

Evolving Oversight - The Australian Joint Committee of Public Accounts and Audit

By Shane Armstrong, Department of the House of Representatives

The Australian Joint Committee of Public Accounts and Audit, commemorating its centenary in 2013, has played an oversight role that has evolved throughout that time, with significant changes occurring over its last 20 years. Over this period of time, the Joint Committee of Public Accounts and Audit has taken on more oversight responsibilities not directly related to the work program of the Auditor-General. These responsibilities include oversight of the Parliament Budget Office, and conducting regular hearing into tax administration, examining the Commissioner of Taxation and his scrutineers. The Committee also conducts annual hearings into the state of the Australian Public Service, and also conducts an annual hearing with other oversight bodies such as the Commonwealth Ombudsman and the Information Commissioner.

This paper examines the ways in which the responsibilities of the Joint Committee of Public Accounts and Audit have changed over time. Focusing on the duties of the Committee outlined in Section 8 of the Public Accounts and Audit Committee Act 1951, and examining the Committee's report output, it seeks to determine the ways in which oversight practiced by the Committee has changed, and also to examine whether similar changes have occurred in other jurisdictions

Introduction

2013 marks 100 years since the Commonwealth established its first Public Accounts Committee, the Joint Standing Committee of Public Accounts. Operating from 1913 to 1932, and then dissolved as a cost cutting measure,¹ it was re-established in 1952 to monitor government expenditure,² and renamed the Joint Committee of Public Accounts and Audit (JCPAA, or 'the Committee' for the purposes of this paper) in 1997 coinciding with the passage of the *Auditor-General Act 1997*, and the Committee gaining more explicit responsibility for oversight of the Auditor-General and his office.

Initially focused specifically on monitoring the expenditure of executive government, the Committee's role has expanded over time, with the Committee's primary recurrent activity now consisting of reviews into performance audits tabled in Parliament by the Auditor-General. The Committee considers all audit reports tabled by the Auditor-General, conducting public inquiries on any it selects for further examination. This has, in time, led to the Committee focusing on public administration, and the performance of the bureaucracy in performing duties given to it by the executive.

Other longer term inquiries have developed as a result of findings made in a review of an Auditor-General's report. In the case of the JCPAA, many of the new oversight roles considered in this paper have arisen through this mechanism, or as a result of systemic issues being identified through the inquiry process, as will be explored in further detail below. These oversight roles have developed primarily since 2002 and have increased significantly since, accounting for approximately one third of the Committee's report output over the same period.

¹ H.R. Deb (8/11/1932) p.2031

² Gavin Souter, *Acts of Parliament*, Melbourne University Press, 1988, p. 424

These oversight roles include conducting regular hearings into tax administration bringing the Commissioner of Taxation, and his overseers together to discuss the way the Australian Taxation Office operates. The Committee has also held regular hearings on defence procurement, and now also conducts an annual hearing into administration of the Australian Public Service. Most recently, the Committee has been given the responsibility for oversight of the Parliamentary Budget Office.

New oversight activities

The Committee currently undertakes several recurrent oversight activities, in some cases relevant to the fourth arm of government. While all involve the Auditor-General in one way or another as a participant in proceedings, matters discussed do not relate directly to a specific inquiry or activities of the Auditor-General (with one exception – the Defence Materiel Organisation Major Projects Report), and generally involve other participants who tend to be more prominent in proceedings.

While performing oversight in this manner has always been possible for the Committee, historically it has not really taken place in any systemic fashion. The relevant passage of Section 8 of the Act notes the following duties of the Committee:

- (a) to examine the accounts of the receipts and expenditure of the Commonwealth, including the financial statements given to the Auditor-General under subsections 49(1) and 55(2) of the *Financial Management and Accountability Act 1997*; and
- (b) to examine the financial affairs of authorities of the Commonwealth to which this Act applies and of intergovernmental bodies to which this Act applies; and
- (c) to examine all reports of the Auditor-General (including reports of the results of performance audits) that are tabled in each House of the Parliament; and
- (d) to report to both Houses of the Parliament, with any comment it thinks fit, on any items or matters in those accounts, statements and reports, or any circumstances connected with them, that the Committee thinks should be drawn to the attention of the Parliament.³

While examining public administration can be considered to be related to the accounts, receipts and expenditure of the Commonwealth, this would be a narrow reading of the duties of the Committee. Instead, it could be argued that inquiring into public administration, and ensuring that processes are adequate and that programs are being delivered effectively is of more direct relevance to the public.

