

## Introduction

- 1.1 The Joint Committee of Public Accounts and Audit (JCPAA) is established pursuant to the *Public Accounts and Audit Committee Act 1951* (PAAC Act) and draws its members from both the House of Representatives and Senate.
- 1.2 The JCPAA is one of the oldest committees in the Parliament. The original establishing legislation for the first public accounts committee passed in December 1913.<sup>1</sup> For more than 100 years the Committee's mandate has been to hold Commonwealth agencies to account for the lawfulness, efficiency and effectiveness with which they use public monies.

## Committee duties

- 1.3 The PAAC Act provides that the Committee may report to the Parliament, with any comment it thinks fit, on any items or matters concerning the financial accounts and affairs of Commonwealth authorities; any report of the Auditor-General tabled in Parliament; or any circumstances connected with either. This provides the Committee with the unique power to set its own work program and ensures a high degree of autonomy from executive government.
- 1.4 The duties of the Committee, as outlined in the PAAC Act, are:
  - to examine the financial affairs of authorities of the Commonwealth;

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<sup>1</sup> *Committee of Public Accounts Act 1913*, ceased 11 December 1951 when repealed by the *Public Accounts and Audit Committee Act 1951*.

- to examine all reports of the Auditor-General that are tabled in the Parliament;
  - to determine the audit priorities of the Parliament and advise the Auditor-General;
  - to consider the operation and resources of the Australian National Audit Office (ANAO);
  - to approve or reject any nomination for appointment of any person to the office of the Auditor-General or Independent Auditor of the ANAO;
  - to increase parliamentary and public awareness of the financial and related operations of government; and
  - 'any other duties given to the Committee ... by any other law'.<sup>2</sup>
- 1.5 Under the *Parliamentary Services Act 1999* (PS Act) the JCPAA is named as the oversight body of the Parliamentary Budget Office (PBO). Duties of the JCPAA include: considering the operations, work plan and resources of the PBO and approving or rejecting the proposed appointment of the Parliamentary Budget Officer.
- 1.6 Under the *Public Service Act 1999*, the draft *Requirements for Annual Reports for Departments, Executive Agencies and FMA Act Bodies* are submitted each year by the Department of Prime Minister and Cabinet to the JCPAA for approval.
- 1.7 The *Public Governance, Performance and Accountability Act 2013* (PGPA Act) sets out additional duties for the JCPAA, including oversight of review of the PGPA Act and consideration and approval of the rules concerning annual reporting for commonwealth entities. The JCPAA has been, and continues to be, engaged in the oversight of the Public Management Reform Agenda (PMRA).
- 1.8 Chapter 2 provides more detail on the Committee's specific roles and functions, as well as a summary of work undertaken in 2013-14.
- 1.9 Further information is also available on the JCPAA's website at [www.aph.gov.au/jcpaa](http://www.aph.gov.au/jcpaa), or by contacting the Committee Secretariat by email at [jcpaa@aph.gov.au](mailto:jcpaa@aph.gov.au) or by telephone on 02 6277 4615.

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2 The duties of the Joint Committee of Public Accounts and Audit are described in detail in sections 8 and 8A of the *Public Accounts and Audit Committee Act 1951*.