



COMMONWEALTH PARLIAMENTARY ASSOCIATION UK

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PROJECT

Visit of the Public Accounts Committee St Helena Legislative Council

Houses of Parliament, UK
Tynwald, Isle of Man
27-30 November, 2017



Report



 Funded by
UK Government

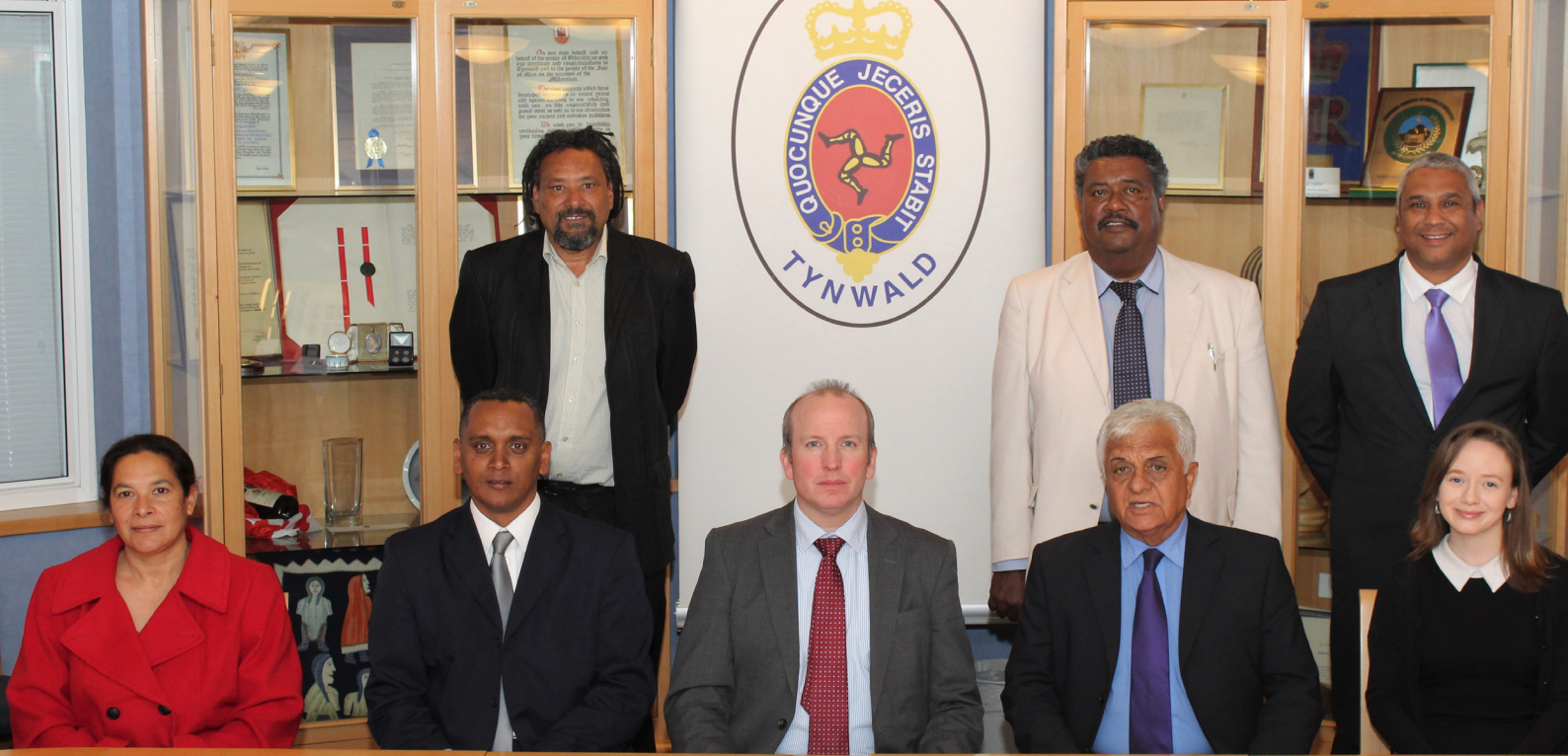
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SUMMARY

The Chair, Vice Chair, Members and Clerk of the Public Accounts Committee of the St Helena Legislative Council participated in a programme focusing on public financial scrutiny and oversight at Tynwald, Isle of Man, and Westminster, London organised by CPA UK via the UK Overseas Territories (UKOT) Project. The sessions facilitated a direct exchange with other PAC Chairs, Members, and Clerks on a range of technical issues, and also provided a comprehensive overview of the approach to public financial oversight and scrutiny within the Westminster system.

Following the visit, PAC Chair Cyril Gunn, Vice Chair Mark Yon and Clerk Anita Legg attended the Westminster Workshop for Public Accounts Committees at the Houses of Parliament in December 2017 to further develop practical skills. The next activity will see a UK, Devolved Legislature, or Crown Dependency Clerk attached to the St Helena PAC in spring 2018 for up to two weeks to provide assistance to the PAC's work and processes.



PROJECT OVERVIEW

1.01. CPA UK has formed a consortium with the UK National Audit Office (NAO) and the UK Government Internal Audit Agency (GIAA) to deliver a three-year programme of activities to support parliamentarians and audit officials from the UK Overseas Territories and UK in public financial management. Activities are tailored to fit the specific context and demand of each Territory.

1.02. Cyril Gunnell, Chair of the Public Accounts Committee (PAC), Legislative Council of St Helena, attended the CPA UK and UK Overseas Territories Parliamentary Forum in Miami from 1-2 March 2017 which focussed on supporting the role of Public Accounts Committees & Audit Institutions in oversight of public funds. During the Forum Mr Gunnell requested support around skills based training, including questioning techniques and building the Committee's capacity to monitor the implementation of its recommendations. Enhancing the profile and understanding of the PAC and its work was another priority issue. It was agreed that a UK-based Westminster programme for the entire PAC would provide the most access and exposure to good practice in these areas.

1.03. PAC visits and workshops are an established component of CPA UK's activities. CPA UK facilitated a visit for the Chair, all four Members and the Clerk of the St Helena PAC to Westminster in order to exchange experiences and good practice with UK parliamentarians and officials involved in financial scrutiny. The programme drew upon the knowledge of the Tynwald to discuss common challenges and international good practice in financial oversight in small legislatures.

PROJECT AIMS & OBJECTIVES

2.1. Aim: To explore international good practice in parliamentary oversight of public finance and to strengthen the relationship between the Public Accounts Committees of the UK Parliament, Tynwald and the Legislative Council of St Helena.

2.2. Objectives: Through meetings, discussions, and briefings with parliamentary counterparts and relevant stakeholders, the objectives of the visit are to:

- Objective 1. Explore international best practice to enhance the oversight of public finance through engagement with UK parliamentarians and staff from the National Audit Office, HM Treasury, and the Office for Budget Responsibility.
- Objective 2. Build the capacity, confidence and awareness of public accountability and oversight of the Chair and Members of the St Helena PAC through involvement in activities focusing on standards of public financial oversight with UK counterparts.
- Objective 3. Facilitate discussion, build relationships and build understanding between the St Helena PAC and relevant partners in External Audit, Internal Audit, and Government departments on public financial management

Through further meetings with Members and officials of Tynwald, the objectives of the study visit to the Isle of Man are to:

- Objective 4. Explore the differences and similarities between the approaches of St Helena and the Isle of Man in maintaining committee effectiveness while working within a small legislature.
- Objective 5. Strengthen the understanding of the Chair, Members and Clerk of the PAC of how small legislatures manage an apolitical working context, and the potential impact on their roles in public financial oversight and scrutiny.
- Objective 6. Facilitate discussion, build relationships and build understanding between the St Helena PAC and their counterparts in Tynwald.