While the public may wish to see value for money achieved when seeking to access government services, their immediate concerns as a user of that service are presumably to see that it is easily accessible, administered correctly, and that the service achieves the desired outcome. Accordingly, in conducting these oversight activities, the Committee generally focuses instead on performance and outcomes for the general public, rather than explicit costs to the taxpayer.

Annual Public Hearing with the Commissioner of Taxation

Taxation and tax administration have long been a focus of the JCPAA. However, Committee activities relating to taxation have generally taken place in an ad hoc manner, with past Committees

³ *Public Accounts and Audit Committee Act 1951*

occasionally choosing to select a matter relating to taxation as a topic for a long term inquiry. 1993's *An Assessment of Tax – An Inquiry into the Australian Taxation Office*⁴ constituted a broad and comprehensive inquiry into tax administration, specifically taxation collected through the *Income Tax Assessment Act 1936-1991*. It made 148 recommendations, with the Government responding by announcing the Tax Law Improvement Project, which aimed to improve tax law, rather than policy and administration. A follow up inquiry was also conducted in 1995 to discuss progress of the Tax Law Improvement Project in more detail.⁵

Taxation then fell somewhat out of focus for the Committee, with the Committee given more explicit responsibility for oversight of the Auditor-General following the passage of the *Auditor-General Act 1997*. In 2005 the Committee resolved to conduct a long term inquiry into administration of the tax system, culminating in 2008's report *Tax Administration*.⁶

Throughout the inquiry process, the Committee met with the Commissioner of Taxation on a biannual basis, with the Committee noting the hearings ensured the Australian Taxation Office (ATO) was held to account, and also gave the ATO the opportunity to demonstrate to Parliament and the public that it operated to a high standard.⁷

The Committee of the time accurately predicted the future course of events:

The conduct of these meetings is likely to evolve over time with changes in tax policy, legislation, administration and technology. The Committee is open to feedback and comment from the public in maximising the value of these hearings.⁸

Three hearings with the Commissioner were held through the course of the policy inquiry, and another seven were held, after the tabling of the report, but did not generate formal written reports. The Committee's eighth and ninth biannual public hearings led to formal reports,⁹ before hearings were expanded and then held on an annual basis from 2012.

The current structure of the hearing process functions as follows. The Commissioner makes a brief statement to the Committee (which usually elaborates upon their previously lodged submission), with the Committee asking broad questions about the Commissioner's strategic vision for the ATO, and corporate matters. The Committee also asks about the implementation of its recommendations made in the previous year's hearing. Deputy Commissioners are also at the table to answer questions specific to their areas of expertise.

The second part of the hearing involves the Commissioner and his staff alongside the scrutineers of the Australian Taxation Office. The Inspector-General of Taxation, the Commonwealth Ombudsman, and the Auditor-General discuss findings their organisations have made in the past year.

⁴ Joint Committee of Public Accounts, Report No. 326, *An Assessment of Tax – A Report on an Inquiry into the Australian Taxation Office*.

⁵ Joint Committee of Public Accounts, Report No. 343, *Tax Law Improvement – A Watching Brief*.

⁶ Joint Committee of Public Accounts, Report No. 410, *Tax Administration*.

