

The Capacity and Performance of Public Accounts Committees

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Abstract

There has been a growing interest in strengthening the capacity and performance of Public Accounts Committees (PACs) as part of a more general move to secure democracy, reduce corruption and promote good governance. However, the nature and role of these institutions are somewhat paradoxical as they have often been copied from other jurisdictions and the goals of governance and corruption reduction are not necessarily consistent. In this paper I ask the question of whether PACs have the capacity both to strengthen accountability and to reduce corruption. I also question the focus on formal performance measurement and argue that there is also a need to recognise the role of the PAC as an important forum for political deliberation.

Introduction

There has been a growing interest in processes of parliamentary accountability and oversight which can be seen as part of a wider interest in the reduction of corruption and a reawakening of interest in the political institutions and structures. At the centre of this trend has been the interest in the nature and operation of parliamentary public accounts committees.

Over the last decade there have been a number of reviews of Public Accounts Committees and recommendations for what constitutes best practice in this area. The risk is that the positions adopted by these reviewers represent an unconscious (or in some cases conscious) advocacy of a particular culturally specific institutional structures which might not necessarily translate well or meet the accountability and oversight needs on other settings. However, while these are seen as normative best practice they will be copied and implemented despite local challenges.

From a broader perspective there has been a widespread trend towards public sector reform. Often these changes have been called New Public Management reform (NPM) and this has been described as the application of privatisation and managerialism in the public sector (Hood, 1991, 1995). However, recent work in this area has challenged the simple categorisation of these changes and have argued instead that the NPM is possibly dead (Dunleavy et al (2005) or at least paradoxical and moving into middle age (Hood and Peters, 2003). Hood and Peters (2004, p. 278) acknowledge the criticisms of a “one size fits all” and “poorly grounded recipes for institutional design” which they recognise as an example of mimetic isomorphism. However, they also suggest that ‘middle age NPM’ needs to more fully consider the complex systems which underpin the surprises and paradoxes observed.

In this paper I explore the existing literature on the capacity and performance of public accounts committees. Jones and Jacobs (2006) suggested that the place of the PAC in public sector reforms is an example of a kind of paradox. On one hand they are part of existing constitutional structures and institutions which Jones and Jacobs (2006) suggest might be working against some elements of NPM reform. On the other hand it is possible that NPM might be working against PACs by tilting the accountability balance away from the political oversight and towards the managerialism (Fowles, 1993; Gray and Jenkins, 1993). Jones and Jacobs (2006, p. 67) go on to argue that a growth in the activity of parliament could be seen as a response to the hollowing of the state associated with NPM reforms. Therefore attempts to build the capacity and performance of parliamentary oversight and public accounts committees can be understood in a number of different ways. This could represent the isomorphic transfer of national institutional structures, they could reflect the application of ‘one size fits all’ NPM corporatist and managerialist recipes, or they might represent a serious attempt to rebalance broader trends towards the reduction of the

oversight powers of parliament. It is with these different possibilities in mind that we turn to a reflection on the historical development of PACs.

The History of Parliamentary oversight

Parliamentary public accounts committees are popularly regarded as originating in the nineteenth century British parliament. In Britain, the House of Commons had wrested control of finance from the Crown by the seventeenth century (Chubb 1952). However, it was in the nineteenth century that control was more developed. In 1857 the Select Committee of Public Moneys, chaired by Sir Francis Baring, recommended a series of reforms to the appropriation and auditing procedures. In 1861 William Gladstone, who had become Chancellor of the Exchequer in 1859, moved for the establishment of a Select Committee of Public Accounts. Nine members were duly appointed and in 1862 Gladstone moved the following motion which passed and was incorporated under the House of Commons Standing Orders¹ under which the committee was to operate. It reads:

That there shall be a Standing Committee, to be designated 'The Committee of Public Accounts,' for the examination of the Accounts showing the appropriation of the sums granted by Parliament to meet the Public Expenditure, to consist of nine Members, who shall be nominated at the commencement of every Session, and of whom five shall be a quorum [House Commons Debate 3 April 1962, vol 166 cc528-31]