PARTICIPANTS & KEY STAKEHOLDERS

3.01. The visit involved the following stakeholders:

- Public Accounts Committee, House of Commons, UK
- Public Accounts Committee, Tynwald, Isle of Man
- Tynwald, Isle of Man
- UK National Audit Office
- CPA UK
- CPA St Helena
- CPA Isle of Man

3.02. The following participated in the programme:

- Cyril Gunnell, Chair of the Public Accounts Committee
- Mark Yon, Vice Chair of the Public Accounts, Committee
- Clint Beard MLC, Member of the Public Accounts Committee, Legislative Council, St Helena
- Brian Isaac MLC, Member of the Public Accounts Committee, Legislative Council, St Helena
- Gavin Ellick MLC, Member of the Legislative Council, St Helena
- Anita Legg, Clerk of the Public Accounts Committee, Legislative Council, St Helena

KEY ISSUES

Parliamentary structure: St Helena, the Isle of Man, and Westminster

4.01. The visit commenced with an excursion to the Isle of Man, where the delegates met their counterparts at Tynwald, including the Chair and Clerk of the Public Accounts Committee, to discuss common challenges in public financial oversight and scrutiny within a small legislature. The programme opened with a presentation on the Isle of Man and Tynwald by the Deputy Clerk of Tynwald, Jonathan King. The delegation found multiple parallels between politics in St Helena and the Isle of Man, reassuring that lessons learnt would be applicable within a similar context. In both legislatures, political parties play a limited role: all prospective Councillors in St Helena stand as independents and only a few Members of Tynwald are party members. Constituencies in both islands are considerably smaller in comparison to larger legislatures such as the UK: While a Member of the UK



Parliament holds responsibility for around 100,000 constituents, a Member of the House of Keys (MHK) serves around 2,000, and a Member of the Legislative Council (MLC) around 400 constituents. Mr King further outlined the structures of government and parliament, highlighting the roles of Clerks as part of an independent parliamentary service that runs the legislature.

4.02. While the political context of St Helena and the Isle of Man is similar, there are differences within the structure of parliament and its support services. Mr King clarified that the Legislative Council, the upper branch of Tynwald, had a different function from that of the Legislative Council in St Helena. Its primary concern is the review of legislation, while the so-called “LegCo” in St Helena forms the territory’s legislative branch. On 28 November 2017, the delegation had an opportunity to observe a session of the Legislative Council of Tynwald, during which a Member of the Legislative Council (MLC) and the Attorney General put forward two bills for the first reading. The session in the House of Keys, the lower chamber of Tynwald, included the weekly Question Time, which gave Members of the House of Keys (MHKs) an opportunity to pose questions directly to ministers. In observing part of the morning session, the delegates recognised issues brought to ministers’ attention which they would raise in St Helena’s Legislative Council, ranging from roads and signage to pensions and TV licences.

The Public Accounts Committee: Structure, powers, inquiries

4.03. Hon. Juan Watterson, Speaker of the House of Keys (SHK) and Chair of the PAC, highlighted the size and powers of the PAC as well as its Members’ diverse skills as key factors contributing to the Committee’s strength. The Committee can draw upon expertise and experience in communications, finance, banking, accountancy, IT, and law due to its Members’ previous careers. The six Members of the PAC, only three fewer Members than the Council of Ministers, constitutes a significant proportion of Tynwald; Hon. Watterson felt this gives the Committee greater influence. St Helena’s Public Accounts Committee includes five Members, and PAC Chair Cyril Gunnell pointed to challenges in reaching quorum. The three PAC Members who are also Members of the Legislative Council (MLC) can be required to attend urgent Council sessions, resulting in the delay or cancellation of PAC meetings when a quorum cannot be reached. While this risk is mitigated through two lay Members and the recent introduction of alternate Members, Mr Gunnell would like to raise the profile of the PAC further.

4.04. To do this, Mr Gunnell enquired how the PAC could grow its influence. Hon. Watterson highlighted five factors contributing to his Committee’s influence: its size, reputation, public engagement, openness, and ability to set the agenda. The latter, he noted, was primarily achieved by debating PAC reports in the Chamber. In St Helena reports are only laid before the Legislative Council rather than debated. In her session on the UK PAC, PAC Chair Meg Hillier MP also commented that a committee was increasingly respected for performing well and communicating its successes. She also recommended using other avenues to progress an issue under investigation by the PAC. For example, UK PAC Member Caroline Flint MP drafted and submitted an amendment to a finance bill to increase corporate tax transparency. This is a priority issue for the UK PAC. The UK Government accepted the amendment in 2016, illustrating how PAC Members can effect change on PAC issues beyond their roles within the PAC.

4.05. The PAC in the Isle of Man has considerable powers at its disposal; as Jonathan King, Deputy Clerk of Tynwald and former Clerk to the PAC, explained, the PAC could compel witnesses in the same way a high court could. In St Helena, a provision allows for the arrest of those refusing to appear in front of the PAC. While the UK PAC and other Westminster committees also have the power to summon witnesses, these powers are rarely tested according to Adrian Jenner, Director of Parliamentary Relations at the UK



National Audit Office (NAO). He pointed to the example of Rupert Murdoch and his son James Murdoch refusing to appear before the Culture, Media and Sports Committee in 2011. They conceded after an official summons was delivered by the Deputy Serjeant at Arms of the House of Commons.

4.06. As part of the process to select inquiry topics, Hon. Watterson employs the 'So What?' test to help determine whether a topic is relevant to the public, and justify the commitment of time and resources. Mr Gunnell enquired how the PAC could investigate urgent and relevant issues not clearly linked to expenditure, such as silt build-up in the harbour of Jamestown, St Helena. Hon. Watterson recommended investigating the government's infrastructure plan and related budgeting, methodologies, and benchmarking, which would also incorporate the issue of silt build-up. He further emphasised that PAC inquiries examine the process behind decisions and outcomes, and lead to recommendations to improve this process. In her presentation on financial scrutiny, Aruni Muthumala, Senior Economist and Finance Analyst at the Scrutiny Unit of the UK Parliament, suggested the PAC focus specifically on areas in which the Committee could generate positive change. Materiality was another concern; with limited resources, a committee should focus on issues of significance.

Gathering information: Evidence sessions and questioning techniques

4.07. In preparation of their meeting, Hon. Juan Watterson SHK discussed his approach to identifying lines of inquiry. He recommended focussing on issues where there differences of opinion in the accounts between the treasury or government and the external auditors, or Chief Auditor. In his view qualifications of audit opinions indicated a lack of information the PAC may wish to investigate. Comparison with similar jurisdictions was also recommended as a way of highlighting differences.

