

# AUSTRALASIAN STUDY OF PARLIAMENT GROUP

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### Parliaments and their watchdogs: The role of periodic statutory reviews

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*The Committee is always open to exploring way[s] of improving its strategic review function ... Perhaps most importantly Are strategic reviews meeting Parliaments' needs? What benefits are Auditor-Generals deriving from the strategic review process?*

Chair, Public Accounts and Estimates Committee, Parliament of Victoria (Pearson, 2017).

**Abstract:** Parliaments have created watchdogs such as the Auditor General and the Ombudsman and given them substantial independence, responsibilities and powers. Watchdogs contribute to the role of Parliament holding the Government to account and to improving public sector performance. Many Parliaments have included in legislation requirements for a watchdog to be subject to review at regular intervals to provide assurance that the institution is performing to a high standard. However, this is not a consistent practice across all Australian jurisdictions or across all watchdogs within a jurisdiction.

Watchdog statutory reviews are common for Auditors General and this paper explores the role of statutory reviews for watchdogs by assessing four recent reviews of Australian Auditors General to identify the main features of the reviews. It observes that there are variations in coverage across the four reviews in terms of the requirements of the legislation and the terms of reference specified for each review, and develops a typology of reviews.

Those commissioning reviews should consider the nature and number of terms of reference. Prescribing many details to be covered introduces a risk of having these many areas treated at a high level and key issues that warrant detailed attention not receiving the in-depth attention they deserve. They also need to consider carefully the interaction of the terms of reference and the skills and methods of the reviewer, and whether different perspectives and insights should be sought through a sequence of reviews over time.

The typology of reviews is used to consider the potential for the application of periodic statutory reviews to a wide range of watchdogs, and it is observed that while the purpose and areas of focus would be applicable across watchdogs, variations would be required to accommodate the different functions involved. It is noted that there are other options including the approach of having a standing appointment of a performance auditor for one or more watchdogs, and it is concluded that each case needs to be considered on its merits taking particular account of the jurisdiction context.

## **Introduction**

Watchdogs such as the Auditor General and the Ombudsman are created by Parliaments to perform important integrity, accountability and oversight functions. To perform these functions effectively and to maintain trust in their roles they perform their functions independent of the Executive and of the Parliament itself. They are given extensive powers broadly similar to those granted to Royal Commissions.

The watchdogs assist Parliaments in holding Governments to account by the provision of information and they also provide services such as resolution of complaints about the actions of agencies of the Executive. These functions provide benefits to Parliament, the community, organisations and individuals.

Many Parliaments have included in legislation a requirement for one or more of their watchdog to be subject to review at regular intervals. While higher purposes of the reviews are not embodied in the legislation, it is broadly evident that the reviews are intended to provide assurance on an ongoing basis that the institutions are performing to a high standard. For instance, the New South Wales Deputy Auditor-General commented that statutory reviews "... are necessary and are fundamental for Parliament to gain assurance that the Auditor-General is carrying out his role in an appropriate way" (Whitfield, 2006, p. 90).

The benefits of having the reviews scheduled in advance through legislation is highlighted by the experience in the ACT. Prior to any statutory provision for a review, the Government had criticised the Auditor-General and then initiated a performance audit of the Auditor-General resulting in commentary that identified this as "... a thinly-veiled attempt to intimidate the Auditor-General" (Dunne, 2017, p. 3).

However, periodic reviews are not a consistent practice across all Australian jurisdictions or across all watchdogs within a jurisdiction. For instance, in Queensland both the Auditor-General and the Ombudsman are subject to statutory 'Strategic Reviews'. The Tasmanian Audit Office is subject to reviews of the efficiency, effectiveness and economy of its operations but there are no equivalent provisions for the Ombudsman whereas in South Australia neither is subject to periodic statutory review. The wide-variation in review practices raises questions about the value of the reviews and whether different review approaches are suited to different contexts.