Chubb (1952) presented the establishment of the Standing Committee of Public Accounts as a logical evolution from the earlier sporadic committees and commissions of account. Chubb (1952) highlighted two significant precursors, the Royal Commission of 1831, which was set up in response to 'a constant pressure from the house' who were influenced by and commented favourably on the French Commission de Comptes (linked to the Cour des Comptes – Audit Board) (Chubb, 1952, p. 26) , and the Select Committee on Public Monies (also called the Baring Committee), which was proposed (in 1856) and chaired by Sir Francis Baring (grandson of the founder of Baring Brothers Bank, previous Chancellor of the Exchequer and First Lord of the Admiralty – Chubb, 1952, p. 28). Francis Baring was a tireless critic of existing audit and accountability practices and an advocate for better parliamentary oversight of spending. In August 1860 he raised concerns about the lack of independent audit and oversight for Civil Service estimates (House Commons Debate 9 August 1860 vol 160 cc 940-5). Baring's example of this failure of accountability related to £80,000 which was voted for the Duke of Wellington's funeral and was drawn from the Exchequer by 5th April 1853. However, £24,000 was not spent on the funeral and in 1856 it

¹Chubb, 1952 suggested it was standing order 90 and in the 2011 standing orders it was 148.

was being used by the Pay Office as a float for a system of payments and repayments for Army, Navy and 'other requirements'. Baring argued that was "most confusing and unsatisfactory" because the money has "... remained unaccounted for from 1853 to 1856, and had been applied to purposes which the House had no cognizance" (House Commons Debate 9 August 1860 vol 160 cc 940-5). Therefore there was a need for better audit and oversight of all public monies. Lord Welby suggested (cited in Chubb, 1952, p. 28) that the Baring Committee "practically decided the form in which Parliamentary control over expenditure should be established".

In nominating the members of the Select Committee on Public Monies (the Barings Committee) Gladstone indicated that they were chosen with a view to give satisfaction to both sides of the House, and fairly to represent all parties, while bringing as much talent, knowledge and experience as possible to discharge these important functions" (House Commons Debate 18 April 1861 vol 162 cc 773-4; Chubb, 1952, p. 37). Gladstone's proposal for membership to the (standing) Committee of Public Accounts in 1862 primarily reflected the knowledge and expertise of the members (House Commons Debate 3 April 1862 vol 166 cc 528-31).

It can be argued that there were two interlinked motivations for the Standing Committee of Public Accountants which was finally established in 1862. Firstly there was a concern with the risks of corruption and misappropriation and secondly there was a concern to maintain parliamentary control over funds (accountability). Chubb (1952) traces the origin of detailed appropriations to the Revolution of 1688 and the establishment of the sovereignty of the Commons. Funnell and Cooper, (1998, p. 35) pick up this narrative to suggest that the parliamentary control of appropriation was developed in the nineteenth century to prevent the monarchs from accumulating undisclosed reserves from taxation and thereby the funds to raise forces to threaten parliament. Therefore the concept of the public sector control cycle or 'supply procedure' emerged. The establishment of the Standing Committee of Public Accountants can be seen as part of the concern to maintain this control of public funds.

With the expansion of the British Empire and the creation of the colonies around the world the Westminster model of parliament (the American colonies diverged from the British model after their 1776 revolt) become a common feature of what evolved into the Commonwealth. The New Zealand and the Australian colonies were established during the nineteenth century and attained responsible government in the second half of the nineteenth century, although the six Australian colonies did not federate to become one nation until 1901. In all cases their legislatures were apparent copies of the British Parliament, consisting of two

houses of parliament and the sovereign as the Head of State. This type of legislature is commonly referred to as the 'Westminster model'.

Concepts of the UK Westminster system and direct comparisons to the British model played an important rhetorical role in the development of parliamentary governance and accountability in these countries. New Zealand has had some form of public accounts committee since 1870 (McKinnon, 2003, p 39; Martin 2004, p. 56 says 1861) and the first Australian colony to have a public accounts committee was probably Tasmania in 1862. The development and final establishment in 1895 of the Victorian Public Accounts Committee illustrates the important rhetorical and structural links back to the British Westminster system where members looked invariably to Britain as their model (Jones 1987, pp 38-46). This was evident as the standing orders were drawn up to be 'exactly on all-fours with the English precedent' (Parliament of Victoria 1894, p 1210). Ironically the Standing Order establishing the committee had significant variations from the British model, due largely to the need to deal with various colonial financial problems (Jones 1987, p.76) and the UK committee was itself changing away from the careful examination of items of expenditure and towards assessing the efficiency of government spending and scrutiny of departmental procedures and methods (Chubb 1951; Jones 1987).

