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Parliamentary Law Practice and Procedure
Winter 2010

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Due: Friday 14 January 2011

Word length required, as per course materials [UTAS (2010) Parliamentary Law, Practice and Procedure, Course materials, Volume 1, p. 7]: approximately 5 000–8 000 words [excludes footnotes, appendices and bibliography] .

Major Assignment—Research Paper

'Independent Officers of Parliament—Fact or fiction?'

The role of Parliaments in safeguarding the independence of Officers of Parliament

A case study using the Office of the Auditor-General in selected Westminster systems of government (UK, NZ and two Australian jurisdictions—Commonwealth and the Australian Capital Territory)

Independent Officers of Parliament—Fact or fiction?: *The role of Parliaments in safeguarding the independence of Officers of Parliament*

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Introduction

The origin of the concept of Officers of Parliament can be traced back to the United Kingdom (UK) Parliament (UK House of Commons, 2003). According to Erskine May (2004), the term is used to denote that some statutory office holders have a special relationship with Parliament and to highlight that these officers are independent from the Executive Government (VICPAEC, 2006; May, 2004). Herein are the defining attributes that distinguish independent Officers of Parliament, as statutory officer holders, from other statutory office holders. In practical terms, Officers of Parliament, perform work on behalf of the Parliament and not the Executive Government.

Parliaments create Officers of Parliament, such as the Auditor-General, in order to do their work more effectively. They assist Parliaments to carry out their oversight and accountability functions. Given the nature of their role and relationship with the Parliament, Parliaments thus have an obligation to look after them in terms of safeguarding their independence, ensuring they have an appropriate legislative mandate and are appropriately resourced to effectively carry out their mandated roles and responsibilities (Sendt, 2002; Grove, 2002).

The basis on which this protective role is founded is well captured by the NSW Independent Commission Against Corruption (ICAC) Commissioner, Ian Temby (1993, pp. 7–8):

It is Parliament that creates all of these bodies and it is Parliament which must look after them...First, because parenthood brings responsibilities. Secondly, because those not directly affected can appreciate that the proper performance of functions, simply by doing the job laid down by legislation, can involve the making of inconvenient decisions. Thirdly, because the Parliament directly distils and reflects the will of the people in a way that the government and the bureaucracy never can and never will.

There is evidence in the literature that Parliaments in some Westminster systems of government, in particular Australian systems as compared with the UK, New Zealand (NZ) and Canada, are either not capable of, or willing to offer, the sort of protection put forward by Temby (1993) in terms of the legislature fulfilling a role ‘as a protective instrument’ (Wettenhall, 2010a, p. 1) for their Officers of Parliament.

A principal requirement of the Legislature’s protective role needs to be concerned with safeguarding the independence of Officers of Parliament. For Officers of Parliament to be able to effectively examine the performance and actions of executive government, independence is a necessary requisite. In the case of the Auditor-General, the importance of independence of this statutory office to parliamentary

oversight is summarised by the Commonwealth Joint Committee of Public Accounts (JCPA, 1989, p. 58):

In order that the Auditor-General's audits and reports be accepted as valid, it is essential that the Auditor-General should not be subject nor be suspected of being subject to pressure from the Executive or Legislative arms of government to report in one way or another. In other words, his independence is fundamental to the objectivity of his judgements and acceptance of the latter. Without statutory independence there could be doubts over whether he impartially exercises his functions.

Further, according to Wettenhall (2010a), in the case of the Auditor-General, at the International Organisation of Supreme Audit Institutions (INTOSAI) Conference in 2004, at which the INTOSAI Principles of Independence were adopted, there was general agreement that most legislatures were too weak in relation to their own governments to be able to safeguard the independence of their Supreme Audit Institutions, such as Auditors-General.

On the basis that Parliaments have a special or unique relationship with Officers of Parliament, this paper is examining whether Parliaments are doing enough (in terms of capability, capacity and willingness) to safeguard (or secure) the independence of Officers of Parliament.

This will be explored using the Office of the Auditor-General in selected Westminster style Parliaments (UK, NZ and two Australian jurisdictions—the Commonwealth Parliament and the Australian Capital Territory's Legislative Assembly). The degree to which Auditors-General in these jurisdictions are independent, i.e., subject to executive influence, will be assessed as a means of determining the extent to which the respective Parliaments are doing enough to safeguard the independence of their Auditor-General.

Whilst a number of parameters can be used to assess the degree to which an Auditor-General is subject to executive influence, this paper will use: (i) the extent to which the Auditor-General's budget appropriation is determined by the Executive; and (ii) the extent to which the Auditor-General's appointment can be influenced by the Executive. The literature indicates that these parameters are critical to the independence of the Auditor-General (Robertson, 2009; Coghill, 2004; Funnell, 1996; 1995).

Before examining the selected jurisdictions, to establish the research frame and context, this paper will first discuss the concept of Officers of Parliament, the Auditor-General as an Officer of Parliament, and how the independence of Auditors-General is constructed and interpreted.

The paper concludes that the unlike their counterparts in the NZ and UK Parliaments, the Australian Commonwealth Parliament and the Australian Capital Territory's (ACT) Legislative Assembly could do more to safeguard the independence of their respective Auditors-General, as Officers of Parliament.

Research frame and context

Officers of Parliament

The concept of an Officer of Parliament, who performs work on behalf of Parliament, has developed over the last three decades or more, partly in response to a decline in what has been referred to as the traditional notion of ministerial responsibility, but also because the process of government has become more complex and difficult for citizens to access (UK House of Commons, 2003; VICPAEC, 2006).