⁷ Joint Committee of Public Accounts, Report No. 410, *Tax Administration*, p. xxiv

⁸ Joint Committee of Public Accounts, Report No. 410, *Tax Administration*, p. 30

⁹ Joint Committee of Public Accounts, Report No. 424, *Eighth Biannual Hearing with the Commissioner of Taxation*, Joint Committee of Public Accounts and Audit, Report No. 426, *Ninth Biannual Hearing with the Commissioner of Taxation*.

Specifically, any systemic tax issues brought to the attention of the Inspector-General of Taxation, and emerging issues that have arisen out of complaints made by taxpayers to the Commonwealth Ombudsman can be taken up for discussion by the Committee, with the Committee seeking comment from the ATO where required. It should be noted that the involvement of the Auditor-General in this part of proceedings varies greatly, depending on reviews the ANAO has conducted on the ATO over the previous year, with the Inspector-General of Taxation and the Commonwealth Ombudsman generally the focal point.

The third and final portion of the day may be reserved to discuss a separate issue should one be identified as significant to the Committee, but has, in the past, involved the small business community and the taxation community of practice. The last full hearing involved CPA Australia, the Tax Institute, the Council of Small Business of Australia and a private individual who had been a long term participant on several ATO consultation fora.

The current process of conducting a hearing, involving scrutineers and stakeholders, making recommendations, and ensuring that recommendations are implemented by following up at the next year's hearing has created a cycle of continuous monitoring and improvement of tax administration. The hearing process is valued by the ATO and participants, and also the Committee, as stated in several Committee reports and statements by the Commissioner.

It is of some significance that the outgoing Committee of the 43rd Parliament chose to conduct the 2013 annual public hearing earlier than normal and on a truncated basis. The hearing was held on the second last sitting day of the 43rd Parliament with the Committee reporting via a Statement to the House on the final sitting day. The purpose of this was to ensure the new Commissioner of Taxation was able to outline his philosophical approach to tax administration to the Committee, and to place this material on the public record early in his tenure.

The tax hearing, generated through a long term policy inquiry, and only peripherally related to the work of the Auditor-General, has led to a situation in which the Committee now oversees administration of the tax system by the ATO and provides a public forum for the ATO's scrutineers to raise issues that might otherwise be dealt with out of the public eye or the focused view of the Parliament. Bringing a department that has contact with the vast majority of Australians to a public hearing with fourth arm of government bodies has led to greater openness and increased accountability for that vast majority of Australians and the Parliament.

Defence Materiel Organisation Major Projects Report

In March 2006, following the Department of Defence's inability to attest to the accuracy of its financial statements for the years 2003-04 and 2004-05, and continued issues surrounding Defence procurement projects, the Committee chose to conduct an inquiry into financial reporting and equipment acquisition at Defence.¹⁰

The inquiry was based on findings of ANAO financial and performance audits, a Defence Procurement Review (The Kinnaird Review), and a Senate Foreign Affairs, Defence and Trade References Committee's Report which recommended that Defence produce an annual report on

¹⁰ Joint Committee of Public Accounts, Report No. 411, APS – Inquiry into financial reporting and equipment acquisition at the Department of Defence and Defence Materiel Organisation.

progress in major defence projects, detailing cost, time and technical performance data for each project (the Defence Material Organisation Major Projects Report (DMO MPR)).¹¹

In December 2006 the JCPAA unanimously¹² agreed to recommend that the ANAO receive additional funding to produce the DMO MPR in conjunction with DMO.

The Committee's inquiry examined progress in implementing systematic reforms in the areas of financial reporting and equipment acquisition at Defence and DMO.

Identifying significant issues, and noting a lack of scrutiny, the Committee recommended a follow up hearing,¹³ which provided a broad outline of the key features deemed critical for inclusion in the MPR, and developed into annual public hearings and reporting.

To date, the JCPAA has reviewed the DMO MPR annually to assess the content, accessibility and transparency of the information provided on major projects. The Committee's subsequent reports have provided suggestions and recommendations to improve the format and presentation of data and ensure that the MPR fulfils its original objective to enhance transparency and accountability.

