



WESTMINSTER WORKSHOP ON PUBLIC FINANCIAL OVERSIGHT

19 - 23 OCTOBER 2020

FINAL REPORT

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Executive Summary

Between 19 – 23 October, CPA UK hosted the Westminster Workshop on Public Financial Oversight. This was a virtual Workshop for Chairs, members and clerks of Public Accounts Committees (PACs) or equivalent committees to collaborate with colleagues across different regions to discuss responses to shared challenges faced by PACs.

The Workshop provided an opportunity for participants to share experiences, examine existing processes and inspire new approaches to the work of PACs. It also provided an opportunity to build on elements of learning from the Regional Workshop Series which was organised by CPA UK between 2018 – 2020 as part of the [Commonwealth Partnership for Democracy \(CP4D\)](#), a two-year UK Government-funded programme.

During the Workshop, sessions focussed on a range of topics including best practice for writing reports and recommendations, working towards the Sustainable Development Goals and looking at the challenges and opportunities of virtual ways of working during COVID-19, ensuring the continuation of parliamentary scrutiny. The Workshop provided participants with opportunities for networking, discussions and group work, alongside panel discussions and Q&A sessions with speakers.

This report provides a detailed summary of contributions from the speakers during the Workshop and includes photos from the sessions. At the end of this report you will find a list of relevant resources which have been provided by CPA UK and speakers to help inform delegates' learning, as well as the official programme.

OUTCOME AND OUTPUTS

OUTCOME



Public Accounts Committees (PACs) in the Commonwealth are more effective in their remit to scrutinise the value for money of public expenditure and hold their governments to account for the delivery of public services.

OUTPUTS



1. PAC Chairs, members and clerks will have enhanced technical skills and improved capacity to scrutinise and hold government to account.



2. Participants will have strengthened their existing networks and built further contacts across the Commonwealth.



3. The CAPAC online portal will reflect the needs of Commonwealth PACs and have the relevant resources available.

DELIVERABLES



Workshop materials to be made available on the CAPAC Online Portal



A full Workshop report to be distributed to all delegates

ABOUT CPA UK



CPA UK supports and strengthens parliamentary democracy throughout the Commonwealth. It focuses on key priority themes including women in parliament, modern slavery, financial oversight, security and trade. Peer to peer learning is central to the way CPA UK works. CPA UK brings together UK and Commonwealth parliamentarians and officials to share knowledge and learn from each other. It aims to improve parliamentary oversight, scrutiny and representation and is located in and funded by the UK Parliament.

Working with oversight committees such as Public Accounts Committees is one of the key ways CPA UK supports financial scrutiny, ensuring members have the technical expertise and knowledge to hold governments to account on behalf of their citizens.

The focus of our work is:



Supporting parliaments to conduct more independent, efficient and accountable PAC inquiries;



Supporting greater connectivity between Commonwealth Association of Public Accounts Committee (CAPAC) members and legislatures;



Supporting parliaments to place a greater emphasis on balanced committees, inquiries and discussions, including a gender focused approach.

For more information about our work and activities, please visit our website: uk-cpa.org

COMMONWEALTH PUBLIC ACCOUNTS COMMITTEES: AT A GLANCE



Government expenditure figures are taken from CIA World Factbook in USD

PARTICIPATING LEGISLATURES

Programme 1

Monday 19 & Tuesday 20 October

Asia-Pacific:

-  Parliament of Bangladesh
-  Parliament of Fiji
-  Legislative Council of Hong Kong
-  Parliament of New Zealand
-  Pakistan National Assembly
-  Parliament of the Solomon Islands
-  Parliament of Sri Lanka
-  The People's Majlis (Parliament of the Maldives)

Africa South and East:

-  Parliament of Eswatini
-  Parliament of Malawi
-  Parliament of Mauritius
-  Parliament of Zambia
-  Parliament of Lesotho




Programme 2

Thursday 22 & Friday 23 October




Americas and the Caribbean:

-  House of Assembly of Anguilla
-  Parliament of Bermuda
-  Parliament of Canada
-  Legislative Assembly of Alberta (Canada)
-  Legislative Assembly of Prince Edward Island (Canada)
-  Nova Scotia House of Assembly
-  Legislative Assembly of the Cayman Islands
-  Legislative Assembly of the Falkland Islands
-  Parliament of Guyana
-  Legislative Assembly of Montserrat

Africa West:

-  Parliament of Ghana
-  Parliament of Sierra Leone
-  Parliament of The Gambia

Europe:

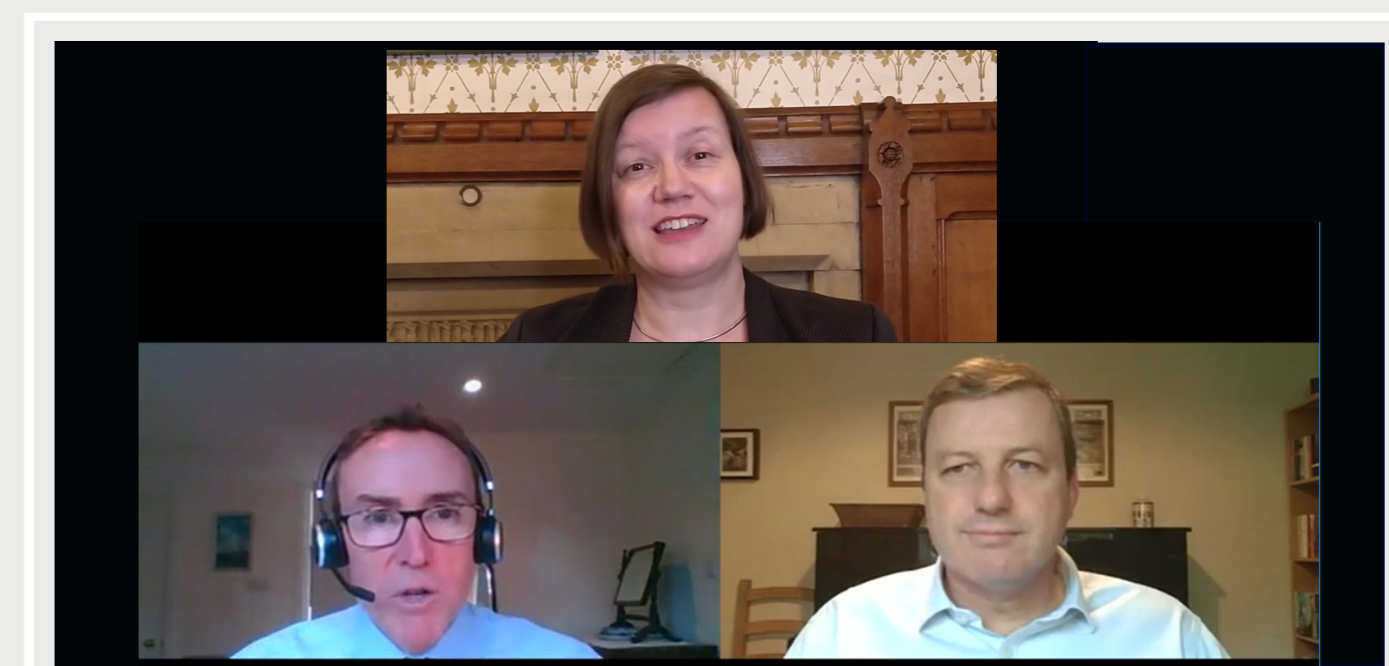
-  States Assembly (Parliament of Jersey)
-  Tynwald (Isle of Man Legislature)
-  Senedd Cymru (Welsh Parliament)

WELCOME AND INTRODUCTION

The Westminster Workshop was designed to enable as many PACs as possible from across the Commonwealth to attend. For this reason, the two-day programme was delivered twice for different regions of the Commonwealth. The first programme was held on 19 - 20 October and the second programme was held on 22 - 23 October.

Programme 1 was attended by PAC Chairs, members and clerks from Asia, the Pacific, South Africa and East Africa. Programme 2 was attended by delegates from the Americas, Caribbean, Europe and West Africa. Both programmes covered the same topics, but in some instances had a variety of speakers, due to time differences and regional contexts. Day 1 of each programme started with an introduction from Jon Davies, Chief Executive of CPA UK to welcome delegates to the programme and a keynote speech from Ms Meg Hillier MP, Chair of the UK PAC who welcomed delegates to the Workshop and encouraged everyone to use this forum to share experiences. Meg Hillier described how she communicates with members of the PAC and with members of parliament as Chair of CAPAC. Meg Hillier also spoke about the importance of connecting virtually during the current COVID-19 pandemic and emphasized how PACs can learn from each other to innovate, change and improve.

Day 2 of the Workshop was opened by Jon Davies, CEO, CPA UK and Gareth Davies, Auditor General & Comptroller, UK National Audit Office. Gareth spoke about his experience leading the NAO in the UK and highlighted the distinction, and relationship between the NAO, UK Parliament and UK government and the NAO's role in acting independently from both institutions. He also described the constitutional protections of the NAO, such as the Head only being able to serve one term of ten years. Gareth also explained that, since COVID-19, the NAO's 'Cost tracker' provides a framework which is regularly updated with information from government departments to track government spending. The aim of the tracker is to increase transparency and promote scrutiny and parliamentary accountability for government spending. Jon Davies led a Q&A session with Gareth following his presentation. Questions from the audience included how to manage the challenge of the COVID-19 pandemic and the increase in emergency government spending as well as commenting on the important role of PACs in a time of change.



