

## Summary of activities for 2013-14

- 2.1 In 2013-14, the Joint Committee of Public Accounts and Audit (JCPAA) held 14 meetings in Canberra and tabled four reports (including *Report 440: 2012-13 Annual Report*).
- 2.2 The following section details the activities of the Committee for 2013-14, including reviews, inquiries and other Committee activities.

### Reviews and inquiries

#### Reviews of Auditor-General reports

- 2.3 The Committee is responsible for examining all of the Auditor-General's reports on behalf of the Parliament. The process is informed by regular briefings from officers of the Australian National Audit Office (ANAO) regarding the findings of tabled audit reports.
- 2.4 Following these briefings, the Committee selects audit reports for further examination. Public hearings are then conducted on the selected reports with witnesses present from both the audited agencies and the ANAO.
- 2.5 At the hearings, the Committee, guided by the findings of the audit report, focuses on determining how particular deficiencies or issues arose, as well as what actions the agencies are undertaking to rectify the shortcomings identified in the audit. Particular focus is given to the progress that agencies have made regarding the implementation of the ANAO's recommendations.
- 2.6 The Committee periodically tables reports in the Parliament on its reviews of Auditor-General's reports. The Committee's reports incorporate the evidence gathered by the Committee, usually in the form of submissions

to the review and transcripts from the public hearings. The reports often contain the Committee's recommendations, in addition to those already presented by the Auditor-General in the ANAO's reports.

- 2.7 All parliamentary committees are able to review ANAO reports that are relevant to their subject area and portfolio coverage.
- 2.8 Since the last JCPAA annual report, the Committee has tabled one report reviewing ANAO reports.

### **Report 443: Review of Auditor-General's Reports Nos. 23 and 25 (2012-13) and 32 (2012-13) to 9 (2013-14)**

- 2.9 In June 2014, the Committee tabled a report reviewing three audit reports presented to Parliament by the Auditor-General between July 2013 and December 2013. The Committee decided to focus on the extent to which audited agencies have institutionalised reforms arising from internal and external audits and reviews that they had previously agreed to implement.
- 2.10 The reports reviewed were:
- Audit Report No. 25 2012-13, *Defence's Implementation of Audit Recommendations, Department of Defence and Defence Materiel Organisation*;
  - Audit Report No. 53 2012-13, *Agencies' Implementation of Performance Audit Recommendations (various departments)*; and
  - Audit Report No. 6 2013-14, *Capability Development Reform, Department of Defence*.
- 2.11 Public hearings on the three audit reports were held in Canberra on:
- 13 February 2014 (Audit Report 25 and 53);
  - 6 March 2014 (Audit Report 6); and
  - 7 April 2014 (Audit Report 6).
- 2.12 The Committee made four recommendations, including the investment in the improvement of database systems for the monitoring and reporting of internal and external audit recommendations. In addition, the Committee made recommendations to reform the operations of Defence's capability development procedures and to improve the staffing model of the Capability Development Group.

### **Review of Auditor-General's Reports Nos. 10 – 31 (2013-14)**

- 2.13 As at 30 June 2014, the Committee had another inquiry underway, reviewing four audit reports presented to the Parliament by the Auditor-General between December 2013 and May 2014. The Committee selected four reports for further scrutiny, these were:

- Audit Report No. 21 2013-14, *Pilot Project to Audit Key Performance Indicators*;
  - Audit Report No. 25 2013-14, *Management of the Building Better Regional Cities Program*;
  - Audit Report No. 26 2013-14, *Medicare Compliance Auditors*; and
  - Report No. 27 2013-14, *Integrity of Medicare Customer Data*.
- 2.14 A public hearing was held on 26 June, focusing on Audit Reports Nos 21 and 25. A second hearing, focusing on Audit Reports Nos 26 and 27 was held on 17 July 2014.