As well as reviewing the MPR, the Committee annually reviews and endorses the MPR Guidelines, which include:

- the criteria for project selection and removal;
- a list of projects selected for inclusion or removal from the report;
- the roles and responsibilities of the DMO in the production and review of the MPR;
- guidelines for the development of Project Data Summary Sheets;
- a Project Data Summary Sheet template; and
- an indicative program schedule.

While the MPR is automatically referred to the JCPAA in accordance with its statutory obligation to examine all reports of the Auditor-General that are tabled in each House of the Parliament, it can be argued that it has grown from being something driven by findings of the Auditor-General through the audit report process to a standalone, recurrent oversight activity conducted by the Committee.

Public sector governance and administration

Over the last few years, the JCPAA conducted an annual meeting with the heads of key agencies responsible for public sector governance and administration. The purpose of the meeting was for the Committee to discuss whole of government issues and trends, and to review the overall performance of the Australian Public Service. The Committee initially conducted these meetings in private, as permitted by Section 11(2)(b) of the *Public Accounts and Audit Committee Act 1951*.

During the 43rd Parliament, the Committee decided to make these annual meetings public, noting the importance of transparency.¹⁴ The 2012 meeting was the first held in public, and involved the

¹¹ Senate Foreign Affairs, Defence and Trade References Committee, *Report into Materiel Acquisition and Management in Defence*, March 2003, pp. xv-xvi.

¹² Joint Committee of Public Accounts, Report No. 411, APS – Inquiry into financial reporting and equipment acquisition at the Department of Defence and Defence Materiel Organisation, p. xxii.

¹³ Joint Committee of Public Accounts and Audit, Report No. 416, Report 416, Review of the Major Projects Report 2007-08.

Department of Prime Minister and Cabinet, the Australian Public Service Commission, the Department of Finance and Deregulation, and the Australian National Audit Office. It discussed reform initiatives, the state of the service, and annual reporting requirements.¹⁵

A separate but related public hearing was also held in the final sitting week of 2013, specifically involving fourth arm of government bodies. The Commonwealth Ombudsman, Information Commissioner, Freedom of Information Commissioner, and the Auditor-General appeared before the Committee to discuss the overall state of Commonwealth administration, and to discuss resource pressures faced by these bodies, who were all experiencing increasing workloads and expanding roles, as well as tightening budgets.

Much like the tax hearing, the Chair of the Committee reported on the hearing to Parliament via a Statement to the House the day after the hearing — due to time constraints with the end of the 43rd Parliament.

Parliamentary Budget Office

There have also been occasions in which the JCPAA has been asked to oversee bodies or projects not related to an inquiry stemming from an audit by the Auditor-General. These include oversight activities taken on by the Committee on its own motion, or oversight activities given to the Committee via a unique inquiry and subsequent legislation, such as the Committee's role overseeing the operation of the Parliamentary Budget Office (PBO).

In August 2011, the Government tabled a response to the report of the Joint Select Committee on the Parliamentary Budget Office, agreeing that the Joint Committee of Public Accounts and Audit should 'have oversight of the Parliamentary Budget Officer and their office ... in line with similar provisions in the *Auditor-General Act 1997*.'

The subsequent amendment to the *Parliamentary Services Act 1999*, incorporating the Parliamentary Budget Office into the legislation, formalised the JCPAA as the PBO's oversight body. This role includes: approving the appointment of the Parliamentary Budget Officer; considering the operations and resources of the Office; and reporting to Parliament on relevant matters relating to the PBO.

There are clear similarities in the JCPAA's duties relating to the Parliamentary Budget Office and the Auditor-General, as the provisions relating to the Auditor-General in the *Public Accounts and Audit Committee Act 1951* were the inspiration for the Committee's duties with regard to the Parliamentary Budget Office.

Some of the duties of the JCPAA are not contained within the *Public Accounts and Audit Committee Act 1951*, instead residing in other Acts. The duties of the JCPAA relating to the PBO are one such example, residing in Section 64S of the *Parliamentary Service Act 1999*, as extracted below.