Ms Meg Hillier MP (top), Jon Davies, CEO, CPA UK (left) and Gareth Davies, Auditor General & Comptroller, UK NAO (right)

SESSION 1: WHAT MAKES AN EFFECTIVE PAC?

Programme 1 Speakers:

Chair: Helen Haywood, Deputy Chief Executive, CPA UK
Ms Meg Hillier MP, Chair of UK PAC

Programme 2 Speakers:

Chair: Helen Haywood, Deputy Chief Executive, CPA UK
Rt Hon. Dame Margaret Hodge MP, Former Chair of the Public Accounts Committee, UK Parliament
Hon. Shadric Namalomba MP, Chair of the Public Accounts Committee, Parliament of Malawi

In Session 1, an expert panel engaged in key discussions on the fundamentals of what makes an effective Public Accounts Committee. The topics of time management, a strong secretariat, achieving consensus, effective questioning and effective stakeholder relationships were explored, before widening to a Q&A with delegates.

In Programme, 1 Ms Meg Hillier MP spoke about her role as Chair of the UK PAC and how she must be elected by all members of the House of Commons, which ensures the committee has a strong mandate.

Ms Hillier also discussed the use of the 'Lead Member' system in the UK PAC, which usually consists of one government member and one opposition member in taking responsibility for questioning during an inquiry. Lead members also take on a role after the inquiry and contribute to the report as well as answering media questions in the Chair's absence. This system means that there is an equal share of work spread across the committee and members from across parliament work together closely to achieve a successful inquiry.

Ms Hillier also shared how the UK PAC has worked hard to remain functioning and effective during the COVID-19 pandemic. Ms Hillier described the committee's use of virtual committee hearings held on Zoom and the use of Whatsapp for private committee conversations, such as prompting members for time keeping which has been a useful tool in enabling smooth communication during online hearings.

In Programme 2, Rt Hon. Dame Margaret Hodge MP started the session by emphasising the importance of sharing learning in workshops like the Westminster Workshop and that the UK has lessons to learn from its counterparts across the Commonwealth. Reflecting on her career, Dame Hodge said that she feels she achieved more, for her constituents and for the country, as the first female Chair of the UK PAC than she did as a Government Minister. She advised committees to use strong independent evidence for inquiries and reports and reminded members of the importance of asking questions on behalf of constituents to ensure best value for money. Dame Hodge concluded her presentation by encouraging committees to take evidence from a range of witnesses, including individuals affected by issues, investigative journalists and whistle-blowers.

"The real power you have in the Public Accounts Committee is the power of voice. Use that voice to effect, on behalf of your constituents and behalf of the wider group of taxpayers."



Hon. Shadric Namalomba MP (top left), Rt Hon Dame Margaret Hodge MP (top right) & Helen Haywood, Deputy CEO, CPA UK (bottom)

Honourable Shadric Namalomba MP then spoke about his experience as the Chair of the PAC in Malawi. He agreed with Dame Hodge that PAC Chairs should be elected by members of parliament as this increases transparency and effectiveness. Honourable Namalomba emphasised the importance of building trust in the public and in building relationships with stakeholders to ensure an effective PAC. This can be done through harnessing relationships with the media and with constituents to amplify the results of inquiries and to ensure the PAC delivers on its mandate.

The session was followed by a Q&A with the panellists. One question focused on the best way to take evidence from whistle-blowers. Dame Hodge answered that it can be very difficult because even if law protects whistle-blowers they still must work within the context of their working environment. She shared that she used to meet privately with whistle-blowers first to discuss their allegations and this worked well as a strategy. There was also a question on the power of the committee to call witnesses. In the UK, Dame Hodge shared that the PAC can only invite witnesses to give evidence, but there is pressure to attend and it is very unusual for witnesses to turn down an invitation due to the reputational damage this would cause. Honourable Namalomba shared that in Malawi, the PAC has the Constitutional power to summon witnesses to appear before the committee.

SESSION 2: HOLDING GOVERNMENT TO ACCOUNT

Programme 1 Speakers:

Chair: Jessica Onion, Programme Officer, International Partnerships Team, CPA UK
Hon. Mohamed Nashiz MP, Chair of the Public Accounts Committee, The People's Majlis, Maldives
Ms Munaza Hassan MNA, Member of the Public Accounts Committee, National Assembly of Pakistan
Hon. Charles Gaëtan Xavier-Luc Duval, GCSK, Chair of the Public Accounts Committee, National Assembly of Mauritius

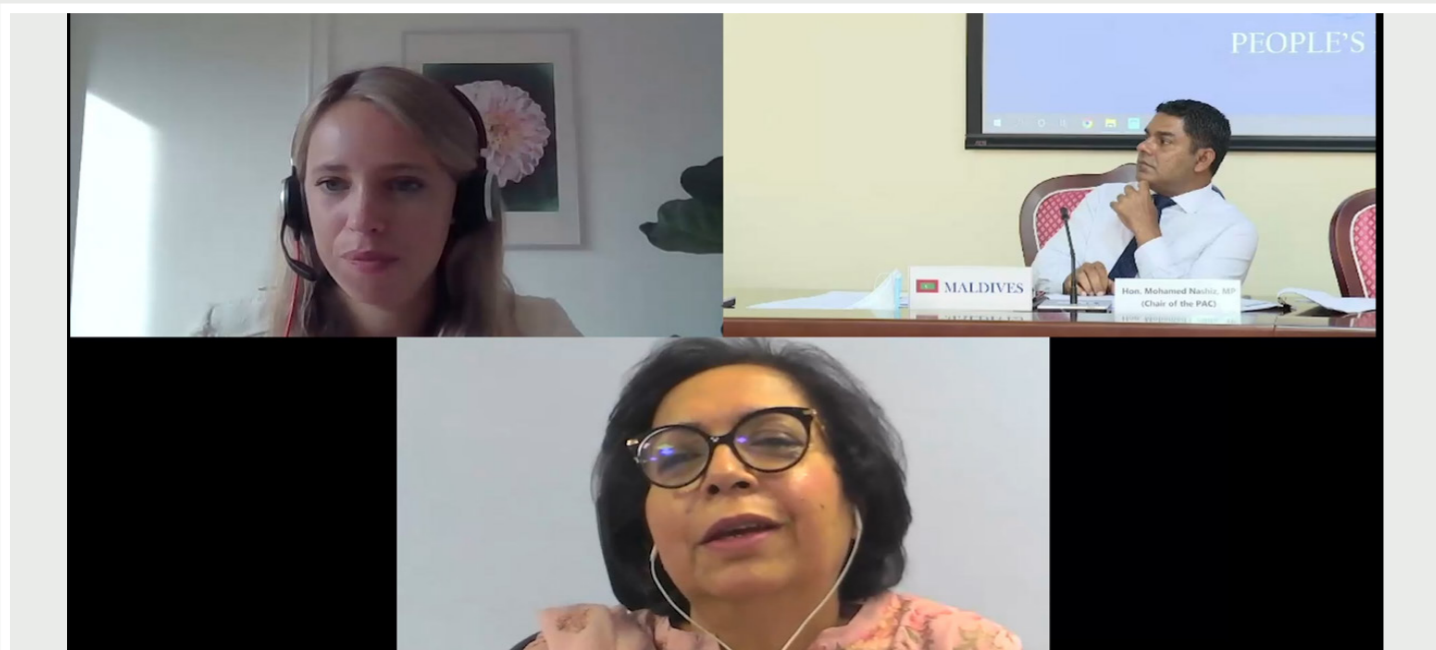
Programme 2 Speakers:

Chair: Jessica Onion, Programme Officer, International Partnerships Team, CPA UK
Hon. Akierra Missick MP, Chair of the Public Accounts Committee, Turks & Caicos Islands
Hon. Paul Lewis MP, Chair of the Public Accounts Committee, Legislative Assembly of Montserrat

Through interactive discussions, delegates in session 2 discussed the challenges faced by Public Accounts Committees to engage with governments and good practice for holding the government to account both during a committee hearing and after recommendations have been made in PAC reports.

In Programme 1, Honourable Mohamed Nashiz started the discussion by sharing his experience as Chair of the PAC in the Maldives. Some of the key challenges Honourable Nashiz cited in holding the government to account included: substantial backlog of 600 audit reports, the difficulty in following up on recommendations and the challenge of monitoring outcomes of recommendations. The Maldives PAC has statutory power to summon government officials as witnesses, so do not face the challenge of securing witnesses when holding government to account.

Ms Munaza Hassan discussed two key issues the PAC in Pakistan faces in holding government to account. The first challenge cited was that political affiliation of members on the PAC can be an issue when dealing with backlogs. The second challenge linked to the effectiveness of holding government to account is the capacity of PAC staff and highlights the importance of creating a good working relationship between the committee and accounting officer. A success of the PAC in Pakistan is the digital streaming of the committee to be shared with the media and the public. Honourable Hassan would like to see an increased presence on social media to hold government to account in the future.