Despite this focus on the Public Accounts Committee within the UK Westminster system they were actually predated by the Canadian House of Commons which had a standing committee on public accounts from 1852 (Balls 1963, pp 21-2) which would have been arguable more relevant to the Australian colonial context. Jacobs and Jones (2009) argue that these institutions were established primarily to support the legitimacy of these parliamentary institutions rather than to support performance. However, the question of performance requires a greater focus on the process of parliamentary oversight and therefore the capacity of the PAC to contribute to public sector performance. Jones and Jacobs (2006, p. 74) suggest that this issue of capacity is particularly important because despite the reduction in other aspects of public sector capacity and accountability, the PAC has the ability to act independently from the executive in the public interest.

The Process of Parliamentary Oversight

Parliamentary financial scrutiny has essentially two stages. The first is the presentation to parliament for approval of an estimate of government's spending needs. This spending is approved by parliament in a series of appropriation acts to appropriate funds to specific needs. The second is the *ex post* scrutiny of parliamentary spending in conjunction with the Auditor-General. Chubb (1952) indicated that this was "to ensure that the policy . . . shall be carried out accurately, faithfully, and efficiently" (Chubb 1952, p. 1).

Surveys of PACs have found an enormous diversity in their structures, responsibilities and work practices (McGee 2002; Wehner 2003; Stapenhurst et al 2005; KPMG 2006). Nonetheless they all fit into the 'circle of control' (Chubb 1952, p. 6) of parliamentary financial scrutiny, comprising the submission of estimates to parliament by the executive, the requirement for money to be expended in accordance with appropriations approved by parliament, the submission of accounts to parliament to be audited by the Auditor-General, and the public accounts committee's responsibility to examine expenditure (KPMG 2006, p. 8).

McGee (2002) couched the role of the PAC in terms of democratic accountability in that the PAC is one of the organizational forms in which Parliament ensures the accountability of government. However, McGee (2002, p. 57) suggests that it is the role of considering the Auditor General's reports, rather than the more general role of 'examining public accounts', which has become the predominant activity of the PAC in modern times. This has become particularly true with the growth of performance or value for money reporting by Auditors General.

The link between the Auditor General and the PAC is significant. McGee (2002, p. 11) noted that they are intertwined both in practice and in history. The legislative reforms to create the institution of the modern Auditor General were accompanied by the procedural reforms which led to the creation of the PAC (McGee, 2002, p. 57). Therefore the capacity and performance of PACs cannot rightly be considered in separation from the capacity and performance of Auditors General.

Wehner (2003, p. 24) particularly highlighted the *ex post* assurance role of the PAC in following up the Auditor-General's reports and identifying the appropriate steps to address any shortcomings. Deploying a feed-forward metaphor, Wehner (2003, p. 24) suggests that the recommendations of the committee can then filter into future budgets, creating continuous and virtuous cycles of improvements in public spending. From this perspective an effective PAC would be one that impacts future budgets and policy and capacity is an issue of having the capacity to have said effect. However, this question of what is necessary to build and sustain the capacity of the PAC to effectively (and maybe even efficiently) perform their role needs further consideration. Ultimately the issue of capacity is dependent upon how we understand performance.

The Performance of the Public Accounts Committee

The question of the capacity and performance of PACs is a relatively recent concern. Institutions such as the UK PAC and colonial versions in countries such as Australia and Canada were established in response to clear public and political concerns around some financial or institutional crises. Therefore the existence rather than the performance of these institutions was the central question. It could be suggested that the PAC have also been called to account through broader NPM trends for explicit measurement and enhancement of efficiency (Jones and Jacobs, 2006). However, a second driver for the interest in the performance and capacity of PACs has been the global interest in governance and oversight and in the role of parliament in curbing corruption (Stapenhurst et al., 2006). Because of the interest in transplanting institutions of parliamentary oversight in developing jurisdictions the question of what constitutes an effective PAC becomes critical. From this perspective the work of McGee (2002) is rather more a practical advocacy for a particular notion of good governance rather than a disinterested benchmarking process.

Following this advocacy agenda McGee (2002) made a number of specific suggestions on how they considered that the performance of public accounts committees (PACs) could be enhanced, particularly around the nature and operation of the relationship between the Auditor General and the PAC. However, the nature of McGee (2002) was focused on describing and recommending best practice rather than exploring the nature of performance. In particular McGee (2002) suggested that there was a need to build capacity of parliaments, PACs and Auditors General's office with improved resources, training and access to expertise; there was a need to maintain (and potentially enhance in some jurisdictions) the independence of Auditors General and there was a need to exchange information and ideas between PACs to share developments and best-practice.