4.08. In addition to suggestions of ways of identifying topics to investigate, the delegation was exposed to a range of questioning techniques. While questioning during an evidence session of the UK PAC was broadly cordial, the delegates witnessed more direct and firm questions posed by Members of the UK Environmental Audit Committee. In the Isle of Man, Hon. Watterson suggested delegates make full use of the committee system which allowed Members to ask continuous supplementary questions in evidence sessions. Impossible during debates in the Chamber, evidence sessions allowed Members to delve much more deeply into an issue. To save valuable time, Aruni Muthumala, Senior Economist and Finance Analyst at the Scrutiny Unit, recommended the PAC request written evidence. In her view this would enable PAC Members to ask witnesses more targeted questions in evidence sessions.

4.09. To obtain useful information in such sessions, delegates need to employ effective questioning techniques. PAC Chair Meg Hillier MP noted the UK Public Accounts Committee prepared thoroughly and coordinated its questions carefully, with no random questions during evidence sessions. To ask questions, Adrian Jenner, NAO Director of Parliamentary

Relations recommended using plain, direct language, and selecting open rather than closed questions. Long, complex, or leading questions should be avoided at all times. Mr Jenner further revealed the PAC's use of lead questioners, a few PAC Members focusing on specific issues highlighted in the NAO report related to the inquiry. An NAO Director briefs those PAC Members separately, using the briefing materials and questions drafted by the NAO for the session. On behalf of a PAC Member, the Comptroller and Auditor General (C&AG) of the NAO can participate directly in an evidence session to clarify questions or challenge answers. Delegates observed how C&AG Sir Amyas Morse pressed witnesses on the usefulness of figures that were significantly out of date during a PAC evidence session on government borrowing on 29 November 2017.

4.10. On the issue of timely information, St Helena PAC Chair Cyril Gunnell queried how the Committee could focus on more current topics and projects. While the UK PAC also considers past rather than live projects, PAC Chair Meg Hillier explained that she frequently used the first ten to fifteen minutes of an evidence session to question witnesses on current issues, before moving on to topical questions related to the inquiry. In this way the PAC can still learn from current developments, despite not investigating these directly. Similarly, Mr Jenner recommended requesting government departments to update their figures ahead of the evidence session. PAC Members can then use this information to ask witnesses more current questions. If the administration was unable or slow to respond to such requests, Mr Jenner suggested requesting support from the Supreme Audit Institution (SAI) to obtain the information.

4.11. Delegates further discussed witness cooperation with Mr Jenner. Mr Gunnell had experienced witnesses refusing to respond to questions if they had not held their role in the time period under investigation. Mr Jenner recommended avoiding such situations through careful witness selection; the NAO advised the UK PAC in advance on this. However, Mr Jenner also noted that the previous UK PAC Chair, Rt Hon. Dame Margaret Hodge MP, started inviting witnesses to question them on their former roles. Mr Gunnell agreed with this broader conception of office holders' responsibility. Preparing witnesses ahead of evidence sessions also helps Members in obtaining useful information according to Dominic Stockbridge, Second Clark to the UK PAC. Responsible for witness liaison, Mr Stockbridge has organised pre-panels for non-governmental witnesses such as charity workers or doctors, to gather broader views in the inquiry.

4.13. The PAC should praise good work and avoid being exclusively critical of government, as Deputy Clerk of Tynwald Jonathan King had pointed out. This was exemplified at the start of the UK PAC evidence session when PAC Chair Meg Hillier MP recognised the UK government's high standards in compiling the Whole of Government Accounts, and congratulated Ian Bulmer, Deputy Director Government Finance at HM Treasury, on his progress. To maintain the professional image of the PAC, PAC Members and witnesses, such as permanent secretaries of UK Government departments, disregarded any personal relationship or familiarity and addressed one another formally throughout the session. This was of particular interest to the delegates from St Helena where, in a community of less than 4,300 residents, PAC Members and witnesses are more likely to be acquainted, and a high degree of familiarity could present an obstacle to tough questioning.

4.14. In addition to gathering information, evidence sessions offer PACs an opportunity to plan their monitoring process. When a witness is unable to provide certain information to PAC Chair Meg Hillier MP, the Chair asks the witness to specify when the information would be available to them. The PAC can then schedule a call-back based on their response, and monitor the progress the witness had previously committed to. St Helena PAC Chair Cyril Gunnell resolved to incorporate more call-backs of witnesses into his committee's inquiries.



Publishing information: Reports and recommendations

4.15. Unlike in St Helena, in the Isle of Man, PAC reports are debated in the Chamber. Clerk of Tynwald Roger Phillips explained that recommendations had to be included in the motion to debate a report, and that Members were required to be present and voting. According to Anita Legg, Clerk of the PAC of St Helena, PAC reports are laid before the Legislative Council, but not debated. She considered whether it might be possible to extend the motion when tabling a report; to offer a comparison, Mr Phillips offered to share the standing orders of the Isle of Man's PAC.

4.16. Brian Isaac MLC raised the concern that PAC reports and recommendations could be disregarded by the government. Hon. Watterson recommended focusing on establishing a robust system for following up on recommendations. With a procedure in place, tracking government progress in implementing recommendations is easier, and signals to government that their response will be closely monitored. As was highlighted in the evidence sessions the delegation observed, scheduling call-backs of witnesses would be a useful component of such a procedure.

4.17. Once a committee had agreed a final report, its publication and dissemination amplifies the committee's recommendations. Luanne Middleton, Second Clerk of the Women and Equalities Committee in the House of Commons, presented a range of committee reports to the delegation, highlighting how each had maximised its reach and impact. She emphasised that effective reports identified the target audience and main objectives before the first draft. Clear summaries and tables of content ensured accessibility and ease of reading. Mark Yon and Anita Legg advocated adding tables of content to PAC reports, and considered producing one high quality printed copy of each report for the library. This would ensure more people could access the reports on an island with limited and costly internet access. PAC Chair Cyril Gunnell was interested in producing key facts sheet for Councillors to use. Ms Middleton further suggested including a quote from the Chair in committee reports, and considering outreach activities such as community discussions to engage with disenfranchised groups. Data visualisation is an increasingly popular way to present financial information in a more accessible way, according to Aruni Muthumala, and can be used in media and public outreach.

Conflicts of interest: Prevention and management

4.18. Limited resources such as parliamentarians' time was a recurring challenge in ensuring parliamentary scrutiny in small legislatures. The issue can be exacerbated by Members' multiple roles leading to conflicts of interest: Jonathan King, Deputy Clerk of Tynwald, explained that each MHK was part of one or more government department, which impacted each Member's capacity to scrutinise government policy. The collective responsibility within departments prohibits Members from voting against their department and minister in the chamber, and from scrutinising policy relating to their current or former department. This means Members cannot sit on a committee shadowing their department, to prevent any conflict arising from Members scrutinising their own work.

4.19. PAC inquiries had also been affected by this system, as Hon. Juan Watterson SHK, Chair of the PAC, had recused himself from an inquiry investigating budget challenges of the Isle of Man Constabulary. As the issue had fallen within Hon. Watterson's remit during his time as Minister for Home Affairs, he did not participate in this inquiry. The delegates from St Helena queried how the Speaker of the House of Keys could sit on the PAC without effecting a similar conflict. Hon. Watterson explained this was permissible because the PAC reported to Tynwald rather than the House of Keys. The President of Tynwald, however, was not eligible for membership of the PAC. In Westminster committees, Members declare an interest at the start of an inquiry or session, but are not required to withdraw, as NAO Director of Parliamentary Relations Adrian Jenner explained. If Members had doubts regarding a potential interest, Mr Jenner recommended declaring it.

