



*Parlementaires pour les Amériques
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Parlamentares para as Américas*

Strengthening Parliamentary Oversight in the Caribbean

A roadmap for developing and implementing initiatives in the region



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This publication received financial support from the Government of Canada, through the
Canadian International Development Agency (CIDA).



Canadian International
Development Agency

Agence canadienne de
développement international



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List of Acronyms

AAC	Advisory Audit Committee
AG	Auditor General
ARAPACs	Asia Regional Association of PACs
CAROPAC	The Caribbean Organization of Public Accounts Committees (proposed)
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CARICOM	Caribbean Community and Common Market
CCAF-FCVI Inc.	Canadian Comprehensive Audit Foundation
CPA	Commonwealth Parliamentary Association
GOPAC	Global Organization of Parliamentarians Against Corruption
EAAPACs	East Africa Association of PACs
INTOSAI	International Organization of Supreme Audit Institutions
MP	Member of Parliament
NAO	National Audit Office
PAC	Public Accounts Committee
SAI	Supreme Audit Institution
WAAPACs	West African Association of PACs





About this Roadmap

This roadmap is meant to serve as a guide for developing and implementing initiatives to strengthen and support parliamentary oversight of the budget process in the Caribbean.

The roadmap outlines priority areas in which parliamentary oversight can be strengthened through the work of parliamentarians, Public Accounts Committees (PACs), and Supreme Audit Institutions (SAIs).

The roadmap draws from discussions and recommendations arising from a two-day workshop, *Strengthening Parliamentary Budget Oversight in the Caribbean*, which was held January 30–31, 2012 in Saint John's, Antigua and Barbuda. Nineteen parliamentarians and 16 Auditors General (AGs) from the Caribbean region attended this workshop, which was organized by ParlAmericas, an independent network committed to promoting parliamentary participation in the inter-American system and developing inter-parliamentary dialogue on issues of importance to the hemisphere. The workshop was part of a broader ParlAmericas program of capacity building for parliamentarians in the Americas. The roadmap is organized as follows:

- **The Workshop:** This section provides an overview of the workshop and summarizes the presentations and discussions that took place during workshop panel sessions.



- **Priority Areas in the Caribbean:** This section provides a summary of the key issues related to parliamentary oversight in the region, supplemented with examples from different countries provided by workshop participants.
- **Next Steps in Strengthening Parliamentary Oversight in the Caribbean:** This section presents the recommendations made by participating parliamentarians and AGs during working group sessions. These recommendations can be used as a practical “go-forward” plan for institutions in developing and implementing initiatives that contribute to a strengthened system of oversight in Caribbean parliaments.
- **Critical Path:** This chart provides a proposed timeline for developing and implementing initiatives to strengthen and support parliamentary oversight in the Caribbean.





The Workshop

Objectives

The two-day workshop, *Strengthening Parliamentary Budget Oversight in the Caribbean*, was held January 30–31, 2012 in Saint John's, Antigua and Barbuda. The workshop was organized by ParlAmericas as part of its program of capacity building for parliamentarians in the Americas, and was chaired and facilitated by governance consultant Geoff Dubrow, an expert in parliamentary oversight.

The workshop's objectives were to:

1. Discuss the key issues facing Public Accounts Committees (PACs) and Supreme Audit Institutions (SAIs) in the Caribbean;
2. Identify the unique challenges facing these PACs and SAIs; and
3. Identify and share the strategies, best practices, and recommendations that PACs and SAIs can pursue to overcome these challenges.

Participants

The workshop drew a diverse array of parliamentarians, AGs, international experts and observers. Nineteen parliamentarians were present, representing Antigua and Barbuda, Barbados, Bermuda, Grenada, Guyana, Jamaica, Montserrat, Saint Lucia, Saint Vincent and the Grenadines, and Trinidad and Tobago. The 16 AGs in attendance



represented Antigua and Barbuda, The Bahamas, Barbados, Belize, Bermuda, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, and Trinidad and Tobago. Also participating in the workshop were representatives from the National Audit Office (NAO) of the United Kingdom (UK), the Commonwealth Parliamentary Association (CPA), the World Bank, and CCAF-FCVI Inc. (a Canadian foundation that works to strengthen public sector accountability).