Wehner (2003) revisits some of the issues raised by McGee (2002). He argued that the central role of the PAC was to support the process of parliamentary financial scrutiny. In particular he differentiates between ex ante and ex poste financial scrutiny and scrutiny on the basis of affordability, allocation priorities across different spending areas and general questions of value for money. Wehner (2003) suggests that issues of affordability and prioritisation are primarily ex ante questions while issues of value for money are ex post. It is this ex poste 'value for money' role which Wehner (2003) highlights as the particular role of the PAC, most specifically the review of the findings of the Auditor General (AG) and indentifying appropriate steps to ensure any identified shortcomings are addressed. However, to prosecute the question of value for money the PAC needs to adopt a position of political neutrality which requires leaving questions of policy for others and focusing instead on the question of whether money has been administered appropriately and efficiently.

Wehner (2003) argues that this is what has led to the tendency of the PAC to summon departmental officials rather than ministers as witnesses. However, the notion of political neutrality also underpins the argument for representative membership, cross-party support and a preference for consensus and unanimity in PAC reports. Wehner (2003) notes that the overwhelming majority of PAC work involves dealing with AG reports. However, Wehner (2003) contends that there are a number of key challenges facing PACs. First, many governments are reluctant to respond to and to address the issues raised by PACs (and AGs). The quality of the AG work is variable across different jurisdictions. The other side of this coin is the fact that public sector reforms have led to new types of performance focused audit work (particularly value for money audits) which may blur the boundary between efficiency and policy critique and undermine the political neutrality of the PAC. Finally Wehner (2003) suggests that that growing complexity and commercialisation of the public sector may undermine the ability of the PAC to 'follow' public funds. However, another implication of these changes is that PAC members may lack the expertise to understand the complex and increasingly commercial context which PACs are now expected to address.

Pelizzo et al (2006)² represented an important extension of the earlier McGee (2002) work in that they were more specifically focused on the question of performance and collected additional data collection from both national and provincial parliaments in Commonwealth Countries. They found that the most significant success factors reported by PAC chairs relate to the ability of the PAC to act as a catalyst to improve the implementation of policy decisions and to improve the provision of information to parliament. Therefore the principal measures deployed were the percentage of recommendations accepted by government and the percentage of recommendations implemented. In general this can be seen as an output focus where the primary form of measurement is the output of the specific entity or organisation. However, Pelizzo et al (2006) suggest that there were a number of structural and organizational factors which were seen as being key to the success of public accounts committees. In terms of structure they found that a proportional representation of the various political parties and the exclusion of MPs with cabinet posts were considered to be very important for PAC success. Practices of formulating recommendations and publishing conclusions, investigating all past and present public expenditures', choosing topics without government interference and focusing on financial accountability (rather than policy) were also seen as being important to PAC success. From a practical perspective keeping transcripts of meetings, preparation for committee meetings, effective procedures to follow-up government actions and close working relationships with members of the various political parties were also important.

² Similar material was covered in the Stapenhurst et al. (2005) working paper.

KPMG's (2006) study of PACs in Australia and New Zealand extended and updated the work of McGee (2002) but also included questions on the monitoring and reporting of performance by PACs. The summary was that 'one size does not fit all' as there were a variety of structure and institutional practices across the different PACs analysed. However, there was general support for the notions of political neutrality, bipartisanship, consensus and good governance. In terms of PAC performance disclosure and evaluation KPMG (2006) reported that most PACs provided annual reports and website disclosure which provide details of their activities, members and sometimes details of government responses to the PAC recommendations. Of the few PACs that provided quantifiable information on performance the most notable were the Victorian Public Accounts and Estimates Committee who reported key performance indicators such as the percentage of recommendations accepted by government, the number of reports completed and the number of submissions received. A number of other PACs also had explicit performance measures as part of their annual reports such as the Queensland PAC who reported their publications tabled, hearings, meetings and inspections as part of the Parliamentary Service annual report, NSW PAC reported on their activities annually along with the number of report recommendations adopted by parliament in their published Annual Review. The Australian Federal PAC (Joint Committee of Public Accounts and Audit – JCPAA) did not publish performance data but had an internal performance review system which focused on reviewing the speed and responsiveness of government's response to the committee recommendations.

At a more general level it seems that process of parliamentary oversight as embodied by the PAC has also been subject to the broader public sector pressures for more explicit measures of performance. From an analytical perspective these performance measures are sometimes focused on inputs (staff numbers and committee members), sometimes on activities (numbers of hearings, submissions or investigations) sometimes on outputs (numbers of reports produced) and sometimes on aspects of outcome (impact on policy and numbers of PAC recommendations).