Consequently, Officers of Parliament and their respective roles have not only emerged to assist Parliaments to carry out their oversight and accountability responsibilities but they have also evolved as principal players in the Westminster accountability model and audit system of democratic governance (VICPAEC, 2006; UK House of Commons, 2003).

Historically, the cornerstone Officers of Parliament have been Auditors-General and Ombudsmen, whose principal role has been to examine the actions of executive government and to report the outcomes of those examinations to Parliament. However, recently there has been a move to also categorise Electoral Commissioners as Officers of Parliament. This is on the basis that their Office plays a role in protecting fairness in elections on behalf of Parliament and its electors (VICPAEC, 2006, Grove, 2002).

As noted previously, the term Officer of Parliament, is used to denote that some statutory office holders have a special relationship with Parliament and to emphasise that these officers are independent from the Executive Government (VICPAEC, 2006; May, 2004).

Characteristics of Officers of Parliament

A 1989 report by the NZ Parliament's Finance and Expenditure Committee identified five criteria for determining or establishing an Officer of Parliament. These criteria are:

- an Officer of Parliament is created to provide a check on the arbitrary use of power by the Executive
- an Officer of Parliament must only discharge functions which the House of Representatives itself, if it so wished, might carry out
- Parliament should consider creating an Officer of parliament only rarely
- Parliament should from time to time review the appropriateness of each Officer of Parliament's status as an Officer of Parliament, and
- each Officer of Parliament should be created in separate legislation principally devoted to that position (VICPAEC, 2006; NZFEC, 1989).

The Victorian Public Accounts and Estimates Committee (VICPAEC, 2006), in its *Report on a Legislative Framework for Officers of Parliament* was of the view that the defining characteristics Officers of Parliament are that they are:

- established in a generally standard way by an Act of Parliament

- appointed and dismissed with Parliamentary involvement
- overseen by a statutory Parliamentary committee which is also responsible for budget approval, and
- required to report to a specific Parliamentary committee.

To assist with determining whether a statutory office holder is an Officer of Parliament, the VIC PAEC (2006, p. 8) further noted in its *Report on a Legislative Framework for Officers of Parliament* that:

...the categorisation of officers of Parliament depends on whether the functions and responsibilities of a particular office-holder are primarily directed to serving the interests of Parliament rather than the executive government. In other words, are the functions and responsibilities of an office-holder concerned with independent review or scrutiny of the implementation of executive government policy on behalf of Parliament, or do they constitute, even with a clear and vital independent status, an inherent element of the policy framework of the government or have a judicial role.

In summary, an Officer of Parliament, is considered to be an arm of the Parliament and not the Executive Government. Their principal role is to assist Parliaments to fulfil their oversight and accountability responsibilities.

The Auditor-General as an Officer of Parliament

As noted previously, the Auditor-General is considered to be one of the cornerstone Officers of Parliament. In a Westminster system of government, the Office of the Auditor-General is a key accountability mechanism by which Parliaments hold the Executive Government to account (Clark, 2005; Sendt, 2002). The literature refers to the role of the Auditor-General within the Westminster accountability model as a 'core element of parliamentary oversight' (Sendt, 2002; Coghill, 2004).

Supreme audit institutions

In the Westminster accountability model and audit system of democratic governance, the Office of the Auditor-General is classed as the Supreme Audit Institution (SAI). The World Bank (2001) defines SAIs as:

...national agencies responsible for auditing government revenue and spending. Their legal mandates, reporting relationships, and effectiveness vary, reflecting different governance systems and government policies. But their primary purpose is to oversee the management of public funds and the quality and credibility of governments' reported financial data.

The literature indicates that there are three major types of SAIs: (i) the Judicial system also known as the Napoleonic system; (ii) the Westminster system also known as the Anglo-Saxon or Parliamentary system; and (iii) the Board system also known as the Collegiate model/system. Each SAI type, and its implementation, is indicative of different governance and auditing regimes (World Bank, 2001).

Under the Westminster system, the SAI is fundamentally related to the system of Parliamentary accountability (World Bank, 2001), where the overriding emphasis is on the Auditor-General's relationship to Parliament. This has been described as:

The Auditor-General is an office whose purpose is to provide credible assurance to Parliament on governmental performance. Credible assurance can only be provided by ensuring that the Audit Office is independent and competent (OCAG NZ, 1995).

According to the former NZ Prime Minister, if the role of the Auditor-General in holding the Executive Government to account on behalf of Parliament is not done effectively, the whole system of accountability of government is weaker (Clark, 2005).

Therefore, for the Westminster accountability model and audit system of democratic governance audit system to function properly, it requires:

...the interested knowledgeable and active involvement of Parliament to follow up the reports and opinions produce by the Auditor-General. Ultimately the legislature holds the Government to account; the Auditor-General gives it the information and tools to do so effectively. If Parliamentarians, especially the PAC, do not act on the Auditor-General's work, the system will not function effectively. Parliament needs to ensure that the Government responds to its recommendations and either implements them or explains why it is not doing so (DFID, 2005).

Westminster accountability model

In the Westminster accountability model and audit system of democratic governance, Parliament is supreme, with the authority for governmental activity, in particular the raising and spending of taxes, derived from Parliament. The Executive Government is accountable to Parliament for its use of resources and powers conferred by Parliament (Sendt, 2002; Barrett, 1996).