Partners

The workshop was made possible through the generous support of various partners. While financial support for the workshop was provided by ParlAmericas, the venue was made available by the Parliament of Antigua and Barbuda. Participation of some parliamentarians was funded by CCAF-FCVI Inc. and CPA, while participation of the AGs was funded by the World Bank and by CCAF-FCVI Inc.

Workshop Sessions

The workshop consisted of 5 panel sessions and 2 working group sessions.

The 5 panel sessions are summarized below:

- **The Caribbean—Role of Parliament in the Budget Process:** This introductory session examined the role of parliament in the four stages of the budget process—budget formulation, approval, implementation and execution, and audit and review. Attention was drawn to the importance of parliamentary involvement in reviewing the draft budget and the limited role of many parliaments in the Westminster system in reviewing estimates. It was observed that parliamentary oversight of budget implementation requires the existence of an independent SAI capable of reviewing the financial statements and conducting compliance and value for money audits.
- **PACs in the Caribbean—Leading Practices:** This session focused on the leading practices of the PACs in the larger legislatures of the Caribbean, in particular, the PACs in Guyana, Jamaica and Trinidad



and Tobago. The session examined the basic criteria for an effective PAC¹ and referred to the 2008 study on the effectiveness of SAIs in the Caribbean conducted by the Caribbean Organization of Supreme Audit Institutions (CAROSAI).

- **Oversight in Smaller Legislatures—Potential Reforms:** This session discussed the challenges in oversight faced by the legislatures in smaller countries and territories of the Caribbean. These challenges include: the lack of a committee structure; the absence of parliamentary staff to serve the PAC and other committees; a lack of government “backbenchers” to serve on the PAC; the presence of ministers on committee; part-time parliamentarians who have limited time to focus on the PAC; and the Leader of the Opposition serving as the PAC Chair. Several alternatives to the Westminster model of parliamentary oversight were also identified and discussed.
- **PAC Collaboration with the AG:** This session focused on how PAC collaboration with the AG can effectively support the PAC’s oversight role. Special attention was given to the PAC’s relationship with the AG, the “3 E’s of performance auditing” (economy, efficiency and effectiveness), and the role of the AG in contributing to PAC reports and following up on recommendations. A presentation on a performance audit in Guyana drew much interest.
- **Strengthening the Role of the Auditor General (AG):** This session focused on the key challenges faced by AGs in the Caribbean and potential strategies for improving AG independence (including the ability to publicly report on key findings) and strengthening PAC support for the SAI. The experience of the UK’s NAO program to assist CAROSAI and PACs in the Caribbean was presented.

The two working group sessions were designed to identify key issues faced by national legislatures and to make recommendations on next steps in strengthening parliamentary oversight.

¹ As defined by CCAF-FCVI Inc. in its publication, *Parliamentary Oversight Committees and Relationships: A Guide to Strengthening Public Accounts Committees*, available at the CCAF-FCVI Inc. website, www.ccaf-fcvi.com.





Priority Areas in the Caribbean

The workshop provided a unique opportunity for parliamentarians and AGs in the Caribbean to share their experiences and perspectives in a neutral forum for exchange. Dynamic discussion took place during all sessions of the workshop. Together, parliamentarians and AGs drew on their collective experience and exchanged ideas, raising issues and drawing attention to relevant examples and best practices. From their discussions, five areas emerged as priorities in strengthening parliamentary oversight in the region. These are presented below.

1. Strengthening Cooperation between the AG and the PAC

This priority area concerns how SAIs can effectively support the oversight role of the PACs and the type of collaboration and cooperation required between the SAI and the PAC. Parliamentarians and AGs shared their perspectives and cited examples from their own countries, as summarized in the box on the page 9.



Strengthening AG-PAC Cooperation

Experience and Perspectives

The Bahamas:

It is important that the SAIs provide information about parliamentary oversight, and the roles and responsibilities of the different actors, such as itself, . . . the PAC and the executive branch. This information must be easily understood by parliamentarians, the media, and the general public. The better these stakeholders understand the roles of the AG and the PAC, the easier the job of the AG becomes.

Bermuda:

"We have what...is full collaboration because we understand that we cannot do our respective roles without each other. "

Grenada:

In addition to AG-PAC cooperation, a more proactive approach should be adopted in working with the executive branch, "those persons who actually spend and dispense the budget, so that we are not trying after the fact to see where did it go wrong, and what recommendation should be made." Increased training and interaction are recommended.

