



**Report on ParlAmericas Workshop on
Strengthening Parliamentary Oversight**

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Background

ParlAmericas is an independent network committed to promoting parliamentary participation in the inter-American system and to developing inter-parliamentary dialogue on issues of importance to the hemisphere. ParlAmericas seeks to encourage the sharing of experiences and best practices amongst its members, and works to strengthen the role of legislatures in democratic development while promoting harmonization of legislation and hemispheric integration as instruments of sustainable and harmonious development in the region. The network is composed of the national legislatures of governments that are members of the Organization of American States (OAS).

In an effort to strengthen the role of legislatures, ParlAmericas is undertaking a program of capacity-building activities, including workshops on budgetary oversight. The first was offered to Central American Legislators in March/April of 2011.

On January 30-31, 2012, ParlAmericas held a two-day regional workshop (see agenda, Annex 2), comprising of parliamentarians from eight Caribbean countries and two territories joined Auditor Generals from the region to discuss the prospects for strengthening parliamentary oversight in the region. The workshop was held in the Parliament of Antigua. The objectives were as follows:

- Share best practices from the Public Accounts Committees in the larger Caribbean legislatures, including Trinidad and Tobago, Guyana and Jamaica and looking at how to strengthen the AG-PAC relationship.
- Discuss how to effectively strengthen the committee system and parliamentary capacity, including capacity in smaller legislatures in the Caribbean.
- Develop strategies to strengthen the independence of the Auditor General.
- Strengthen regional knowledge sharing around budgetary oversight.

See workshop agenda below for further discussion of approach to workshop.

Given the integral role played by Supreme Audit Institutions (SAIs) in parliamentary oversight in the Westminster system, the Caribbean Organization of Supreme Audit Institutions (CAROSAI) coordinated the participation of SAIs to actively participate in the workshop. In addition to financial support provided by ParlAmericas, the participation of parliamentarians was funded by CCAF-FCVI Inc. and the Commonwealth Parliamentary Association. Participation of SAIs was funded by the World Bank and by CCAF-FCVI Inc.

Participants

Nineteen MPs representing eight Caribbean countries and two territories and Auditor Generals from thirteen countries and two territories participated in the workshop. In addition, several international organizations - including the Commonwealth Parliamentary Association-also participated in the workshop, and in some cases contributed funding to support the participation of some MPs and AGs. The following nations sent MPs to the workshop:

- Antigua & Barbuda (3)
- Barbados (2)
- Bermuda (territory) (2)
- Grenada(2)
- Guyana (1)
- Jamaica (1)
- Montserrat (territory) (1)
- St. Lucia (2)
- St. Vincent and Grenadines (2)
- Trinidad & Tobago (3)

It should be noted that with the recent elections in Guyana, Jamaica and St. Lucia, securing the participation of MPs from these countries proved somewhat challenging.

The following countries and territories also sent Auditor Generals:

- Antigua & Barbuda
- The Bahamas
- Barbados
- Belize
- Bermuda (territory)
- Dominica
- Grenada
- Guyana
- Jamaica
- Montserrat (territory)
- St. Kitts and Nevis
- St. Lucia
- St. Vincent and the Grenadines
- Suriname
- Trinidad and Tobago

In addition to ParlAmericas, the following organizations were also represented at the workshop:

- National Audit Office, UK
- CCAF-FCVI Inc. (Canada)
- The World Bank
- The Commonwealth Parliamentary Association

Workshop Agenda

In this two-day workshop, there was an introductory session on the role of Parliament in the budget process, followed by four panel discussions (sessions 2-5). On both days, the participants also worked together in small groups guided by a facilitator to identify strategies for strengthening PACs and PAC-SAI cooperation in the region. The working sessions were as follows:

DAY 1: MONDAY JANUARY 30TH

SESSION 1: THE CARIBBEAN – ROLE OF PARLIAMENT IN THE BUDGET PROCESS

This session provided an overview of the role of Parliament in the budget process. This included describing why budgetary oversight is necessary, the roles of legislative committees, the budget cycle in the Westminster System, and the CCAF/CCPAC Attributes of an Effective PAC. Participants discussed the role of oversight in the overall budget process. The four stages of the budget process - budget formulation, approval, execution, and oversight - were identified. It was mentioned that as part of the budget process, the approval of the budget is a very important part of the oversight process. It was noted that the role of most parliaments in the Westminster System in reviewing the estimates is limited.

Equally, oversight of the implementation of the budget is a very important role for Parliament. It was mentioned that if implementation of the budget is going to be reviewed by Parliament, there needs to be an independent body capable of reviewing the financial statements and conducting compliance and value for money audits. This is the role of the Auditor General. The issue of independence was raised since most, if not all, of the Supreme Audit Institutions are not independent of government. In addition, there was a fairly detailed discussion on the challenges that audit offices have in hiring their own staff and setting their own budget. This is further addressed in sessions 4 and 5.

The CCAF/CCPAC Attributes of an Effective PAC were also discussed. Some of the most relevant challenges/issues related to the Attributes that were identified were as follows:

- **ATTRIBUTE 3. GOVERNMENT COMMITMENT** The cooperation of government includes need for both cabinet ministers (who need to be willing to let the PAC do its work) and permanent secretaries (who need to be open to testifying before PAC in an open fashion).
- **ATTRIBUTE 4. CONTINUITY AND TRAINING.** The need for continuity and training of PACs as well as staffing and budget support. Many of the PACs do not have a continuity of membership and there are no PACs in the region with research support.
- **ATTRIBUTE 7. CONSTRUCTIVE PARTISANSHIP.** It was emphasized that committees are not to look at the policy of the government but rather the administration of government policy.
- **ATTRIBUTES 9 AND 10. RECOMMENDATIONS AND FOLLOW UP.** The need for committees to issue reports either by endorsing the recommendations of the AG or adding their own recommendations and following up to make sure those recommendations have been implemented.
- **ATTRIBUTE 12. COMMUNICATION** The delegation from Trinidad and Tobago was very interested in public engagement related to the PAC.