4.20. Careful organisation is required to manage the withdrawal or recusal of PAC Members. PAC Clerk Jo Corkish noted she had facilitated three parallel inquiries with a different combination of PAC Members participating in each one. She described how additional care had to be taken when providing briefings and other materials to ensure conflicted Members received only information relevant to the inquiry they were engaged with. Hon. Watterson further noted that, ideally, a committee would have sufficient Members to accommodate one or more Members recusing themselves from a given inquiry. To further mitigate the risk of reduced committee membership due to conflicts of interest or any other reasons, the Isle of Man's PAC's standing orders permits the election of alternate Members. St Helena's PAC made similar provisions; Gavin Ellick MLC had joined the delegation in the UK as an alternate PAC Member. Alternate Members are, however, a recent introduction to St Helena's PAC, which once found itself reduced to the Chair and Vice Chair after all three MLCs declared an interest and withdrew from an inquiry. Conflicts of interest can often arise in St Helena as most workers hold multiple jobs.

"Incredibly helpful in ascertaining better understanding and skills to provide a better role in my PAC capacity..."

External audit: Relationship with the PAC

4.21. According to PAC Chair Meg Hillier MP, and Adrian Jenner and Linda Mills of the UK National Audit Office (NAO), the UK PAC enjoys a close working relationship with the NAO. Ms Mills noted the NAO produced around 600 financial audits annually, in addition to 200 value for money (VFM) or other reports for Parliament. The delegates were particularly interested in NAO investigations which focus on outlining the facts; shorter and more focused than reports, investigations do not include recommendations or a conclusion. These can be more viable in St Helena as they require fewer staff and resources to create, and would provide a valuable resource for Councillors and PAC Members.

4.22. Delegates discussed the UK PAC programme, primarily based on upcoming NAO reports. The NAO generally produces around 60 reports for the PAC annually, some of which form the basis of PAC inquiries. Due to the volume of work, the PAC needs to prioritise its inquiries. As Parliamentary Relations Manager, Ms Mills spends much of her time at Parliament to brief PAC Members and attend PAC sessions. The Comptroller and Auditor General (C&AG) of the NAO, Sir Amyas Morse, also attends each PAC evidence session to support the Chair and Members.

4.23. Without a Supreme Audit Institution (SAI) such as the NAO, the PAC in the Isle of Man

instead rely on some support from the Government Audit Advisory Division headed by Stephen Hind. Mr Hind explained that governance scrutiny around risk management was not limited to financial scrutiny, but also considered how well systems were designed to manage risks, and whether a given department or body complied with this system. The division coordinates its scrutiny role with parliamentary committees to avoid duplicating work. Clint Beard MLC queried how the audit division managed the potential conflict arising from serving clients in government, such as government departments, and parliament, such as the PAC. PAC Clerk Jo Corkish noted this required some balance, but also that this was a problem common to small jurisdictions.

RESULTS OF THE PROJECT

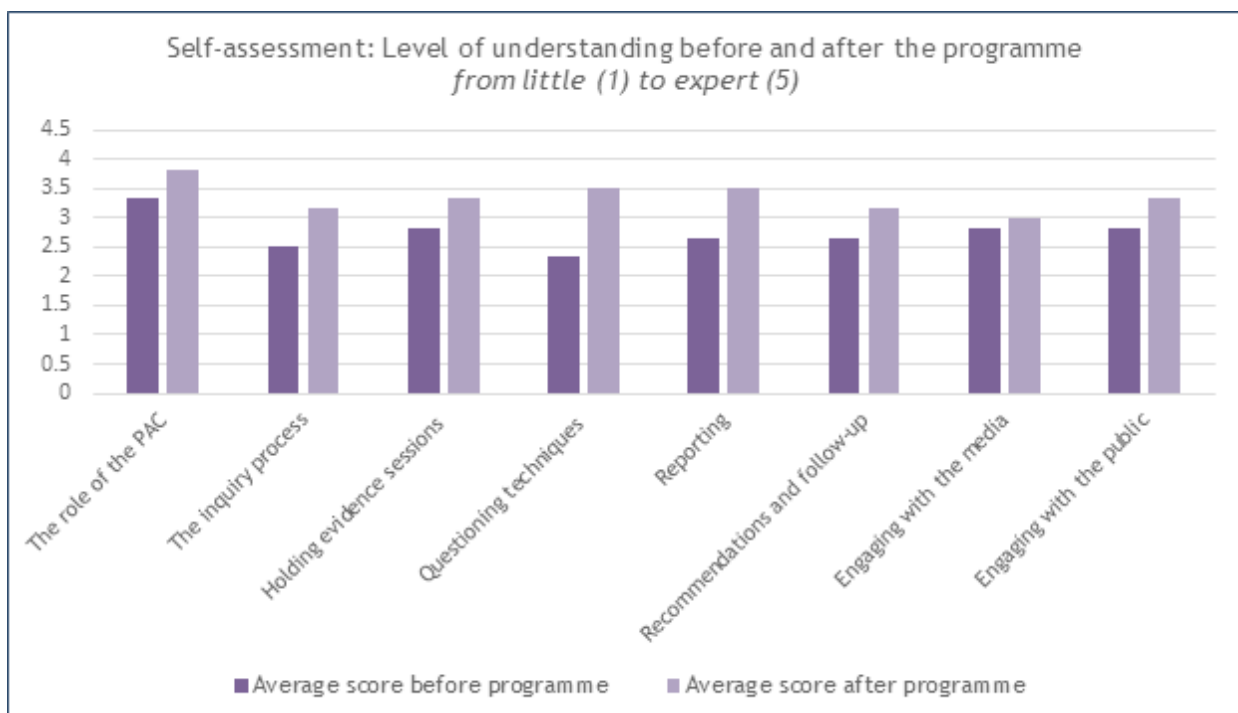
5.01. The visit of the St Helena PAC met its objective of building the capacity, confidence and awareness of public accountability and oversight of the Chair, Vice Chair, Members, and Clerk. All delegates felt more confident to fulfil their oversight roles following the end of the programme, and reported improvements in their level of understanding of such key topics as questioning techniques, reporting, and engaging with the public.

5.02. As shown below, the delegates assessed their own understanding at a higher level for all key topics considered over the course of the programme. The most notable change occurred for questioning techniques and reporting:

5.03. Each session and meeting was marked by participants' active engagement with the issue at hand. In feedback provided to CPA UK staff, delegates noted the visit had "far exceeded (...) expectations" and proved "incredibly helpful". One participant noted there were "many examples of how the programme outcomes can help" which they "intend to use" in their role.

5.04. The programme achieved its intended aim and objectives:

- Objective 1. The programme explored international best practice in the oversight of public finance through engagement and discussion with UK parliamentarians, including the PAC Chair, Clerks, and two PAC Members, and experts from the National Audit Office and the Scrutiny Unit at Parliament.



“The visit far exceeded my expectations and I thoroughly enjoyed the exposure.”