Guyana:

First, it is important to assign a member of the audit staff the responsibility of liaising with the PAC clerk/secretary. Second, the AG should meet with the PAC and highlight some of the main findings of the general audit reports in addition to any written material the AG submits to the PAC. Third, effective PAC follow-up mechanisms are required in order to implement AG and PAC recommendations.

Jamaica:

The work of the AG has been enhanced by collaboration with the PAC. For example, the PAC insists that the heads of departments demonstrate respect for the work of the AG during PAC hearings.

Saint Lucia:

"Both the AG and the PAC are interested in holding the executive to account for moneys appropriated by Parliament." They need to work together in "effective collaboration [that] brings about trust and cooperation...There must be mutual knowledge and understanding and effective communication which will encourage continuous dialogue on key issues... [and] achieve greater accountability." The AG should work with the PAC to obtain feedback on the work plan of the SAI. "AGs are servants of parliament and assist parliament in holding the government accountable." The AG and the PAC can collaborate and support each other in a number of areas.

"At present, there seems to be a clear divide or gap between the AG and the PAC...in certain jurisdictions, they operate in silos, each to his own, and do not really understand that...they have to have to work together in order to achieve a goal.... We can go ahead and have the most profound audit office, [but] without the PAC, it's not going to work. You can have a very good PAC and not a very good audit office and it doesn't work. The two have to go hand-in-hand."

Stakeholders such as the PAC should express their needs to the audit office, but at the same time have to give the office the tools and the instruments to be able to satisfy those expectations. "It is not a question of blaming; it's a question of working together to achieve a common goal."



Suggestions were made for strengthening AG-PAC cooperation, as follows:

- Audit reports should be objective, user-friendly and systemic in nature. They should focus on current issues, highlight key issues and major findings, and include an executive summary, analysis of key issues, an action plan (provided by the auditee for implementing AG and PAC recommendations), and a response from the accounting officer.
- Reports should be issued in a timely manner, especially the latest audit of the public accounts.
- The AG should provide briefing notes to PAC members and conduct an in camera briefing prior to meetings.
- The AG should keep the PAC informed of key terms and issues related to compliance audits, VFM audits and risk-based audits.
- The AG should provide the PAC with a copy of its budget together with a work plan. Even if the AG's budget goes to another committee for approval, the AG should send its operational plan to the PAC.
- Following its hearings, the PAC should write a report endorsing the AG's recommendations.
- The PAC should follow up to ensure that its recommendations have been implemented.

2. Learning from PAC Leading Practices

Four jurisdictions in the region have active PACs: Trinidad and Tobago, Jamaica, Guyana and the territory of Bermuda. PAC leading practices for the Caribbean region tend to be derived from these jurisdictions as most other legislatures in the region are smaller in size, which makes it difficult for PACs to operate.² For each of the criteria for an effective PAC³, the working groups identified areas for improvement in the region as summarized below. The experiences of the active PACs for each of the criteria are presented on the opposite page.

² Trinidad and Tobago, Jamaica, and Guyana have 41, 63 and 65 seats respectively in their lower legislative chambers (Trinidad and Tobago, and Jamaica are bicameral). The territory of Bermuda has 36 seats.

³ Criteria for an effective PAC is based on the *Attributes for an Effective PAC*, a CCAF-FCVI Inc publication.



Criteria for an Effective PAC	Areas for Improvement in the Caribbean
1. Meeting basic prerequisites for an effective committee	<ul style="list-style-type: none"> • Ensuring that the PAC has the power to subpoena documents and witnesses • Increasing PAC resources, including providing a secretariat to support the PAC
2. Constructive partisanship and planning	<ul style="list-style-type: none"> • Ensuring a greater dialogue between political parties on which MPs are to sit on the PAC. The champion for this initiative would be the PAC Chair. • Reducing partisanship. A mediator with a parliamentary background can be identified in each jurisdiction to work with all political parties represented on the PAC to ensure that partisanship is minimized. Initial PAC hearings could focus on an issue of lesser controversy in order to “get the ball rolling.”
3. Holding an effective hearing	<ul style="list-style-type: none"> • Invoking standing orders on MP attendance at PAC meetings to ensure that PAC members are in attendance • Determining the focus of a PAC hearing to ensure that hearings are not a “witch hunt”
4. Bringing about corrective action	<ul style="list-style-type: none"> • Ensuring that a government response to PAC recommendations is required within a set period of time
5. Communicating with the Parliament, the media and the public	<ul style="list-style-type: none"> • Instituting a greater level of public involvement and engagement by opening PAC meetings up to national broadcast and inviting the media to attend • Increasing the level of public involvement. The PAC often has no profile and members of the public are rarely present in the hearings.