As part of the accountability arrangements, Parliament seeks a guarantee from an independent source—the Auditor-General. The Auditor-General's role is:

...to report to Parliament on how government agencies are operating and accounting for their performance in accordance with Parliament's intentions. To be credible such assurance must be seen to be independent and competent (Sendt, 2002, p. 2).

Fundamentally, the literature posits that the degree to which the Auditor-General is able to effectively contribute to the Westminster accountability model requires independence (Coghill, 2004; Funnell, 1996).

In summary, the Auditor-General is tasked principally with scrutinising the performance and actions of the Executive Government on behalf of Parliament:

The office of the Auditor-General provides a critical link in the accountability chain between the public sector, and the Parliament and the community. It alone subjects the practical conduct and operations of the public sector as a whole to regular investigations and review...The Auditor-General is the Parliament's principal informant on the performance of the administrative system (quoted in O'Neil and Wilkins, 2004, pp. 36–52).

Constructing and interpreting independence of Auditors-General

Importance of independence

For Auditors-General to effectively hold executive governments to account they must be independent. As such, the Office of an Auditor-General is considered a non-executive agency, specifically established to be independent of the Executive (Wettenhall, 2010a; JCPAA, 2008a).

The former Victorian Premier, Steve Bracks (1999) emphasises the importance of independence for the Auditor-General:

The need for an effective and independent Auditor-General is almost universally accepted as a hallmark of our democratic institutions. The Auditor-General plays a pivotal role in supporting parliament in its function of authorising and supervising the spending of public money by the executive.

Further, the importance of independence for an Auditor-General, as being a necessary requisite in holding executive government to account was highlighted by the Commonwealth Joint Committee on Public Accounts (JCPA, 1996) in its report, *Guarding the Independence of the Auditor-General*:

...the independence of the Auditor-General is fundamental to public accountability...

Constructing and interpreting independence

The literature suggests that there are different constructions for interpreting the independence of an Auditor-General. Broadly speaking these can be organised into two groups—substantive (unconditional, real, unqualified) versus conditional (functional, symbolic, qualified) independence (Barrett, 1996; Funnell 1995; 1996; Taylor 1995).

Whilst the different constructions of independence can be theoretically organised into two groups, the independence of Auditors-General in various jurisdictions will be located somewhere between the two groups. Where an Auditor-General is positioned will be reliant on the degree to which they are subject to influence from the Executive, or alternatively, the degree to which their respective Parliament is involved with various aspects of their management.

Some in the literature regard independence to comprise three elements— legal, fiscal and political elements (Coghill, 2004; Funnell, 1996; Barrett, 1996). Each of these elements is discussed below.

- Legal independence provides a statutory framework that is concerned with protecting the individual that holds the Office of Auditor-General. It also specifies behaviour which could be interpreted as interfering with the functions of the Auditor-General (Coghill, 2004; Funnell, 1996).

- Political independence is concerned with ensuring that no overt or covert attempts can be made by political actors to influence the work of the Auditor-General (Coghill, 2004; Funnell, 1996).
- Financial independence is concerned with ensuring that the Auditor-General is not reliant on appropriations at the initiative of the Executive Government (Coghill, 2004; Funnell, 1996).

An Auditor-General with substantive independence is considered to have legal, fiscal and political independence (Funnell, 1996). An Auditor-General with conditional independence would be regarded, in the main, as having legal and political independence (Funnell, 1996; Taylor, 1995).

Barrett (1996) argues that conditional or qualified independence signifies limited effectiveness and is likely to result in qualified accountability. In terms of the Westminster accountability model this would not be a desirable outcome for Parliaments and the respective communities they serve.

In summary, conditional independence, amongst other things, means that the Auditor-General does not have financial autonomy, that is, the Auditor-General is dependent on the Executive for its funding.

Substantive independence, on the other hand, exists:

...if the Executive is not permitted to determine the organisation of the public sector audit office, including staffing levels and position categories, the executive cannot influence the program or conduct of audits and the dismissal, payment and appointment of the Auditor-General are beyond the sole discretion of the Executive (Funnell, 1996, p. 113).

Capture of independence

Where a state of conditional independence exists, some in the literature argue that executive governments have captured the independence of their respective Auditor-General (Wettenhall, 2010; Funnell, 1996; 1995; Taylor, 1995).

Those with this view posit that an executive government has much to gain by the existence of an Auditor-General, as an Officer of Parliament, who is projected to be independent, on the basis that conditional independence provides an executive government with:

...the means with which it can signal to the electorate its competent management and its respect for the conventions of Westminster financial accountability [*however, still provide it with the means to indirectly exert control*] (Funnell, 1996).

Further, Funnell (1996) suggests that:

The executive has much to gain by the existence of a public sector auditor¹ who is perceived to be independent.

¹ Funnell (1996) defines public sector audit as composed of two elements: (i) the public sector auditor, called the Auditor-General in Australia, and the officers of the public sector auditor who carry out the audits.

In evidence to the ACT Standing Committee on Public Accounts (ACT PAC), inquiring into the ACT *Auditor-General Act 1996*, Professor Wettenhall (2010b, pp. 41–42) highlighted this issue:

So you get that kind of dilemma here: governments like to show they have got them, to show that they are nicely accountable, transparent and so on, but they do not want to help them to do their jobs very effectively.

Former Commonwealth Auditor-General, John Taylor (1995, p. 6), commented that the Executive can:

...slowly and insidiously poison independence, in a way that makes it difficult to prove but which inevitably also causes problems.