- Objective 2. According to feedback provided to project staff, all delegates felt more confident to fulfil their role after participating in the programme.
- Objectives 3 and 6. The majority of speakers, including the Chairs of the UK and Tynwald PACs, offered to remain in contact with the delegation upon their return to St Helena. The delegation’s point of contact within the UKOT Project team provided relevant contact details and will facilitate additional exchanges as needed.
- Objectives 4. and 5. The delegation identified multiple similar challenges faced by the PACs in St Helena and the Isle of Man, and compared both committees’ approaches to overcoming these hurdles and maintaining committee effectiveness. The Chair, Members and Clerk of the PAC decided to adapt and implement processes they observed in the Isle of Man and in Westminster, such as updating the format of committee reports and adopting a more direct questioning technique. The delegation also discussed how other small legislatures manage an apolitical working context, and its impact on their oversight roles.

5.04. Finally, members of the delegation, in particular the Chair and Vice Chair, informed all speakers of the specificities of the PAC in St Helena. As a result, the delegation increased the awareness and understanding of public oversight and scrutiny procedures in the Overseas Territory at Westminster and in the Isle of Man. Other meetings, such as a lunch with members of the St Helena All-Party Parliamentary Group (APPG) in Westminster, offered an opportunity for UK Members to engage with St Helenians, or “Saints”, on issues of mutual interest, and gain insights into current affairs on the island.

MEDIA COVERAGE

6.01. Ahead of the delegation’s arrival, the St Helena Government announced the visit on their website. The official website of Tynwald also published an overview of the visit. While on the island, PAC Chair Cyril Gunnell provided a statement to Stephen Hinds, Media Advisor at Tynwald, for public distribution. Mr Gunnell and PAC Vice Chair Mark Yon were briefly interviewed by Manx Radio while at the House of Keys.

6.02. The Speaker of the House of Keys, Hon Juan Watterson SHK, welcomed the delegation at the start of Ministers’ question time on Tuesday 28 November 2017 as recorded by Hansard. The Chair of the UK PAC, Meg Hillier MP, welcomed the delegation during the evidence session on 29 November 2017 as detailed in the committee’s public records.

“Members of St Helena PAC to meet counterparts in Isle of Man and Westminster”

St Helena Government

“St Helena PAC members ‘eager to draw on Tynwald body of knowledge”

Tynwald, Parliament of the Isle of Man

“The Public Accounts Committee of St Helena has been on the island - watching our Parliament in operation.”

Manx Radio

NEXT STEPS

7.01. In feedback to UKOT Project staff, individual delegates suggested specific changes they would undertake upon their return to St Helena. These included updating the format of committee reports, setting earlier deadlines for the publication of reports, introducing a more direct questioning technique, planning questions and oral evidence sessions in more detail, requesting draft questions from the Chief Auditor and the St Helena Audit Service, undertaking more research ahead of inquiries and evidence sessions, and developing clear lines of inquiry for more targeted questioning.

7.02. In order to follow up on these proposals, the Project team will remain in contact with the delegation, in particular the Clerk and Chair, and record any changes implemented as a result of the programme after three and six months, in accordance with CPA UK's commitment to monitoring and evaluation (M&E).

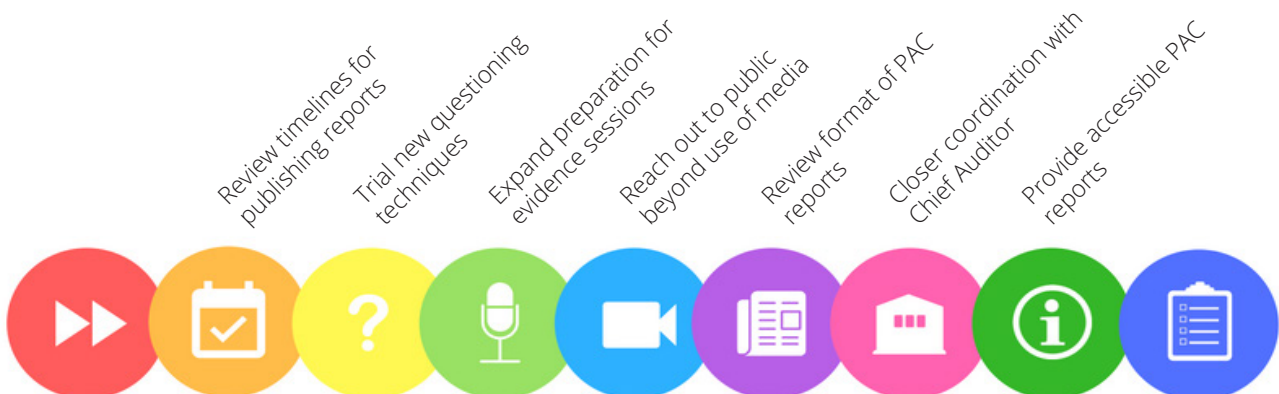
7.03. Session speakers expressed their willingness to be contacted by delegates for any ad hoc support delegates may require. The UKOT Project Assistant will remain the delegation's point of contact to facilitate any additional exchanges as needed.

7.04. The project will maintain the discussion board of the online portal as a direct line of communication between project stakeholders, including the Chairs, Clerks, and Members of PACs of other Overseas Territories. The portal will facilitate peer exchanges on issues discussed during the visit and any ad hoc challenges the PAC may face.

7.05. Following the Workshop, PAC Chair Cyril Gunnell, Vice Chair Mark Yon, and Clerk Anita Legg attended the Westminster Workshop for Public Accounts Committees at the Houses of Parliament in December 2017 to further develop their practical skills. The skills-based Workshop took place over three days in the UK Parliament offering practical, interactive sessions to build the capacity of participating Chairs, Members and Clerks of Public Accounts Committees from across the Commonwealth.

7.06. The next activity will see a UK, Devolved Legislature, or Crown Dependency Clerk attached to the St Helena PAC in spring 2018 for up to two weeks to provide assistance to the PAC's work and processes.

Next steps:



FURTHER RESOURCES

7.01. This report is available on www.uk-cpa.org.

7.02. A video interview with PAC Chair Cyril Gunnell, PAC Member Brian Isaac MLC, and PAC Clerk Anita Legg can be viewed here: <https://www.youtube.com/watch?v=t80nk5-Arh8>

7.03. The website of the PAC of St Helena is available at <http://www.sainthelena.gov.sh/public-accounts-committee/>. Past meeting minutes and reports are published online and available to download.

ACKNOWLEDGEMENTS

8.01. CPA UK would like to thank the Speaker of Tynwald, Hon. Juan Watterson SHK, for hosting the visit at Tynwald, and Joanne Corkish, Third Clerk of Tynwald, for coordinating the programme on the Isle of Man. The delegation and accompanying CPA UK staff member deeply appreciated the time and effort dedicated to organising and delivering a series of highly relevant and useful sessions. CPA UK would further like to thank the Chair of the UK PAC, Meg Hillier MP, as well as the Clerk, Richard Cook, and the Deputy Clerk, Dominic Stockbridge, for sharing their expertise in Westminster. Finally, CPA UK would like to thank all other parliamentary, committee, and NAO staff who contributed to the programme as expert speakers.