There has not been a comparative analysis across a sample of statutory reviews to understand what is being addressed and approaches Parliaments might consider in future. This paper starts to fill this gap by reporting an analysis of four Auditor-General reviews. Periodic statutory reviews occur for Auditors General in most Australian jurisdictions and they therefore provide a basis for a comparative analysis of reviews to identify how they are serving their respective Parliaments. A parallel assessment of the findings of statutory reviews of Auditors General is underway as a project separate to this paper (Wilkins, 2017).

The next sections present an overview of the four statutory reviews including aspects of the legislation followed by a comparative assessment of their terms of reference.

## **Overview of the four statutory reviews**

The four statutory reviews assessed in detail in this paper were conducted for the Auditors General of the Australian Capital Territory (ACT), Queensland (Qld), Victoria (Vic) and Western Australia (WA) and their key features are indicated in Table 1.

The legislation establishes the nature of the review in each jurisdiction. It also typically identifies a Parliamentary committee that will have responsibility for the review, this being one of several roles of Parliamentary oversight committees which has been identified as a mandate to “guard the guardians of integrity” (Griffith, 2006, p. 19).

The terms of reference set the scope of the particular review and in conjunction with the choice of reviewers shape the approach adopted by each review. It would therefore be expected that reviews would differ between jurisdictions and between reviews within a jurisdiction. Comparisons between reviews need to allow for differences between the audit mandates and the nature of the public sectors being audited.

In each case somewhat different approaches are evident. Most notably, while in three jurisdictions the reviews are initiated by and reported to a Parliamentary committee, in Queensland the reviews are initiated by and reported to the Government. The latter approach includes consultation with a Parliamentary committee and the Premier is required to table the review report in Parliament, however it represents a lower standard of independence for the review than achieved by the legislation in the other three jurisdictions.

Somewhat different emphases in the nature of the reviews are also evident. The ACT and Victorian legislation specifically links the reviews to the concept of performance audits and the ACT and Queensland legislation identifies them as ‘strategic reviews’, the ACT legislation defining a strategic review as a review of the Auditor-General’s functions and a performance audit of the Auditor-General. The WA legislation specifies that the review is to include both the performance of the Auditor General’s functions and the operation and effectiveness of the Act, terming it a ‘performance and legislative review’. This variation is consistent with an assessment of reviews nationally which found that the legislation identified three as strategic, six as effectiveness and efficiency, two or three as addressing the functions of the Auditor General and two addressing compliance (Smith and Carpenter, 2017a).

While the legislation does not identify higher purposes of the reviews, it can be inferred that the overall purpose of the reviews is to hold the Auditor General to account and to improve performance.

### **Terms of reference**

The terms of reference are set each time a review is commenced so the scope of reviews differs over time. With the four recent reviews assessed here, the terms of reference have similarities:

- all address audit office effectiveness
- all have a focus on audit office accountability and transparency, included through aspects such as effectiveness of communication with stakeholders and measures of performance
- all have a focus on audit independence
- three have a focus on the follow-up of the previous review (ACT, Qld and Vic), it not being applicable to the fourth (WA).