## Review of Defence Materiel Organisation Major Projects Report

- 2.15 In addition to the review of ANAO reports referred to above, every year the JCPAA scrutinises the Defence Materiel Organisation (DMO) by examining the DMO Major Projects Report (MPR). The MPR is a consolidated review of 29 selected major defence acquisition projects being managed by DMO and is produced by the ANAO following guidelines that are annually reviewed and endorsed by the JCPAA.
- 2.16 The MPR is automatically referred to the JCPAA, in accordance with the Committee's statutory obligations to examine all Auditor-General's reports. The 2012-13 MPR was presented to the Parliament by the Auditor-General in December 2013.
- 2.17 The Committee examined the report by way of a public hearing, which was held in Canberra on 20 March 2014; the review also received three submissions.
- 2.18 The Committee tabled *Report 442: Inquiry into the 2012-13 Defence Materiel Organisation Major Projects Report* on 26 May 2014. The Committee made ten recommendations aimed at improving clarity and consistency of data and information for future reporting.
- 2.19 The guidelines for the 2013-14 MPR were endorsed by the Committee in March 2014, following discussions with the ANAO, with two changes. The two changes prescribe that:
- a photo of each project must be inserted for illustrative purposes in each Project Data Summary Sheet; and
  - a statement must be included against each project to note whether a project has or has not applied contingency funds during the year.<sup>1</sup>

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<sup>1</sup> Joint Committee of Public Accounts and Audit (JCPAA), *Report 442: Inquiry into the 2012-13 Defence Materiel Organisation Major Projects Report*, p. 44.

## Australian Public Services Updates

- 2.20 In recent years, the JCPAA has held annual meetings with the heads of key agencies responsible for public sector governance and administration. The meeting provides the Committee with the opportunity to discuss whole-of-government issues and trends, and to review the overall performance of the Australian Public Service (APS).
- 2.21 In 2013-14, the Committee has maintained an ongoing focus on the implementation of the Public Management Reform Agenda (PMRA), meeting with the Auditor-General, the Australian Public Service Commissioner, and a range of representatives from across the public sector to discuss the changes and effects of the implementation of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and its rules.
- 2.22 The Committee's comments are outlined in *Report 441: Inquiry into Public Governance, Performance and Accountability Act 2013 Rules Development*. The Committee intends to continue its focus on the PMRA into 2014-15.

## Commissioner of Taxation hearings

- 2.23 In the past, the Committee would meet annually with the Commissioner of Taxation, and key public sector stakeholders to discuss the performance of the Australian Taxation Office (ATO) and current issues in taxation administration.
- 2.24 In the 44<sup>th</sup> Parliament, the House Standing Committee on Tax and Revenue was established. The role of that Committee includes holding biannual hearings with the ATO, the first of which was held on 28 February 2014.
- 2.25 After discussions via correspondence between the Chairs of both the Tax and Revenue Committee and the JCPAA regarding the role and focus areas of the new Tax and Revenue Committee, it was determined that the JCPAA would cede its hearings with the Commissioner of Taxation to the Tax and Revenue Committee.

## Other inquiries

- 2.26 The Committee may exercise its power to undertake policy inquiries or may have a bill referred to it by either House. Policy inquiries may arise either from findings of the Auditor-General or at the initiative of the Committee.
- 2.27 So far, over the term of the 44<sup>th</sup> Parliament, the JCPAA has tabled a report for one major inquiry regarding the development of rules for the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

- 2.28 Bills dealing with subjects related to the JCPAA's functions – for example, major changes in Commonwealth financial controls, management and audit – may also be referred to the Committee for inquiry and report.
- 2.29 No bills have been referred to the Committee since the commencement of the 44<sup>th</sup> Parliament.

### Public Governance, Performance and Accountability Act 2013 rules development

- 2.30 On 13 February 2014, the JCPAA resolved to inquire into the PGPA Act rules development. The terms of reference for the inquiry were to 'consider the process for the development of the rules, the impact of the rules, and the purpose of the rules in the context of the broader Public Management Reform Agenda'.
- 2.31 The inquiry into the draft rules built on the Committee's earlier inquiry into the PGPA Bill. The PGPA Bill was introduced into the House of Representatives in May 2013 and was referred to the Committee for inquiry. The Committee's report for this inquiry was tabled on 4 June 2013.
- 2.32 To inform the Committee of the Department of Finance's consultation process as well as any key issues related to the draft rules, a range of corporate and non-corporate stakeholders were invited to participate through written submission and attendance at public hearings.
- 2.33 The inquiry received 16 submissions and five supplementary submissions and held two public hearings in Canberra on 27 March 2014 and 7 April 2014. Representatives from the ANAO, Department of Finance, Office of the Australian Information Commissioner, Australian Public Service Commission, a range of public sector bodies, and representatives of the not-for-profit sector appeared at the public hearings.
- 2.34 On 13 May 2014, the Committee tabled *Report 441: Inquiry into Public Governance, Performance and Accountability Act 2013 Rules Development*. The report made 10 recommendations in response to specific issues raised by stakeholders concerning the PGPA rules development, including:
- a call for greater clarity and consistency across the PGPA guidance materials and adding to the PMRA guiding principles to emphasise the role of the Parliament in the finance law and better enable parliamentary scrutiny of the spending of public money;
  - explicitly placing an obligation on all individual officials to consider proper use and management of public resources before approving commitments of relevant money and providing discussion in guidance

materials of the risks involved in officials approving aggregate expenditure proposals;