In the case of the Commonwealth Auditor-General, Funnell (1996, p. 110) argues that the independence of the Auditor-General has been interpreted as substantive, yet the Executive can still exert control over the funding as the Office is reliant on appropriations at the initiative of the Executive Government—the Auditor-General is thus a recipient of conditional independence.

To illustrate the perspective of the Executive with regard to independence, in responding to whether the annual budget for the ACT Auditor-General should be set by the ACT Legislative Assembly, and not by the Executive Government, the ACT Government (2010, p. 4) submitted to an ACTPAC inquiry that this was not necessary as:

There were already provisions in the current Act to ensure the independence of the Auditor-General and her office from the Executive.

However, as discussed, irrespective of a declaration in the statute that provides legal independence, for example, that the Auditor-General is not subject to direction, where an executive government has influence over the budget of an Auditor-General, there is no financial independence and a form of conditional or functional independence must therefore exist.

In summary, where an executive government has indirect controls over the Auditor-General, for example in determining the budget appropriation and/or appointment, their independence is conditional or qualified.

Executive influence on independence

As mentioned previously, the case study, later in this paper, assesses the degree to which selected Auditors-General are subject to executive influence as a measure of whether Parliaments are doing enough to safeguard Officers of Parliament. Whilst there are a number of parameters which can be used to do this, this paper will use: (i) the extent to which the Auditor-General's budget appropriation is determined by the Executive and (ii) the extent to which the Auditor-General's appointment can be influenced by the Executive. The literature suggests that these selected parameters are critical to the independence of the Auditor-General (Robertson 2009; Coghill

2004; Funnell 1996; 1995). The rationale for selecting these parameters and the consequent impact on independence is detailed and discussed below.

Extent to which the Auditor-General's budget appropriation is determined by the Executive

In its inquiry examining a legislative framework for Officers of Parliament, the VIC PAEC (2006) heard arguments that the involvement of the Executive Government in setting the budgets for Officers of Parliament limited or threatened the independence of these Officers and that there was strong support for Parliament to have the final say in determining the budget appropriation for the Auditor-General.

The VIC PAEC (2006, pp. 80–81) stated:

The Committee is aware that if officers of Parliament are not adequately resourced, it will impact on the effectiveness of their offices. Safeguarding the budget of the Ombudsman and the Auditor-General is particularly important given the crucial and strategic role they both play in scrutinising and reviewing government activities.

According to Funnell (1996, p. 118) the:

...greatest threat to the operation of an independent public sector audit office in Australia... has been the auditor-general's dependence on the executive for the resources necessary to meet the audit mandate.

In the contrast, interviewees participating in a study with regard to the Auditor-General, as one of the key accountability mechanisms by which Parliaments contribute to good governance with particular reference to the Parliament of the Commonwealth of Australia and the ACT Legislative Assembly (Coghill 2004, p. 8) commented:

... felt that it would be politically very difficult to deny adequate funding to any Auditor-General who was held in good standing by the community.

Notwithstanding these sentiments, since that study, both the Commonwealth and ACT Auditors-General have publicly expressed concern regarding their budget allocations and the consequent impact on their capacity to provide the level of audit services expected by their respective Parliaments.

Where the Executive Government has control or influence over an Auditor-General's budget this can indirectly affect the mandated roles and responsibilities of Auditors-General and impact on parliamentary accountability.

First, the dependence of the Auditor-General on the appropriation of funds from the Executive Government to carry out its mandated functions undermines or indirectly influences independence (Coghill, 2004; Funnell 1996; 1995).

For example, the ACT Auditor-General over a number of years has had repeated requests for additional appropriations not approved by the ACT Government. In a submission to the ACT PAC inquiry into the *Auditor-General Act 1996*, the Auditor-General (ACT AG 2010a, p. 7) stated:

The Auditor-General cannot be absolutely independent if the government of the day has the ability to control the resources available to the Auditor-General. Although an Auditor-General may have a sufficiently broad mandate, and discretion regarding the manner in which she or he discharges the legislated functions, the Auditor-General's capacity to properly and fully discharge those functions is limited unless there is a degree of certainty that the resources needed to do so are available.

In evidence to the ACT PAC, the ACT Auditor-General (2010b, p. 24) further commented that independence regarding her budget appropriation was paramount to ensure that:

...the government of the day could not control the resources of the audit office in such a way that it could affect the way we perform our function.

The literature indicates that there is always potential for these 'watchdogs' to be under-funded, particularly after an adverse report on the operations of the Government (Editorial, 2010; VIC PAEC, 2006; Santiso, 2004; Funnell, 1996; Temby, 1993). Funding oversight by Parliament would safeguard against this situation.

Control of the resources of integrity agencies, or non-executive bodies, such as the Auditor-General, by the Executive has been referred to by Normanton (1966) as a 'constitutional anomaly'. This impediment is often viewed as exposing integrity agencies 'to the vagaries of the executive's mercy' (Funnell, 1996, p. 118).

Second, control over financing can indirectly interfere with the audit program and conduct of audits. It does this by limiting the Auditor-General's resources and hence capacities to carry out performance audits (on the basis that in many jurisdictions financial audit costs are recovered through fees but performance audits, in the main, are funded through direct appropriation) (JCPAA, 2008a; Coghill, 2004; Funnell, 1996).