SESSION 2: PACs IN THE CARIBBEAN – LEADING PRACTICES

Panelists: Morais Guy (MP, Jamaica), Volda Lawrence (MP, Guyana), and Maria Sharman Ottley (AG, Trinidad and Tobago).

This session focused on the leading practices of the larger PACs in the Caribbean, in particular Guyana, Jamaica and Trinidad. The main topics that were covered included the basic criteria of an effective PAC and reference to of a 2008 CAROSAI study surveying the effectiveness of SAIs from across the Caribbean.

The session began with an overview of the basic criteria of an effective PAC, which is divided into five categories:

1. THE PREREQUISITES FOR AN EFFECTIVE COMMITTEE

- The length of time that it takes for reports to be tabled

2. CONSTRUCTIVE PARTISANSHIP AND PLANNING

- The need for the government to be committed to the need to avoid ministers as members of and witnesses before PAC

3. HOLDING AN EFFECTIVE HEARING

- The need for a pre-tabling briefing for the PAC conducted either by committee staff or the AG
- The need to focus on solutions to make PAC work
- Making witnesses feel at ease rather than 'blaming and shaming'

4. BRINGING ABOUT CORRECTIVE ACTION

5. COMMUNICATING WITH THE LEGISLATURE AND PUBLIC

SESSION 3: OVERSIGHT IN SMALLER LEGISLATURES – POTENTIAL REFORMS

Panelists: Stephenson King (MP, St. Lucia), Dale Marshall (MP, Barbados), and Patricia Gordon Pamplin (MP, Bermuda).

This purpose of this session was to discuss the challenges that smaller countries/territories in the Caribbean face such as:

- The part-time nature of parliamentarians
- The lack of committee structure
- The absence of parliamentary staff to serve the PAC and other committees
- A lack of/absence of government 'backbenchers' to serve on the PAC
- The presence of ministers on committee
- Part-time MPs, who have little time to focus on PAC as a supplement to their parliamentary duties

- The Leader of the Opposition serving as the PAC chair

Unlike Session 2, which discussed how larger legislatures in the region can strengthen their PACs, session three was focused on the PACs in smaller legislatures, which face significant structural problems. To mitigate some of these challenges, several alternatives to the Westminster model of parliamentary oversight were identified for discussion purposes. These included:

- The example of the Accounts Commission of Scotland was discussed. This is a body of unelected, apolitical officials with an audit or public sector background brought in to review the NAO reports on local government. St. Lucia expressed interest in this model, although Barbados stated that they would be hesitant to give up their constitutional oversight powers. For more details on the Accounts Commission of Scotland, please see Annex #1.
- Another option presented was the adoption of an advisory audit committee (AAC). An AAC, consisting of eminent, non-elected and non-partisan officials with an audit or public sector background, would examine the AG reports, have the power to call witnesses, and make recommendations (including endorsing the AG's report). The PAC would then review the AAC report and, after a set period of time given to review, recommendation adoption of the report. If the PAC did not review the report within a set period of time (i.e. 90 days), the report would be deemed adopted.
- A third option discussed would be to supplement the PAC with unelected members or members of the upper chamber to ensure the PAC can attain quorum without the participation of government members. This is owed to the fact that government members, particularly ministers when they are on PAC, are often too busy to attend or have little incentive to attend and therefore make the attainment of quorum very difficult.

DAY 1: BREAKOUT GROUPS

Participants were organized into four different groups, each with their own focus and mandate for the session, as follows:

GROUP 1: REFORMS THAT COULD ENHANCE THE PRACTICES OF PACS IN LARGER LEGISLATURES IN THE CARIBBEAN.

Facilitator: Nigel Penny, National Audit Office, UK

The mandate for this group was to identify the main 3-5 challenges faced by PACs in larger legislatures and drawing upon the PAC best practices identified in session 2, identify strategies to mitigate those challenges. Strategies identified by the group included:

- Increasing the level of public involvement. Few people know who the members of the PAC are and the public is rarely involved in the hearings
- Ensuring that PAC has the power to subpoena documents and people
- Ensuring that a government response is required within a set period of time when the PAC issues recommendations
- Determining the focus of a PAC hearing to ensure that hearings are not a “witch hunt”

GROUP 2: REFORMS THAT COULD ENHANCE THE PRACTICES OF PACs IN SMALLER LEGISLATURES IN THE CARIBBEAN - CHANGES TO PAC.

Facilitator: Geoff Dubrow, Consultant ParlAmericas

The mandate for this group was to draw on the discussion in Session 3 on challenges to oversight in smaller legislatures and identify how these challenges can be mitigated. Some of the main challenges and solutions were identified as follows:

1. Small committee sizes (4-5 members)
 - a. Set a reasonable quorum
 - b. Mandating members to attend a certain percentage of meetings with sanctions for removal if this minimum number is not met
 - c. Appoint additional experts to PAC (non-parliamentarians) to ensure that quorum is met
 - d. Providing a stipend for attendance to increase the incentive for members to attend
2. Resource support
 - a. Securing researchers from the private sector (i.e. accounting firms) to assist the PAC
 - b. Hiring independent researchers who would work for Parliament
 - c. Deal with the perception that researchers will have an "opposition bias"
3. Time
 - a. Set a statutory requirement the PAC to deal with the Auditor General's report (i.e. within a set period of time)
 - b. Set meeting times/dates with an agreed upon calendar to ensure that all PAC members are aware of meeting times well in advance

GROUP 3: BEYOND PAC.