(1) The Joint Committee of Public Accounts and Audit (the Committee) has the following duties:

¹⁴ Joint Committee of Public Accounts, Report No. 432, *APS – Fit for Service – Australian Public Service Annual Update*, p. v.

¹⁵ Joint Committee of Public Accounts, Report No. 432, *APS – Fit for Service – Australian Public Service Annual Update*.

- (a) to consider work plans for the Parliamentary Budget Office prepared under section 64Q;
- (b) to consider draft estimates for the Parliamentary Budget Office submitted under section 64R;
- (c) to make recommendations to both Houses of Parliament, and to the Presiding Officers, on draft estimates referred to in paragraph (b);
- (d) to consider:
 - (i) the operations of the Parliamentary Budget Office; and
 - (ii) the resources of the Parliamentary Budget Office, including funding, staff and information technology;
- (e) to report to both Houses of the Parliament on any matter arising out of the Committee's consideration of the matters referred to in paragraph (d), or on any other matter relating to the Parliamentary Budget Officer's functions and powers, that the Committee considers should be drawn to the attention of the Parliament.¹⁶

While Committee oversight of the PBO is still nascent, the JCPAA has considered the PBO's work plan and draft estimates, and has also made recommendations to Parliament on the PBO's draft budget estimates. The Committee also played a role in approving the selection of the inaugural Parliamentary Budget Officer.

The JCPAA's oversight of the PBO is another example of the Committee being charged with a role of general oversight of administrative matters, rather than a role focusing exclusively on accounts of the receipts and expenditure of the Commonwealth and the output of the Auditor-General.

Other oversight

Another example of the Committee performing an oversight role not related to an audit from the Auditor-General was the Committee's recent own-motion decision to seek advice on steps taken by Fair Work Australia (FWA) to address matters raised in a process review of FWA's investigations into the Health Services Union.¹⁷

The Committee sought information from the then Minister for Employment and Workplace Relations. The Minister updated the Committee on the departmental response to the KPMG report advising actions taken by FWA in response to the report. Further, the Minister committed to providing the JCPAA with copies of all quarterly reports on the matter provided to him by FWA.¹⁸

While this is a small example, it serves to show the JCPAA taking its role as an overseer of government administration seriously. On its own motion, the Committee had concerns about the

¹⁶ *Parliamentary Service Act 1999*

¹⁷ KPMG, *Process Review of Fair Work Australia's investigations into the Health Services Union*, (http://www.fwc.gov.au/documents/organisations/reports/kpmg_review.pdf)

¹⁸ Hon. Bill Shorten MP, Minister for Employment and Workplace Relations, Correspondence to JCPAA, 10 September 2012 (http://www.aph.gov.au/Parliamentary_Business/Committees/House_of_Representatives_Committees?url=jcpaa/fwaoversight/corro01.pdf)

timeliness of administration and recommendations to improve administration (that, interestingly, were not made by the Auditor-General in this instance), and took action to address those concerns.

Reports of the Committee

While analysis of the reports tabled by a Committee do not tell the whole story of a Committee's program of work, they constitute the best data available publicly to determine issues canvassed by the Committee, and allow for comparisons to be made across jurisdictions.

To understand the data below, some explanation of the report types catalogued in the data is required.

Inquiries – This category consists of general or longer term inquiries, or inquiries that resemble a traditional inquiry more commonly seen in policy committees. Over the course of the last seven Parliaments or approximately 20 years, there has been a reduction of this kind of report over time.

Administrative – Reports of an administrative nature to the Committee (such as the Committee's Annual Reports, or reports following up Government Responses — such as the now defunct "Finance Minutes" reports) have remained relatively steady after the abolition of Finance Minutes at the end of the 37th Parliament. There are generally three or four Committee Annual Reports issued per Parliament, with an occasional inquiry into an issue directly related to the operations of the Committee being categorised as an administrative report.