Leading PAC Practices in the Region

Experience and Perspectives

Meeting basic prerequisites for an effective committee

Bermuda: The PAC Chair pushed for continuity of membership in the PAC.

Guyana: The PAC generally meets weekly and is responsible for setting its own agenda.

Jamaica: The PAC met 22 times in 2011, and PAC meetings are held in public.

Constructive partisanship and planning

Bermuda: PAC members realized that they needed to put partisanship aside to “show cohesiveness as a committee and to work together in order to have an efficient operation of the committee.”

Guyana:

- The PAC does not call ministers as witnesses, nor are any ministers members of the PAC.
- In the previous Parliament (2007-2011), the PAC Chair was asked by her party to approach her role in a non-partisan manner.
- The PAC’s focus is not on politics and its approach is not punitive in nature—it is there to encourage change and improvement, and to encourage efficiency in the administration of public funds.

Jamaica:

- The PAC is “bipartisan.”
- The PAC calls heads of departments, not ministers, to appear before the PAC.
- The PAC operates on a one-year planning horizon.

Trinidad and Tobago: Ministers do not appear as witnesses before the PAC.

Holding an effective hearing

Jamaica:

- The PAC meets in camera to discuss and plan its approach for a hearing and to prepare its committee report.
- When the AG’s report is tabled, ministries, departments and agencies are required to respond to any queries provided by the PAC in a set amount of time. Any unresolved queries are documented.

Trinidad and Tobago: The Office of the AG prepares suggested questions for members of the PAC to ask about her audit reports.

Bringing about corrective action

Jamaica:

- PAC reports are tabled in the House and are deemed adopted.
- PAC reports are referred to Cabinet for implementation.

Trinidad and Tobago:

- Government responds to PAC recommendations in the form of “Treasury Minutes.”

Communicating with the Parliament, the media and the public

Jamaica, and Trinidad and Tobago:

- PAC proceedings are broadcast on television in real time.



3. Reforming PACs in Small Legislatures

PACs in smaller Caribbean jurisdictions face many challenges. These are often structural in nature, given the small size of parliaments in the region. The effectiveness of PACs in small legislatures are undermined by many challenges:

- Most PACs in smaller jurisdictions rarely meet.
- Parliamentarians are usually compensated on a part-time basis despite the full-time demands of the occupation, leaving them inadequate time to focus on PAC duties.
- Parliamentary committees are generally not in operation in most small parliaments in the region. Therefore, infrastructure for committees is generally non-existent. There is an absence of parliamentary staff (e.g. clerks or researchers) to support parliamentary committees, including the PAC.
- The small number of legislators results in a lack of government “backbenchers” to serve on the PAC. As a result, government ministers often serve on the PAC, which may make it more difficult for committees to meet (since ministers are often not able to make themselves available for PAC meetings) and may also increase the level of partisanship (as other government members on the committee are unlikely to exercise a vigorous oversight role in the presence of cabinet ministers).
- In some jurisdictions, the Leader of the Opposition serves as the PAC Chair. This can increase the level of partisanship and reduce the incentive for the PAC Chair to exercise a strong leadership role in the committee. In a recent case, the Leader of the Opposition in his role as PAC Chair was required to preside over the review of audit reports that pertained to his tenure as Prime Minister.



Smaller Legislatures in the Region

Experience and Perspectives

Barbados:

"It is arguably undesirable that members of Cabinet who have collective responsibility and who really have a vested interest in defending the decisions that are taken by them and in their name should participate in [the] PAC". However, ministers are often members of the PAC by virtue of the limited number of seats in parliament rather than by choice.

