

PRACTICES OF PUBLIC ACCOUNTS COMMITTEES IN SADC

Summary Good Practice Guide

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GOOD PRACTICE GUIDELINES

Recommended Benchmarks

About the Guidelines

- ❑ First step to establishing Best Practice Guide
- ❑ Recognition of varied contexts
- ❑ Not a 'one size fits all' instructional manual
- ❑ An informative reference resource for PACs
- ❑ Tool that will encourage on-going engagement & debates on PACs' practices & effectiveness
- ❑ To be updated every 2 years

Mandate & Legal Powers

- ❑ Mandate – legislated, detailed & clear.
- ❑ Common understanding of mandate and powers by all members
- ❑ Rules/ & Acts of Parliament must empower PACs with appropriate powers
- ❑ Good, practical understanding of how PAC powers should be applied
- ❑ Regular reviews & updating of mandate

Size

- ❑ Between 6 – 15 members; following factors to be considered
 - Mandate and responsibilities
 - No of AG's reports to be considered
 - Size of Parliament
 - Advantages & disadvantages of small & large committees

Term of Office

- ❑ Ideally members and chairperson to be appointed for the full term of Parliament for the following reasons
 - Experience & continuity
 - Nature of PAC's work
 - Return on capacity building investment

Chairperson

- ❑ Senior Opposition Chair ideal; depending on whether the political & legislative environment is supportive of financial scrutiny & accountability
- ❑ Strong leadership skills & knowledge of PAC's work
- ❑ Ability to articulate & enforce non-partisan objective of PAC
- ❑ Ability to manage all PAC processes

Relationship with the SAI

- ❑ Interdependence of functions: need to maintain good working relationship (relationship to be defined by Rules/& Acts of Parliament)
- ❑ SAI to be dependent to enable objective setting of audit priorities and factual audit reporting
- ❑ Timely and clear (easy to understand) audit reports
- ❑ AG to brief PAC on the content of audit reports
- ❑ AG to attend all hearings as an Expert Witness

Planning & Guidelines

- ❑ Planning to form an integral part of all aspects of PAC work
- ❑ Adoption of a strategic planning approach for medium – long term planning
- ❑ Documented guidelines & procedures for increased effectiveness & consistency
 - Reviewing audit reports
 - Planning & conducting meetings & hearings
 - Developing PAC's reports
 - Following up on PAC's recommendation
 - Assessing PAC's performance

Meetings & Public Hearings

- ☐ Sufficient and regular meetings
- ☐ Meetings open to public and media
- ☐ Minutes of meetings kept for reference purposes when following up (and made available to the public & media?)
- ☐ Hearings open to public and media
- ☐ Clear objectives & work plan for hearings
- ☐ Verbatim transcripts & summary of minutes available to the public & media
- ☐ Primary witness to be an Accounting Officer

PAC Reports

- ❑ Unanimous; if not, include minority opinion (good for credibility & increasing the chances that PAC's recommendations be taken seriously)
- ❑ Draft reports to be thoroughly debated in PAC
- ❑ Final reports to be tabled in Parliament before being made available to ministers
- ❑ Final reports to be debated in the House and approved by Parliament

Follow-up & Performance Measurement

- ☐ Documented structured follow-up procedure essential
- ☐ Need for period status reports to monitor implementation of recommendations
- ☐ Need for performance measurement framework (goals, objectives, inputs, activities, outputs, outcomes & performance indicators)

Performance Indicators

- ☐ No. of AG's reports considered
- ☐ Time lapsed bw tabling of audit reports & hearings
- ☐ No. of committee reports produced
- ☐ No. of hearings held/year
- ☐ Recommendations accepted by government
- ☐ Recommendations implemented
- ☐ Action taken against officials who contravene fin. management policies & laws
- ☐ Improvement in fin. Management & accountability

Resources

- ❑ Own, adequate budget to cover all costs
- ❑ Skilled & qualified support staff (esp. Clerk & Researcher/s)
- ❑ Adequate and appropriate working facilities

Thank You All!



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