**Table 1. Overview of four Australian statutory reviews <sup>2</sup>**

	<b>ACT</b>	<b>Qld</b>	<b>Vic</b>	<b>WA</b>
<b>Reference</b>	Pearson 2016	Smith and Carpenter 2017b	Deloitte 2016	Vista Advisory 2015 <sup>3</sup>
<b>Legislative basis</b> Type of review	Strategic review which includes a review of the functions and a performance audit  The Act sets out the functions that include promoting accountability of public administration.	Strategic review which includes a review of the functions and performance of the functions  The Act sets out the mandate but does not identify specific purposes.	Performance audit to determine if the objectives are being achieved effectively, economically, efficiently (3Es) and in compliance with the Act  The Act sets objectives including that the 3Es of public sector operations and activities.	Review of the operation and effectiveness of the Act and performance of functions  The Act sets out the functions but does not identify specific purposes.
<b>Terms of reference include:</b> Audit office effectiveness: improving public sector performance and accountability	value for money of performance audit by improving public sector accountability, and contribution to public sector performance through reference to effectiveness.	particular focus on the new performance audit mandate and effectiveness of recommendations and the standard and quality of service provided to the Parliament	conduct and management of performance audits but the contribution to public sector accountability not included	the effectiveness of reports, a reasonable level of scrutiny and meeting Parliamentary needs
Accountability and transparency of the audit office	effectiveness of communication with stakeholders	performance indicators to monitor audit office efficiency and effectiveness	monitoring and measuring audit office performance and effectiveness	effectiveness of communication with stakeholders
Independence	whether the legislation safeguards independence	by implication enables comment on independence	not mentioned	independence of the Auditor General is protected
Learning: Response to recommendations of the previous review	evaluate how well the recommendations of the previous review have been actioned	consider previous review recommendations, Committee report on that review and Government's response to that Committee's report	the effectiveness of actions to address the recommendations made in the previous review	not applicable as this is the first statutory review.

**Table 2. Periodic statutory review typology**

<b>Purpose</b>	Holding to account and improving performance							
<b>Focus</b>	Effectiveness	Compliance	Processes and efficiency	Accountability & transparency	Resourcing	Independence	Legislation	Learning
<b>Functions (Auditors General)</b>	Financial audit, performance audit, other							

Issues specific to the context and timing of the review are also evident. For instance, the WA review was required to address new powers "... to audit certain accounts of commercial activities of entities where they are carrying out the functions of an agency (follow the money audits)" and to identify "any improvements that could be made to increase accountability of commercial entities and not-for-profit organisations that are receiving public funds for providing public services" (Vista Advisory, 2016, p.131).

Notwithstanding, occasional requirements to focus on specific issues, eight common focal points apparent across the four reviews are effectiveness, compliance, processes and efficiency, accountability and transparency resourcing, independence, legislation and learning. As indicated by the typology (Table 2) these eight focal points serve the wider purpose of holding the Auditor General to account and helping to improve performance. They apply to varying degrees to the various functions of the Auditor General, these primarily being financial and performance audits but there being other associated functions required by legislation including for WA the auditing of key performance indicators and decisions by Ministers to withhold information from Parliament. The remainder of this section expands on four of these focal points.

A consideration of the effectiveness of Auditors General needs to be based on the purpose of public sector audit, which broadly stated is to improve public sector accountability and performance. Both the ACT and WA reviews raised issues related to the performance audit function in the context of improving public sector accountability rather than public sector performance. For instance, the ACT review was asked to address whether performance audit provides value for money by improving public sector accountability, but there was no specific reference to the contribution to public sector performance other than through the broad concept of effectiveness. This mirrors the ACT legislation that has a specific audit function of promoting accountability of public administration. The WA review was asked to address the effectiveness of reports, and both the level of scrutiny (including best practice topic selection) and value for money audits for the purpose of improving public accountability. The Victorian reviewer created an Audit Plan that was agreed by the Parliamentary committee and the audit office and criteria to assess each of the points in the terms of reference. Unusually, the reviewer also established eight success factors to meet the terms of reference following discussions with other Auditor-Generals and discussing and agreeing these with the Parliamentary committee and the audit office. This provided a useful way for the review to address a large number of detailed terms of reference, there being 52 separate items whereas the other three reviews had counts ranging from 17 to 26 items. A success factor relevant in the context of effectiveness is the "[c]ontribution to an effective and efficient public service" and one relevant to independence of the Auditor General "[i]ndependence and objectivity" (Deloitte, 2016, p. 44).

Regarding the focus on audit office accountability and transparency, the Victorian terms of reference identified this in the context of monitoring and measuring audit office performance and effectiveness, including the appropriateness and veracity of the performance indicators and benchmarks used and the usefulness of measures used to assess the impact of audit activities on the operations and management practices of across the public sector.