Audit – Reports into Auditor-Generals Audit Reports have varied significantly over the years, however, some of this variation can be explained through the nature of reporting. In some Parliaments, there has been the tendency to group a large number of inquiries into audit reports into a small number of tabled reports (for example, reporting approximately yearly in the 37th Parliament), while the current trend is to table smaller batches of two to three inquiries into audit reports more frequently, resulting in a larger number of Committee reports being tabled.

Bills – Bills inquiries continue to occur infrequently for the JCPAA, with the Committee only considering one or two per Parliament with the exception of the 38th Parliament. The 38th Parliament coincided with the election of the Howard Government, and the Committee was tasked with looking at several significant Bills, namely the *Charter of Budget Honesty Bill 1996*, the *Public Service Bill 1997*, and Tax Law Improvement Bills in 1996 and 1997.

Auditor-General – Reports relating directly to the operation of the Australian National Audit Office or the role of the Auditor-General occur only occasionally – however the Committee did conduct an inquiry into the *Auditor-General Act 1997* in 2010, which led to significant changes to the powers of the office of the Auditor-General.¹⁹

Oversight – Oversight reports are reports arising out of inquiries such as those described above. There has been an increase on reports relating to oversight of government administration in the manner listed above in every Parliament since the 40th Parliament. As a percentage of reports tabled, there has been a generally stable percentage of oversight reports tabled over the course of the last three Parliaments, generally averaging out at about one third of all Committee reporting.

¹⁹ Joint Committee of Public Accounts and Audit, Report No. 419, Inquiry into the *Auditor-General Act 1997*.

Reports Tabled by the Joint Committee of Public Accounts and Audit, 37th to 43rd Parliaments

Parlt	Inquiry	Admin	Audit	Bills	A-G	Oversight	Total	% O'sight
37	7	6	4	1	0	0	18	0
38	5	1	8	5	1	0	20	0
39	5	4	13	1	1	0	24	0
40	4	3	6	1	0	1	15	6
41	1	2	2	0	0	2	7	29
42	1	0	4	0	0	3	8	38
43	2	4	8	1	1	7	23	31

Other Australian jurisdictions

Similar analysis of other Australian Public Accounts Committees shows no comparable increase in oversight related reports in the jurisdictions examined. There may be several reasons for this. The first is the existence of purpose-built Committees that examine one or several aspects of public administration that may receive references or initiate their own inquiries into related issues. The second is that state jurisdictions may more frequently establish Select Committees to address specific administrative issues that may have only a limited life. Thirdly, the broad ranging powers available to the JCPAA, and positive outcomes for the Committee in the past, may have made Committee Members more confident in taking responsibility for long term administrative and oversight issues.

The Victorian Joint Investigative Committee of Accountability and Oversight²⁰ is responsible for oversight of the Victorian Freedom of Information Commissioner, the Victorian Inspectorate and the Victorian Ombudsman. This Committee draws its powers from several pieces of state legislation, and is able to inquire into any annual report or other relevant document tabled in Parliament. Matters are also referred to it by either House.

New South Wales also has had similar committees. The now defunct New South Wales Legislative Assembly Public Bodies Review Committee was somewhat similar to the Victorian Committee of Accountability and Oversight, inquiring into annual reports of public bodies with a view to ensuring efficient and effective achievement of agency objectives.²¹

Further, oversight of the Ombudsman in New South Wales is the responsibility of the Joint Statutory Committee on the Ombudsman, the Police Integrity Commission and the Crime Commission.²² This Committee meets on a recurring basis with the Ombudsman, and has done so since its establishment in 1990. Further duties relating to the Police Integrity Commission and the New South Wales Crime Commission were added later.

²⁰ <http://www.parliament.vic.gov.au/aoc>

²¹ https://www.parliament.nsw.gov.au/publicbodiesreview?open&refnavid=CO3_1

²² https://www.parliament.nsw.gov.au/ombudsmanpic?open&refnavid=CO3_1

Western Australia, too, has some division between public administration and audit, with a Joint Audit Committee²³ responsible for oversight of the Auditor-General, and a Legislative Council Public Administration Committee²⁴ that has oversight of the Ombudsman and has, in the past, conducted inquiries into public sector reform.