Facilitator: Hon. Rosemary Husbands-Mathurin (Former speaker, House of Assembly, St. Lucia, Former Member, Board of Directors, ParlAmericas)

The mandate of this group was to identify the specific ways in which strengthening Parliament can lead to a more effective PACs. The solutions presented by the group included:

- PACs should meet on a regular basis (Once per quarter)
- PACs must meet within 30 days of the AG tabling his or her report
- PACs should be able to request special audits
- Training for MPs on how to function on PAC
- Changing the standing orders to allow PACs to work more effectively (i.e. based on regional guidelines)

- Examining the notion of an independently appointed body rather than PAC reviewing the AGs reports.

GROUP 4: REGIONAL PRACTICES THAT COULD ENHANCE THE SUPPORT OF PACS IN THE REGION.

Facilitator: Yves Gauthier, Director, International Programs, CCAF-FCVI Inc.

The mandate of this group was to examine how increased collaboration between PACs in the region and CAROSAI can improve cooperation between AGs and PACs. Their conclusions included:

- Standardizing practices between member states
- Creating a regional entity to bring Caribbean PACs together to discuss best practices
- An annual forum for PACs to identify best practices
- Interactions with CAROSAI to ensure that coordination is handled properly
- Requesting that ParlAmericas liaise with CARICOM or the CPA Caribbean Secretariat to assist with coordination of the effort to improve PACs in the region
- Using other, existing, professional organizations (i.e. the Caribbean Institute of Chartered Accountants) to coordinate the effort to improve PACs in the region
- Drawing on a template from a previous CAROSAI resolution to have a regional resolution of MPs on strengthening PACs (see page 18 for text of CAROSAI resolution)
- Seeking guidance from the CPA code of best practices

DAY 2: TUESDAY, JANUARY 31ST

SESSION 4: COLLABORATION WITH THE AUDITOR GENERAL

Panelists: Emma Hippolyte (MP, Saint Lucia), Deodat Sharma (AG, Guyana), and Yves Gauthier (Director, International Programs, CCAF-FCVI Inc.)

This session focused on the topic of collaboration with the AG and how it can effectively support the oversight role of the PAC. The presentation paid special attention to the relationship with the AG, the 'Three E's' of performance auditing (based on Canadian experience), as well as the role of the AG in contributing to PAC reports and following up on recommendations. In session four there was a good deal of discussion about the relationship between the PAC and the AG, in particular, on value for money (VFM) audits and how they can serve the PAC. This issue seemed to grab the interest of the MPs who appeared to lack a prior knowledge of VFM audit. Part of the explanation process involved showing the Canadian example of the Three E's; Economy, Efficiency and Effectiveness. Additionally, a VFM audit from Guyana was presented and it was well received.

SESSION 5: STRENGTHENING THE ROLE OF THE AUDITOR GENERAL

Panelists: Terrance S. Bastian (AG, Bahamas), Pamela D.M. Monroe-Ellis (AG, Jamaica), and Nigel Penny (International manager Project Leader, National Audit Office (UK)).

This session focused on the key challenges faced by AGs in the Caribbean and some potential strategies for improving AG independence, including the ability of the AG to publicly report on key findings and strengthening PAC support for the audit office.

Nigel Penny from the UK National Audit Office identified several conclusions derived from the NAO's program to assist CAROSAI and PACs in the Caribbean region. These comprised:

- 1) The marginalization of the office of the AG and Director of Audit through its lack of independence.
- 2) Public sector transparency. Here, Mr. Penny highlighted the fact that in countries, laws and standing orders hinder the publication of the audit report. Some in effect sever the link to parliament by channelling reports via a third party who tables, or often delays tabling.
- 3) Under-investment in audit office skills. Here Mr. Penny highlighted the need for both training and that an "audit office should not be the dumping ground for other people's unwanted staff".
- 4) A thin cycle of accountability. This pertains to the fact that where PACs are not functioning, the recommendations of the Auditor General's reports are not likely to be implemented. Mr. Penny mentioned that in some jurisdictions PACs are non-functioning and operate only intermittently. He mentioned that some PACs tend to question the audit report, rather than focus on the report's key messages. Some can also be highly politicized.

DAY 2: BREAKOUT GROUPS

GROUP 1: REFORMS THAT COULD ENHANCE THE PRACTICES OF PACs IN LARGER LEGISLATURES IN THE CARIBBEAN.

Facilitator: Gina Hill, Director General, ParlAmericas

The mandate of this group was to identify PAC practices they would like to see improved. They were asked to identify how they would achieve these goals and the timelines they would need to follow. They were also asked to identify the 'champions' for each goal and identify other stakeholders. Their conclusions included:

- Instituting a greater level of public involvement and engagement by opening PAC meetings to national broadcast and inviting the media. The timeline identified was 0-2 years and the main champions were the MPs, Clerk of House and Secretariat of PAC.
- Ensuring a greater dialogue between parties on appointment of PAC members. The champion is the PAC Chair.
- Invocation of standing orders with respect to attendance for PAC meetings. The estimated timeline is approximately one year and an additional stakeholder is the chairman.
- Management of bi-partisanship including orientation sessions, identification of a prospective mediator with key parliamentary background and holding initial hearings on an issue of lesser controversy in order to `get the ball rolling`. The estimated timeline is approximately two years and a stakeholder in this project is the House Leader.
- Higher level of PAC support including a resourced secretariat to support PAC. The timeline is approximately two years and the committee chair and members are additional stakeholders.