In relation to audit independence, the Queensland review was asked to note a recent Parliamentary committee report on assuring the Auditor-General's independence that was interpreted as an invitation to comment on the matters that were the subject of the inquiry. The ACT review specifically raised the extent to which the legislative mandate strengthened and

safeguarded independence whereas the WA review was asked to go further and address whether the independence of the Auditor General was protected with regard to legislative safeguards for independence, how the legislative safeguards for independence have operated in practice and Audit office internal safeguards of independence (Smith and Carpenter, 2017b, p. 132).

In relation to learning, in all cases where it was applicable the reviews were asked to address the follow-up of previous reviews, this being in itself informative but also providing an indication of the likelihood of follow through on accepted recommendations from the current review. As expected, the reviews found that the audit offices had a strong culture of taking action in response to review recommendations. It was also evident that that audit offices responded to draft material provided prior to the finalisation of the review report and provided reasons for any recommendations that were not accepted fully. For instance, the ACT review made recommendations which addressed legislative arrangements, audit planning issues, the financial and performance audit processes, resourcing, and stakeholder engagement and most were agreed by the Auditor-General a few were agreed in part or in principle and explanations provided. While not commenting directly on whether it was likely they would be implemented appropriately, the review observed that most recommendations from the previous audit had been actioned in an appropriate manner (Pearson, 2016).

## **Discussion**

### *Are periodic reviews needed?*

The first issue to come out of the exploratory work summarised above is whether such periodic reviews are needed at all. Based on the existence of the statutory provisions it is evident that they have been sought by Parliaments for Auditors General at least. It is of note that the assessment of the content of the four periodic statutory reviews of Auditors General identified a prevailing view that Parliaments are generally well served by their Auditors General (Wilkins, 2017). This is closely related with the use Parliamentary committees and Members of Parliament make of the work of the Auditor General. For instance, the WA review identified a briefing provided to interested Members of Parliament and committee staff on a report, a question asked of the Minister in Parliamentary Question Time, advice provided by the Minister in response and media reporting. It also noted that the Public Accounts Committee conducted follow-up reviews of the Auditor General's reports to hold agencies accountable for implementation of recommendations and indicated that the process helped "...Parliament measure the effectiveness of the Auditor General's work and provide insight into the impact of that work on the public sector" (Vista Advisory, 2015, p. 73).

Similarly, the Queensland review commented on Parliament's use of performance audit reports and made a recommendation that the audit office continue to work with Parliament to find ways to improve its communication and engagement with MPs on its performance audit reports (Smith and Carpenter, 2017b).

However, it is unclear why periodic reviews are needed for Auditors General if they are not needed for other similar watchdogs. In considering their future role, Parliaments need to have a clear view of the purpose of the reviews and to review at intervals whether the benefits of the reviews justify the costs and time involved. The purpose may be to hold the watchdogs to account, to help them improve their performance or a mix of these two goals.

They also need to be alert to unintended consequences, including impinging on the independence of the watchdogs involved. Griffiths (2006) identifies that integrity agencies need to be both independent and accountable. They are independent of the Parliament that created

them and yet accountable to it, and the relationship can be understood by regarding them as satellites of Parliament (Wilkins, 2015).

The reviews need to be implemented with care so they balance respect for the watchdog's independence with the need for it to be accountable to the body that gave its responsibilities and powers. It has been identified that tensions can sometimes appear in the relationship between the Public Accounts Committee that "... can assert a more hierarchical, oversight stance towards the Auditor-General" (Griffiths, 2006, p. 23). He identified that an effective parliamentary oversight committee should include an ability to function independently of both the government and the agency it oversees, have appropriate powers to call for and examine witnesses and papers and have access to the information needed to render the agency accountable.

As the commissioner and intended beneficiary of the reviews, there are lessons for Parliament and its committees in both capacities that are discussed below.