- ensuring the ANAO has the power, under the new arrangements, to audit the full planning, performance and accountability framework;
- addressing potential confusion from dual coverage with the *Public Service Act 1999*;
- emphasising, in the guidance materials, that chairs of Commonwealth bodies are able to attend audit committee meetings as observers;
- that the Department of Finance continue to consult with stakeholders throughout the development of the post-July 2014 rules and the broader PMRA, and outline and communicate dates for the development and consultation of future rules and guidance materials.

## Responses to JCPAA Reports

- 2.35 The Committee's reports may include both administrative recommendations and/or policy recommendations.
- 2.36 Responses to administrative recommendations can be decided on and implemented by the relevant affected agencies. Government responses to administrative recommendations are submitted to the Committee in the form of an 'Executive Minute', which is tabled in the Parliament by the Committee Chair.
- 2.37 Policy recommendations may have direct implications to existing Government policy and therefore require a response from the relevant Minister. Government responses to policy recommendations are tabled in the Parliament by a Minister.
- 2.38 Under a resolution adopted by the House of Representatives on 29 September 2010, the Government has given a commitment that government responses to Committee reports will be provided within six months of the date of tabling of a report.
- 2.39 Upon receipt, the Committee reviews each Government response and considers:
- whether it addresses the issues raised in the report's recommendations; and
  - if any further action should be taken by the Committee in regard to the Government's response.
- 2.40 Table 2.1 below lists Government responses received by the Committee in 2013-14, either as a policy response tabled by the Government in the Parliament or an administrative response submitted to the Committee

form the relevant agency. For further details, including copies of the responses and dates of submission, see the Committee's website.<sup>2</sup>

2.41 Table 2.2 below lists Government responses overdue at 30 June 2014.

Table 2.1 Government responses received by the Committee 1 July 2013 to 30 June 2014

Report title	Status of response	Full response within six months
Report 417 – Review of Auditor-General's Reports tabled between February 2009 and September 2009	Incomplete	No
Report 423 – Review of Auditor-General's Reports Nos 39 (2009-10) to 15 (2010-11)	Complete	No
Report 436 – Review of the 2011-12 Defence Materiel Organisations Major Projects Report	Complete	Yes
Report 437 – Review of Auditor-General's reports Nos 2 to 10 (2012-13)	Complete	No
Report 438 – Advisory report on the Public Governance, Performance and Accountability Bill 2013	Complete	N/A
Report 439 – Review of the Auditor-General's Reports Nos 11 to 31 (2012-13)	Complete	No

Table 2.2 Government response overdue at 30 June 2014

Report title	Status of response	Recommendations awaiting response
Report 417 – Review of Auditor-General's Reports tabled between February 2009 and September 2009	Incomplete	5, 18

## Other major Committee activities

### Audit priorities of the Parliament

2.42 The Auditor-General has the authority to autonomously determine the work program undertaken by the ANAO; however, the JCPAA is responsible for determining and advising the Auditor-General of the audit priorities of the Parliament.

2.43 As part of the identification of the Parliament's audit priorities, the JCPAA seeks input from all other parliamentary committees. The Chair writes to the parliamentary committees asking for advice on any programs or functions within their portfolio that they believe should be audited. A consolidated list of the parliament's audit priorities is then referred to the

2 JCPAA Website, <[aph.gov.au/jcpaa](http://aph.gov.au/jcpaa)>.

Auditor-General for consideration in the finalisation of the ANAO's work program for the proceeding financial year.

2.44 In May 2014, the Committee received the ANAO's draft audit work program for 2014-15. The JCPAA forwarded the draft program to all other parliamentary committees in order to assist it in determining the audit priorities.