For example, in its inquiry into the Commonwealth Government's efficiency dividend and its impact on small agencies, the Joint Committee on Public Accounts and Audit (JCPAA, 2008a) reported that due to current funding arrangements, the Australian National Audit Office (ANAO) had been forced to reduce its audit coverage. The ANAO had informed the JCPAA that, for the first time, its budget situation would necessitate a reduction in its planned audit program. In evidence, the Commonwealth Auditor-General told the JCPAA (2008c, p. 2):

To quantify the impact on the Audit Office, this year the impact of the efficiency dividend is just over \$2 million which, in our language and in a way the committee will understand, is about five performance audits a year. This is the direct impact of the efficiency dividend on an organisation like the Audit Office.

In its submission to the JCPAA inquiry, the ANAO (2008, p. 7) commented that a reduced audit program 'is not in the long-term interests of the Parliament, the Government, or the community'. In its report, the JCPAA (2008, p. 15) agreed with this statement noting that 'the ANAO is the frontline in ensuring government accountability and integrity. The Parliament is not served well by a reduction in the

ANAO's audit work program'. A diminished performance audit capacity as a consequence of reduced funding directly impacts on governance and accountability (JCPAA, 2008a).

This is on the basis that whilst financial auditing provides some assurance at a point in time, it does not provide audited agencies, Parliaments or communities with any assurances about government performance (Clark, 2005; Sendt, 2002). Performance auditing provides such assurances but will always be at risk when funding is reduced.

In summary, the independence of an Auditor-General can be compromised by continued reductions or cuts to funding (Editorial, 2010). Where the Executive Government 'holds the purse strings' (Violante, 2010), it has the 'opportunity indirectly and thus, less obtrusively, to influence the auditor-general's independence by hampering their work' (Funnell, 1996).

Removing responsibility for the allocation of budget funding determinations to the Auditor-General from the Executive Government to the Parliament:

...would certainly lessen the likelihood of the Auditor-General's Office being "punished" by a government embarrassed or upset by revelations of corruption or wrongdoing (Editorial 2010, p. 6).

In various jurisdictions, respective executive governments have considered such freedom as inconsistent with their constitutional right to determine spending levels for agencies that receive appropriations from Parliament (Violante, 2010; Lawson, 2009; Coghill, 2004; Funnell, 1996; Taylor, 1995; Walsh 1987).

For example, the ACT Chief Minister was reported as saying that 'to have the Assembly, and not the Government, set the Auditor-General's budget undermined the Westminster system, and was not done anywhere else in the country' (Violante, 2010, p. 1)

Further, the ACT Chief Minister commented (in Violante, 2010, p. 1) that:

I would regard it as a very significant departure from the notions of cabinet responsibility and executive government for the legislature to take unto itself the distribution of public monies.

It is important to emphasise that when talking about financial independence, such a state, is not advocating for funding determinations to circumvent the budget process; be unconstitutional, in terms of suggesting that money bills can be introduced by anyone other than the Executive; or advocating that the Auditor-General be provided with whatever budget they so desire but rather that there be more transparency and consultation about how the resources of the Auditor-General are decided (Funnell, 1996; Taylor, 1995). This can be achieved by ensuring that the funding of Auditors-General are not subject to executive financial controls but rather are subject to parliamentary financial controls (VIC PAEC, 2006; Funnell, 1996).

Loney (2004, p. 3) has emphasised in relation to Parliament having a role in determining the funding for the Auditor-General that:

While some may wish to argue that this is interfering with the Government's ability to plan and direct resources as it believes appropriate, it should be borne in mind that in the Westminster tradition the Auditor General's duties are carried out on behalf of the Parliament, and are the linchpin of parliamentary oversight.

Auditors-General with financial independence operate in jurisdictions where their budgets are determined with some form of Parliamentary involvement.

A constitutional impediment is often cited by executive governments as the grounds on which their Auditor-General may not have financial independence. However, notwithstanding this, there are ways an executive government can improve the transparency of funding to their Auditor-General. This can include:

- prior to a government's finalisation of its annual budget, the Parliament, via its delegate, usually the Public Accounts Committee (PAC) can seek advice from Treasury on the overall fiscal parameters expected of departments and agencies. This can be taken into account when recommending to government an appropriate level of funding (PAEC, 2006, p. 82)
- the Parliament, via its delegate, usually the PAC is consulted on the draft budget estimates for the Auditor-General and reports to the Parliament, and Treasurer as to its recommendation, and
- the Parliament, via its delegate, usually the PAC holds a public hearing on the Auditor-General's budget estimates.

In summary, if the budget for the Auditor-General is part of the Parliament's appropriation, or a separate appropriation, a much higher level of independence from the Executive is demonstrated than if it is part of the general appropriation, or the least desirable, is a practice where it comprises part of the budget for a Minister's portfolio (Coghill, 2004). Further, whilst how the funding is allocated in terms of appropriation influences independence, the degree to which the Parliament has input into the determination of the budget, as outlined above, also influences independence.

Extent to which the Auditor-General's appointment can be influenced by the Executive

The literature suggests that the Auditor-General's independence is compromised from the beginning if selection is by the Executive alone. More recently there has been a 'trend to introduce stronger, statutory mechanisms to ensure some form of Parliamentary involvement in the appointment process' of Auditors-General (Robertson, 2009, p. 10; Coghill 2004).

A range of legislative alternatives (Robertson, 2009, p. 10) are available and include:

- a requirement for the Executive to consult with leaders of political parties and/or a Committee of Parliament as well as the Speaker and President
- capacity for Parliament or a Committee of Parliament to veto an appointment proposed by the Executive
- capacity for Parliament or a Committee of Parliament to recommend an appointment to the Executive
- appointment directly by the Parliament or a Committee of Parliament, and
- the appointment is made from candidates recommended by an independent external body (not used in Australian or New Zealand jurisdictions).