#### *Asking too much?*

While there is continuing support for the reviews, Parliaments need to consider if they are asking too much of individual reviews. For instance, the lead Queensland reviewer commented in evidence before the committee following completion of the report that in effect the reviewers were essentially carrying out four reviews, these being the legislation, efficiency, effectiveness and independence. The reviewer made clear that this issue arose from the wording of the legislation and went on to explain that given the breadth of the review there was an issue that would have been worthy of reporting on that wasn't addressed, this being "... whether the Auditor-General should audit not only financial reporting but also reporting of non-financial performance information" (Queensland Finance and Administration Committee [FAC], 2017a, p. 2). The reviewer indicated that she had considered the question and decided that it was not something that she would recommend or comment on in the report as it was probably too soon for the Auditor-General to be involved.

When commissioning reviews, Parliament committees therefore also need to consider the nature and number of terms of reference. While prescribing more matters that should be covered there is a risk of having many matters treated at a high level and key issues that warrant detailed attention not receiving the in-depth attention they deserve. Potentially, the terms of reference could focus on effectiveness every time with a selection of the seven other focal points in the typology (Table 2) included depending on the circumstances at the time. Giving reviewers a degree of discretion to focus on specific issues within a broadly defined purpose would mirror the approach adopted by Auditors General in the selection, scoping and conduct of performance audits. Review effort could then be focussed on the basis of considerations such as risk, materiality and significance to the Parliament and community.

#### *Selection of reviewers*

Parliament committees also need to consider carefully the interaction of the terms of reference with the skills and methods of the reviewer. Different reviewers may bring strengths in terms of strategic perspectives, process improvement, compliance and drawing on the views of stakeholders. For these reasons, there may be merit in appointing more than one reviewer, potentially a team of reviewers, and supporting the reviewer(s) by others with any additional skills required.

Committees appear to adopt different approaches to selecting reviewers. For instance, the Chair of the ACT Standing Committee on Public Accounts indicated that the reviewer was selected



through a request for expressions of interest from a short list of recently retired Auditors General (Dunne, 2017), whereas WA selected a consultancy to conduct the performance review through a formal tender process (WA Joint Standing Committee on Audit [JSCA], 2015).

Over a sequence of reviews decisions by Parliamentary committees with different memberships determine whether the terms of reference and reviewer skills and methods are substantially varied to identify different perspectives or continue on an essentially unchanging basis.

### *Review standards*

Committees may want to provide clear guidance on the standards they are expecting of the review in the terms of reference. Guidance was not provided for three jurisdictions, whereas the ACT terms of reference were specific indicating that they were seeking an independent opinion (Pearson, 2016, p. 56) and specifying that the review scope was to be conducted in accordance with the requirements of the Act and “relevant professional auditing and accounting standards; and professional statements and related guidance” (Pearson, 2016, p. 58). In contrast, while the legislation calls for a performance audit the Victorian review described itself as advisory in nature and indicated that it was not “... conducted in accordance with the standards issued by the Australian Auditing and Assurance Standards Board and consequently no opinions or conclusions under these standards [were] expressed” (Deloitte, 2016, p. 4).

### *Continuous improvement*

Parliaments should routinely be considering any gaps in the coverage or approach of their reviews. For instance, none of the four reviews commented directly of the important consideration that Parliamentary oversight should preserve and not in any way compromise the independence of the Auditor General (Whitmore, 2006).

Parliaments should also be learning directly from the reviews in other jurisdictions. For instance, the WA review raised the concept of a Whole-of-Government Audit Committee to follow-up implementation of unassigned and cross-agency recommendations, and other Parliaments could consider this innovative proposal without waiting for the possibility it is raised in their next review.

A less recognised benefit of the reviews is the potential to gather and analyse the views of stakeholders, with the potential that some public sector staff and other stakeholders may be more forthright in their views than they would be in speaking with audit office staff, survey companies working on their behalf or when providing comments to a Parliamentary committee directly.