2.45 Following the JCPAA's deliberations and other committee's responses, the JCPAA advised the Auditor-General of the following audit priorities from the ANAO's draft Audit Work Program:

- Managing Exotic Pests and Diseases;
- Imported Food Inspection Scheme;
- Sustainable Rural Water Use and Infrastructure Program;
- Australia Council Grants Programs;
- Regulation of Broadcasting;
- ABC and SBS Complaints Handling;
- Defence Major Capital Equipment Acquisition Test and Evaluation;
- Reforming Sustainment of the Collins Class Submarine Fleet;
- Sustainment of the Armed Reconnaissance Helicopter;
- Cost, Schedule and Capability Executive Reporting;
- Administration of Childcare Fee Assistance;
- The Australian Electoral Commission's Implementation of ANAO Recommendations: Follow-up Audit;
- Sale of Medibank Private;
- Management of Aid to Papua New Guinea;
- National eHealth Implementation;
- Australian organ and tissue donation program;
- Funding Diagnostic Imaging Services;
- National Diabetes Services Scheme;
- Dental Health Reform;
- Implementation of Staff Integrity Measures in the Australian Customs and Border Protection Service;
- National Partnership on Skills Reform;
- Managing Deregulation;
- National Disability Insurance Scheme;
- Qualifying for the Disability Support Pension;
- Redevelopment of Human Services' Key Service Delivery Systems;

- Negotiated Settlements with Large and International Business;
- Indemnity Insurance Fund;
- ATO Strategies to Address the Cash Economy;
- Combatting Aggressive Tax Planning;
- Administration of Tax Excise;
- Austender;
- Management of Australian Government Travel Arrangements;
- Procurement;
- Access to Online Services;
- Implementation of the COAG Service Delivery Principles for Programs and Services for Indigenous Australians;
- Closing the Gap in Indigenous Disadvantage Initiative: Agreed Data Quality Improvements;
- Implementation of the National Partnership Agreement on Remote Indigenous Housing in Queensland and Western Australia;
- Administration of Government Advertising Arrangements;
- Entity Performance in Reducing Regulatory Costs;
- Shared Services for Corporate Functions;
- Management of Machinery of Government Changes;
- Entities' Implementation of Audit Recommendations;
- Delivery and Evaluation of Grant Programs; and
- Implementation of Key Aspects of the Public Governance, Performance and Accountability Act Framework.

2.46 The Committee also expressed support, as audit priorities of the Parliament, for audits on the following topics that were not included in the ANAO's draft Audit Work Program:

- Defence Major Capital Equipment Acquisition Test and Evaluation;
- Department of Immigration and Border Protection's compliance with their obligations under the *Public Works Committee Act 1969*;
- National Disability Insurance Scheme;
- Administration of the Telecommunications Data Provisions of the *Telecommunications (Interception and Access) Act 1979*;
- The transparency of the Commonwealth's unfunded superannuation liability;
- Australian Skills Quality Authority;
- Skilling the Workforce and Apprentice Support;

- National Partnership on Skills Reform;
- Exporter Supply Chain Assurance System;
- Biosecurity System; and
- Farm Finance Program.

## Review of the annual budget of the ANAO

- 2.47 Under the Public Accounts and Audit Committee Act (PAAC Act), the Committee is required to consider 'draft estimates' for the ANAO and the level of fees determined by the Auditor-General.
- 2.48 In support of this process, the ANAO submits the draft estimates and briefs the Committee on its ability to meet its mandate within the funding envelope. This allows the Committee to make formal representations to the Government on behalf of the ANAO, if necessary, and to make a statement to both houses of Parliament on budget day, expressing the Committee's opinion regarding whether the ANAO has been given sufficient funding to perform its functions.
- 2.49 The intention of this process, and the Committee's power in considering draft estimates for the ANAO, is to dissuade governments from attempting to influence the Auditor-General through restrictions to the ANAO's funding or functions.
- 2.50 In January 2014, the Auditor-General submitted the ANAO's 2014-15 budget estimates to the JCPAA and briefed the Committee on the impact of the proposed budget on the ANAO's capacity to meet its mandate. On budget day - 13 May 2014 - the Chair of the Committee made a statement to the House on the adequacy of the ANAO's appropriation, with a corresponding statement delivered in the Senate.<sup>3</sup>
- 2.51 On behalf of the Committee, the Chair conveyed to the House the Committee's continued concerns regarding the funding pressures placed upon the ANAO and the subsequent reduction of the ANAO's work program. The Chair noted that 'the ANAO has moved past the point of "doing more with less", to actively reducing the amount of scrutiny it provides to the Parliament and the Australian people.'<sup>4</sup>
- 2.52 The Committee endorsed the proposed budget for 2014-15 and recommended its passage, noting the continuing tight fiscal environment;

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3 A copy of the statement is available on the JCPAA website at <[aph.gov.au/jcpaa](http://aph.gov.au/jcpaa)>.