While the non-partisan nature of PACs is identified by participants and observers as part of their strength (McGee 2002; Wehner 2003; Stapenhurst et al 2005) the committee members nonetheless remain politicians with loyalties to party as well as parliament. This is particularly the case in parliaments with strong party discipline and an established two-party system (such as Australia).

A Way Forward

In reflecting on both the origins and the activity of PACs it becomes clear that there are two somewhat different objectives. On one hand the PAC is a tool of oversight and good

governance which will reduce corruption and on the other it is seen as a tool of parliamentary accountability in the face of increasing managerialism and hollowing of the state. In addition the nature and evolution of the PAC was institutionally specific and assumed certain political and social structures which might no-longer be present or have never been established. In summary the suggestion that an improvement in capacity will lead to an improvement in performance is dependent on these key assumptions.

Summarising the literature examined reveals a number of key themes and assumptions about the nature of PACs and the notion of what constitutes performance. First and foremost the activity of the PAC is one element in a broader process of parliamentary oversight and audit. In order for a PAC to be effective the other elements of parliamentary oversight and audit need to exist and be functioning. This interlinking relationship is clear from McGee (2002) but is also clear from more recent work by Wehner (2003) and Pelizzo et al. (2006). Therefore the question of the capacity and performance of a PAC needs to be addressed at a systems level that considers the nature and performance of all of the elements of parliamentary oversight, most particularly the capacity and performance of the respective Auditor General.

The second key issue provides evidence for the primary role played by contemporary PACs. It is clear from McGee (2002), Wehner (2003) and Pelizzo et al (2006) that political neutrality and cross party representation is a fundamental requirement for an effective PAC. This would suggest that the primary function of the PAC is parliamentary oversight and accountability. Both Pelizzo et al (2006) and KPMG's (2006) also provide evidence for this focus. They suggest that the primary measure of self assessment and performance review is the ability of the PAC to impact government policy as measured by the number of recommendations accepted and implemented by the government. Certainly the notion of measuring performance in terms of government acceptance and implementation of recommendations is consistent with the best practice for measuring the performance of parliamentary committees recommended by Monk (2010). This would suggest that the role of the PAC to reduce corruption and misappropriation is receiving less attention. However, Modell et al. (2007) suggest that there is a transition away from this kind of output-based and a growing emphasis on more process-focused approaches towards performance. As Lipsky (1980) argued, the operational processes which underpin public service delivery are as important (if not more important) than the specific measurable outputs. A 'process' focus might involve a greater concern with citizen engagement and public value (O'Flynn, 2007) than traditional bureaucratic focus associated with the pre-NPM approaches to public management (Hood, 1991, 1995). In addition a multi-faceted approach to the understanding of capacity and performance is consistent with the notion presented by Uhr (1998, 2001)

under the rubric of deliberative democracy. Uhr (2001) argued that parliamentary committees provide an important forum for political deliberation. Therefore issues of capacity and performance of PACs are centrally linked to their ability to function as a forum for political deliberation rather than more specific output in terms of the reports generated or the recommendations implemented. An informal discussions with individuals who has considerable experience as PAC staffers / committee secretaries in Australia also highlighted aspects which underpin the deliberative capacity of the committees. This included strong research and administrative support from a standing secretariat – but also required a strong commitment from committee members and from the chair to support open debate around issues of sound public administration and the capacity of the committee to set its own work program, to call witnesses and documents. This process required that the PAC provides a ‘back of house’ space for open deliberation while also presenting a ‘front of house’ presentation of bipartisanship and cross-party agreement. Clearly such agreement and any notion of unanimity could not be reached without the respective ‘domain of deliberation’.

From a practical perspective I would suggest two things. First, if the primary objective is the reduction of corruption and misappropriation existing ‘best practice’ might not be the best practice at all. In fact it may be necessary to develop some new and innovative approaches which strengthen this area. Second, it is necessary to take a systemic approach towards the issue of capacity and performance which considers the place of the PAC in broader processes of parliamentary oversight. This needs to be a warning to those who consider implementing a PAC in isolation from these broader processes. In particular a strong relationship with an independent and well-resourced Audit Office, including the capacity for regular private briefings is a critical institutional link.

From a performance measurement perspective care needs to be taken with the seduction of formal and explicit performance measurement. While the question of the impact and take-up of PAC recommendations is important it is also important to remember the role of the PAC as a critical domain of cross-party deliberation on issues of sound public administration. Perhaps future efforts to build capacity in this area could focus more on how the capacity for these processes of deliberative democracy are built and sustained.

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