Jessica Onion, Programme Officer, CPA UK (top left), Hon. Mohamed Nashiz MP (top right) & Ms Munaza Hassan MNA (bottom)



Hon. Paul Lewis MP (top left), Jessica Onion, Programme Officer, CPA UK (top right) & Hon. Akierra Missick (bottom)

The contributions from speakers were then followed with a Q&A from the audience. One question asked whether the PAC in the Maldives works with law enforcement as part of its inquiries. Honourable Nashiz shared that the PAC and law enforcement have a good relationship in the Maldives and the only area they have collaborated on is investigation into corruption. Another question focused on whether being a government member on the PAC affected the ability to scrutinise government. Honourable Hassan spoke about her experience as a government member and shared that her party affiliation ends when she sits on the PAC, and that the public interest is her priority on the committee.

In Programme 2, Honourable Akierra Missick discussed mechanisms, strategies and practices to assist PACs to hold government to account. Some challenges for the PAC in Turks & Caicos include getting witnesses to attend meetings, despite it being a constitutional requirement for witnesses to appear in TCI. As Chair, Honourable Missick advises that witnesses should be put at ease to ensure that they get the most information as possible for their inquiries. Honourable Missick also shared that the PAC in TCI is seeking to use social media platforms in the coming years to share message of inquiries to public and that currently that also reach out to traditional media and share briefings with them.

Honourable Paul Lewis shared his experience from Montserrat in holding the government to account. One tool that the PAC in Montserrat uses to ensure accountability of government include writing to the Minister of Finance for clarifications and recommendations. If the PAC is not satisfied with the response, the committee will then publish open letters to the press and these will sometimes be read on national radio, which are more effective in triggering an answer. Another method cited was asking questions to the whole house in parliament to seek clarity through supplementary questions.

The panel was followed by a Q&A with delegates. One question asked about the challenge of raising public awareness of the committee's current inquiries. Honourable Missick advised to keep consistency to approaches using social media and local media and to make a local contact with journalists who can increase the visibility of PAC work.

SESSION 3: REPORTS AND RECOMMENDATIONS

Programme 1 Speakers:

Facilitator: Rebekah Northall, Programme Manager, CPA UK
Judith Boyce, Head of Guidance and Learning in the House of Commons Committee Office, UK Parliament
Bradley Albrow, Second Clerk to the Public Accounts Committee, UK Parliament
Gagan Mohindra MP, Member of the Public Accounts Committee, UK Parliament

Programme 2 Speakers:

Facilitator: Rebekah Northall, Programme Manager, CPA UK
Judith Boyce, Head of Guidance and Learning in the House of Commons Committee Office, UK Parliament
Dominic Stockbridge, Former Second Clerk to the Public Accounts Committee, UK Parliament
Michele Beaton, Chair of the Public Accounts Committee, Prince Edward Island, Canada

This session examined how PACs can achieve impact and create change through writing effective reports and recommendations. It looked at the most important qualities of good recommendations and how to effectively condense and simplify complex information into an understandable format for the wider parliament and the public to engage with.

In Programme 1, **Judith Boyce** started the session with a presentation focussed on how reports from committees can achieve impact. She highlighted several important points including: being clear about the message you want to send, writing and structuring your report with your audience in mind and ensuring your report is based on evidence. Judith referred to the report as the 'voice of the committee' and the summary of the report as a space to have impact and communicate with the media. Judith also advised that, when writing reports, the target reader should be an interested non-expert, to ensure that all terminology and background details are explained clearly.

Bradley Albrow discussed in detail SMART recommendations aimed at Accounting Officers in specific government departments. He focussed on each element of the SMART acronym:

- **Specific** is being as precise and as focussed as possible in the recommendations;
- **Measurable** ensures that you can measure your success and hold government to account in the future;
- **Accountability** is important as it forces the PAC to consider who is accountable for the recommendations, this can be focussed on a specific department within a government ministry;
- **Relevant** means that all recommendations are focussed on value for money for the public;
- **Timebound** attaches a deadline for implementing a recommendation or action, is important for effective follow up for the PAC and links to measurements too.

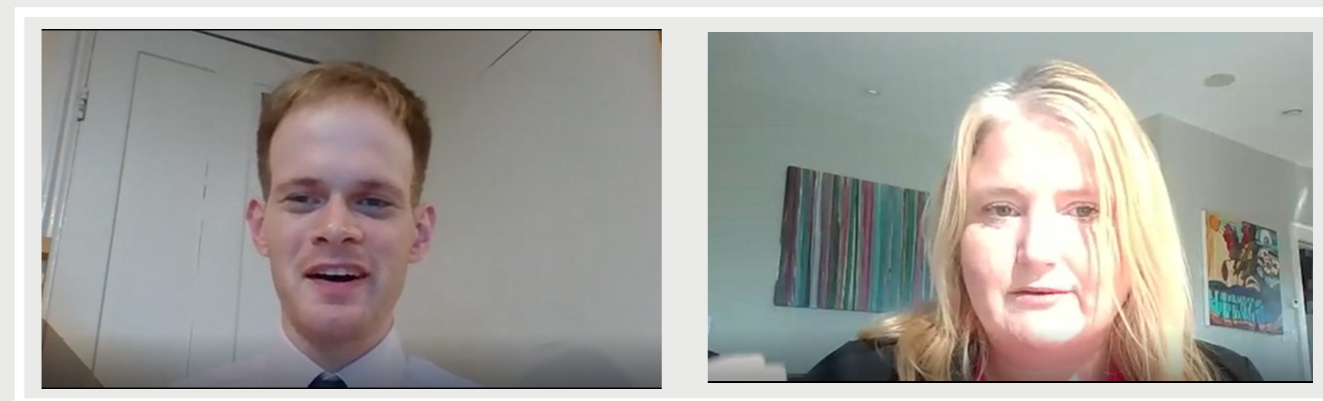


Gagan Mohindra MP (top left), Rebekah Northall, Programme Manager, CPA UK (top right), Judith Boyce (bottom left) and Bradley Albrow (bottom right).

Bradley identified the following questions which should be considered by PACs when drafting recommendations:

- S- Who is the committee aiming the report at?
- M- Are the recommendations able to be measured in future?
- A- Can the PAC make an individual department accountable?
- R- Does this fit into longer term objectives of PAC?
- T- Is this challenging, but also reasonable, for the government to respond to?

Gagan Mohindra MP shared his experience as a member of the UK PAC and how the committee works together to build consensus on reports. He shared that in the UK, most of the work the PAC does is linked with the National Audit Office UK and that there is usually a broad consensus within the committee before drafting reports. In the UK the effectiveness of the PAC depends on members across parties focussing purely on value for money and leaving party politics aside.



Dominic Stockbridge (left) and Hon. Michele Beaton (right)

In Programme 2, Judith Boyce shared her insights and the same message from Programme 1 (see above).

Dominic Stockbridge then presented to the audience and shared his tips for creating impactful reports. Like Bradley Albrow (above), Dominic encouraged PACs to use SMART recommendations in their reports as this helps to keep reports focussed and can be applied to any PAC inquiry. Dominic also urged PACs to ensure that their recommendations and their conclusion can be read as standalone documents, as these are the most important parts of the report for the government to take forward.

Dominic then worked with clerks to further discuss SMART recommendations in an interactive exercise that examined different examples of recommendations from the UK PAC and asked delegates to feedback how these recommendations could be improved. This created a discussion between clerks on the tools for writing effective recommendations and facilitated the sharing of good practice.

Honourable Michele Beaton spoke to Chairs and members about her role as Chair of the PAC in Prince Edward Island, Canada when drafting reports and recommendations. She shared the challenges of building consensus as a committee and highlighted the changes in committee structure to create equal representation. Since becoming Chair of the committee in 2018, Michele shared that the committee has been forced to work together closely and this has made them more effective in writing reports and recommendations. One of the methods that has helped the committee work together and is unique to the Prince Edward Island PAC is reading out the committee mandate at the start of each session. Michele cited the mandate as a useful tool in reinforcing the PAC members' obligations on the committee and to leave their party politics at the door.

SESSION 4: MEASURING EFFECTIVENESS OF PACS

Programme 1 Speakers

Chair: Matthew Hamilton, Monitoring & Evaluation Manager, CPA UK
Gavin Freeguard, Programme Director, Head of Data and Transparency, Institute for Government, Institute for Government
Bradley Albrow, Second Clerk to the Public Accounts Committee, UK Parliament
Mr. Tikiri K. Jayathilake, Assistant Secretary General of Parliament (Legislative Services), Sri Lanka

Programme 2 Speakers

Chair: Matthew Hamilton, Monitoring & Evaluation Manager, CPA UK
Lesley Burns, Director, Oversight, Canadian Audit & Accountability Foundation
Bradley Albrow, Second Clerk to the Public Accounts Committee, UK Parliament
Rosemarie-Douglas Beckford, Senior Committee Clerk, Parliament of Jamaica

This session focussed on the tools PACs can use to measure their effectiveness and explored different Commonwealth approaches to measuring the effectiveness of their work through, for example, recommendation follow-up mechanisms and drawing on the relationships with Supreme Audit Institutions.