4 Dr Andrew Southcott MP, *Statement by the Joint Committee of Public Accounts and Audit on the 2014-15 Draft Estimates for the Australian National Audit Office and the Parliamentary Budget Office*, <[aph.gov.au/~media/Committees/Joint/JCPAA/44p/2014\\_05\\_13-JCPAAChairsStatement.pdf](http://aph.gov.au/~media/Committees/Joint/JCPAA/44p/2014_05_13-JCPAAChairsStatement.pdf)>.

however, the Committee recommended that its concerns regarding the funding of the ANAO are rectified in next year's budget:

The Committee recommends that steps be taken in next year's budget to place the ANAO on a more financially sustainable footing to ensure that its essential work in scrutinising the Government processes and expenditure is properly resourced, and that funding be provided to ensure that there is no further reduction in the number of performance audits conducted.<sup>5</sup>

## Engagement with the Independent Auditor

- 2.53 An Independent Auditor is tasked with auditing the ANAO's financial statements, as well as periodically conducting performance audits of the ANAO. In its role overseeing the ANAO, the Committee engages with the Independent Auditor, including providing advice on the Parliament's priorities for future audits of the ANAO.
- 2.54 No audit reports were tabled by the Independent Auditor in 2013-14.

## Appointment of a new Independent Auditor

- 2.55 The *Auditor-General Act 1997* (AG Act) and the PAAC Act requires the Prime Minister to seek the approval of the JCPAA before recommending a candidate to the Governor-General for the appointment of a new Independent Auditor.
- 2.56 In May 2014, the Committee received a letter from the Prime Minister seeking the Committee's approval of the proposed recommendation of Mr Peter van Dongen for appointment to the position of Independent Auditor. In June 2014, the Committee reported to the House that it approved of the appointment of Mr van Dongen.

## The work and operation of the Parliamentary Budget Office

- 2.57 In accordance with the *Parliamentary Services Act 1999*, the JCPAA's role, in relation to oversight of the Parliamentary Budget Office (PBO), includes:
- approving the appointment of the Parliamentary Budget Officer;
  - considering the operations and resources of the PBO; and
  - reporting to the Parliament on relevant matters relating to the PBO.

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5 Dr Andrew Southcott MP, *Statement by the Joint Committee of Public Accounts and Audit on the 2014-15 Draft Estimates for the Australian National Audit Office and the Parliamentary Budget Office*, <[aph.gov.au/~media/Committees/Joint/JCPAA/44p/2014\\_05\\_13-JCPAAChairsStatement.pdf](http://aph.gov.au/~media/Committees/Joint/JCPAA/44p/2014_05_13-JCPAAChairsStatement.pdf)>.

- 2.58 In 2013-14, the Committee engaged in formal consultations with the PBO to consider its work plan and draft budget estimates and, in December 2013, the Committee endorsed the PBO's work plan for 2014-15.
- 2.59 The Chair's statement on the 2014-15 Draft Estimates for the ANAO and PBO noted the Parliamentary Budget Officer's advice that the cumulative impact of the base level efficiency dividend will present management challenges for the PBO in the future. Notwithstanding this, the Committee endorsed the proposed budget for the PBO in 2014-15.<sup>6</sup>
- 2.60 In 2013-14, the PBO was reviewed by both the National Commission of Audit (NCA) and the ANAO. The NCA, as outlined in its terms of reference, was tasked with 'examining the role of the Parliamentary Budget Office'. The NCA published two reports, phase one in February 2014 and phase two in March 2014. The ANAO published its report, the *Administration of the Parliamentary Budget Office*<sup>7</sup> in June 2014.
- 2.61 The NCA, in its phase one report, commented on the lack of official mechanism for reporting the government's progress against and adherence to the fiscal strategy. The NCA noted that such a mechanism would improve accountability and transparency regarding the government's fiscal situation and direction. The report recommended that the PBO report progress against the fiscal rules following the release of the Final Budget Outcome each year.<sup>8</sup>
- 2.62 The ANAO's report reflected very positively on the PBO's performance, recommending that, in the interests of greater transparency, the PBO includes in all costings, estimates of administrative expenses, where significant.<sup>9</sup>

### Committee's oversight of the PBO in 2014-15

- 2.63 On 17 July 2014, the Committee resolved to inquire into the operations of the Parliamentary Budget Office.