In Barbados, by statute, the chairman of the PAC is the leader of the opposition, and by convention the deputy leader of the opposition is also the deputy chair of the PAC.

Government "backbenchers" are not necessarily less partisan than ministers. "...What backbenchers lack in seniority on their side, they tend to make up for it with enthusiasm. Therefore it's as likely (if not more likely) that they defend the government's programs."

Grenada:

In addition to PACs, the Finance Committee can play a role in scrutinizing the implementation of the budget. In Grenada, the Finance Committee meets as a committee of the whole (i.e. all MPs are on the committee) and is supposed to meet to deal with changes in the budget plan.

Saint Lucia:

This jurisdiction faces three challenges:

1. The regular absence of government ministers who are also PAC members can prevent the PAC from achieving quorum.
2. The PAC Chair can be the former prime minister who might not have incentive to examine his (or her) administration's performance.
3. There is a need for institutional and professional support services for the PAC.

To mitigate some of these challenges, several alternatives to the Westminster model of parliamentary oversight can be considered:

- **Introducing a model similar to the Accounts Commission of Scotland:** The Accounts Commission of Scotland is a body of unelected, apolitical officials with an audit or public sector background brought in to review the audit reports on local



government. Interest was expressed in this model, but one participant noted that there might be potential reluctance in giving up constitutional oversight powers.

- **Adoption of an advisory audit committee (AAC):** An AAC consisting of eminent, appointed, non-partisan officials with an audit or public sector background would examine the AG's reports, have the power to call witnesses, and be able to endorse the AG's report and suggest additional recommendations above and beyond those contained in the report. The PAC would then review the AAC report within a set period of time (e.g., 90 days) and issue a recommendation regarding adoption of the report. If the PAC does not review the report within the set period of time, the report would be deemed adopted.
- **Supplementing the PAC with unelected members or members of the upper chamber:** This ensures that the PAC can attain quorum without the participation of government members, particularly Cabinet ministers who are often too busy or have little incentive to attend.

A working group identified ways in which PACs in smaller legislatures can mitigate the challenges to oversight, as follows:

- Require the PAC to meet on a regular basis (e.g. minimum of once per quarter).
- Set a reasonable quorum so that it is not difficult for the PAC to meet.
- Set an agreed-upon calendar of meeting times/dates to ensure that all PAC members are aware of meetings and can prepare well in advance.
- Require members to attend a certain percentage of meetings with removal or other sanctions if this minimum attendance is not met.
- Provide a stipend for attendance to increase the incentive for members to attend.



- Appoint additional non-elected experts to the PAC (i.e., non-parliamentarians) to ensure that quorum is met.
- Obtain research support to assist the PAC in carrying out its functions. Support could include briefing members in advance of committee hearings, writing suggested questions for members to pose, and writing committee reports. Such support can be obtained by securing external support from the private sector (e.g., accounting firms) to assist the PAC, and hiring independent researchers to work for Parliament (addressing the perception that researchers will have an “opposition bias”).
- Set a statutory requirement for the PAC to deal with the AG’s report within a set period of time, such as 30, 90 or 120 days.

4. Providing PACs with Value for Money (VFM) Audits

Audit reports provided by the SAI are generally the only source of information available to the PAC. A report may be a VFM audit, an attest audit of the public accounts, or a compliance audit. However, it was the VFM audit that caught the interest of workshop participants. VFM audits are carried out for the purpose of examining or reporting on matters related to any or all of the following:

- The adequacy of management systems, controls and practices, including those intended to control and safeguard assets
- The “3 E’s”: the extent to which resources have been managed with due regard to **economy** and **efficiency**, and the extent to which programs, operations or activities of an entity have been **effective**

VFM auditing began to evolve following the Second World War, when the size of government started to balloon. These audits focus on the “bang for the buck”—what programs have achieved and how economical, efficient and effective they have been rather than merely whether funds were spent for the purposes intended by parliament.



VFM Audit in the Caribbean

Experience and Perspectives

Many PACs in the region review VFM audit reports, including those of Bermuda, Jamaica and Guyana.

Some participants were not sure whether their jurisdictions had the power to conduct VFM audits. A lively discussion took place concerning whether the right to conduct VFM audits was within the existing mandates of Caribbean SAIs.

