



Standards and Good practice for
effective working relationship
between AuGF, PAC & Stakeholders



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RELATIONSHIP B/W THE AuGF AND PAC

- The Auditor general is an '*independent officer of Parliament*' *NOT a government auditor.*
- This means that the AG has **complete** discretion in the performance or exercise of his or her functions or powers and, in particular, is not subject to direction from anyone.
- Parliament/PAC allies of the AG, particularly on issues of resources.

System of Accountability

- The AuGF-PAC relationship is critical for accountability.
- The Audit Office (AO) relies on the PAC to encourage government entities to respond to recommendations.
- PAC relies on AO for high quality, independent reports.
- One cannot be effective without the other.

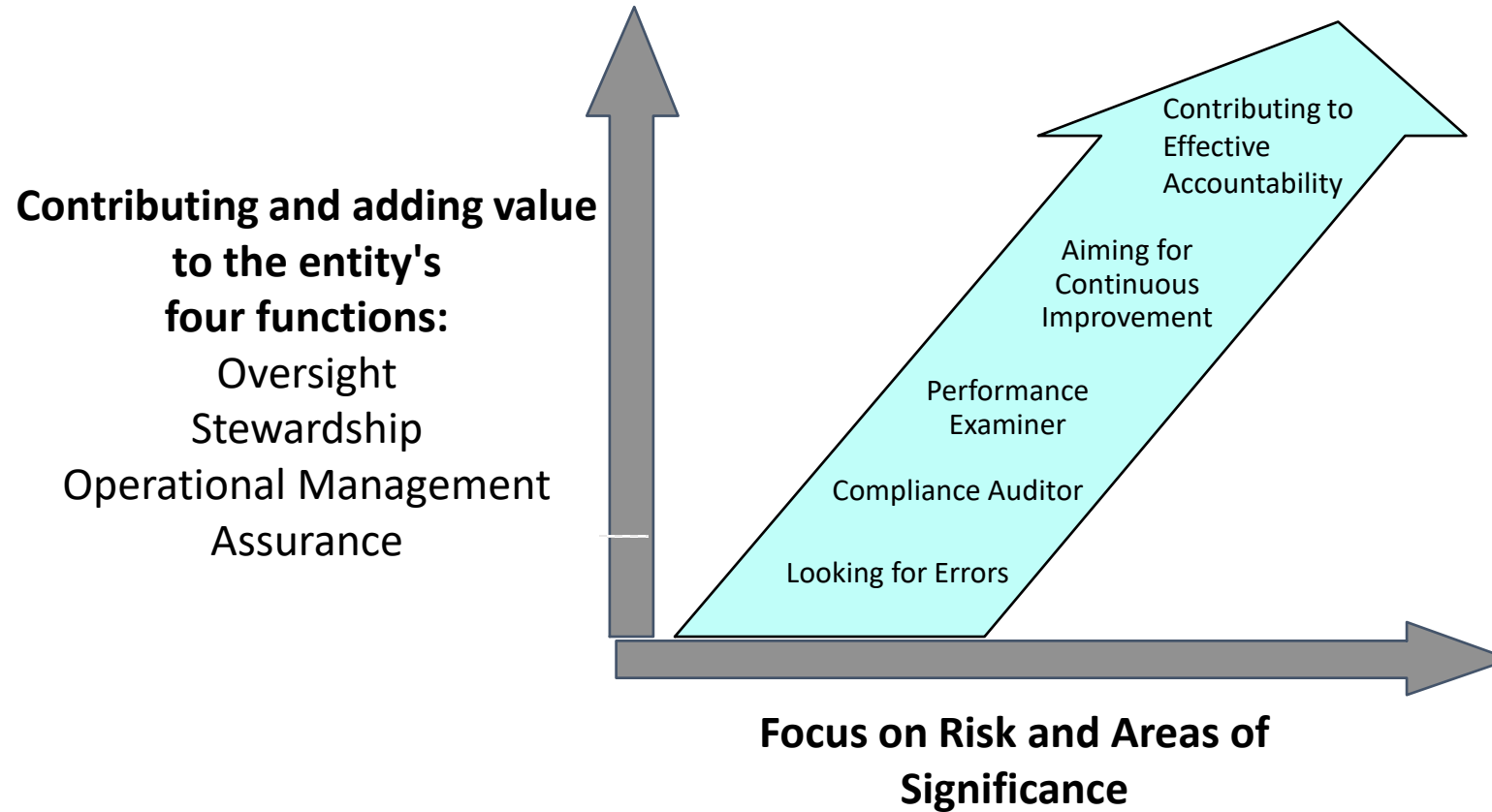
Why is oversight important

- Oversight committees are key to effective government.
- PAC is most important oversight committee in Parliament.
- Effective PACs oversee government spending and holds government accountable.
- “Public money has no party”

PAC effectiveness also depends on ...