State jurisdictions may also be more willing and able to establish Select Committees into issues to address specific administrative issues that may only have a limited life. One potential reason for this is because most State Parliaments run longer than the three year period available to the House of Representatives. Four year terms allow more time for single issue inquiries into public administration to be held and for issues to be adequately addressed in this timeframe.

One recent example of this is the NSW Legislative Council Select Committee on the Kooragang Island Orica chemical leak.²⁵ This Select Committee examined the actions of government agencies in response to a chemical leak, and recommended changes in operating procedures for several Departments.

Finally, the breadth of the powers available to the JCPAA under the *Public Accounts and Audit Committee Act 1951* and previous successes may have made Committee Members more willing and able to examine broad issues and trends. Experience in recommending administrative and oversight changes in the past, has made the Committee more confident in addressing issues around public administration and oversight. Combined with broad ranging powers detailed in the Act, this approach to investigation has created a strong institutional tendency to take on oversight of an issue or agency if significant problems are identified (such as Defence procurement) or there is a perceived gap in Parliamentary oversight (such as tax administration). It should be noted that oversight of the ATO and the DMO MPR was driven primarily by the Committee, rather than being a request or direction from a Minister or the Parliament.

Conclusion

There has clearly been a trend for the JCPAA to take responsibility for the investigation of administrative issues in a systemic manner, involving fourth arm of government bodies where relevant. Whether these responsibilities have arisen out of legislation, or the Committee's own interests and inquiries, this remains an important area of work for the Committee, accounting for approximately one third of its report output over the last three Parliaments.

However, some caution should be exercised in predicting that this will continue to be the case. For example, the DMO MPR, born out of systemic administrative deficiencies in Defence, as noted above, has become a far more streamlined process through the course of the Committee's involvement in it as the quality of the MPR has improved. Given the integrated role the Auditor-General plays in the DMO MPR, it may be possible in the future for the Committee to review the report without conducting a full public hearing and preparing a written report for tabling in

²³

[http://www.parliament.wa.gov.au/Parliament/commit.nsf/\(\\$lookupAllCommitteesByName\)/Joint%20Audit%20Committee?opendocument](http://www.parliament.wa.gov.au/Parliament/commit.nsf/($lookupAllCommitteesByName)/Joint%20Audit%20Committee?opendocument)

²⁴

<http://www.parliament.wa.gov.au/Parliament/commit.nsf/WCurrentNameNew/941075E8A8575B1648257831003B03A6?OpenDocument>

²⁵https://www.parliament.nsw.gov.au/oricainquiry?open&refnavid=CO3_1

Parliament. Were this to occur, it would suggest that oversight that looks at a small segment of a sector or an agency may have a limited life.

An analysis of other Australian jurisdictions does not see similar developments elsewhere. However, this does not necessarily mean lower levels of accountability in these jurisdictions. Rather than responsibility for these matters falling to each State's Public Accounts Committee, State Parliaments have generally established separate oversight Committees that address issues in much the same manner. The other tool available to other Australian jurisdictions, the appointment of Select Committees, also serves to address shorter form administrative issues.

The work program of the JCPAA has subtly changed over the last twenty years. It still performs all of the duties given to it by its Act, especially those related to the Auditor-General. However, it has also taken on duties given to it through other forms of legislation (such as oversight of the PBO), and also duties not explicitly conferred by the Act. This is the sign of a Committee familiar with its role, and comfortable in taking action to improve public administration and the expenditure of public finances on its own accord.

100 years after the establishment of the Committee, all past members of the Public Accounts Committee in all of its iterations should be proud that they have contributed to a Committee that has evolved and changed with government, modernising when appropriate, and that still provides the Australian people with dedicated and comprehensive scrutiny of executive expenditure and program delivery.