Jamaica:

Audit selection is directly tied to the relevance of the SAI. While the office ultimately has the independence to select its own audit topics, this is “based on the discussions and concerns that we hear being aired in Parliament.”

Saint Lucia:

VFM audits are an important tool for PACs. “The [VFM] audit report furnishes Parliament with credible information to judge whether the executive has spent public funds for purposes authorized by Parliament. And whether these funds were used economically and efficiently.”

Ensuring that audit topics are relevant to both Parliament and the auditee is important. In the UK, the NAO makes a selection for VFM topics annually. Discussions with both the PAC as well as with permanent secretaries and accounting officers occur regularly to identify relevant issues for audit. Newspapers and television news can also be a source of ideas.

5. Strengthening the Independence of the Audit Office

Many SAIs in the Caribbean are not fully independent of government. Participants discussed the challenges faced by SAIs in the Caribbean and identified potential strategies for strengthening SAI independence, including strengthening the ability of the AG to publicly report on key findings, and strengthening PAC support for the SAI.



Challenges identified from the experience of the UK NAO's program to assist CAROSAI and PACs in the Caribbean, were also presented:

- **Marginalization of the office of the AG and Director of Audit:** This can happen when the AG office lacks independence.
- **Lack of public sector transparency:** In some countries, laws and standing orders hinder the publication of the audit report. The link to Parliament is in effect severed by channelling the tabling of reports via a third party, such as the Finance Minister, which may delay tabling.
- **Underinvestment in skills of SAI staff:** There is a need for training—an audit office should not be “the dumping ground for other people’s unwanted staff.”
- **A thin cycle of accountability:** When PACs are not functioning, the recommendations of the AG’s reports are not likely to be implemented. In most jurisdictions, PACs are non-functioning and operate only intermittently. Some PACs tend to question the audit report instead of focusing on the report’s key messages. Some PACs can also be highly politicized.

One working group noted the following with regard to strengthening the independence of SAIs:

- In the region, there is no example of 100% compliance with standards of the International Organization of Supreme Audit Institutions (INTOSAI).

The strongest example of conformity with INTOSAI standards in the region are the SAIs that have a broad mandate and full discretion in discharging their functions. In order to implement the INTOSAI Mexico Declaration,

CAROSAI should discuss Article 2 of the declaration so as to obtain a regional consensus on an appropriate standard regarding the independence of SAI heads.



SAI Independence in the Caribbean

Experience and Perspectives

The Bahamas:

“Audit offices must not only be independent in appearance, they must be independent in fact.”

The SAI must have competitive pay levels to attract and retain qualified staff.

The SAI can lose its relevance if it is not perceived to be independent: “Once you are perceived by the public as not being independent, your office becomes irrelevant. Once you are perceived by the media not to be independent, you are in trouble. Once you are perceived by the MPs themselves not to have a degree of independence, you are in trouble. So we need to make sure that we are independent in appearance and in fact in order to get the job done.”

Bermuda:

“We actually have two separate committees of the house, one of which is the Public Accounts Committee. But the committee that looks at the funding and the requirements of the staffing and the like for the office of the AG is a committee called the Audit Committee, the House Audit committee.”

Guyana:

The PAC plays a supervisory function over the audit office. “We came out of the public service commission and the public service ministry operation. In other words, the audit office now has the power to hire its own staff in accordance to the budget that is approved by the Ministry of Finance, after having passed through the PAC. So what we had to do was to establish our own human resource division and the PAC again ensures that our division operates independently in terms of staffing and other procedures.”

Jamaica:

The AG has a constitutional mandate to audit all government departments and agencies.

The office is not limited in the type of audit it can conduct. This includes performance/ VFM audit as well as other types of audit such as financial statement audits, special audit investigations and IT audits.

Saint Lucia:

Funding for audit offices is often not taken seriously by governments. “The reality is that if the audit office cannot show government how effective it is, and what it can do, when it’s time for budget and strategic priorities, you get left behind. The government has to spend money in education, health care, policing, security, but that accountability thing is always on the back burner.... We have budget meetings and the audit office is not invited, because we are perceived as being small. We’re not the Ministry of Education, or the Customs and Excise Department that brings in revenue to the country. So then it’s the mentality, the thinking.... We have to understand the importance of the audit office and give it that importance in the audit process.”