- 1. Non-partisanship** - *constructive working relationships with witnesses and among members*
- 2. Auditor-PAC Relationships** - *shared trust and unity of purpose, but with distinct roles and independence of action*
- 3. Recommendations and Observations** - *PAC may make its own*
- 4. Follow-up** - *can hold hearings on follow-up reports by the auditor, or monitor the implementation of recommendations*
- 5. Assessing Impact and Communicating Results** - *communicate value to parliament, the media and the public*

Different Perspectives of the Auditor

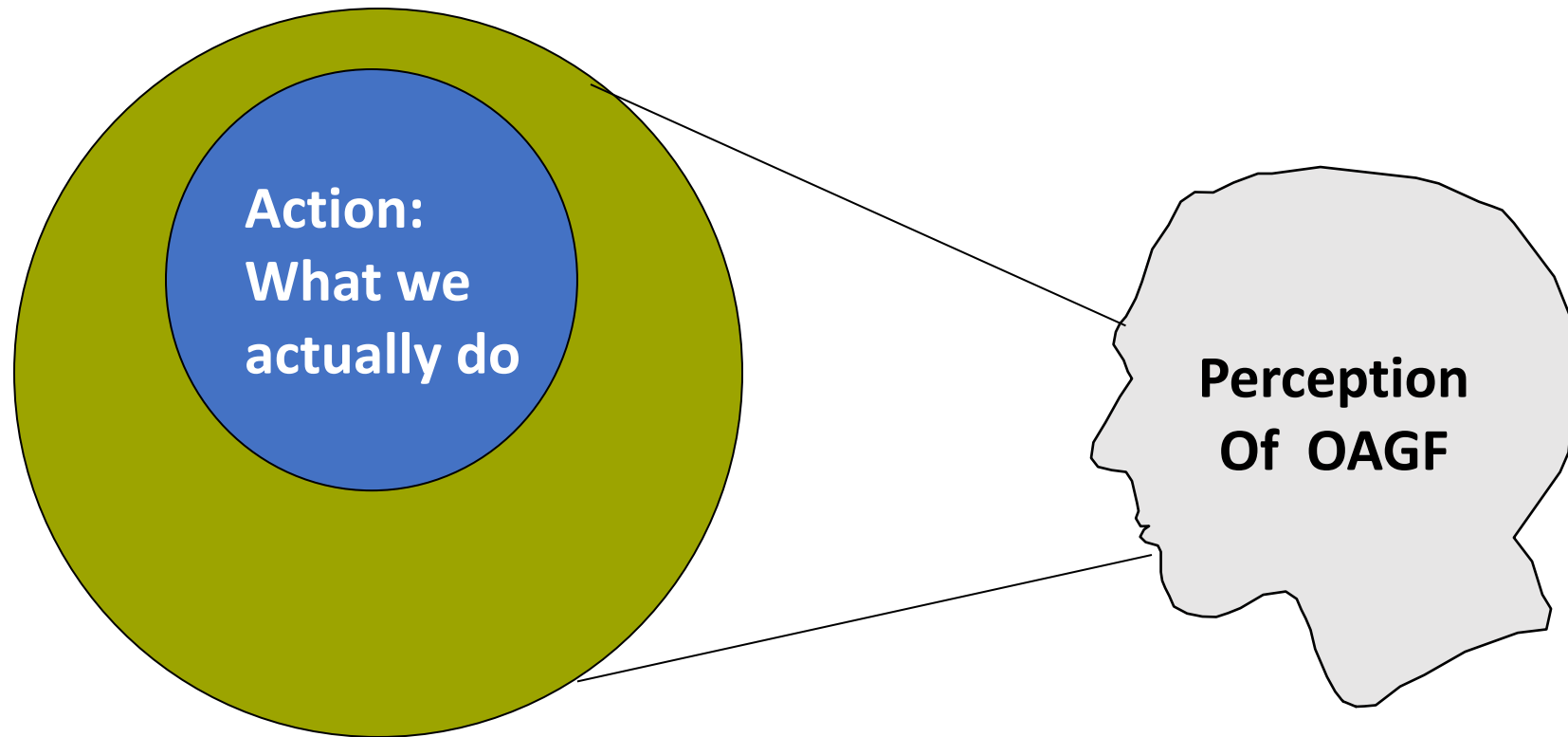


- When communication takes place there is always a sender and a receiver – but do they have the same understanding of the message?