A 2009 survey of Australian and NZ audit legislation examining the independence of Auditors-General commented:

If an appointment is made on the recommendation by the Parliament or a Committee of Parliament, it ensures that the appointee has the confidence of the Parliament, and also enhances the transparency of the appointment process (Robertson, 2009, p. 10).

In summary, if the appointment of the Auditor-General is made on a recommendation of Parliament, or a Parliamentary committee, a much higher level of independence from the Executive is demonstrated as opposed to the appointment being made on a recommendation of the Executive. Further, a recommendation of the Parliament or a Parliamentary committee, signals greater transparency with regard to the process.

A case study of selected Auditors-General in Westminster style Parliaments

As noted earlier in this paper, to assess whether Parliaments are doing enough to safeguard the independence of their Officers of Parliament, case studies using the Office of the Auditor-General in selected Westminster style Parliaments (UK, NZ and two Australian jurisdictions—the Commonwealth and Australian Capital Territory) will be examined. The degree to which Auditors-General in these jurisdictions are independent, i.e. subject to executive influence, will be assessed as a means of determining whether the respective Parliaments are doing enough to safeguard the independence of their Auditor-General. This will be assessed by the extent to which the respective Parliaments are involved in: (i) determining the budget for the Auditor-General; and (ii) appointment of the Auditor-General. Alternatively, this assessment could be viewed as: (i) the extent to which the Auditor-General's budget appropriation is determined by the Executive; and (ii) the extent to which the Auditor-General's appointment can be influenced by the Executive.

The literature suggests that these selected parameters are critical to the independence of the Auditor-General (Robertson, 2009; Coghill, 2004; Funnell, 1996; 1995). The rationale for selecting these parameters and the consequent impact on independence has been detailed and discussed earlier in this paper.

United Kingdom Parliament

Degree of Parliamentary involvement in determination of budget

Reforms introduced in 1983 to the UK National Audit Act (the NAO Act) created for the first time, according to Funnell (1996), a public audit function with a high degree of independence.

A key aspect of these reforms was focused on addressing the Executive Government's direct control over the budget for the Auditor-General. The implementation of this reform wrested financial control from the Executive to the Parliament. The budget appropriation for the work of the UK NAO is now provided separately by Parliament

on the basis of budgeted estimates submitted by the NAO to the Public Accounts Commission. The Commission, a statutory authority, is regarded as the public sector auditor's advocate to Parliament (Barrett, 1996; Funnell, 1996).

The Commission's role is to oversee:

... the budget of the National Audit Office and [*appoint*] the independent financial auditor who audits the National Audit Office. The Commission consists of the Chairman of the Public Accounts Committee, the Leader of the House (a Cabinet Minister) and seven other Members of Parliament, none of whom can be Ministers (VICPAEC, 2006, p. 34).

Degree of Parliamentary involvement in the appointment of the Comptroller and Auditor-General

The UK Comptroller and Auditor-General is an Officer of the House of Commons and is appointed:

.. by a process which involves agreement between the Prime Minister and the Chairman of the Committee of Public Accounts, and also the principles of the Commissioner for Public Appointments' Code of Practice (UK House of Commons Library, 2008, p. 13).

The appointment process requires that a pre-appointment hearing be held. The Comptroller and Auditor-General designate appears before the Select Committee on Public Accounts 'after the Government and the Chair of the PAC have agreed his/her name but before the debate on the motion for his/her appointment' (UK Government 2009, p. 11).

The pre-appointment hearing provides select committees with the opportunity to publicly:

... take evidence from candidates for certain, key public appointments before they are appointed. Hearings are in public and involve the select committee taking evidence from the candidate and publishing a report setting out the committee's views on the candidate's suitability for the post. Hearings are non-binding – but Ministers will consider any relevant considerations made by the committee before deciding whether to proceed with the appointment (UK Government, 2009, p. 2).

The process is finalised:

...on a motion of the House of Commons moved following agreement between the Prime Minister and the Chairman of the Public Accounts Committee (UK House of Commons Library 2010, p. 11).

In summary, the UK Parliament has significant involvement in the appointment of the Comptroller and Auditor-General. The appointment is made on a motion by the House of Commons, after a consultation process that involves the Chair of the Select Committee on PACs and a public pre-appointment hearing at which the proposed appointee appears.

New Zealand Parliament

Degree of Parliamentary involvement in determination of budget

Reforms to the NZ Public Audit Act in 2001 reinforced the independence of the NZ Auditor-General. According to the Prime Minister at the time, Helen Clark (2005), prior to these reforms, the statutory framework governing the Auditor-General's office 'was widely regarded as unclear, and out of step with modern public sector practices' (Clark, 2005). A key aspect of these reforms was focused on addressing the Executive Government's direct control over the budget for the Auditor-General.

Similar to the UK reforms, the NZ reforms, amongst other things, transitioned control of the budget for the Auditor-General from the Executive to the Parliament. Amendments to the NZ Audit Act severing any constitutional connection between the Audit office and the Executive Government made this possible. This provided the statutory independence necessary for the NZ Auditor-General to carry out their mandated roles and responsibilities, in particular that 'the responsibility for resourcing the office is now the responsibility of the parliament, not the executive' (Clark, 2005).

In practice, the NZ Parliament's involvement in determining the budget for Auditor-General is managed by the Officers of Parliament Committee. This Committee determines the budget for the Auditor-General, and is chaired by the Speaker and there is no government majority on the Committee (Beattie, 2005, p. 4).