At the outset a Parliamentary committee should be considering the role it intends to play once it has received the review report. Practices seem to vary widely with there being no evident follow-up of the Victorian review report (other than might be expected as part of the next periodic review). The WA Committee briefly summarised the content of the report by the contracted reviewer Vista Advisory and made a finding endorsing the overall assessment but not work through the performance issues raised, although it did draw on some of the review comments in considering the operation and effectiveness of the Act (JSCA, 2016). The Queensland Committee has held hearings with the reviewers and the Auditor-General and made the transcripts available publicly (FAC, 2017a and 2017b). The most detailed follow-up has been by two ACT committees. One made recommendations that included the term of appointment of the Auditor-General, a requirement that audited agencies provide a substantial response to audit findings and recommendations for inclusion in performance audit reports, and a funding model to support growth in the performance audit program (ACT Standing Committee on Public

Accounts, 2016). The Government responded that of the six committee recommendations it agreed to two in full, agreed in principle to one, and noted three (ACT Government, 2016). The other committee made recommendations regarding support to the Speaker in the exercise of the Speaker's functions in relation to Officers of the Legislative Assembly including budget appropriations (ACT Standing Committee on Administration and Procedure, 2016).

#### *How to best hold Auditors General to account and help improve their performance*

The benefits delivered by the reviews need to be viewed alongside the costs involved. The direct cost of the reviews is significant, for instance the contracted cost of the WA performance review was approximately \$330,000 (JSCA, 2015) to which could be added the cost of the time of the audit office, Parliament and stakeholders. Potentially linked to a consideration of the cost of reviews is the interval between reviews, the WA Parliamentary committee considering this and confirming the appropriateness of the 5 year interval in that State for the performance review while noting there are other intervals in other jurisdictions. However, it considered that these reviews should be linked to the term of appointment of an Auditor General by recommending occur in the second and seventh years of an Auditor General's ten-year contract (JSCA, 2016).

This in turn raises questions about the most appropriate approach to the reviews in different contexts. Options that have been identified include independent review and publication of the review report; reviewer(s) appointed by Parliamentary committees to assess effectiveness, review the Auditor-General's functions; and consider any other strategic issues relevant at the time of the review. It is also commented that there are other ways of assessing efficiency and compliance, for example ad hoc review by the office's independent auditor or another independent assessor (Smith and Carpenter, 2017a).

More generally, it is worth considering whether periodic reviews are the best option compared with a standing review function. Performance audit is based on risk-based coverage rather than scheduled audits at specified intervals, so this approach could be seen as equally applicable to the oversight of audit offices (see for instance Independent Auditor, 2015).

It has been queried whether having separate appointments for the financial and performance audits of audit offices is preferable to the dual role through a single appointment as is the case for the national audit office. It has also been queried whether the performance audit should include a legislative review or be separate from it (Pearson, 2017, p. 3).

#### *Application to other watchdogs*

In considering whether the observations based on the four recent audit reviews point to the application to other watchdogs, there are reasons to favour consistency across watchdogs and other reasons to favour adopting quite different approaches between watchdog types. Queensland, which is the one jurisdiction that has periodic statutory reviews of both its Auditor General and Ombudsman, has termed both strategic reviews. The most recent review of the Ombudsman has broad similarities with the more recent review of the Auditor-General and made 57 recommendations (Smerdon, 2012). The report was then assessed by a Parliamentary committee which provided comments on 24 of the reviewer's recommendations and detailed comments on proposed changes to the legislation (Queensland Legal Affairs and Community Safety Committee, 2012).

Reasons that can be posited for the differential treatment between watchdogs include the differences between the watchdog roles. While it is difficult to define the watchdogs that could be covered by such reviews, the designation of 'officer of Parliament' provides an initial guide

and in at least one jurisdiction in Australia these are the Auditor General, Ombudsman, Electoral Commissioner, Integrity Commissioner, Information Commissioner, anti-corruption agency and oversight anti-corruption agency (Wilkins, 2015). It is evident from this list that there are diverse functions involved and not all have a primary role of supporting Parliament in its role holding Government to account. It is also evident that in relation to anti-corruption agencies there are in some jurisdictions another ‘officer of Parliament’ to oversight their work. More generally, it has been observed that there is a web of oversight relationships among watchdogs (Martin 2013). In the Western Australian context this includes (Wilkins, Phillimore and Gilchrist, 2015):