In Programme 1, Gavin Freeguard began the session by sharing the general challenges to measuring effectiveness, explaining that it can be difficult to identify, and therefore measure, the causes and effects of government policy. Gavin encouraged committees to recognise what they want to achieve through a 'theory of change' and gave examples of social media engagement, such as twitter followers, as indicators for measuring effectiveness. Gavin concluded his presentation by reminding PACs to only focus on their priority recommendations and keep these short as they are then easier to measure.

Mr Tikiri Jayathilake shared the online evaluation system used in the Parliament of Sri Lanka to connect state institutions with parliament. He explained how the system documents long term changes as it is updated every year to reflect the successes, failures and lessons for others to learn in the parliament. Tikiri recommends that committees use an online tool to track their indicators over time and to embed a 'culture of accountability' into the parliamentary system of recommendations.

Continuing the discussion around online tools for measuring effectiveness, **Bradley Albrow** shared how the UK PAC tracks recommendations made to government. Using Microsoft Excel, the UK PAC staff update the 'tracker' tool with recommendations made by the committee and deadlines for a government response. Bradley described how this created a sense of continuity within the PAC so if staff move to another committee there is still a record on the status of recommendations and responses. Using a simple Excel spreadsheet is a low-cost, low-maintenance and low-resource tool to measure effectiveness and would be a viable option for all size parliaments to implement.

After the panel discussion there was time for a Q&A session with all delegates. Questions focussed on how to best manage the backlog of committee business and the panel advised that this issue be dealt with by prioritising inquiries that are most important to the committee and focusing on those first. Committee visits were also discussed as a tool for measuring effectiveness, however the panel advised that any visit should be relevant to the inquiry of the PAC and its subsequent report.



Gavin Freeguard (*top left*), Mr Tikiri Jayathilake (*top right*) and Matthew Hamilton, Monitoring and Evaluation Manager, CPA UK (*bottom*)

In Programme, 2 Lesley Burns began her presentation by introducing the work of the Canadian Audit and Accountability Foundation (CAAF), who work across Canada and internationally to strengthen public sector performance audit and oversight. Lesley asked delegates to consider what effectiveness means for their committee, because before measuring effectiveness it's important to define it. She also encouraged PACs to use follow up as a tool to measure effectiveness and cited the CAAF guide on effective PACs.

Following Leslie's presentation, **Rosemarie Douglas-Beckford** shared her experience of how the PAC measures its effectiveness in Jamaica. Rosemarie also agreed that follow up of recommendations to government ministries can be an effective tool for measuring the effectiveness of the PAC. She shared the example of the PAC setting deadlines for the ministry to report back to the committee with proof of completing recommendations and using the Auditor General to also issue follow up reports.

SESSION 5: ENABLERS AND BLOCKERS

Programme 1 Speakers

Facilitators: Matthew Hamilton, Monitoring & Evaluations Manager, CPA UK
Rebekah Northall, Programme Manager, CPA UK
Joann Corkish, Third Clerk of Tynwald, Isle of Man Parliament

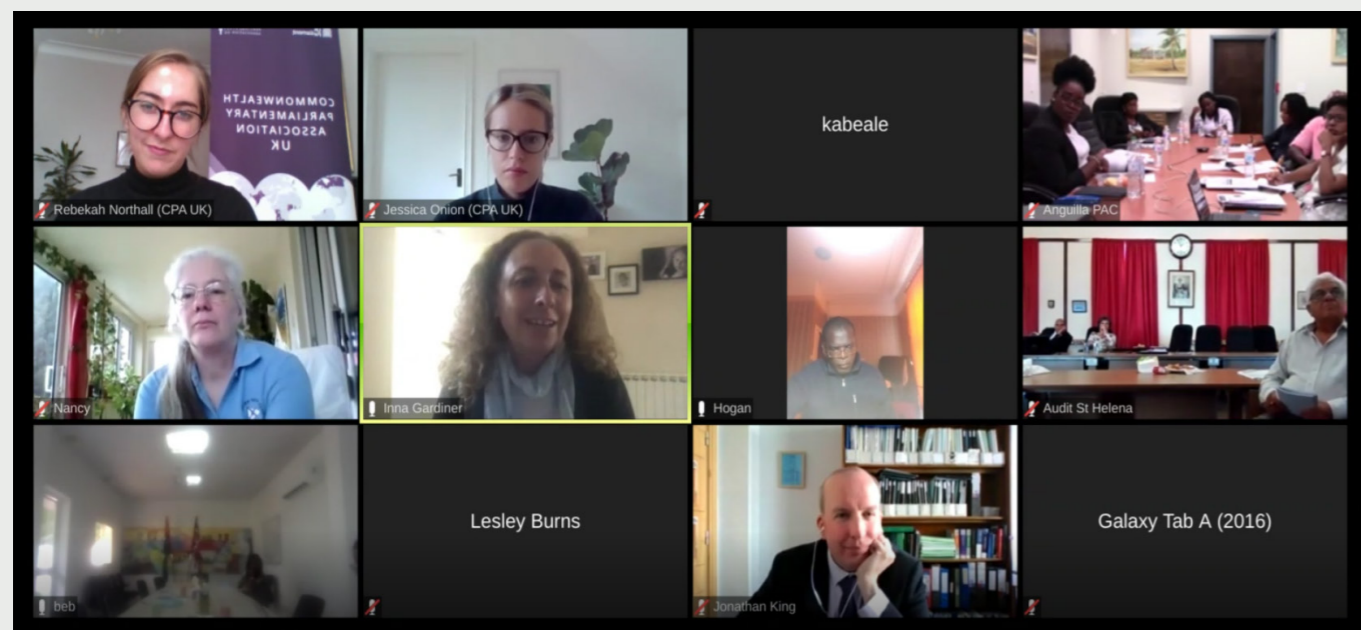
Programme 2 Speakers

Facilitators: Matthew Hamilton, Monitoring & Evaluations Manager, CPA UK
Jonathan King, Deputy Clerk of Tynwald, Isle of Man Parliament

Matthew Hamilton began the session by describing common challenges or 'blockers' to PACs as highlighted by PACs during past CPA UK programmes. These include: resourcing (human, time and financial), getting a government response, technical and capacity challenges and questioning witnesses. Smaller jurisdictions cited that specific challenges for them are timely Auditor General reports and conflict of interests in a small population when questioning witnesses. Delegates were then split into two breakout rooms for discussion on the 'blockers' and 'enablers' of their committees. The group was split into medium or small legislatures to enable the sharing of similar experiences.

In **Programme 1**, the breakout rooms were facilitated by **Joann Corkish** and **Rebekah Northall**, whilst in **Programme 2**, the breakout rooms were facilitated by **Jonathan King** and **Matthew Hamilton**.

The breakout rooms gave delegates an opportunity to come together to further discuss the blockers and enablers identified in the introductory presentation and to share any advice for other similar sized jurisdictions. In the breakout rooms both speakers recommended that clerks use the SMART system to write recommendations and create a recommendations tracker to help hold the government to account and ensure institutional memory of the PAC. For example, a recommendations tracker was implemented on the Isle of Man and in Jersey and could be a tool other PACs could use, however it can take some work of up to 6 months to set up. The PAC in Anguilla shared the example of inheriting previous work of the PAC as an 'enabler' for their newly established committee, for instance new committee members met with outgoing members to share learning.



Delegates participating in a breakout room discussion to share learning and experiences.

SESSION 6: PACS IN A VIRTUAL WORLD: KEEPING THE RECEIPTS AND EXERCISING SCRUTINY DURING EMERGENCIES

Programme 1 Speakers

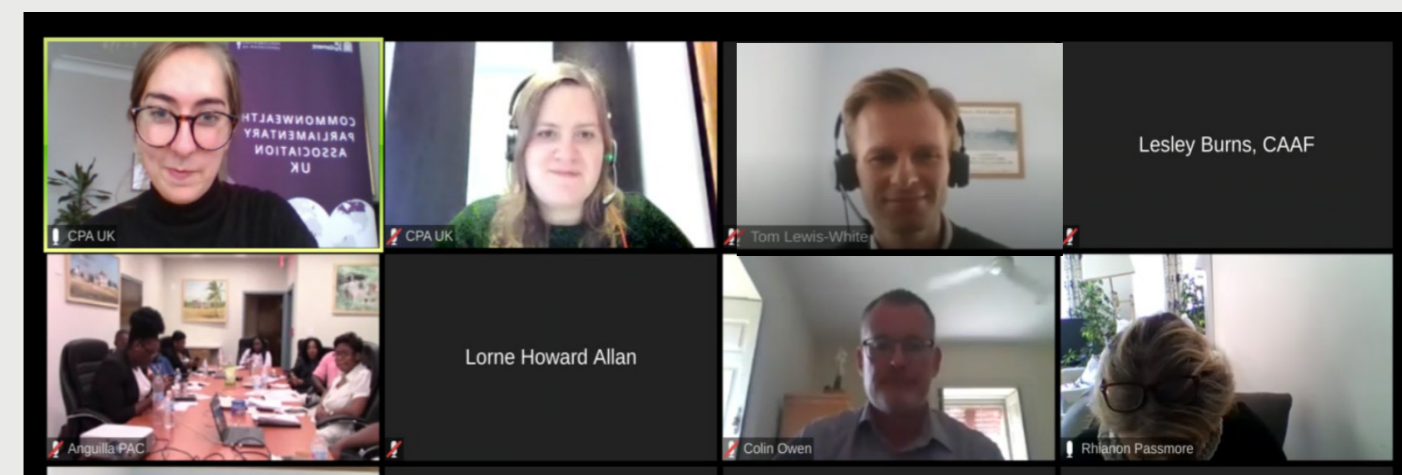
Hon. Alanna Clohesy MLC, Chair of the Standing Committee on Estimates and Financial Operations, Western Australia,
Fay Bowen, Clerk to the Public Accounts Committee, Welsh Assembly
Sir Geoffrey Clifton-Brown MP, Member of the Public Accounts Committee, UK Parliament
Savenaca Koro, Clerk to the Public Accounts Committee, Parliament of Fiji
Claude Wendling, Technical Assistance Advisor, Fiscal Affairs Department, International Monetary Fund
Holger van Eden, Deputy Division Chief, Fiscal Affairs Department, International Monetary Fund