GROUP 2: REFORMS THAT COULD ENHANCE THE PRACTICES OF PACS IN SMALLER LEGISLATURES IN THE CARIBBEAN – CHANGES TO THE PAC.

Facilitator: Hon. Rosemary Husbands-Mathurin (Former speaker, House of Assembly, St. Lucia, Former Member, Board of Directors, ParlAmericas)

The mandate of this group was to define what an effective PAC would look like and identify the minimum threshold for effectiveness. They were asked to identify the changes that would be necessary to ensure that their PAC meets the minimum threshold. Their conclusions included:

- Need to identify generic criteria for effectiveness of PAC. This would take 6 months to one year and stakeholders include the PM, the Leader of the Opposition and the Executive.
- Supporting legislation for functioning and authority of PAC.
- Need to establish benchmarks or a yardstick. Additional stakeholders include the Clerk of Parliament, the public, the Minister of Finance, the AG and the Accountant General. The champion needed would be a member passionate about PAC reform.
- Altering the composition of PAC to include representatives of civil society.
- A proper structure must be in place, including a series of mandatory meetings for PAC
- The proper resources must be available both for PAC and the AG.

GROUP 3: PUBLIC ACCOUNTS COMMITTEE-AUDITOR GENERAL COOPERATION.

Facilitator: Yves Gauthier, Director, International Programs, CCAF-FCVI Inc.

The mandate of this group was to identify how Parliament, PAC and the AG can work together. In particular, they were to address three questions:

- What type of information would they like their AG to provide Parliament and the PAC?
- What type of support would they like their AG to provide Parliament and PAC?
- What support do their respective AGs require from Parliament and PAC to provide the information and support?

Their conclusions were as follows:

- Reports should be objective, on current issues, user friendly, systematic, include an action plan, highlight key issues with analysis, include an executive summary, highlight major findings and include a response from the accounting officer. The main stakeholders are the AG and the PAC Chair.
- Reports should be issued in a timely manner, especially on the financial statements (public accounts.)
- The Auditor General should provide briefing notes to PAC members and conduct an in-camera oral briefing prior to meeting.
- The AG should Keep PAC informed of key terms and issues around compliance audit, VFM audit and risk based audit.
- The AG should provide a copy of its budget to PAC with a work plan. When the budget goes to another committee for approval, the AG should send its operational plan to the PAC regardless. It is also important to follow up on all issues. The PAC Chair and AG are the main stakeholders.
- The public service commission shall provide for delegation of authority to recruit staff, and legislation should be enhanced to ensure independence and tenure of the AG. The main stakeholders in these projects include the AG, the PAC Chair, lobby groups, NGOs and donors.
- PAC should write a report following hearings and support the AG's recommendations.

GROUP 4: STRENGTHENING THE ROLE OF THE SAI.

Facilitator: Nigel Penny, National Audit Office, UK

Group members were asked to identify several ways in which the SAI in their country or territory needed to be strengthened. Looking at the Mexico Declaration, they were asked to identify two ways in which their SAIs met the criteria set by INTOSAI for SAI independence. They were asked to identify up to five ways in which their SAI did not meet the criteria. Their conclusions included:

- There was no example of 100% compliance with the INTOSAI standards. However, the strongest example of SAIs in the region conforming to the standards was the broad mandate and full discretion in discharge of function.
- Articles 2 and 8 of the Mexico declaration were deemed to be requiring the most attention. Article 2 pertains to the independence of SAI heads—including security of tenure and legal immunity) and article 8 pertains to the financial, managerial and administrative autonomy and appropriate material and monetary resources).
- For article 2, it was suggested that CAROSAI should discuss the matter and obtain a regional consensus on the appropriate standard. For article 8, it was suggested that individual countries will be able to determine their own standard, using guidance from CAROSAI.
- It was also suggested that a committee of each national legislature should review the budget of the Auditor General's office and make recommendations to the Minister of Finance.
- The Public Service Commission should not be involved in the hiring process in AGs offices. AGs need to have delegated authority to hire their own staff.
- Recommendations from the ParlAmericas meeting should be disseminated with a public release in order to raise awareness regarding the need for AG independence and immunity from prosecution.

Evaluation and Contribution of Workshop to Results

The workshop garnered high marks and positive comments from most participants, indicating that the workshop attained its objectives (i.e. sharing best practices, discussing how to strengthen PACs, developing strategies to strengthen SAI independence, and strengthening regional knowledge sharing).