ABOUT CPA UK

CPA UK is one of the largest and most active branches in the CPA community and delivers a unique annual international outreach programme in Westminster and overseas. CPA UK works to encourage parliamentary diplomacy and build parliamentary capacity on behalf of the UK Parliament and the wider CPA. Through activities such as conferences, seminars, delegations and parliamentary strengthening teams, CPA UK provides Members with a practical, current and first-hand perspective on international issues facing fellow parliamentarians across the Commonwealth. Working with CPA UK's international outreach programmes also enhances Members' understanding of issues facing diaspora communities in their own constituencies. For more information, visit www.uk-cpa.org



ST HELENA PAC VISIT DELEGATE LIST

CYRIL GUNNELL

Chair of the Public Accounts Committee, St Helena Legislative Council

Cyril Gunnell was appointed Chairman of the St Helena Public Accounts Committee in May 2016, and re-appointed following the 2017 general election. He was elected to the St Helena Legislative Council in 1991 and served on a number of committees, including Education and Agriculture & Natural Resources. During his two terms as a Member of the Executive Council, he chaired the Health & Social Welfare, and the Employment & Social Security Committee.

His employment in St Helena includes Social Work and Investigations Officer for St Helena Government. In the UK he worked for CSE Aviation for the last 10 years; the last 6 as Progress Control Manager. On Ascension Island he was a Fire Inspector and Medical Assistant. He is also a freelance journalist and has worked in media for a number of years.



MARK YON

Vice Chair of the Public Accounts Committee, St Helena Legislative Council

Mark Yon is the Vice Chairman of the Public Accounts Committee. He currently also serves as Member of the Estates Strategy Panel as well as the Land Development Appeals Tribunal.

In addition to owning his own business, Envision-IT, he has also worked in IT support and education since December 2009. Before this he worked at Solomon & Company as Corporate/General Manager. From 1997 to 1998 and 2000 to 2003 he held various roles in the Office of the Chief Secretary within the St Helena Government. He has also worked on Ascension (1996-1997) and in the UK (1998-2000).



COUNCILLOR BRIAN ISAAC MLC

Member of the Public Accounts Committee, St Helena Legislative Council

Brian Isaac is a Member of Legislative Council, Deputy Chair of Public Health, and a Member of the Public Accounts, Education, and Tourism Committees. He was first elected in 2001. Since then, he has served as Chairperson and Deputy Chairperson on all Council Committees. He attended and represented St Helena at various FCO, EU and CPA overseas forums.

Before becoming a Councillor, he was employed at the Ascension Island Pan-American Airway. He also worked at the NASA Tracking Station as Power Plant Operator, at Solomon's Hardware Store as Supervisor and for St Helena Government (SHG) as Social Services Officer. In addition to various local training courses, he undertook social work training in the UK.



COUNCILLOR CLINT BEARD MLC

Member of the Public Accounts Committee, St Helena Legislative Council

Clint Beard is a Member of the Legislative Council and was first elected in the 2017 General Election. He currently serves as Member of the Public Accounts, Economic Development, and Education Committees, in addition to the Sub- Committee of Project Management ESH.

Before his election he was the CEO of Printech Ltd. He had previously worked in sales in the print industry after his apprenticeship programme in printing. He holds a Grade 12 Certificate in Printing, a Certificate in Leadership and Management 5 and a Diploma in Leadership and Management 7, and is currently working towards a Prince2 qualification.



COUNCILLOR GAVIN ELLICK MLC

Alternate Member of the Public Accounts Committee, St Helena Legislative Council

Gavin Ellick is a Member of the Legislative Council and was first elected in 2013. He is an alternate Member of the Public Accounts Committee, and also serves on the Economic Development, Environment & Natural Resources, and Social & Community Development Committees. He is further a Member of the OCTA Innovation Board.

On a part-time basis, he is active in the fish retail business. Before his election to the Legislative Council, he worked for the St Helena Government as an ANRD Trainee Agronomist and as a National Trust Conservation/Wirebird Officer. Previous roles have also taken him to Ascension Island, where he worked for Pan-American Airways, Computer Science Raytheon, and Fairclough Int Construction Ltd.



ANITA LEGG

Clerk to the Public Accounts Committee, Saint Helena Legislative Council

Anita Legg was appointed Assistant Clerk of Councils and Clerk to the Public Accounts Committee in 2008.

Before this, she worked in the Accounting Department of Solomon & Company Plc. She holds a Diploma in Accounting & Business.



SPEAKER BIOGRAPHIES

HON JUAN WATTERSON SHK

Chair of the Public Accounts Committee, Tynwald, Isle of Man

Hon Juan Watterson is the Speaker of the House of Keys, Deputy President of Tynwald, and the Chairman of the Public Accounts Committee. First elected as Member of the House of Keys for Rushen in 2006, he served as Minister for Home Affairs from 2011 to 2016. In addition to chairing several committees, since 2006 he has served as Chairman of the Isle of Man Branch Executive Committee of the Commonwealth Parliamentary Association (CPA).

Before commencing his parliamentary career, the qualified chartered accountant worked for KPMG as a senior auditor. He holds a BA (Hons) in Management with first class honours, and is a Fellow of the ICAEW and a Chartered Fellow of the Chartered Management Institute.



ROGER PHILLIPS LLB

Clerk of Tynwald, Tynwald, Isle of Man

Roger Phillips was appointed Clerk of Tynwald in 2008. Prior to this he had been a Clerk at the House of Commons since 1981. He holds an LLB from University College London and was called to the bar in 1978. He has been a regular attendee at CPA conferences and events since his appointment as Clerk of Tynwald.



JONATHAN KING

Deputy Clerk of Tynwald, Tynwald, Isle of Man

Jonathan King was appointed Deputy Clerk of Tynwald in 2007. Prior to this he held various roles in the Home office, Cabinet office and Ministry of Justice. A former postdoctoral research fellow, he also worked as a violin teacher and Civil Servant. Since 2007 he has served as Assistant Secretary of the Isle of Man CPA Branch.

He holds a DPhil in medieval music from Wadham College Oxford, and a Bachelor of Laws (Hons) from the Open University.



JOANN CORKISH

Clerk to the Public Accounts Committee, Tynwald, Isle of Man

Joann Corkish has worked for the Clerk of Tynwald's Office since 2009, including a year seconded to the Isle of Man Government Cabinet Office as Change and Reform Programme Lead.

She has held the role of Third Clerk of Tynwald since 2015 and has been Clerk to the Public Accounts Committee since 2016. Prior to this she was employed in the private sector in finance, business analyst, and project management roles.



TIM CROOKALL MLC

Vice Chair of the Public Accounts Committee, Tynwald, Isle of Man

Tim Crookall is a Member of the Legislative Council and Vice-Chair of the Public Accounts Committee. He was first elected as Member of the House of Keys for Peel in 2006, and re-elected in 2011. In 2015 he was elected as a Member of the Legislative Council. From 2011 to 2012 he served as Minister for Community, Culture and Leisure, and for Education and Children from 2012 to 2016. He is currently a Member of the Department of Economic Development and of the CPA Isle of Man Branch Executive Committee.



A former postman, he previously worked for the police and armed forces, and as a Nursing Assistant, Deputy Manager at the Aquadrome, and Residential Care Worker. He was awarded the Queen’s Golden Jubilee Medal 2002, and the Queen’s Diamond Jubilee Medal 2012.

DAVID CRETNEY MLC

Member of the Public Accounts Committee, Tynwald, Isle of Man

David Cretney is a Member of the Legislative Council and a Member of the Public Accounts Committee. He was first elected as Member of the House of Keys for South Douglas at a by-election in 1985. In 2015 he was elected as a Member of the Legislative Council to serve for a term ending in February 2020. As minister, his portfolios included Trade and Industry, Community Culture and Leisure, and most recently, Infrastructure. He currently serves as Chairman of the Social Affairs Policy Review Committee. The former shop manager has owned his own business since 1985.