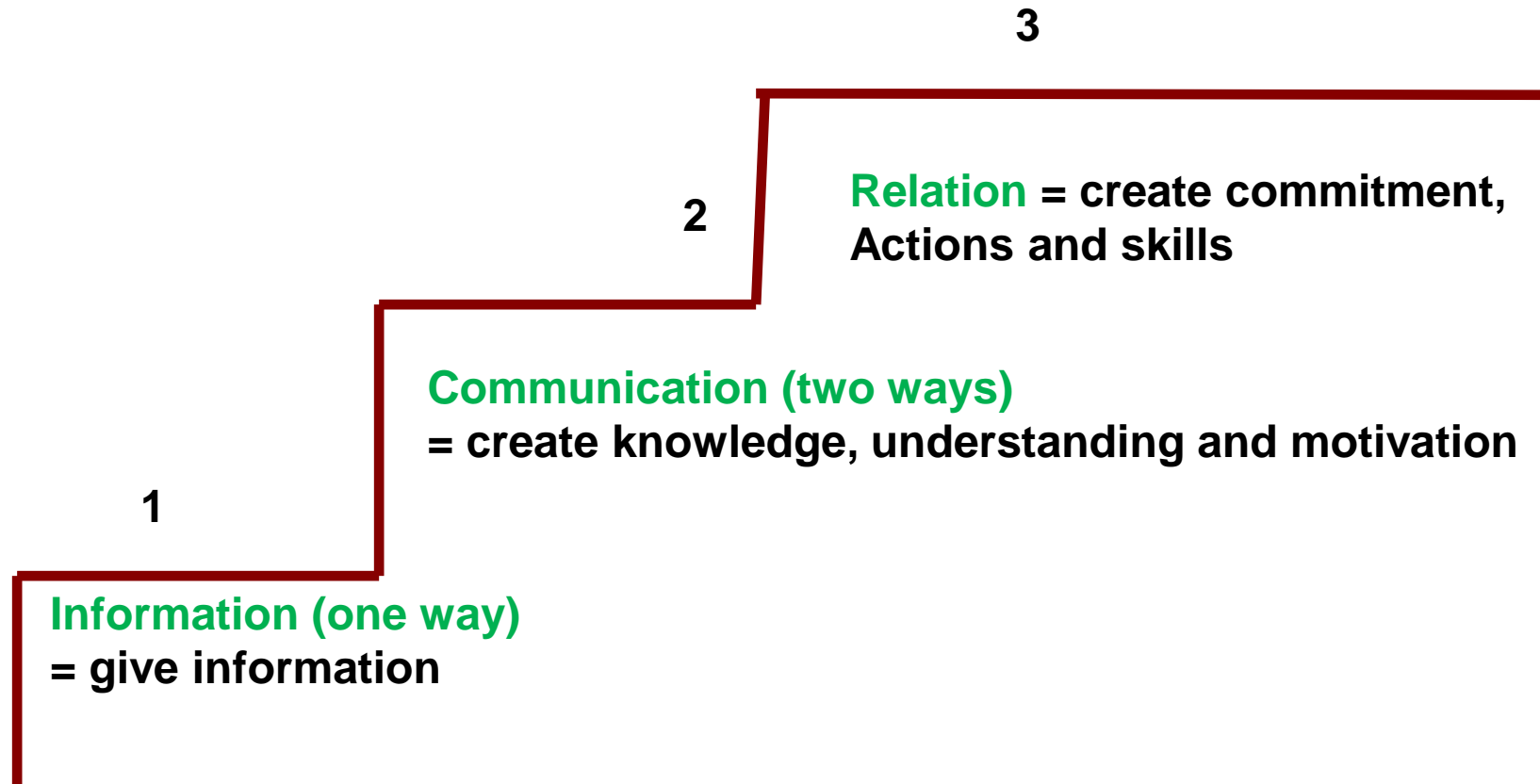


We must ensure that we communicate what we actually do

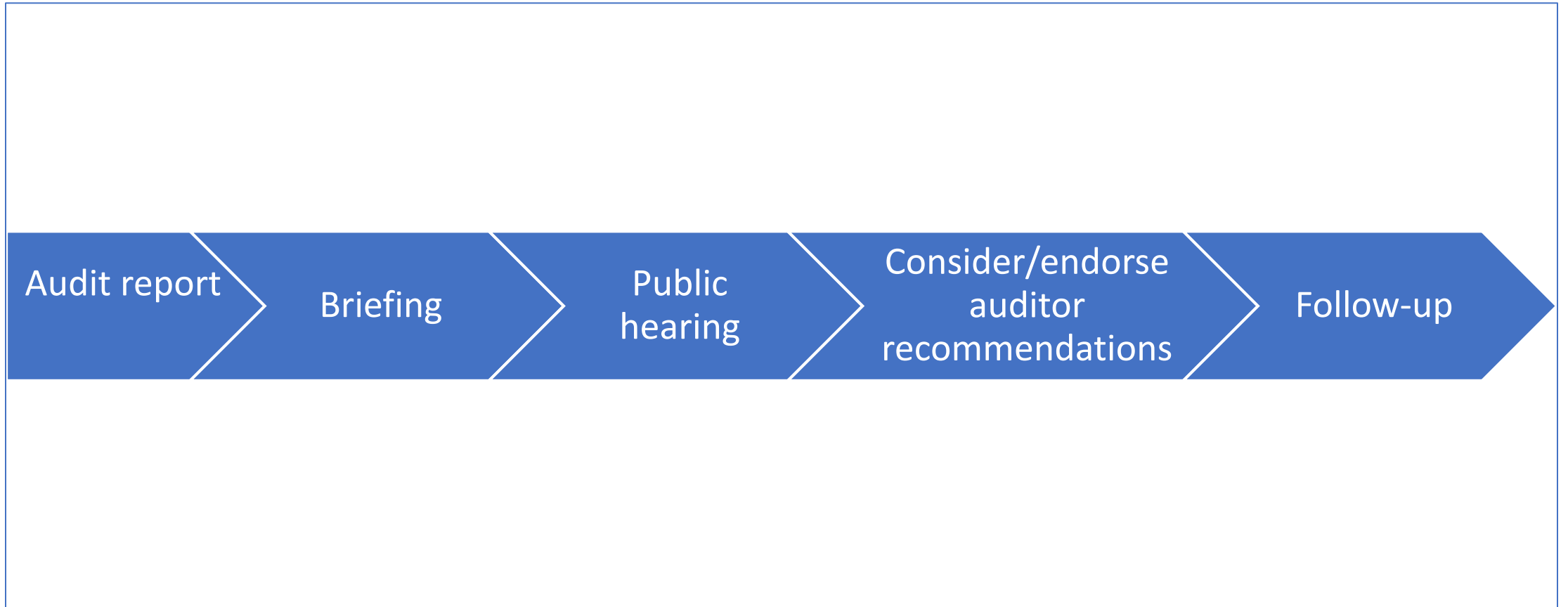
Communication: What we say about what we do



Communication stairway



SAI-PAC Activities



Accountability– Good Practices for PACs

- 15 Good practices
- Good practices are divided into
 - foundational issues,
 - actions, and
 - outputs
- Each good practice has: key indicators, explanation of the practice and tips

Foundational Issues

The PAC:

1. Has legally enshrined powers.
2. Is free from government interference.
3. Has an established method to communicate with stakeholders.
4. Has appropriate staff support.
5. Has an established process to ensure continuity of work

Actions

The PAC:

6. Plans its work.
7. Provides members with training.
8. Has a positive relationship with the legislative auditor.
9. Is committed to cross-party collaboration.
10. Has constructive engagement with witnesses.
11. Has members who understand their unique responsibilities.

Outputs

The PAC:

12. Holds public hearings.

13. Issues regular reports.

14. Follows up on the implementation of recommendations.

15. Examines its performance and impact.

Suggestions for a PAC Action Plan

1. Strengthen the ability of the clerk and researchers to provide analysis to the PAC.
2. Improved planning for hearings.
 1. Take advantage of in camera sessions to plan effective questions for hearings.
3. Develop a schedule and prioritize hearings.
4. Ensure that members have sufficient time to read the AG's report so they can prepare for hearings.
5. Improve the timeliness of the production of PAC reports.
6. Improve public access to PAC reports – improve communications to Ghanaians.



THANK YOU