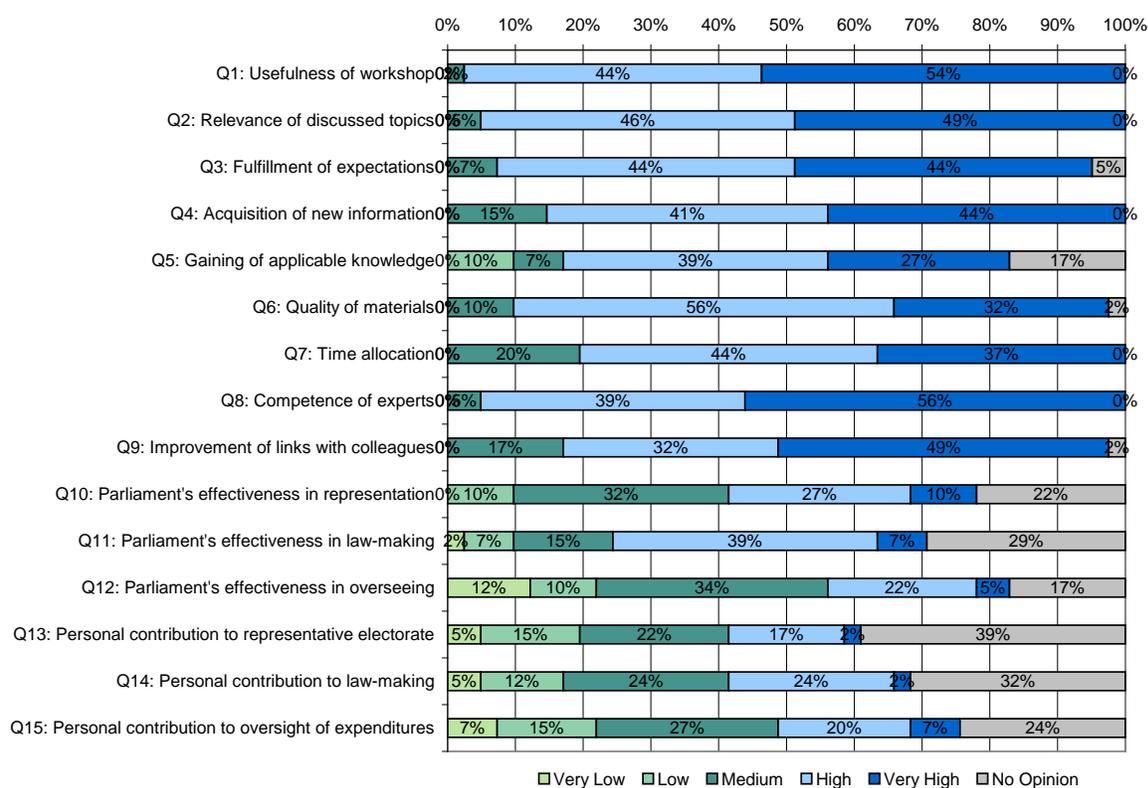
This conclusion is supported by the workshop evaluation questionnaire, prepared by ParlAmericas, and administered to all participants, including observers (e.g. UK National Audit Office, CCAF-FCVI Inc., the World Bank, and the Commonwealth Parliamentary Association). 41 questionnaires were completed and submitted to the workshop organizers. The questionnaire is included in Annex #3 and consisted of 15 questions grouped into two types of questions. Questions 1-9 (Group 1) focused on the workshop, its usefulness, organization, content, and related aspects. Question 10-15 (Group 2) focused on the environment in which the participants operate (e.g. the effectiveness of his/her Parliament or PAC, PAC resource issues).

The tabulated responses are as follows:

Question/Criteria	Very Low	Low	Medium	High	Very High	No Opinion
Group 1						
Q1: Usefulness of workshop	0%	0%	2%	44%	54%	0%
Q2: Relevance of discussed topics	0%	0%	5%	46%	49%	0%
Q3: Fulfillment of expectations	0%	0%	7%	44%	44%	5%
Q4: Acquisition of new information	0%	0%	15%	41%	44%	0%
Q5: Gaining of applicable knowledge	0%	10%	7%	39%	27%	17%
Q6: Quality of materials	0%	0%	10%	56%	32%	2%
Q7: Time allocation	0%	0%	20%	44%	37%	0%
Q8: Competence of experts	0%	0%	5%	39%	56%	0%
Q9: Improvement of links with colleagues	0%	0%	17%	32%	49%	2%
Group 2						
Q10: Parliament's effectiveness in representation	0%	10%	32%	27%	10%	22%
Q11: Parliament's effectiveness in law-making	2%	7%	15%	39%	7%	29%

Q12: Parliament's effectiveness in overseeing	12%	10%	34%	22%	5%	17%
Q13: Personal contribution to representative electorate	5%	15%	22%	17%	2%	39%
Q14: Personal contribution to law-making	5%	12%	24%	24%	2%	32%
Q15: Personal contribution to oversight of expenditures	7%	15%	27%	20%	7%	24%

Presented as a stacked bar graph (i.e. with results totalling 100 per cent), the results are as follows:



Among Group 1 questions, 80 per cent or more of respondents answered “High” or “Very High” to all questions except question 5. These high marks are reflected in narrative comments from participants, which were very positive as to the organization of the workshop, its timeliness, relevance, quality, and content. A sample of the comments is:

- “The workshop discussions have clearly outlined approaches for the improvement of PACs in those legislatures which have experienced difficulty.”
- “Interaction with other jurisdictions allowed comparison and sharing.”

- “A similar workshop should be offered to more parliamentarians.”
- “As a new parliamentarian and new to PAC, I really feel much more equipped to fulfill my mandate. Thank you.”
- “The utilization of the time available over two days was excellent.”
- “Information was of tremendous importance to me” and “very relevant since we are struggling to have a functioning PAC.”
- “I think this workshop hoped to bring pertinent issues to light which the PAC needs to be aware of.”

It is worthwhile noting that question 5 “To which extent did you acquired knowledge and/or skills that will improve your contribution to your Parliament?” scored the lowest at 66 per cent. It could be that the nature of much of the discussion (e.g. systemic issues and challenges beyond the capacity of any one MP or PAC to resolve) led respondents to provide lower scores. That being said, several respondents indicated a desire for follow-up to the session so that they could continue to make progress in applying the best practices discussed at the workshop. There was little consensus on what shape this follow-up should take. Some suggestion a subsequent workshop, others some form of progress report.