Programme 2 Speakers

Hon. Alanna Clohesy MLC, Chair of the Standing Committee on Estimates and Financial Operations, Western Australia,
Fay Bowen, Clerk to the Public Accounts Committee, Welsh Assembly
Sir Geoffrey Clifton-Brown MP, Member of the Public Accounts Committee, UK Parliament
Savenaca Koro, Clerk to the Public Accounts Committee, Parliament of Fiji
Mr Vincent Tang, Technical Assistance Advisor, Fiscal Affairs Department, International Monetary Fund
Mr Kubai Khasiani, Regional Adviser, Public Financial Management, International Monetary Fund
Mr Colin Owen, Public Financial Management Advisor for the Caribbean Region, International Monetary Fund

Session 6 examined the importance of the work of PACs in holding government to account during this unprecedented period of the COVID-19 pandemic. The session firstly looked at the mechanics of how PACs from across the Commonwealth have been able to adapt to virtual working and the challenges of doing so. In the second part of the session, the International Monetary Fund gave a presentation on how PACs have approached the challenges of scrutiny during COVID-19 and how PACs can be effective during potential future emergencies. Participants heard how PACs can ensure the scrutiny of the increase in emergency spending by governments across the Commonwealth to respond to the virus. In the final part of the session, participants were then brought together in breakout groups as an opportunity to reflect on what they had heard in the session so far and to share their experiences of working during the pandemic.

Both programmes started with contributions from members and clerks of PACs across the Commonwealth sharing how they have adapted their committee work during COVID-19 using virtual tools for meetings and witness questioning.



Delegates participating in a breakout room discussion to share learning and experiences.



Sir Geoffrey Clifton-Brown MP (top left), Hon. Alanna Clohesy MP (top right), Savenaca Koro (bottom left) (bottom left) and Fay Bowen (bottom right)

Fay Bowen cited how the Welsh PAC has changed their workplan and moved all committee business online to the platform Zoom, which was chosen for the simultaneous translation service it offers for a fully bilingual parliament. One of the challenges mentioned of this virtual working was members not being as able to pick up on tone and visual cues for witnesses' responses to questions, however, it was mentioned that this had not affected the quality of PAC work.

Honourable Alanna Clohesy MP echoed a similar approach in her presentation of how the Western Australian PAC has responded to COVID-19. Like in Wales, the committee has moved to using Zoom which has changed member and witness dynamics. As Chair, this way of working has presented some challenges as you are no longer able to have private conversations with members during a hearing. Some of these changes may have also had a positive effect as hearings are now broadcast online for the public to watch.

In Fiji, Savenaca Koro shared his experience of adapting the PAC's work to a virtual world to ensure the safety of members and clerks. Like in Western Australia, committee hearings are broadcast online, and members and clerks have been given laptops to ensure they can work from home. Since the outbreak of the pandemic the PAC has issued 9 reports, despite the reduction in regular meetings. A key challenge in Fiji is internet connectivity in remote areas.

Sir Geoffrey Clifton-Brown shared how the UK PAC has adapted during the COVID-19 pandemic. He shared that the committee worked entirely virtually at the start of the pandemic but has recently begun a hybrid mix of hearings. The committee uses a WhatsApp group for the Chair to control the meeting and to give cues to members, however, no sensitive information is shared on this platform. This is method of communication had not been utilised by other PACs but could be considered further by some jurisdictions. Conducting pre-meetings virtually has been very efficient for the committee as it has reduced the need for witnesses to travel.

Colleagues from the International Monetary Fund (IMF) then presented on their 'Special Series on Fiscal Policies to Respond to COVID-19' which focussed on transparency, accountability and legitimacy of government spending during the pandemic.

In **Programme 1, Holger van Eden and Claude Wendling** presented, whilst in **Programme 2, Kubai Khasiani, Vincent Tang and Colin Owen** presented.

IMF colleagues described how governments across the world have used emergency powers to legislate for COVID-19 spending and the challenge of holding the executive to account. The IMF emphasised the vital role that PACs play in ensuring transparency of COVID-19 spending and how they can help frame evaluation and scrutiny after the crisis. Holger and Claude shared some oversight measures that legislatures could take including the redefinition of emergency processes, stronger engagement with audit institutions to redefine audit process and reporting and tracking government expenditure. The presentation concluded by urging PACs to be selective in their work and to recognise that there is not enough capacity to analyse all spending due to the accelerated rate of spending in recent months. Therefore, it is important to reach out to civil society and audit institutions for support when tracking emergency expenditure.

The session concluded with breakout rooms for delegates to discuss their experiences of PAC inquiries during COVID-19 and gave delegates a space to share good practice and challenges experienced in the pandemic.



Vincent Tang (top left), Kubai Khasiani (top right) and Rebekah Northall, Programme Manager, CPA UK (bottom left)

SESSION 7: PACS AND THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Programme 1 Speakers:

Chair: Ruth Pope, Head of Multilateral Projects Team, CPA UK

Mateo Lagimiri, Deputy Clerk to the Public Accounts Committee, Parliament of Fiji

Asad Maken, Public Finance, Public Management and Procurement Specialist, UNDP

Programme 2 Speakers:

Chair: Ruth Pope, Head of Multilateral Projects Team, CPA UK

Carol Bellringer, President and CEO of the Canadian Audit and Accountability Foundation

Hon. Fatoumatta Njai MP, Member of the Public Accounts Committee, The Gambia

Mateo Lagimiri, Deputy Clerk to the Public Accounts Committee, Parliament of Fiji

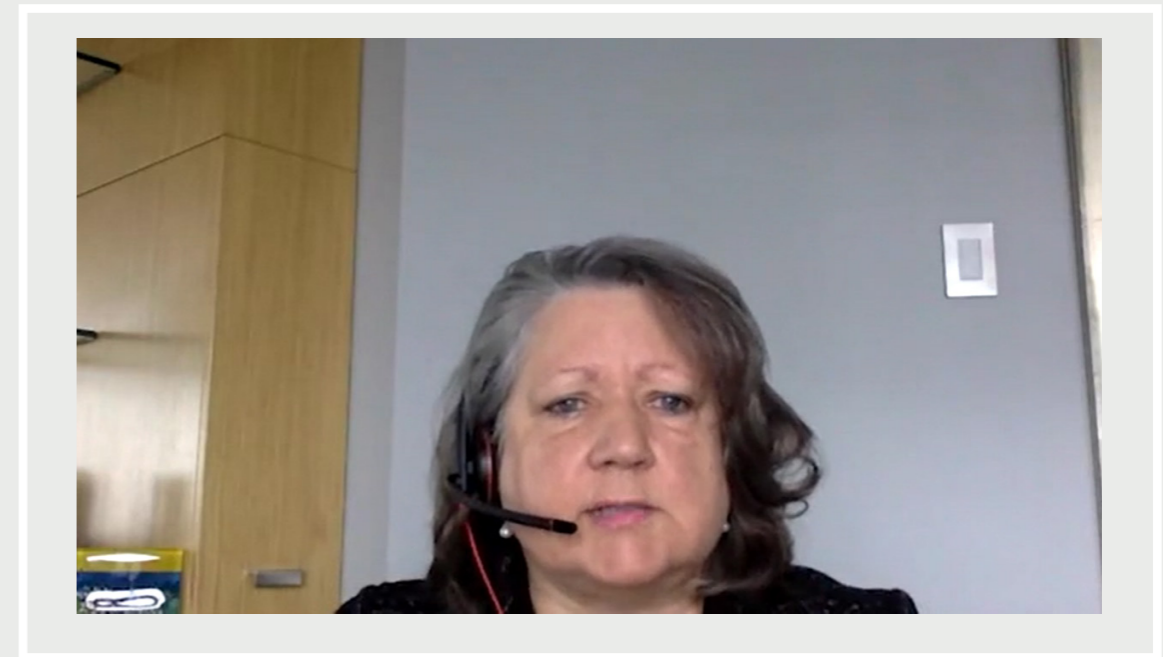
This session examined how PACs can incorporate the Sustainable Development Goals (SDGs) into their work and what role they can play in the future in ensuring that SDGs are met. The panel discussion was followed by a Q&A session with delegates.