Degree of Parliamentary involvement in the appointment of the Auditor-General

Stemming from the reforms to NZ Public Audit Act in 2001, the NZ Parliament's involvement in the appointment of the Controller and Auditor-General is significant. As a consequence, the extent to which the Executive can exert influence is minimised.

Six months prior to the expiry of the term of an existing Officer of Parliament, the Speaker, as Chair of the Officers of Parliament Committee will commence consultation with parties represented in the House through the Officers of Parliament Committee about a new appointment (NZ Parliament, 2002).

In the case of the Controller and Auditor-General, the Treasurer, as the responsible Government Minister, is notified of the commencement of the consultation process and is invited to participate in the process (NZ Parliament, 2002).

Whilst any Member of Parliament can propose nominees for an appointment, in accordance with the procedures for appointing an Officer of Parliament, the responsible Government Minister is recognised as having a lead role in put forward nominees for consideration. The responsible Government Minister also participates in the deliberations of the Officers of Parliament Committee with regard to the appointment (NZ Parliament, 2002).

Once a proposal for the appointment of the Controller and Auditor-General is unanimously agreed to by the Officers of Parliament Committee:

A recommendation for an appointment that is concurred in pursuant to these procedures [for the Appointment of an Officer of Parliament] will be put forward to the House by way of a Government notice of motion in the name of the Leader of the House (NZ Parliament, 2002, p. 4).

Australia—Commonwealth Parliament

Degree of Parliamentary involvement in determination of budget

In accordance with the Commonwealth *Public Accounts and Audit Act 1951*, the JCPAA, as the Parliament's delegate, has a role in considering the draft budget estimates for the ANAO, along with the level fees determined by the Auditor-General. The JCPAA makes recommendations on the draft budget estimates to both Houses of Parliament and the responsible Minister (Prime Minister) for administering the *Auditor-General Act 1997* (JCPAA, 2008b; JCPAA, 2005).

Primarily, whilst the JCPAA, as the Parliament's delegate, has a role in considering the budget estimates for the Auditor-General, in the main, they have a consultative role only. There is some speculation given the timing of the consultation that there is limited opportunity for any funding changes to be made prior to the introduction of the Appropriation Bills (Lawson, 2009). Whilst the JCPAA makes a recommendation, in relation to the funding of the ANAO, to the responsible Minister, and also reports this to both Houses of Parliament, the final decision rests with the Executive. According to Lawson (2009, p. 109):

...while involving Parliament in reviewing the operations, resources and performance of the ANAO, the final decisions about the funding arrangements through appropriations are determined as part of the Executive, and as a very minor part of the total appropriations in Appropriation Act (No 1). Perhaps the most telling aspect of the JCPAA's role and the significance of their involvement in the ANAO's budgeting process is that the Commonwealth budget is delivered in May each year with the budget process starting in November/December of the previous year. The JCPAA only delivers its report to the ANAO's estimates in May, often only hours before the budget Bills are introduced into the Parliament.

It could be concluded, that the involvement of the Parliament, via the JCPAA, in the determination of the Auditor-General's budget is little more than consultation and could at times be considered symbolic. Alternatively, it could be viewed, as Lawson (2009, p. 109) posits that with the current practice 'the relevance of the JCPAA's involvement is open to question' in terms of satisfying effective Parliamentary involvement.

Degree of Parliamentary involvement in the appointment of the Auditor-General

In accordance with the Commonwealth *Public Accounts and Audit Act 1951* the Commonwealth Parliament's delegate, the JCPAA has a role in the appointment of the Auditor-General and can veto a proposed appointment. Whilst the JCPAA has a role, the process would suggest that the Auditor-General is appointed by the Executive and not the Parliament (Lawson 2009; Auditor-General Act 1997).

In practice, on the basis of a recommendation by the Prime Minister, and after consultation with the JCPAA, the Auditor-General is appointed by the Governor General, for a single term of ten years (Lawson 2009; C'wealth Auditor-General Act 1997).

Notwithstanding that amendments to the Commonwealth *Public Accounts and Audit Committee Act 1951* in 1997 provided the JCPAA with a role in the appointment process, the involvement nonetheless is a consultative one, irrespective of the power to veto a proposed appointment. Lawson (2009, p. 93) notes that this role:

Requires the Prime Minister to make a recommendation that a majority of the JCPAA must approve or reject within 44 days, and an approval is deemed if there is no decision. In effect this means that a potential candidate is chosen by the Prime Minister and subject *only* to a veto by the JCPAA. The constitution and deliberative arrangements for the JCPAA demonstrate that a veto is unlikely with there being either approval or no decision (hence approval) of the Prime Minister's preferred candidate. (recommendation).

Lawson (2009) argues that on the basis of the overall membership of the JCPAA, which comprises nine government members and seven from the opposition (includes independents and minor parties), coupled with the practice that by convention, the Chair is a government member and has a deliberative vote (Lawson 2009; Public Accounts and Audit Act 1951), that there will always be a government majority on the Committee. Lawson (2009, pp. 93–94) thus concludes that:

The consequence of these arrangements is that the JCPAA's veto over the Prime Minister's potential candidate is unlikely to fail with the majority and deliberative vote held by government members...clearly, however, the appointment of the Auditor-General is influenced and influenceable by the Executive (pp. 93–94).

Australia—ACT Legislative Assembly

Degree of Parliamentary involvement in determination of budget

The degree to which the ACT Legislative Assembly is involved in the determination of the ACT Auditor-General's budget appropriation is limited and could be regarded as having a consultative role only.