Comments related to follow-up include:

- “Concrete next steps should be identified by territory for implementation.”
- “The information, ideas, and suggestions were excellent. My concern is how we get architects of change to act.”
- “There needs to be follow up. I like the ideas of champions of the cause who could continue this work in continuing to move the process forward and enhancing general awareness.”
- “Excellent concept which requires follow-up and perhaps annual meetings for progress reports“.
- “The workshop was very timely and I believe that there should be some follow up.”
- “The various parties need to get together in these types of settings to discuss common issues.”

Among Group 2 questions (10-15), which described the environment in which participants carry out their duties, respondents provided low scores, answering “Low” or “Very Low” more than 50 per cent of the time. This confirms that the legislatures from where participants were drawn form face significant challenges in further enhancing the effectiveness of their PACs and undertaking legislative oversight of how public monies are spent.

Some comments to this effect include:

- “[The] Government does not usually listen to recommendations of opposition members and as such miss opportunity to enhance quality of legislation.”
- “We are limited to examine supplementaries after the fact in some instances, so have knowledge only after the money is spent. A quarterly progress committee is a recommendation that I would be prepared to advance to enhance our effectiveness.”

- “While the PAC is extremely effective, it is again after the fact and we have no control over how money is spent.”
- “The level of involvement and representation of the electorate is poor and in contravention of international best practice,” and that the “resources are largely in the hands of the ruling government. The opposition has little or no resources to do an effective job.”
- “The PAC has not met for several years.”
- “Parliaments overseeing of executive expending cannot be effective as one of the main mechanisms for reporting and evaluating is not functional.”
- “Very relevant since we are struggling to have a functioning PAC,” and “Without an effective PAC one cannot be sure that government have met the required standards.”

Overall Observations and Recommendations for Next Steps

1. A series of regional studies should be conducted to gain additional knowledge about the PACs in the region. They should comprise the following:
 - a. **Alternatives to PAC.** In the smaller jurisdictions PACs simply do not function and have not met in an extended period of time. A study should be conducted to find and suggest an alternate committee structure to PAC. It is important to note that there are few functioning alternatives in the Westminster System. The sensitive issues that need to be addressed include:
 - i. What will the appointment process be and how independent will the new body actually be?
 - ii. What constitutional and legal changes are required in order to allow non-elected officials to serve in this body?
 - iii. What will be the mandate and operating procedures of the organization?
 - iv. How will it be assured that the body remains free of politics and that it functions in an open and transparent manner?
 - b. **Data on PACs.** A study should be conducted to obtain up to date information on the status of PACs in the region. This study should be designed to:
 - i. Identify the benchmarks in the region regarding the effectiveness of the PACs
 - ii. Establish outcome-oriented indicators on the functioning of PACs

Given the challenges associated with surveying parliamentarians, it might be more prudent to solicit views by holding meetings in the region with key stakeholders to elicit more information about the situation in their respective countries. This will make it possible to assess the political will throughout the region. Regional workshops using electronic voting equipment could also be used to solicit views of parliamentarians on the effectiveness of the PACs.
 - c. **Achieving INTOSAI standards.** A regional study should be conducted on how to most appropriately bring SAs in the region into conformity with INTOSAI standards. While INTOSAI and CAROSAI are constantly identifying the gaps with regard to the lack of conformity with INTOSAI standards, it is necessary to develop an action plan to devise how these standards will be met, including the identification of key stakeholders.
2. Resources should be identified and allocated to the four active PACs in the Caribbean region – Jamaica, Trinidad & Tobago, Guyana and Bermuda. This could include additional research support. Additionally, it is important to ensure that sufficient political will exists in any potential partner country, both in government and Parliament. In particular, the World Bank requires an official written request from the government in order to fund programs.
3. For the other countries in the region (save the four above with active PACs), one or two countries should be selected as pilots to strengthen their PACs. This should be based on data provided in regional studies (see number one above) and the selection should be heavily influenced by political will.

4. Extensive training should be conducted throughout the region on the role of Parliament in the budget process, both with regard to budgetary approval and budgetary oversight. This should be supplemented by practical training (i.e. reviewing the actual estimates in a particular country with the parliamentarians and doing the same with the financial statements). The CPA as well as the Global Organization of Parliamentarians Against Corruption might be positioned to deliver workshops on budgetary oversight. It would need to be decided if these activities would take place at the regional or national level.
5. Parliaments in the Caribbean region should be afforded with the opportunity to meet on a regular basis to share best practices and build awareness about the need to improve parliamentary oversight. There are many such regional associations, including the West African Association of PACs (WAAPAC), the East Africa Association of PACs (EAAPAC), and the Asia Regional Association of PACs (ARAPAC). Numerous countries such as Canada, Australia and South Africa also have national meetings of their national and entity-level PACs. In many cases, the Auditor Generals are also present for these meetings and joint sessions can be held between the PAC representatives and the AGs. It would be important to look for regional bodies that can provide support, such as CARICOM or the Caribbean Secretariat of the Commonwealth Parliamentary Association, which rotates throughout the region and will soon be based in Jamaica.
6. We should draw on a template from a previous CAROSAI resolution to have a regional resolution of MPs on strengthening PACs. The resolution was as follows:

RESOLUTION OF THE MEMBERS OF CAROSAI (ADOPTED IN 2010):

- (a) Recognizing that in some jurisdictions the accountability cycle is not complete because the PAC which plays a very important role is not functional.
- (b) Desiring to see some improvement in this regard.
- (c) Being aware that a COFAP meeting would be held in Feb./March 2010 in Trinidad

Resolved that an approach be made to CARICOM through COFAP with a view to COFAP undertaking the following:

- Encourage member Governments to raise the awareness of the roles and responsibilities of Public Account Committees in the accountability cycle; and
- Improve the public financial management system by having a functional PAC that would hold public officers accountable for the proper management of public funds contributing to accountability that is required by taxpayers and donor agencies.