With guidance from CAROSAI, individual countries should also determine their own standard regarding financial, managerial and administrative autonomy and appropriate material and monetary resources for the SAI.

- A committee of each legislature (not necessarily the PAC) should review the budget of the AG's office and make recommendations to the Minister of Finance.
- The public service commission should provide for delegated authority to the AG to recruit and hire staff based on established policies of the AG's Office, and legislation should be enhanced to ensure the independence and tenure of the AG. The Public Service Commission should not be involved in the hiring of staff for the AG's Office.
- Recommendations from this workshop should be disseminated to the public in order to raise awareness regarding the need for AG independence and immunity from prosecution.





Next Steps for Strengthening Parliamentary Oversight in the Caribbean

After the stimulating exchange of ideas and experiences in the panel sessions and the first working group session, participating parliamentarians and AGs met to develop recommendations for next steps in strengthening parliamentary oversight in the region. This section presents these recommendations, which participants agreed should serve as key elements of a draft plan in developing and implementing initiatives for a strengthened oversight system in Caribbean parliaments.

Recommendation 1: Conduct regional studies to gain additional knowledge about PACs in the region.

Regional studies should be conducted on:

- 1a The status of PACs in the region:** This study should identify the benchmarks in the region regarding the effectiveness of the PACs and establish outcome-oriented indicators on the functioning of PACs. Meetings should be held with key stakeholders to elicit more information about the situation in their respective countries and 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.



- 1b Alternatives to PACs:** In the smaller jurisdictions, PACs simply do not function and have not met in an extended period of time. There are few functioning alternatives in the Westminster System. A study should be conducted to identify an alternate committee structure to the PAC and address issues related to this new alternate body, such as its independence, its mandate and operating procedures, the appointment process, constitutional and legal changes required in order to allow non-elected officials to serve, and measures to assure non-partisanship and transparency.
- 1c Achieving INTOSAI standards:** INTOSAI and CAROSAI are constantly identifying the gaps in conformity with INTOSAI standards. This study should examine how to most appropriately bring SAls in the region into conformity with INTOSAI standards, particularly with regard to the ability of SAls to hire their own staff and determine their budgetary requirements. Key stakeholders should be identified and an action plan should be developed for meeting these standards.

Recommendation 2: Identify and allocate resources to the four active PACs in the Caribbean region (the four active PACs were identified as Jamaica, Trinidad and Tobago, Guyana and Bermuda).

Resources can be used for additional research support as well as for other initiatives such as committee training on effective questioning. 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.



Recommendation 3: Select one or two countries (other than those with active PACs) as pilots to strengthen their PACs.

Selection of country pilots should be based on data provided in the regional studies proposed in the first recommendation. The selection should be heavily influenced by a strong degree of political will. Standing orders for MP attendance at PAC meetings should be prepared, and efforts should be made to find suitable mediators to minimize partisanship within the PACs.

Recommendation 4: Conduct extensive training throughout the region on the role of Parliament in the budget process, both with regard to budgetary approval and budgetary oversight.

Training should cover types of audit products, including VFM audits, and include practical training (e.g., reviewing the actual estimates and financial statements in a particular country with parliamentarians). A parliamentary oversight manual should also be prepared to ensure that orientation material is available for new committee members. The Commonwealth Parliamentary Association (CPA) as well as the Global Organization of Parliamentarians Against Corruption (GOPAC) might be positioned to deliver workshops on budgetary oversight. These training activities can take place at the regional and/or national level.

Recommendation 5: Provide the opportunity for parliaments in the Caribbean region to meet on a regular basis to share best practices and build awareness about the need to improve parliamentary oversight.

A regional organization, such as a Caribbean Association of Public Accounts Committees (CAROPAC), could be developed to provide



opportunities for sharing and building awareness, following the models provided by regional associations such as 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 SAI heads are also present for these meetings and joint sessions can be held between the PAC representatives and the SAI heads. Regional bodies that can provide support include the Caribbean Community and Common Market (CARICOM) and the Caribbean Secretariat of CPA, which rotates throughout the region and will soon be based in Jamaica.

Recommendation 6: Pass a regional resolution on strengthening PACs.

