

# The Overseers: Public Account Committees and Public Spending

by David G. McGee, QC, in Wellington

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*The Editor of the Canadian Parliamentary Review looks at the publication that follows from the CPA Study Group on accountability and the role of Public Account Committees.*

In recent years the Commonwealth Parliamentary Association has organized several meetings bringing small groups of Commonwealth Parliamentarians together to study aspects of practice and procedure. In May 2001 a study group consisting of MPs from Singapore, Botswana, the United Kingdom, Papua New Guinea, Jamaica, India and Canada along with one Senator from Australia and technical advisors from the Canadian Office of the Auditor General, the Provincial Auditor of Ontario and an official from the World Bank Institute, convened in Toronto to consider the subject of accountability and in particular the work of Public Accounts Committees.

Summary reports can be dry and boring if limited to recording the interventions of one delegate after another. Thankfully the Rapporteur for this Study Group, Mr David G. McGee, QC, who is the Clerk of the New Zealand House of Representatives, saw his role as organizing the thoughts expressed with a degree of intellectual rigour that makes this a coherent volume and a useful resource document. For example he defines the elusive concept of accountability as follows:

Accountability is not just designed to catch out its subject in an illegal practice. Of course, one wishes to have control systems that are capable of doing this. But if accountability relied entirely on catching people out it would inevitably fail, short of turning the country into a police state. Accountability is about instilling or

reinforcing an ethos of legal compliance and efficient practice. It works by motivating people in ways that are beyond their direct control to engage in desired conduct and proceeds to some detailed matters of interest only to the practitioners. (p. 10)

There is also a concise but very good discussion of "performance evaluation" or "value for money" auditing, which has revolutionized the role of public sector auditors over the last 20 years. Environmental and gender impact auditing are also discussed and it is clear they have not had anywhere near the same impact.

The bulk of the report looks at institutional issues such as the appointment, tenure, mandate, legal powers of the Auditor General and his relationship with the executive and the legislative branches. The way various Public Accounts Committees are organized throughout the Commonwealth is dealt with at length. It is surprising to learn that in Australia the British and Canadian practice of having an opposition Members as Chair of Public Accounts is not followed. Perhaps a skilful government Member may be in a better position to achieve consensus than an opposition Member who must work with a government majority. In any event such variations illustrate once again the enormous flexibility of the Westminster system as it is practiced in over 100 federal, unitary, state, provincial and territorial assemblies around the world.

If there is a criticism of this volume it is one shared by many parliamentary

committees. There are too many recommendations and they do not seem to be in any order of importance. For example it is not clear why the very first recommendation would call for greater direct contact between Public Account Committees, and international financial institutions. Should PACs from several countries join together to start overseeing spending by these multinational juggernauts? Not a bad idea but probably not what was intended by the group.

Another unusual recommendation is that Parliaments should regard the Public Accounts Committee as their pre-eminent committee. It is difficult to see how this would work procedurally since all committees have equal status but presumably it means some kind of financial remuneration for Members of the committee. A seemingly contradictory recommendation calls for attendance allowances rather than a special salary for participation in Public Accounts Committee.

Of the other important recommendations only a few are not presently being followed in Canada and many other Commonwealth jurisdictions. Nevertheless taken together the 42 recommendations set forth a standard against which new Commonwealth (or for that matter non Commonwealth) scrutiny committees can measure their status and for this reason alone the book will be widely used for many years.

**Mr Gary Levy**  
*Editor, Canadian Parliamentary Review*