Annexes

Annex #1 – The Role of the Accounts Commission (Scotland)

Background

1. The Accounts Commission for Scotland was established in 1975 by the Local Government (Scotland) Act 1973.
2. It is a body of at least six and no more than 12 members. Members are appointed by Scottish Ministers, following open recruitment under the public appointments procedures. Ministers also appoint one of the members to chair the Commission and one to be deputy chair. Before making appointments, Scottish Ministers must consult associations of local authorities and other organisations and individuals as appropriate.
3. The same Act provides for the post of Controller of Audit, to be appointed by the Commission after consultation with, and subject to the approval of, Scottish Ministers. The function of the Controller of Audit is to report to the Commission on the accounts of local authorities, matters arising from the audits of local authorities, and the performance by authorities of their best value and community planning duties.

Responsibilities

4. The role of the Commission has evolved and been modified in a variety of ways since 1975. Its current role can be summarised as ‘to secure the audit of Scottish local government and to consider reports arising from that audit’. The duty of the Accounts Commission is to help ensure that public money is spent properly, efficiently and effectively. It is responsible for the audit of all local authorities and the associated police and fire and rescue joint boards and other similar public bodies.
5. The Commission’s specific statutory responsibilities include:
 - To secure the audit of all accounts of local authorities and associated bodies by appointing either Audit Scotland or firms of accountants as the auditors;
 - To secure the audit of the performance by local authorities of their Best Value and Community Planning duties and the performance by fire and rescue and joint police boards of their Best Value duties;
 - To consider reports made by the Controller of Audit on matters arising from these audits, to investigate all matters raised and to conduct hearings where appropriate;
 - To make recommendations to Scottish ministers and to local authorities, as appropriate;
 - To undertake and promote performance audits, which examine value for money issues across the bodies for which it is responsible;
 - To give directions to local authorities on the performance information they should gather, and publish information about how councils perform;
 - To impose sanctions on individual officers and members in the event of, having considered a ‘special report’ from the Controller of Audit, finding that their negligence or misconduct leads to money being lost or that their actions are unlawful; and

- To help advise Scottish ministers on local authority accounting matters. 6. The Commission's role is delivered through a number of different products, all of which are reported in public to contribute to providing public assurance on the use of funds by local government:
 - Annual audit reports are produced each autumn for all the public bodies the Commission is responsible for auditing.
 - The Commission considers reports from the Controller of Audit on any issues of interest or concern which arise from the audits.
 - It also considers reports on progress by bodies in meeting their Best Value and Community Planning duties.
 - Performance audits focus on examining particular value for money issues, either in an individual organisation or across a sector. Recent examples include energy efficiency and residential services for children.
6. These different styles of report provide a variety of ways in which the Commission, and auditors working on its behalf, can make recommendations to public bodies and bring issues to public attention. When considering reports from the Controller of Audit (for example, on specific issues arising from the audits or on Best Value) the Commission has a variety of powers:
- It may require the Controller of Audit to undertake further work.
 - It may make findings on the report. Findings can include making recommendations to the audited body and/or to Scottish Ministers. Where Ministers consider that it appears that a local authority has not complied with certain duties, they may make enforcement directions requiring a local authority to take certain action.
 - It can hold a hearing, and make findings based on evidence heard at the hearing.
 - Where a 'special report' by the Controller of Audit has indicated that any matters in relation to accounts are unlawful or that negligence or misconduct by any person has lead to money being lost, the Commission has further powers which include censuring officers and members, suspending or disqualifying members for specified periods, and recommending that Ministers give directions to an authority on rectifying matters. These sanctions are subject to appeal to the sheriff principal.

Annex #2 – Final workshop agenda

Monday, January 30th

9:00-9:30	<p>Opening remarks and welcome from ParlAmericas</p> <p>Remarks from the Speaker of the House of Representatives of Antigua and Barbuda - Hon Giselle Isaac-Arrindell</p> <p>Introduction of Workshop Chair: Geoff Dubrow, Parliamentary Oversight specialist</p> <p>Objectives of workshop</p>
9:30-10:30	<p><u>Session 1</u>: The Caribbean—Role of Parliament in the budget process</p> <p>Overview of:</p> <ul style="list-style-type: none"> • The budget process in parliamentary systems, and comparison with congressional system • Ex-ante and ex-post roles of legislatures in the budget process • Overview of leading practices that increase the effectiveness of the Public Accounts Committee (PAC)
10:30-11:00	Coffee break
11:00-12:30	<p><u>Session 2</u>: PACs in the Caribbean—Leading practices</p> <p>Panel:</p> <p>Overview of the ex-post parliamentary oversight role, including the role of parliamentary committees (primarily the PAC) with support from the Auditor General (AG)</p> <p>Hon. Morais Guy, MP, Jamaica</p> <p>Hon. Volda Lawrence, MP, Guyana</p> <p>Maria Sharman Ottley, Auditor General, Trinidad and Tobago</p>
12:30-1:45	Lunch
1:45-3:15	<p><u>Session 3</u>: Oversight in smaller legislatures—potential reforms</p> <p>Panel:</p> <p>Discussion of the obstacles facing smaller legislatures in carrying out their ex-post oversight role, including the part-time nature of parliamentarians, lack of committee structure, and need for parliamentary staff capacity;</p> <p>Discussion of proposed solutions and possible passage of recommendations to strengthen oversight structure</p> <p>Hon. Stephenson King, MP, St. Lucia</p> <p>Hon. Dale Marshall, MP, Barbados</p> <p>Hon. Patricia Gordon-Pamplin, MP, Bermuda</p>
3:15-3:30	Coffee break
3:30-4:15	Break-out groups
4:15-5:15	<p>Reporting back to plenary</p> <p>Closing of Day 1</p>
7:30 pm	Dinner - meet in the lobby