Such a resolution will set out the commitment of parliamentarians to strengthen their respective PACs. The resolution can draw on the template of the resolution adopted by CAROSAI in 2010 regarding PACs, which recognized “that in some jurisdictions the accountability cycle is not complete because the PAC, which plays a very important role, is not functional.” CAROSAI’s resolution also expressed a desire “to see some improvement in this regard.”

Recommendation 7: Coordinate CAROSAI efforts to address challenges to audit offices in the region, particularly with regard to audit office independence, with PACs as well as with any future regional PAC association.



Recommendation 8: Liaise with CARICOM or the CPA Caribbean Secretariat to coordinate efforts in improving PACs in the region.

Coordination of efforts among all institutions will lead to more coherent programming, better results and greater impact.

Recommendation 9: Seek guidance from CPA's code of best practices.

Consulting with CPA for any best practices in the field of Parliamentary Oversight, as may be available from time to time, will ensure up-to-date standards.⁴

⁴ www.cpahq.org



Proposed Critical Path

The following chart provides a proposed timeline for developing and implementing initiatives to strengthen and support parliamentary oversight in the Caribbean.

Inputs/Activities	Related Recommendation
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IMPACT: MPs in the Caribbean region have better training in oversight role	
Develop and distribute parliamentary oversight reference guide	4
Develop PAC training curricula	4

IMPACT: Improved relationship between SAIs and PACs	
Participation of SAI heads at CAROPAC meetings	7
Study on reaching INTOSAI standards and report distribution	1c

IMPACT: Institutionalized forum to create momentum for improvement of parliamentary oversight practices	
Research and other support for larger PACs	1a and 2
One or two countries as pilot projects to strengthen smaller PACs	3
More template resolutions on strengthening PACs	6
Inter-organizational dialogue on PACs (ParlAmericas, CARICOM, CPA)	8
Regional information gathering meetings with key stakeholders	5 and 8
Development of and regular meetings of CAROPAC in the Caribbean	5

Development of and regular meetings of CAROPAC in the Caribbean	
Individualized workshops (e.g. budget process, value-for-money audits)	4
Benchmarking exercise on PAC and estimates	1a and 9
Study of alternatives to PAC	1b
Create standing orders for MP attendance at PAC meetings	3 and 9
Increasing PAC resources (e.g. secretariat to support PACs)	2 and 3

Recommendations:

1. Conduct regional studies to gain additional knowledge about PACs in the region: a) The status of PACs in the region; b) Alternative to PACs; and c) Achieving INTOSAI standards.
2. Identify and allocate resources to the four active PACs in the Caribbean region (Jamaica, Trinidad and Tobago, Guyana, and Bermuda).
3. Select one or two countries as pilots to strengthen their PACs.
4. Conduct extensive training throughout the region on the role of Parliament in the budget process, both with regard to budgetary approval and budgetary oversight.

2013				2014				2015			
Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4

	Preparation										
	Preparation										
	Preparation										
	Preparation	Meetings									
	Preparation										

	Preparation										

5. Provide the opportunity for parliaments in the Caribbean region to meet on a regular basis to share best practices and build awareness about the need to improve parliamentary oversight.
6. Pass a regional resolution on strengthening PACs.
7. Coordinate CAROSAI efforts to address challenges to audit offices in the region, particularly with regard to audit office independence, with PACs as well as any future regional PAC association.
8. Liaise with CARICOM or the CPA Caribbean Secretariat to coordinate efforts in improving PACs in the region.
9. Seek guidance from CPA's code of best practices.

Appendix—Participating Countries and Workshop Partners

Participating Countries

Parliamentarians

Antigua and Barbuda	Jamaica
Barbados	Montserrat
Bermuda	Saint Lucia
Grenada	Saint Vincent and the Grenadines
Guyana	Trinidad and Tobago

Auditors General

Antigua and Barbuda	Jamaica
The Bahamas	Montserrat
Barbados	Saint Kitts and Nevis
Belize	Saint Lucia
Bermuda	Saint Vincent and the Grenadines
Dominica	Suriname
Grenada	Trinidad and Tobago
Guyana	

Workshop Partners

ParlAmericas
Parliament of Antigua and Barbuda
CCAF-FCVI Inc.
Commonwealth Parliamentary Association
World Bank
National Audit Office (NAO) of the United Kingdom







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