In accordance with the ACT *Auditor-General Act 1996*, the Assembly's delegate, the PAC, is provided with a consultative role in determining the annual appropriation funding available to the Auditor-General. The Committee considers the draft budget estimates of the Auditor-General and makes a recommendation to the Treasurer regarding the proposed appropriation and provides the Treasurer with the Auditor-General's draft budget.

This provision generates a process whereby the Legislative Assembly, through the Committee, advises the Treasurer regarding the budget appropriation for the operations of the Audit Office for the year.

Whilst the PAC, on behalf of the Assembly, has an important consultative role, it does not have the power to approve the budget or recommend its approval to the Parliament. Further, there is limited transparency with regard to the PAC's view on

what it considers as an appropriate level of funding for the Auditor-General's Office. This is on the basis that, unlike the JCPAA, the Committee is not required to report the outcome of its consideration to the Assembly. However, the PAC could resolve that the Chair make what is called, a 246A Statement to the Assembly informing it of the outcome of its consideration of the budget estimates. A majority decision of the PAC would be needed to do this.

Degree of Parliamentary involvement in the appointment of the Auditor-General

The ACT Legislative Assembly, through its delegate the PAC, has limited involvement in the appointment of the Auditor-General beyond that of a consultative role.

In the ACT, the appointment of the Auditor-General is managed by the Chief Minister, who, on behalf of the Executive, convenes a process to identify and consider appropriate potential appointees. In accordance with the *Auditor-General Act 1996*, before appointing a person to be Auditor-General, the responsible Minister must first invite the Chair of the PAC to comment on the proposed appointment. The PAC can veto a proposed appointment but the Act is silent on what would happen should this occur and this provision is yet to be tested.

Conclusion

There are implications for independence of the Auditor-General when the Executive can exert influence over various aspects of their management. As a consequence, there has been growing support to legislate for greater involvement by the Parliament in various aspects of the management of the Auditor-General (Barrett, 1996). In the main, these reforms have been driven by an increasing understanding and appreciation of:

- The relationship between greater involvement of Parliament in various aspects of the management of their respective Auditor-General and their independence. Determining the extent to which an Auditor-General is vulnerable to executive influence is a good indicator of the respective Parliament's level of involvement in the various aspects of the management of their Auditor-General. Essentially, minimising the extent to which an Auditor-General may be subject to executive influence will automatically provide for greater involvement by the Parliament and transition the Auditor-General from a state of conditional independence to substantive independence.
- The Auditor-General, as an Officer of Parliament, and that the Parliament should have a greater role in various aspects of their management.
- That independence is a fundamental requirement for Auditors-General to effectively carry out their important role of assisting Parliaments to hold executive governments to account.

As a means of assessing whether Parliaments were doing enough to safeguard the independence of Officers of Parliament, this paper examined the Office of the Auditor-General in selected Westminster style Parliaments (UK, NZ and two Australian jurisdictions—Commonwealth and Australian Capital Territory). The

degree to which Auditors-General in these jurisdictions were independent, i.e. subject to executive influence, was assessed as a means of determining the extent to whether the respective Parliaments were doing enough to safeguard the independence of their Auditor-General. That is, their respective involvement with regard to: (i) determination of the budget for the Auditor-General; and (ii) appointment of the Auditor-General was assessed.

As a consequence of reforms over the last two decades or more, the UK and NZ have increased the involvement of their respective Parliaments, and thus minimised Executive involvement, in determining the budget appropriation and appointment of their Auditors-General. As a consequence of the increased Parliamentary involvement in the management of their Auditor-General, the UK and NZ Auditors-General could be considered as recipients of substantive independence.

This situation is in stark contrast to the Australian jurisdictions—the Commonwealth and the ACT—profiled as part of the case study. The examination of these jurisdictions found limited Parliamentary involvement, in the main, a consultative role only, with regard to the two parameters assessed—determination of the budget appropriation and appointment of the Auditor-General. Where limited Parliamentary involvement prevails there is opportunity for the Executive to exert influence, for example, in determining the resourcing of the Auditor-General's Office which can indirectly interfere in the programming and conduct of audits (Funnell, 1996). As a consequence of the limited Parliamentary involvement in the management of their Auditor-General, the Commonwealth and ACT Auditors-General could be considered to be recipients of conditional or functional independence.

In the case of the Commonwealth Auditor-General, Lawson (2009, p. 90) concluded that the:

...“independence” delivered under the Act [*Commonwealth Auditor-General Act 1997*] is essentially symbolic, and that avenues remain for the Executive to influence the Auditor-General...the effectiveness of the formal regulation of the Auditor-General's “independence” under the Act depends on a vigilant Parliament (Lawson 2009, p. 90).

Some in the literature have advanced that by strengthening the independence of Auditors-General and their offices from the Executive Government, and enhancing the role of parliaments as both client and guardian of Auditors-General, Parliaments gain some traction in the ‘changing dynamics of checks and balances that pervade Australian democracy’ (Halligan, Miller and Power, 2007, p. 97; Kelly and Harris, 2001).

The Parliaments in the Australian jurisdictions examined thus need to do more in terms of moderating the extent to which the Executive can exert influence over their Auditors-General. This will be achieved only by these Parliaments having a greater involvement in the various management aspects of their Auditors-General. This would transition the independence of these Auditors-General from conditional to substantive independence. By doing this the respective Parliaments and their communities will be better served. However, as Lawson (2009, p. 90) has emphasised, as a matter of fact and not fiction, this will always require ‘a vigilant Parliament’.

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