Tuesday, January 31st

9:00-9:15	Review of Day 1 and preparation for day ahead
9:15-10:35	<p><u>Session 4</u>: Collaboration with the Auditor General</p> <p>Panel:</p> <p>Overview of how the AG can effectively support the oversight role of the PAC</p> <p>Hon. Emma Hippolyte, MP, Saint Lucia Deodat Sharma, Auditor General, Guyana Yves Gauthier, Director, International Programs, CCAF-FCVI Inc. (Canada)</p>
10:35-11:05	Coffee break
11:05-12:25	<p><u>Session 5</u>: Strengthening the role of the Auditor General</p> <p>Panel:</p> <p>Overview of the key challenges faced by Auditors General in the Caribbean and some potential strategies for improving AG independence, strengthening the ability to publicly report on key findings, and the role of the PAC in supporting the AG</p> <p>Terrance S. Bastian, Auditor General, Bahamas Pamela D.M. Monroe-Ellis, Auditor General, Jamaica Nigel Penny, International Manager and Project Leader, National Audit Office (UK)</p>
12:25-12:30	Overview of Strategy session to take place after lunch
12:30-1:45	Lunch
1:45-4:45	<p><u>Strategy session</u>: Next steps</p> <p>Facilitated discussion on lessons learnt and next steps to strengthen oversight in the Caribbean region</p> <p>Break-out groups:</p> <ul style="list-style-type: none"> - Small PACs - Larger PACs - AG-PAC collaboration - Independence of Auditor General <p>Reports to plenary and facilitated discussion</p>
4:45-5:15	Evaluation and Closing
7:30 pm	Dinner - meet in the lobby

<p>9) To which extent did this workshop help you to better communicate with your colleagues throughout the region in order to discuss common parliamentary issues? Comments:</p>	<p>1 2 3 4 5 No opinion</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
<p>How would you rate the effectiveness of your Parliament in:</p>	
<p>reflecting the interests of the electorate?</p>	<p>1 2 3 4 5 No opinion</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
<p>completing each of the steps of the process that results in a new or amended law?</p>	<p>1 2 3 4 5 No opinion</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
<p>overseeing how the Executive Branch expends money?</p>	<p>1 2 3 4 5 No opinion</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
<p>Comments:</p>	
<p>Do the parliamentary environment and the resources of your Parliament facilitate your personal contribution to:</p>	
<p>the proper representation of your constituency's electorate?</p>	<p>1 2 3 4 5 No opinion</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
<p>the completion of each of the steps of the process that results in a new or amended law?</p>	<p>1 2 3 4 5 No opinion</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
<p>the oversight of how the Executive Branch expends money?</p>	<p>1 2 3 4 5 No opinion</p> <p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
<p>Comments:</p>	
<p>Do you have any other comments about this workshop?</p>	

Annex #4: List of Participants

Parliamentarians

Antigua and Barbuda

Chanlah Codrington
Eustace S.Lake
Hazlyn Mason-Francis

Barbados

Dale Marshall
Jepter Ince

Bermuda

Lovitta Foggo
Patricia Gordon-Pamplin

Grenada

Roland Bhola
Clarice Modeste

Guyana

Volda Lawrence

Jamaica

Morais Guy

Montserrat

Donaldson Romeo

Saint Lucia

Emma Hippolyte
Stephenson King

Saint Vincent and the Grenadines

Kirk David Browne
Julian Francis

Trinidad and Tobago

Terrence Deyalsingh
Nicole Dyer-Griffith
Embau Moheni

Auditor Generals

Antigua and Barbuda

The Bahamas

Barbados

Belize

Bermuda

Dean Evanson
Terrance Bastian
Leigh Trotman
Dorothy Bradley
Heather A. Jacobs Matthews

Dominica
Grenada
Guyana
Jamaica
Montserrat
Saint Kitts and Nevis
Saint Lucia
Saint Vincent and the Grenadines
Suriname
Suriname
Trinidad and Tobago

Clarence Christian
Charles Philibert
Deodat Sharma
Pamela Monroe-Ellis
Florence A. Lee
Wesley D. Grady Galloway
Averil James-Bonnette
Dahalia Yolanda Sealey
Charmain Felter
Natasha Vredeberg
Maria Sharman Ottley

Experts

CCAF-FCVI (Canada)
NAO – National Audit Office (UK)

Yves Gauthier
Nigel Penny

Observers

Parliament of Antigua and Barbuda
Parliament of Saint Lucia (former Speaker)
Commonwealth Parliamentary Association (UK)
World Bank (USA)
World Bank (USA)

Ramona Small
Rosemary Husbands-Mathurin
Musonda Maureen Sandy
Regis Thomas Cunningham
Svetlana Klimenko

ParlAmericas

Geoff Dubrow – President of Geoff Dubrow Governance Consulting Inc.
Gina Hill – Director General
Viviane Rossini – Program Manager
Marcelo Virkel – Logistics and Administrative Assistant