### Annual report requirements for Commonwealth agencies

- 2.64 Annual reports of Australian Government agencies are an important source of both current performance and historical information.

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6 Dr Andrew Southcott MP, *Statement by the Joint Committee of Public Accounts and Audit on the 2014-15 Draft Estimates for the Australian National Audit Office and the Parliamentary Budget Office*, <[aph.gov.au/~media/Committees/Joint/JCPAA/44p/2014\\_05\\_13-JCPAAChairsStatement.pdf](http://aph.gov.au/~media/Committees/Joint/JCPAA/44p/2014_05_13-JCPAAChairsStatement.pdf)>.

7 Australian National Audit Office (ANAO), *Report No. 36 (2013-14) The Administration of the Parliamentary Budget Office*.

8 NCA, *Towards Responsible Government: Phase One*, p. 59.

9 ANAO, *Report No. 36 (2013-14) The Administration of the Parliamentary Budget Office*, p. 30.

- 2.65 Each year, in accordance with the PS Act, draft *Requirements for Annual Reports for Department, Executive Agencies and FMA Act Bodies* are submitted by the Department of Prime Minister and Cabinet to the JCPAA for approval. As these provide the basis for agency reports, the Committee carefully considers any proposals to amend, add or omit any requirement.
- 2.66 On 29 May 2014, the Committee approved the *2013-14 Requirements for Annual Reports for Department, Executive Agencies and FMA Act Bodies*.
- 2.67 The 2013-14 Requirements are not impacted by the 1 July 2014 commencement of the PGPA Act and its rules.

## External engagement and communication

- 2.68 The JCPAA seeks to disseminate information on its role and activities, and to contribute to enhancing public sector accountability. The Committee ensures relevant information is accessible through its website at [www.aph.gov.au/jcpaa](http://www.aph.gov.au/jcpaa).
- 2.69 The Committee, often through the Chair, Deputy Chair and secretariat, endeavour to meet with visiting delegations, attend seminars, make presentations, and encourage regional engagement in support of the Committee's work.

## International and interstate engagement

- 2.70 Throughout 2013-14 the JCPAA continued to work with the ANAO to support regional parliaments and Public Accounts Committees around Australia and overseas.
- 2.71 In March 2014, the Chair and Committee Secretary met with a delegation from the Parliament of Western Australia's Public Accounts Committee. The delegation was particularly interested in discussing parliamentary committees' oversight of public governance and administration.
- 2.72 In March 2014, the Committee Secretary met the Comptroller and Auditor-General of Bangladesh. The Comptroller and Auditor-General was interested in discussing the roles and powers of the Australian Auditor-General and the ANAO, as well as JCPAA's interaction with the Auditor-General and ANAO.
- 2.73 In May 2014, the Committee met with a parliamentary delegation from the Malaysian Public Accounts Committee. The delegation was particularly interested in discussing the powers of the JCPAA as well as the measures that the Australian public sector has in place to combat corruption.

## Australasian Council of Public Accounts Committees

- 2.74 The JCPAA is an active member of the Australasian Council of Public Accounts Committees (ACPAC). ACPAC provides a forum for public accounts committees in the region to:
- exchange information and opinions;
  - consider ways to improve quality and performance in scrutinising government expenditure; and
  - promote communication between committees and Auditor-Generals, experts, the media, and the public.
- 2.75 Membership consists of parliamentary public accounts committees from around Australia, New Zealand, Papua New Guinea, Fiji and the Solomon Islands. ACPAC holds biennial conferences for member and interested non-member committees from the region, and smaller mid-term meetings on alternate years for members only. These conferences are a valuable opportunity to exchange views and experiences between the different jurisdictions.
- 2.76 In June 2014, the Chair and Mrs Jane Prentice MP attended the ACPAC mid-term meeting in Melbourne, which was hosted by the Victorian Legislative Assembly's Public Accounts and Audit Committee. The Chair presented the ACPAC International Engagement Strategy for discussion and action. The ACPAC members agreed to the strategy.<sup>10</sup>

**Dr Andrew Southcott MP**  
Chair

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<sup>10</sup> More information about the Australasian Council of Public Accounts Committees (ACPAC) and the International Engagement Strategy can be found at: <acpac.asn.au>.