MICHAEL COLEMAN LLB MLC

Member of the Public Accounts Committee, Tynwald, Isle of Man

Michael Coleman is a Member of the Public Accounts Committee, and has been a Member of the Legislative Council since his first election in 2013. He is also a Member of the Department of Home Affairs, and currently serves as Chairman of the Drug and Alcohol Strategy Group, and of the Economic Policy Review Committee.



His previous career included roles in engineering industries (Oilfield, Infrastructure, Civil), and later roles in Offshore Finance at the level of Director/Deputy Chairman. He held extensive responsibility for major financial centres such as the Caymans, Bermuda, and Gibraltar. The Chartered Engineer and Chartered IT professional holds a degree with First Class Honours in Law from the Open University.

MEG HILLIER MP

Chair of the Public Accounts Committee, UK Parliament
Member of Parliament for Hackney South and Shoreditch (*Labour*)

Meg Hillier MP was elected Chair of the Public Accounts Committee in 2015. First elected in 2005, she has held the roles of junior Home Office Minister and Shadow Secretary of State for Energy and Climate Change. She also served on The Speaker of the House of Commons’ Digital Democracy Commission. Set up by the Speaker, the Commission investigated the opportunities digital technology can bring for parliamentary democracy in the UK and reported in January 2015.



Before entering Parliament she represented Hackney, Islington and Waltham Forest on the London Assembly. A former local councillor, she was also the youngest ever Mayor of Islington in 1998/99.

DOMINIC STOCKBRIDGE

Second Clerk to the Public Accounts Committee, UK Parliament

Dominic Stockbridge is the Second Clerk of the Public Accounts Committee. In this role, he coordinates the programme of PAC hearings, leading on liaison with Government departments. He also carries out other duties in the House.

He joined the House service in 2015. He has previously worked for the Northern Ireland Affairs Committee, the Welsh Affairs Committee, and the Administration Committee. Before joining the House, he worked for the British Council before undertaking a scholarship programme in China to learn Mandarin.



ADRIAN JENNER

Director of Parliamentary Relations, UK National Audit Office

Adrian Jenner is the Director of Parliamentary Relations at the National Audit Office (NAO) and Chief of Staff to the Comptroller & Auditor General (C&AG).

Before joining the NAO he held multiple roles at the House of Commons, where he worked with a wide variety of select committees, including the Defence, Health and Welsh Affairs Committees between 1998 and 2012. In June 2012 he became Clerk of the Public Accounts Committee whose remit is to examine "the accounts showing the appropriation of the sums granted to Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the Committee may think fit".

He studied Government and Economics at the London School of Economics and subsequently gained an MBA from the Open University. He has worked with international organisations, including the British-Irish Parliamentary Assembly, the Inter-Parliamentary Union and the Council of Europe.



LINDA MILLS

Parliamentary Relations Manager, UK National Audit Office

Linda Mills is a Parliamentary Relations Manager at the National Audit Office and is responsible for the NAO's relationship with the Committee of Public Accounts. She has worked at the NAO for 16 years mainly as an Audit Manager of NAO value for money reports and investigations. Her most recent reports include the WannaCry cyber-attack and the NHS as well as a number of reports on children's services. Prior to this her work has covered grant making in government, estate management and government digital services. Linda worked in economic consultancy before joining the NAO in 2001.



SIR GRAHAM BRADY MP

Member of Parliament for Altrincham and Sale West (*Conservative*)

Sir Graham Brady MP has been the MP for Altrincham and Sale West since 1997 and the Chairman of the 1922 Committee of backbench Conservative MPs since 2010. The former shadow minister, who held the schools, employment, and Europe briefs, also served on the Education and Employment Select Committee from 1997-2001 and the Treasury Select Committee from 2007-2010. The Spectator named him 'Backbencher of the Year' in 2010.

Prior to his election in 1997, he was Public Affairs Director of the Waterfront Partnership. He had previously worked at the Centre for Policy Studies and Shandwick Plc. He studied law at Durham University.



LUANNE MIDDLETON

Second Clerk, Women and Equalities Committee, UK Parliament

Luanne is the Second Clerk for the Women and Equalities Committee. She has previously worked as a Committee Specialist on the Public Administration and Constitutional Affairs Committee and the Energy and Climate Change Committee. She also spent a year working as a specialist for the Speaker's Commission on Digital Democracy. Before working in the Committee Office, Luanne was a reporter in the Official Report, reporting proceedings in the main Chamber, Westminster Hall and Committees.



ARUNI MUTHUMALA

Member of the Public Accounts Committee, Tynwald, Isle of Man

Aruni Muthumala currently works as a Senior Economist and Finance Analyst in the House of Commons Scrutiny Unit. She has also worked for the Business, Innovation and Skills Committee and the Treasury Select Committee, where she was involved in scrutiny of the Government's Budget.

Before joining the House, she worked as a consultant in the International Development Team for PricewaterhouseCoopers, which involved public sector reform projects in Armenia, Jordan and Pakistan. Prior to this, she worked as an auditor focusing on the financial and performance audits of health trusts in the UK. For her Fellowship with the Overseas Development Institute she worked for the Ministry of Finance in the Government of Swaziland for two years.



CHRIS EVANS MP

Member of Parliament for Islwyn (*Labour*)

Chris Evans MP was first elected in 2010. He is a Member of the Public Accounts Committee, and has previously served on the Justice and Environmental Audit Committees. He is the Chair of the All-Party Parliamentary Group (APPG) on Down's Syndrome and Secretary of the All Party Group on Motor Neurone Disease. In October 2013, after a year on Labour's Shadow Environment Team, he joined Labour's Shadow Treasury Team as Parliamentary Private Secretary (PPS) to Shadow Chief Secretary to the Treasury

Before joining Parliament he was appointed Area Secretary with the Union of Finance staff, based in Cheltenham. Prior to this he worked at the University of Glamorgan and as a Personal Account Manager with Lloyds TSB.



ANDREW ROSINDELL MP

Member of Parliament for Romford (*Conservative*)

Andrew Rosindell MP was first elected to represent the constituency of Romford in 2001. In 2004, he was appointed as a Vice-Chairman of the Conservative Party. He serves on the Foreign Affairs Select Committee and on the board of the Westminster Foundation for Democracy, and is also the Chairman of the Houses of Parliament Flags and Heraldry Committee, an All-Party Parliamentary Group (APPG) formed in 2008. He works with the British Overseas Territories, Crown Dependencies, and Commonwealth Realms, and is a Vice-Chair of the Britain-Bermuda APPG. From 1990 he held the role of councillor in the Chase Cross Ward, in the London Borough of Havering.