- the Auditor General audits all the other watchdogs and the office is itself audited independently
- the Ombudsman has coverage over the Public Sector Commission (PSC), Auditor General and Commissioner for Children and Young People (CCYP) in relation to their functions as CEO or Chief Employee;
- the Information Commissioner has coverage over the PSC and CCYP;
- the PSC can undertake reviews or special inquiries of all the watchdogs or their offices;
- the Corruption and Crime Commission (CCC) has standard oversight roles other than for the Parliamentary Inspector of the CCC and itself; and
- the Parliamentary Inspector of the CCC has coverage over the CCC.

This web of oversight is not in general based on periodic as distinct from ‘when needed’ reviews. The notable exception is the annual financial audit role of Auditors General and perhaps it is this tradition that has influenced a view that the Auditor General should be subject to periodic review.

The typology developed from the four recent audit reviews (Table 2) could be used when considering the best approach for individual watchdogs. The purpose and areas of focus are broadly applicable across a range of watchdogs as they represent aspects of good governance applicable to a broad range of independent accountability agencies. However, variations would be required to accommodate the different functions involved. For instance, for an Ombudsman the functions would include complaint resolution and own-motion investigations in place of the common audit functions of financial and performance auditing.

As there are options other than periodic reviews, including the approach of having a standing appointment of a reviewer/performance auditor for one or more watchdogs, this having the advantages of targeting review resources to the areas of greatest need and if more than one watchdog is involved increasing the transfer of lessons learnt between watchdogs. It would be likely that subject area expertise would need to be accessed, but this approach would have the benefit of sharing of learnings and better practices across watchdogs.

Similarly, Parliament could have one committee to which the reviewer/performance auditor would report. This committee could also usefully have the role of appointments and setting of budgets. This approach would not restrict the provision of individual watchdog reports to the most relevant committee, this potentially including a mix of subject-area, public accounts and anti-corruption committees.

However, the differences between the functions tends to mitigate against centralisation and consistency of approach, and it is concluded that each case needs to be considered on its merits taking particular account of the jurisdiction context.

## Conclusion

The assessment of the four periodic statutory reviews of Auditors General has identified a typology for such reviews that enables a comparative analysis across different reviews. It has also helped inform a consideration of reviews of a wider range of watchdogs. It might even assist in reviews of Parliamentary oversight committees, it having been identified that it can be difficult for these committees to judge their own value and effectiveness, and that this could be addressed by periodic reviews by an external body of the costs and benefits of their reports and work (Pearce, 2006).

While there is widespread support for some kind of Parliamentary oversight of watchdogs, there is a need to consider at intervals whether periodic reviews are providing value-for-money and whether there would be greater benefit in adopting other approaches. Decisions in this regard should take account of the perspectives of Members of Parliament, watchdogs and other stakeholders to ensure that the dual purposes of accountability and improvement are enhanced.

There may at least be an appetite for increased consistency across watchdogs in those jurisdictions where Parliaments take a collective view of the status of their Officers of Parliament. This perspective is evident in a Victorian Parliamentary research paper on the independence of Parliament that made observations applicable uniformly to all Independent Officers of Parliament (Breukel et al., 2017). This report did not consider the role of periodic statutory reviews in particular, but noted the accountability arrangements in place for each of the five Independent Officers (Breukel et al., 2017). Three of the watchdogs have called for consistent approaches to oversight and accountability with arrangements that "... reflect their status as independent officers of the Parliament and emphasise accountability directly to the Parliament. Oversight arrangements should be efficient, effective and proportionate to the risk the offices present" (Victorian Auditor-General, Ombudsman and IBAC, 2016, p. 2).

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<sup>2</sup> Guide to abbreviations: ACT= Australian Capital Territory, Qld=Queensland, Vic= Victoria, WA=Western Australia

<sup>3</sup> The analysis excludes the separate review of legislation that is part of the Parliamentary committee report (WA Joint Standing Committee on Audit 2016).