In **Programme 1**, **Asad Maken** began the session with a presentation on how the UNDP supports mainstreaming climate change into public financial management plans. Asad described a climate change financing framework that can be used to promote accountability and public understanding for SDG 13 on Climate Action through media publicity.

Mateo Lagimiri shared how the Fijian Parliament has incorporated the SDGs into the work of the PAC and other committees. In 2017 Fiji undertook an SDG Self-Assessment exercise and launched a guidance note featuring key information on which SDG indicators committees can respond to. Since then, Fiji has incorporated the SDGs into the National Development Plan with a specific focus on SDG for Gender Equality. This work has resulted in a gender mainstreaming toolkit for scrutinising legislation.



Mateo Lagimiri (top left), Ruth Pope, Head of Multilateral Projects CPA UK (top right) and Asad Maken (bottom)



Carol Bellringer, Canadian Audit and Accountability Foundation (CAAF)

The session was followed by a Q&A with delegates. One question focussed on the challenges some PACs face with analytical capacity and asked what could be done to improve capacity?

Asad advised that PACs should focus on strengthening existing institutional capacity through the role of clerks and support staff on the PAC. Mateo agreed with the importance of institutional memory for the PAC in Fiji and the development of a relationship with the Auditor General. Both panellists emphasised that introducing SDGs into the work of PACs will vary between different legislatures.

In **Programme 2**, **Carol Bellringer** started the session with a brief explanation of the work of the Canadian Audit and Accountability Foundation (CAAF) which develops training and research for oversight across Canada and internationally. Carol spoke about SDGs acting as standalone goals and as cross-cutting themes for PACs to focus the work of their inquiries.

She also gave a number of examples of questions that PACs could be asking Auditor Generals related to SDGs:

- What is your auditor's knowledge of the SDGs?
- Have they already done any audits of the SDGs? If not, is your jurisdiction a signatory to the SDGs?
- Is there any focus on gender for SDG 5 in audit?

Honourable Fatoumatta Njai presented on how The Gambia has incorporated Gender Responsive Budgeting into the work of the PAC with a focus on SDG 4 for Education and SDG 5 for Gender Equality. Honourable Njai shared that though the official language in parliament is English, 80% of the population do not speak English and this impacts their understanding of the budget. Therefore, a proposal was introduced that a quarterly budget is released in local languages to ensure access and understanding to all citizens.

Mateo Lagimiri's pre-recorded video (due to time zones) shared the experience of the PAC in Fiji. Mateo described how the PAC analyses the expenditure of government spending on SDGs to determine if allocated funding is effective and sustainable. He also shared that SDG 5 for Gender Equality has now been incorporated into the standing orders and that the PAC has tabled 6 committee reports related to gender analysis.

SOCIAL MEDIA ENGAGEMENT

During the Workshop, CPA UK used social media, mainly Twitter, to share highlights from the four day programme.

We have included some information below on media engagement, including the two most popular tweets.

Total number of CPA UK Tweets – 8

Total Impressions – 10,733

Total Engagements – 291

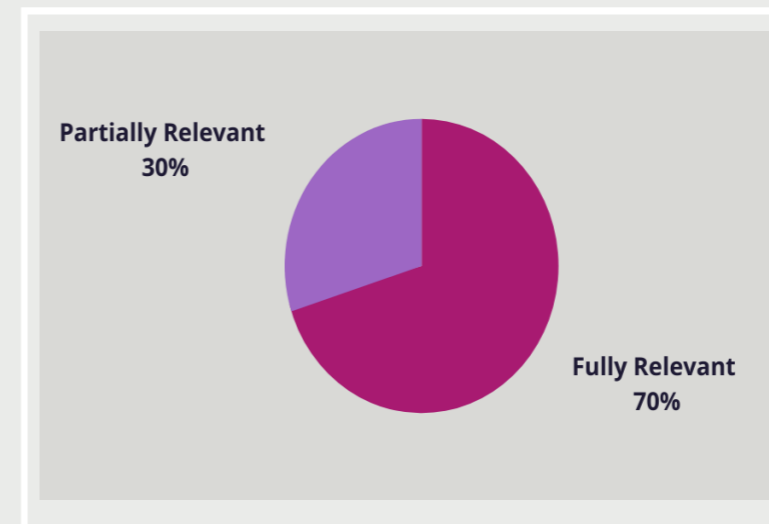
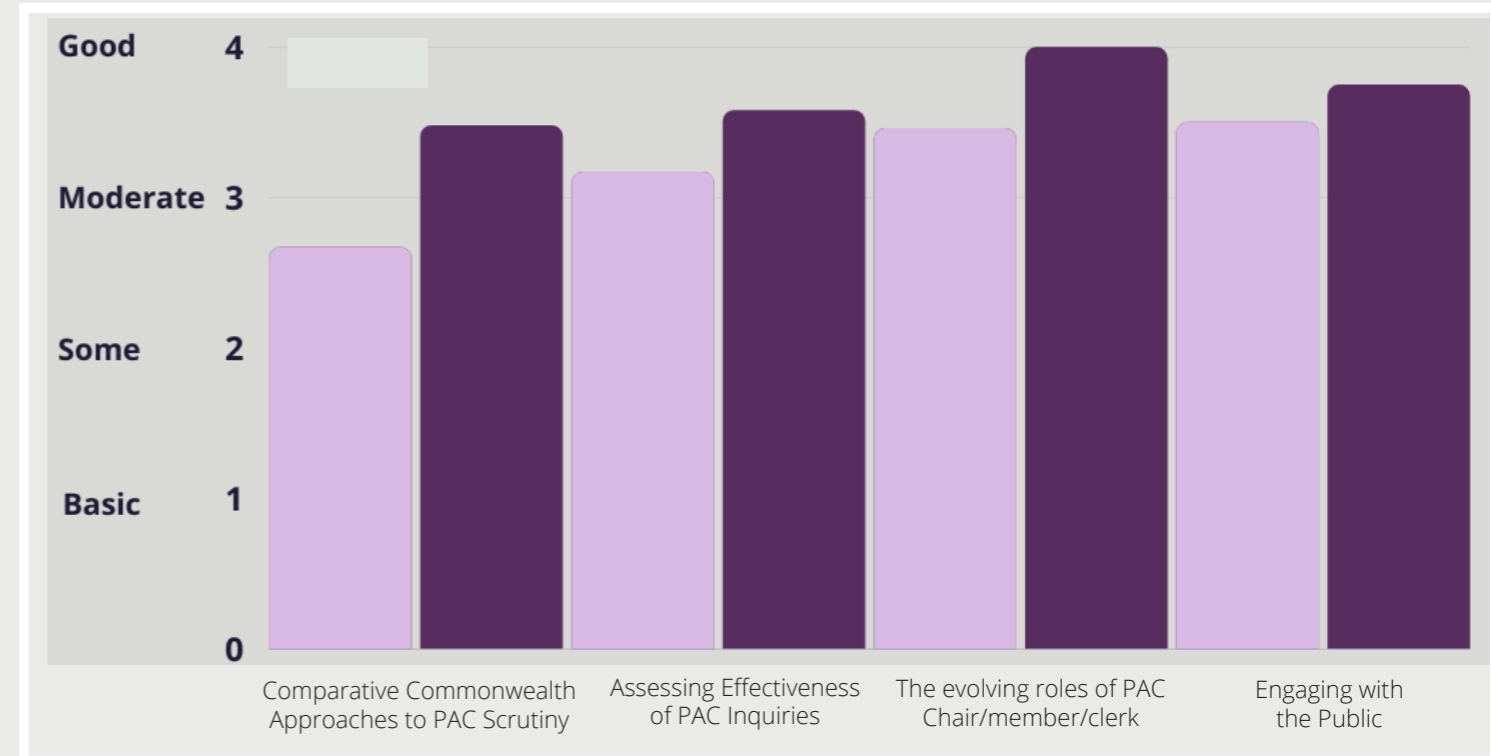


MONITORING AND EVALUATION

Monitoring and evaluation results:

CPA UK recognises that time is limited for our delegates and therefore we seek to make our programmes as tailored and relevant as possible to their needs. We do this through consultation and continuous learning from previous activities. CPA UK approached branches from across the Commonwealth in July 2020 to gauge their priorities with more than 43 responses from every region of the Commonwealth.

CPA UK also asks participants to complete pre- and post-workshop assessments where delegates rate their own levels of understanding against key areas covered, before and after the Workshop. On average, we saw an 11% increase in knowledge with the highest increases in the following areas: Comparative Commonwealth Approaches to PAC scrutiny; The evolving roles of PAC Chair/member/ clerk; and Assessing Effectiveness of PAC inquiries, further demonstrating the value of bringing together committee Chairs, members and clerks from across the Commonwealth.



When delegates were asked how relevant the Workshop was to their role, more than two-thirds said it was fully relevant to their role, the remainder stated it was partially relevant and no one responded that it was not relevant to their role.