FULL PROGRAMME

Tuesday 28 November		
0900	<p>Session 1: Overview of Tynwald, including the Committee System and Financial Management Framework</p> <p><i>With Jonathan King, Deputy Clerk of Tynwald</i></p>	Barrool Suite
1000	Observe House of Keys Question Time	Keys Chamber
1030	Observe Legislative Council session	Legislative Council Chamber
1045	<i>Break</i>	
1100	<p>Session 3: The role of the Audit Advisory Division</p> <p><i>With Stephen Hind, Head of Isle of Man Government Audit Advisory Division and Jo Corkish</i></p> <p>This session will explore the role of the Audit Advisory Division and how internal audits are conducted. There is no Supreme Audit Institution (SAI) on the Isle of Man, presenting an interesting contrast to a jurisdiction with an SAI such as St Helena.</p>	Millennium Room
1200	<p>Lunch</p> <p><i>Lunch followed by a Presentation to Members: The Credit Union Bill and a Debt Recovery Consultation, with Mr Shimmins MHK</i></p>	Barrool Suite
1330	<p>Tour of Tynwald</p> <p><i>With Francisca Gale, Chamber and Information Service</i></p>	
1430	<p>Session 4: The Effective PAC</p> <p><i>With Jonathan King, Second Clerk of Tynwald</i></p> <p>This session will review some examples of inquiries undertaken by the IOM PAC, and reflect on the inquiry process and the resulting reports and recommendations.</p>	Millennium Room
1530	<i>Break</i>	Millennium Room
1545	<p>Session 5: Questioning Techniques and Q&A</p> <p><i>With Jo Corkish, Third Clerk of Tynwald</i></p> <p>In addition to examining different techniques in questioning witnesses, this session will be an opportunity to ask any other questions arising from the visit.</p>	
1645	<p>Wash up</p> <p><i>With Roger Phillips, Clerk of Tynwald; Jonathan King, Second Clerk of Tynwald</i></p>	Millennium Room
1700	End of day	

Wednesday 29 November		
0915	Tour of the Houses of Parliament	Westminster Hall
1045	<i>Break</i>	CPA Room
1100	<p>Session 6: Briefing on Prime Minister's Questions</p> <p><i>With Graham Brady MP, Vice Chair of the APPG on the UK Overseas Territories All-Party Parliamentary Group (APPG)</i></p> <p>This session will provide some background to the weekly Prime Minister's Questions (PMQ) ahead of observing this week's questions from the Commonwealth Gallery. The session will be joined by delegates from two provincial legislatures in South Africa.</p>	CPA Room
1145	Observe Prime Minister's Questions	Commonwealth Gallery
1300	<p>Lunch</p> <p><i>With Members of the St Helena All-Party Parliamentary Group:</i></p> <p><i>The Rt. Hon the Lord Shutt of Greetland OBE</i></p> <p><i>Stephen Hepburn MP</i></p> <p><i>The Rt. Hon the Lord Foulkes of Cumnock</i></p> <p><i>Andrew Rosindell MP</i></p> <p><i>And the Baroness Hooper CMG</i></p>	The Adjournment
1430	<p>Observe PAC evidence session on government borrowing</p> <p><i>Witnesses:</i></p> <p>Sir Tom Scholar, Permanent Secretary, HM Treasury</p> <p>Sir Robert Stheeman, Chief Executive, Debt Management Office</p> <p>Ian Ackerley, Chief Executive, National Savings and Investments</p> <p>James Bowler, Director General, Public Spending</p> <p>Ian Bulmer, Deputy Director Government Finance, HM Treasury</p>	Boothroyd Room, Portcullis House
1630	<p>Observe PAC closed meeting</p> <p><i>Agreed by all PAC Members</i></p>	Boothroyd Room, Portcullis House
1700	End of day	

Thursday 30 November		
0915	Welcome from Jon Davies, CPA UK Chief Executive	CPA Room
0930	Review briefing on the joint inquiry into improving air quality by the Environment Food and Rural Affairs, Environmental Audit Committee, Health, and Transport Committees	CPA Room
0945	<p>Observe Oral Evidence Session: Joint Inquiry into improving air quality</p> <p><i>Witnesses:</i></p> <p>Thérèse Coffey MP, Parliamentary Under Secretary of State, Department for Environment, Food and Rural Affairs</p> <p>Andrew Jones MP, Exchequer Secretary, HM Treasury</p> <p>Marcus Jones MP, Parliamentary Under Secretary of State, Department for Communities and Local Government</p> <p>Jesse Norman MP, Parliamentary Under Secretary of State, Department for Transport</p>	Boothroyd Room, Portcullis House
1030	<p>Session 7: Questioning techniques</p> <p><i>With Adrian Jenner, Director of Parliamentary Relations, National Audit Office</i></p> <p>This session will examine how to draft effective questions for evidence sessions. As questioning techniques can determine the quality of the evidence obtained, a PAC must be equipped with the right questions before summoning witnesses. The session will also compare and contrast open and closed questions, and consider past case studies of effective questioning in PAC inquiries.</p>	CPA Room
1130	<i>Break</i>	CPA Room
1145	<p>Meet the UKOT Project Team</p> <p><i>With Paul Wright-Anderson, National Audit Office</i></p> <p><i>John Kelly, UK Government Internal Audit Agency</i></p> <p><i>Kyle Garrett, Foreign & Commonwealth Office</i></p> <p><i>Rachael Atkins, Americas, Caribbean, Europe & UK Overseas Territories Programme Manager, CPA UK</i></p> <p><i>Callum Forster, UKOT Project Officer, CPA UK</i></p>	CPA Room
1200	<p>Session 8: Drafting effective reports</p> <p><i>With Luanne Middleton, Second Clerk for the Women and Equalities Commission</i></p> <p>This session will explore how Westminster committees produce reports, how they are used and what their impact can be. In addition to detailing the conclusions and issues raised through the inquiry process, committee reports often include recommendations to Government to improve policy and practices. Effective reports can help committees leverage the media and public opinion to progress their recommendations.</p>	CPA Room

1245	<p>Working lunch</p> <p><i>With Chris Evans MP, Member of the PAC, UK Parliament</i></p> <p><i>Geoffrey Clifton-Brown MP, Member of the PAC, UK Parliament</i></p>	The Barry Room
1400	<p>Session 9: The UK PAC</p> <p><i>With Meg Hillier MP, Chair of the PAC, Richard Cooke, Clerk, and Dominic Stockbridge, Second Clerk</i></p> <p>This session will explore the UK PAC's recent work, the Chair's approach to holding inquiries, and the roles of the PAC Clerks. It will also offer delegates an opportunity to reflect on and ask questions about the evidence session they observed the day before.</p>	CPA Room
1445	<p>Session 10: The relationship between the NAO and PAC</p> <p><i>With Linda Mills, Parliamentary Relations Manager, National Audit Office, and Damian Burns, Analyst, National Audit Office</i></p> <p>Following the PAC session, a member of the NAO's parliamentary relations team will outline the role and function of the National Audit Office, highlighting the relationship with the PAC and parliament, as well as the impact of reports and recommendations.</p>	CPA Room
1545	<p><i>Break</i></p>	CPA Room
1600	<p>Session 11: Budget and financial scrutiny</p> <p><i>With Aruni Muthumala, Scrutiny Unit Finance Team, House of Commons</i></p> <p>The Scrutiny Unit supports legislative and financial scrutiny in Parliament and provides a wide range of financial expertise to departmental select committees. The session will examine how Members can improve the quality of financial scrutiny, and identify examples of best practice in this area.</p>	CPA Room
1700	<p>Feedback session and testimonials</p> <p><i>With Felicity Herrmann and Mark Scott, CPA UK</i></p> <p>All delegates will complete a post-assessment form to offer their feedback on the programme. Mark will ask individual delegates to briefly recount their visit for video testimonials to be shared on the online portal (<i>optional</i>).</p>	CPA Room
1720	<p>End of programme</p>	

