accountants in England and Wales (ICAEW)

Alison Ring OBE FCA is the Director for Public Sector at ICAEW, where she is responsible for raising the profile of ICAEW in the public sector with the aim of promoting sound and sustainable public finances through transparency and accountability for public money.

Alison qualified as a chartered accountant in practice and worked in HMRC for 25 years where she was the Commissioners’ Advisory Accountant. Alison is passionate about making a difference.

Hon. Julian Robinson MP
Chair of the PAC, Parliament of Jamaica

Hon. Julian J. Robinson has been Member of Parliament for the Constituency of St. Andrew South Eastern since 2011. He is Opposition Spokesman on Finance and Chairman of Parliament’s Public Accounts Committee. He served as General Secretary of the People’s National Party from 2016-2020 and as a Member of the Electoral Commission of Jamaica from 2017-2020.

Before entering representational politics, Minister Robinson began his career as a Management and e-Business Consultant in London, where he worked for international firms IBM, a multinational technology and consulting corporation and Scient Corporation, one of the first e-Business systems innovators with headquarters in the United States. At both companies, his primary responsibilities included developing and implementing e-Business strategies and designing and developing business processes.

A graduate of the Hope Valley Experimental Primary School and Campion College, Mr Robinson earned his BSc in Management and Economics from the University of the West Indies, Mona. He also holds a MBA from the University of Illinois at Urbana-Champaign in the USA

Tom Sasse
Associate Director, Institute for Government

Tom is an associate director at the Institute for Government. His research has covered government outsourcing, civil service reform and policymaking, including recent work on net-zero and the coronavirus crisis. He also delivers the Institute’s training programme on how government works. Previously Tom worked at the Open Data Institute, where he advised governments and businesses on data policy, and the think tank Reform, where he researched health and criminal justice.
Since 2003, John has conducted training programmes for members of committees, chairs, clerks and support staff in the UK House of Commons and House of Lords, the Scottish Parliament, the Northern Ireland Assembly, The Senedd in Wales, the States of Guernsey and Jersey, and the London Assembly.

**Dominic Stockbridge**  
Private Secretary to the Clerk Assistant and Managing Director of Chamber and Participation Team, UK Parliament

Dominic has worked for the House of Commons service since 2015, in a number of Committee and procedural roles. This has included two posts on the Public Accounts Committee, most recently as second clerk. In that role, he was responsible for Government and witness liaison, and for coordination with the National Audit Office. Dominic has worked with the CPA on a number of bilateral and multilateral programmes relating to Public Accounts Committees and financial scrutiny since 2017. This has included working with Parliaments from a range of legislatures from around the Commonwealth. He is currently Private Secretary to the Clerk Assistant and Managing Director of Chamber and Participation Team.

**John Sturrock**  
Founder, Chief Executive and Senior Mediator, Core Solutions

John's experience ranges from being a Queen’s Counsel with an extensive understanding of questioning techniques in a courtroom context; establishing the Scottish Bar’s advocacy skills programme in the 1990s; and as a mediator, trainer and coach since 2000, with an international reputation. John’s broad experience enables him to understand questioning both from a forensic point of view and as a tool to elicit information from people in all sorts of sensitive and non-adversarial situations.

Since 2003, John has conducted training programmes for members of committees, chairs, clerks and support staff in the UK House of Commons and House of Lords, the Scottish Parliament, the Northern Ireland Assembly, The Senedd in Wales, the States of Guernsey and Jersey, and the London Assembly.

**Hon. Juan Watterson SHK**  
Chair of the PAC, Tynwald - Parliament of the Isle of Man

The Hon. Juan Watterson SHK is Speaker of the House of Keys (Isle of Man) and Chairman of the Public Accounts Committee. He was awarded a first class honours degree in Management from Lincoln University before qualifying as a Chartered Accountant with global audit firm KPMG. First elected to the House in 2006, he has served in roles across Government, a total of nine years on the PAC. Before being elected Speaker of the House in 2016, he spent 5 years as the Minister for Home Affairs. He is also a Chartered Fellow of the Institute of Management and a Fellow of the Royal Society for Arts and Manufacturing.
CPA UK Team

Ruth Pope
Head, Multilateral Projects Team

Rebekah Northall
Projects and Programme Manager; Thematic Lead for Public Accounts Committees

Elizabeth Read
Project Officer

Axell Kaubo
Programme Officer

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