RESOURCES

VIDEO- The Lead Member System- UK PAC with Gagan Mohindra MP

<https://youtu.be/6LZ4dETO-pA>

VIDEO- Engaging with Supreme Audit Institutions

<https://youtu.be/OPy1Pb043rQ>

'Accountability in Action: Good Practices for Effective Public Accounts Committees' Canadian Audit and Accountability Foundation guide, 2017

<https://www.caaf-fcar.ca/images/pdfs/research-publications/AccountabilityInActionEN.pdf>

Special Series on Fiscal Policies to Respond to Covid-10'Keeping the Receipts: Transparency, Accountability, and Legitimacy in Emergency Responses', International Monetary Fund, April 2020 <https://www.imf.org/~media/Files/Publications/covid19-special-notes/en-special-series-on-covid-19-keeping-the-receipts.ashx?la=en>.

National Audit Office UK, COVID-19Cost-Tracker

<https://www.nao.org.uk/covid-19/cost-tracker/>

IDI's SDGs Audit Model - guidance for Supreme Audit Institutions for conducting audits of SDGs implementation

<https://www.idi.no/en/isam>

Canadian Audit and Accountability Foundation – Practice Guide to auditing the SDGs – Gender Equality <https://caaf-fcar.ca/en/mailling-list/3104-practice-guide-to-auditing-the-united-nations-sustainable-development-goals-gender-equality>

(Canadian Audit and Accountability Foundation – “Collaborating for change” How Civil Society Organizations and Audit Offices can hold government accountable for the SDGs

<https://caaf-fcar.ca/en/performance-audit/research-and-methodology/collaborating-for-change>

United Nations Development Programme, A Framework for Climate Finance Report 2015

https://www.undp.org/content/undp/en/home/librarypage/environment-energy/climate_change/human-development-in-a-changing-climate-a-framework-for-climate-finance.html

SESSION RECORDINGS

Programme 1: Asia, the Pacific, West Africa

Session 1: What Makes an Effective PAC?

<https://vimeo.com/475129522/21e575f8f7>

Session 2: Holding Government to Account

<https://vimeo.com/475129747/14820907a6>

Session 3: Reports and Recommendations

<https://vimeo.com/user109540117/download/470951206/2c835e617c>

Session 4: Measuring Effectiveness of PACs

<https://vimeo.com/user109540117/download/470952759/9fe1ec28ce>

Session 5: Enablers and Blockers

<https://vimeo.com/475131650/619759d2e9>

Session 6: PACs in a Virtual World: Keeping the Receipts and Exercising Scrutiny during Emergencies

<https://vimeo.com/user109540117/download/470954879/d204aebfdf>

Session 7: PACs and the Sustainable Development Goals

<https://vimeo.com/user109540117/download/470957677/f9c8d20e57>

Programme 2: The Caribbean, South and East Africa and Europe

Session 1: What Makes an Effective PAC?

<https://vimeo.com/user109540117/download/472567020/d6e2b57731>

Session 2: Holding Government to Account

<https://vimeo.com/user109540117/download/472567244/a0939bb7f0>

Session 3: Reports and Recommendations

<https://vimeo.com/user109540117/download/472569122/eb2645212a>

Session 4: Measuring Effectiveness of PACs

<https://vimeo.com/user109540117/download/472567429/915acd4db3>

Session 5: Enablers and Blockers

<https://vimeo.com/user109540117/download/472567750/6b9d5b1d5f>

Session 6: PACs in a Virtual World: Keeping the Receipts and Exercising Scrutiny during Emergencies

<https://vimeo.com/user109540117/download/472568074/0eb20b0dbb>

Session 7: PACs and the Sustainable Development Goals

<https://vimeo.com/user109540117/download/472568660/5d93b2c5c0>







OFFICIAL PROGRAMME

PROGRAMME 1: Asia-Pacific; Africa South and East	
DAY 1 - Monday 19 October	
0730 - 0800	<p>Networking</p> <p>Structured and unstructured networking Pre reading materials available Uploaded videos available</p>
0830 - 0900	<p>Welcome and Introductions from CPA UK</p> <p>This session will outline the aims and objectives of the Workshop and give delegates the opportunity to familiarise themselves with the virtual platform, the other participants and the CPA UK team.</p> <p>Keynote from Ms Meg Hillier MP, Chair of the Public Accounts Committee, UK</p> <p>Speakers: Rebekah Northall, Programme Manager, CPA UK Jon Davies, Chief Executive Officer, CPA UK</p>
0900 - 0940	<p>Session 1</p> <p>What Makes an Effective Public Accounts Committee?</p> <p>An expert panel will engage in key discussions on the fundamentals of what makes an effective Public Accounts Committee. Topics of time management, a strong secretariat, achieving consensus, effective questioning and effective stakeholder relationships will be explored, before widening to a Q&A with delegates.</p> <p>Format: Expert Plenary</p> <p>Chair: Helen Haywood, Deputy Chief Executive, CPA UK</p> <p>Speakers: Meg Hillier MP, Chair of the Public Accounts Committee, UK Parliament Hon. Charles Gaëtan Xavier-Luc Duval, GCSK, Chair of the Public Accounts Committee, National Assembly of Mauritius</p>




0940 - 0950	Break
0950 - 1035	<p>Session 2</p> <p>Holding Government to Account</p> <p>Engaging with the government to get a response to an inquiry is a central part of the role of any committee. Through interactive discussions, delegates will discuss the challenges faced by Public Accounts Committees to engage with governments, and good practice for holding the government to account.</p> <p>Format: Interactive Expert Plenary</p> <p>Chair: Jessica Onion, Programme Officer, CPA UK</p> <p>Speakers: Hon. Mohamed Nashiz MP, Chair of the Public Accounts Committee, The People's Majlis, Maldives Ms Munaza Hassan MLA, Member of the Public Accounts Committee, National Assembly of Pakistan</p>
1035 - 1045	Break
1045 - 1130	<p>Session 3</p> <p>Reports and Recommendations</p> <p>This session will explore the importance of writing effective reports and recommendations to help the PAC achieve impact following an inquiry. It will consider best practice for how committees can build consensus to agree on reports, how to write a report which encapsulates the findings of the PAC's enquiry, and how to write recommendations to reflect those findings using the SMART method.</p> <p>Session format: Interactive Workshop</p> <p>Facilitator: Rebekah Northall, Programme Manager, CPA UK</p> <p>Speakers: Judith Boyce, Head of Guidance and Learning in the House of Commons Committee Office, UK Parliament Bradley Albrow, Second Clerk to the Public Accounts Committee, UK Parliament Gagan Mohindra MP, Member of the Public Accounts Committee, UK Parliament</p>
1130 - 1135	Short Break



<p>1135 - 1220</p> 	<p>Session 4 Measuring Effectiveness of PACs</p> <p>What does 'effectiveness' look like for different PACs across the Commonwealth? How can committees plan to include follow up? Which areas need further investigation? What monitoring strategies can be used? Delegates will explore effectiveness and monitoring strategies through an expert panel and will exchange good practice.</p> <p>Format: Expert Plenary</p> <p>Chair: Matthew Hamilton, Monitoring & Evaluation Manager, CPA UK</p> <p>Speakers: Gavin Freeguard, Programme Director, Head of Data and Transparency, Institute for Government, Institute for Government Bradley Albrow, Second Clerk to the Public Accounts Committee, UK Parliament Mr. Tikiri K. Jayathilake, Assistant Secretary General of Parliament (Legislative Services), Sri Lanka</p>
<p>1220 - 1230</p>	<p>Close of Day 1</p> <p>Facilitators: Matthew Hamilton, Monitoring & Evaluation Manager, CPA UK Rebekah Northall, Programme Manager, CPA UK</p>
<p>End of Day 1</p>	


DAY 2 - Tuesday 20 October	
<p>0730 - 0815</p> 	<p>Networking</p>
<p>0815 - 0900</p> 	<p>Welcome & Recap of day 1</p> <p>This opening session will give an overview of day 1 of the programme and a look forward to day 2.</p> <p>Keynote from Gareth Davies, Auditor General & Comptroller, UK</p> <p>Speakers: Jon Davies, Chief Executive Officer, CPA UK Rebekah Northall, Programme Manager, CPA UK</p>
<p>0900 - 0950</p> 	<p>Session 5 Enablers & Blockers</p> <p>This session will provide a forum for PACs to discuss with colleagues from similar sized jurisdictions the challenges and opportunities relating to public financial oversight in their contexts and to look at how PACs can work collaboratively to overcome shared challenges.</p> <p>Session Format: Interactive Workshop</p> <p>Facilitators: Matthew Hamilton, Monitoring & Evaluations Manager, CPA UK Rebekah Northall, Programme Manager, CPA UK Joann Corkish, Third Clerk of Tynwald, Isle of Man Parliament</p>
<p>0950 - 1000</p>	<p>Break</p>
<p>1000 - 1130</p> 	<p>Session 6 PACs in a Virtual World: Keeping the Receipts and Exercising Scrutiny during Emergencies</p> <p>Since the outbreak of COVID-19, PACs have been forced to work in new and unfamiliar ways. Virtual committee hearings and meetings have become the norm for some whilst other committees have had to stop proceedings or adopt hybrid solutions. This session will look at the mechanics of how PACs have been able to adapt to virtual working and the challenges of doing so.</p> <p>The session will also focus on how PACs have approached the challenges of scrutiny during COVID-19 and past pandemics, and how PACs can be effective during potential future emergencies. Delegates will also hear from experts on what they can start thinking about</p>



	<p>now regarding government expenditure on COVID-19 ahead of auditing next year. Session Format: Interactive Workshop</p> <p>Speakers: Hon. Alanna Clohesy MLC, Chair of the Standing Committee on Estimates and Financial Operations, Western Australia, Fay Bowen, Clerk to the Public Accounts Committee, Welsh Assembly Sir Geoffrey Clifton-Brown MP, Member of the Public Accounts Committee, UK Parliament Savenaca Koro, Clerk to the Public Accounts Committee, Parliament of Fiji</p> <p>Claude Wendling, Technical Assistance Advisor, Fiscal Affairs Department, International Monetary Fund Holger van Eden, Deputy Division Chief, Fiscal Affairs Department, International Monetary Fund</p>
1130 - 1145	Break
1145 - 1245	<p> Session 7 PACs and the Sustainable Development Goals</p> <p>What role do PACs have in ensuring SDGs are met? How can PACs contribute to upholding SDGs and what role can they play in the future? This session will consider these questions through a panel discussion.</p> <p>Session Format: Expert Plenary</p> <p>Chair: Ruth Pope, Head of Multilateral Projects Team, CPA UK</p> <p>Speakers: Mateo Lagimiri, Deputy Clerk to the Public Accounts Committee, Parliament of Fiji Asad Maken, Public Finance, Public Management and Procurement Specialist, UNDP</p>
1245 - 1300	<p>Close of Day 2 & Workshop</p> <p>Facilitators: Rebekah Northall, Programme Manager, CPA UK Matthew Hamilton, Monitoring & Evaluations Manager, CPA UK</p>
1300 - 1330	<p> Networking</p>



— END OF PROGRAMME 1 —

PROGRAMME 2 – Americas and the Caribbean; Africa West; Europe	
DAY 1 – Thursday 22 October	
1400 - 1430	<p> Welcome and Introductions from CPA UK</p> <p>This session will outline the aims and objectives of the Workshop and give delegates the opportunity to familiarise themselves with the virtual platform, the other participants and the CPA UK team.</p> <p>Keynote from Ms Meg Hillier MP, Chair of the Public Accounts Committee, UK</p> <p>Speakers: Rebekah Northall, Programme Manager, CPA UK Jon Davies, Chief Executive Officer, CPA UK</p>
1430 - 1510	<p> Session 1 What Makes an Effective Public Accounts Committee?</p> <p>An expert panel will engage in key discussions on the fundamentals of what makes an effective Public Accounts Committee. Topics of time management, a strong secretariat, achieving consensus, effective questioning and effective stakeholder relationships will be explored, before widening to a Q&A with delegates.</p> <p>Session Format: Expert Plenary</p> <p>Chair: Helen Haywood, Deputy Chief Executive, CPA UK</p> <p>Speakers: Rt Hon. Dame Margaret Hodge MP, Former Chair of the Public Accounts Committee, UK Parliament Hon. Shadric Namalomba MP, Chair of the Public Accounts Committee, Parliament of Malawi</p>
1510 - 1520	Break
1520 - 1605	<p> Session 2 Holding Government to Account</p> <p>Engaging with the government to get a response to an inquiry is a central part of the role of any committee. Through interactive discussions, delegates will discuss the challenges faced by Public Accounts Committees to engage with governments, and good practice for holding the government to account.</p> <p>Session Format: Interactive Expert Plenary</p>

	<p>Chair: Jessica Onion, Programme Officer, CPA UK</p> <p>Speakers: Hon. Akierra Missick MP, Chair of the Public Accounts Committee, Turks & Caicos Islands Hon. Paul Lewis MP, Chair of the Public Accounts Committee, Legislative Assembly of Montserrat</p>
1605 - 1615	Break
1615 - 1700	<p>Session 3 Reports and Recommendations</p> <p>This session will explore the importance of writing effective reports and recommendations to help the PAC achieve impact following an inquiry. It will consider best practice for how committees can build consensus to agree on reports, how to write a report which encapsulates the findings of the PAC's enquiry, and how to write recommendations to reflect those findings using the SMART method.</p> <p></p> <p>Session format: Interactive Workshop</p> <p>Facilitator: Rebekah Northall, Programme Manager, CPA UK</p> <p>Speakers: Judith Boyce, Head of Guidance and Learning in the House of Commons Committee Office, UK Parliament Dominic Stockbridge, Former Second Clerk to the Public Accounts Committee, UK Parliament Ms Michelle Beaton, Chair of the Public Accounts Committee, Prince Edward Island, Canada</p>
1700 - 1705	Short Break
1705 - 1750	<p>Session 4 Measuring Effectiveness of PACs</p> <p>What does 'effectiveness' look like for different PACs across the Commonwealth? How can committees plan to include follow up? Which areas need further investigation? What monitoring strategies can be used? Delegates will explore effectiveness and monitoring strategies through an expert panel and will exchange good practice.</p> <p></p> <p>Session Format: Expert Plenary</p> <p>Chair:</p>

	<p>Matthew Hamilton, Monitoring & Evaluation Manager, CPA UK</p> <p>Speakers: Lesley Burns, Director, Oversight, Canadian Audit & Accountability Foundation Dominic Stockbridge, Clerk, Home Affairs Committee, UK Parliament Rosemarie-Douglas Beckford, Senior Committee Clerk, Parliament of Jamaica</p>
1750 - 1800	<p>Close of Day 1</p> <p>Facilitators: Matthew Hamilton, Monitoring & Evaluation Manager, CPA UK Rebekah Northall, Programme Manager, CPA UK</p>
1800 - 1900	<p>Networking</p> <p></p> <p>Structured and unstructured networking Pre reading materials available Uploaded videos available</p>
End of Day 1	

DAY 2 - Friday 23 October	
1345 - 1430	<p>Welcome & Recap of Day 1</p> <p></p> <p>This opening session will give an overview of day 1 of the programme and a look forward to day 2.</p> <p>Keynote from Gareth Davies, Auditor General & Comptroller, UK</p> <p>Speakers: Rebekah Northall, Programme Manager, CPA UK Jon Davies, Chief Executive Officer, CPA UK</p>
1430 - 1520	<p>Session 5 Enablers & Blockers</p> <p></p> <p>This session will provide a forum for PACs to discuss with colleagues from similar sized jurisdictions the challenges and opportunities relating to public financial oversight in their contexts and to look at how PACs can work collaboratively to overcome shared challenges.</p> <p>Session Format: Interactive Workshop</p> <p>Facilitators: Matthew Hamilton, Monitoring & Evaluations Manager, CPA UK Fay Bowen, Clerk to the Public Accounts Committee, Welsh Assembly Jonathan King, Deputy Clerk of Tynwald, Isle of Man Parliament</p>

1520 - 1530	Break
1530 - 1700	<p>Session 6 PACs in a Virtual World: Keeping the Receipts and Exercising Scrutiny during Emergencies</p> <p>Since the outbreak of COVID-19, PACs have been forced to work in new and unfamiliar ways. Virtual committee hearings and meetings have become the norm for some whilst other committees have had to stop proceedings or adopt hybrid solutions. This session will look at the mechanics of how PACs have been able to adapt to virtual working and the challenges of doing so.</p>  <p>The session will also focus on how PACs have approached the challenges of scrutiny during COVID-19 and past pandemics, and how PACs can be effective during potential future emergencies. Delegates will also hear from experts on what they can start thinking about now regarding government expenditure on COVID-19 ahead of auditing next year.</p> <p>Format Session: Interactive Workshop</p> <p>Speakers: Hon. Alanna Clohesy MLC, Chair of the Joint Standing Committee on Audit, Western Australia, Fay Bowen, PAC Clerk, Welsh Assembly Sir Geoffrey Clifton-Brown MP, Member of the Public Accounts Committee, UK Parliament Mr Savenaca Koro, PAC Clerk, Parliament of Fiji Mr Vincent Tang, Technical Assistance Advisor, Fiscal Affairs Department, International Monetary Fund Mr Kubai Khasiani, Regional Adviser, Public Financial Management, International Monetary Fund Mr Colin Owen, Public Financial Management Advisor for the Caribbean Region, International Monetary Fund</p>
1700 - 1715	Break
1715 - 1815	<p>Session 7 PACs and the Sustainable Development Goals</p> <p>What role do PACs have in ensuring SDGs are met? How can PACs contribute to upholding SDGs and what role can they play in the future? This session will consider these questions through a panel discussion</p>  <p>Session Format: Expert Plenary</p> <p>Chair: Ruth Pope, Head of Multilateral Projects Team, CPA UK</p>

	<p>Speakers: Carol Bellringer, President and CEO of the Canadian Audit and Accountability Foundation Mr David Wight JP, MLA, Member of the Public Accounts Committee, Cayman Islands Hon. Fatoumatta Njai MP, Member of the Public Accounts Committee, The Gambia</p>
1815 - 1830	<p>Close of Day 2 & Workshop</p> <p>Facilitators: Rebekah Northall, Programme Manager, CPA UK Matthew Hamilton, Monitoring & Evaluations Manager, CPA UK</p>
1830 - 1930	<p>Networking</p> 

— END OF PROGRAMME 2 —

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