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PARLIAMENT OF TASMANIA

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PARLIAMENTARY STANDING COMMITTEE OF PUBLIC ACCOUNTS

**ACPAC 2026**

**18<sup>th</sup> Conference Parliament of Tasmania**

**Members of the Committee**

**Legislative Council**

**Hon Ruth Forrest MLC**  
(Chair)

**Hon Luke Edmunds MLC**

**Hon Bec Thomas MLC**  
(Deputy Chair)

**House of Assembly**

**Mr Roger Jaensch MP**

**Mr Marcus Vermey MP**

**Mr Dean Winter MP**

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## Charter of the Committee

The Public Accounts Committee (the Committee) is a Joint Standing Committee of the Tasmanian Parliament constituted under the *Public Accounts Committee Act 1970* (the Act).

The Committee comprises six Members of Parliament, three Members drawn from the Legislative Council and three Members from the House of Assembly.

Under section 6 of the Act the Committee:

- **must** inquire into, consider and report to the Parliament on any matter referred to the Committee by either House relating to the management, administration or use of public sector finances; or the accounts of any public authority or other organisation controlled by the State or in which the State has an interest; and
  - **may** inquire into, consider and report to the Parliament on any matter arising in connection with public sector finances that the Committee considers appropriate; and any matter referred to the Committee by the Auditor-General.
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## Abbreviations and Acronyms

<b>ACAG</b>	Australasian Council of Auditors-General
<b>ACPAC</b>	Australasian Council of Public Accounts Committees
<b>Act</b>	<i>Public Accounts Committee Act 1970</i>
<b>Committee</b>	Parliamentary Standing Committee of Public Accounts (Tasmania)
<b>Hon</b>	Honourable
<b>MLC</b>	Member of the Legislative Council
<b>MP</b>	Member of Parliament
<b>PACs</b>	Public Accounts Committees
<b>PaNPAC</b>	Pacific Network of Public Accounts Committees
<b>PASAI</b>	Pacific Association of Supreme Audit Institutions

## Executive Summary

The Tasmanian Parliamentary Standing Committee of Public Accounts hosted the 18<sup>th</sup> Australasian Council of Public Accounts Committees (ACPAC) Conference in Hobart from 20–21 April 2026. The Conference brought together Public Accounts Committee (PAC) members, Auditors-General, parliamentary staff, and stakeholders from across Australasia and the Pacific region to strengthen collaboration and share best practice in public sector accountability.

The Conference theme focused on the critical role of PACs in holding Executive Government to account, particularly in managing emerging and complex risks, including fiscal pressures, social outcomes and climate-related challenges. The program featured a range of expert presentations and discussions examining PAC/Audit Office relationships, fraud detection, performance auditing, emerging risk trends, and the scrutiny of executive decision-making.

A key highlight of the Conference was the strong level of engagement across jurisdictions, with 71 delegates attending, representing PACs, Audit Offices and regional organisations. This marked one of the highest attendances in recent ACPAC history and demonstrated the continued relevance and importance of the ACPAC forum.

The Conference also achieved significant governance outcomes. The ACPAC Constitution was amended to enable mid-term meetings to be conducted virtually, increasing flexibility and accessibility for members. In addition, the definition of ‘Australasia’ was updated to enhance inclusivity and encourage broader regional participation, particularly from Pacific jurisdictions.

The event was notable for increased collaboration between ACPAC, the Australasian Council of Auditors-General (ACAG), and the Pacific Association of Supreme Audit Institutions (PASAI), with delegates from these organisations participating in joint sessions and networking opportunities. This strengthened regional relationships and supported shared objectives in improving public accountability frameworks.

The Committee acknowledges the substantial contribution of all participants, speakers and supporting organisations in delivering a highly successful Conference. The professionalism and cooperation of parliamentary staff and external partners ensured the smooth delivery of all events.

The Committee considers the 18th ACPAC Conference to have been highly successful in advancing knowledge, strengthening networks, and reinforcing the role of PACs in promoting transparency, accountability and good governance across Australasia and the Pacific region. The Committee looks forward to continued engagement through future ACPAC meetings.

A handwritten signature in black ink, appearing to read 'R. Forrest', written in a cursive style.

**Hon Ruth Forrest MLC**  
**Chair**

11 June 2026

## Background

As provided in the Legislative Assembly of Queensland Public Accounts Committee's 'Report on the Australasian Council of Public Accounts Committees 8th Biennial Conference' (May 2005):

*ACPAC was formerly established in 1989 following a meeting in Queensland of Australian public accounts committees. The aims of ACPAC as set out in its constitution are to:*

- *facilitate the exchange of information and opinion relating to Public Accounts Committees and to discuss matters of mutual concern*
- *improve the quality and performance of Public Accounts Committees in Australasia*
- *liaise with Auditors-General so as to improve the effectiveness of both the auditors and the public accounts committees*
- *communicate with individuals and organisations knowledgeable about matters of concern to public accountability, and*
- *provide an educational service for the elected Members of Parliament, the media and the general public as to the purposes and activities of Public Account Committees.*<sup>1</sup>

At the time that was ACPAC was formed membership as open to all Australasian Parliamentary Public Accounts Committees with 'Australasia' defined as Australia, New Zealand, Papua New Guinea and Fiji. Associate membership was open to public accounts committees outside this definition of Australasia.

At the 2026 Conference, the constitution was amended to be more contemporary and inclusive, making full membership to ACPAC open to all Australasian Parliamentary Public Accounts Committees.

ACPAC conferences are scheduled to be held every two years with ACPAC Mid-Term Meetings held in the intervening years. Future host committees are elected at the conclusion of each conference.

Following the 2019 15<sup>th</sup> ACPAC Conference held in the Australian Parliament, Tasmania was scheduled to host the 2020 Mid-Term Meeting in July 2020. This was postponed due to the then ongoing COVID-19 pandemic. Subsequent ACAPC conferences were held in Wellington, New Zealand (2022) and Perth, Western Australia (2024).

On 15 August 2025, the Chair and Secretary hosted the Mid-Term meeting virtually to ACPAC Members: this was attended by 5 ACPAC Chairs, 1 Pacific Network of Public Accounts Committees (PaNPAC) Chair, 12 ACPAC Secretariat members, 1 PaNPAC Secretary and 2 Auditor-General observers. Potential constitutional changes were discussed as was the overall theme for the 18<sup>th</sup> ACPAC Conference.

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<sup>1</sup> See 'Public Accounts Committee: Report on the Australasian Council of Public Accounts Committees 8th Biennial Conference May 2005), Report No.68, Legislative Assembly of Queensland, <https://www.parliament.qld.gov.au/Work-of-the-Assembly/Tabled-Papers/docs/5105t3542/5105t3542.pdf>, p.1

The 18<sup>th</sup> ACPAC Conference was held in the Parliament of Tasmania between 20-21 April 2026. Copies of the conference program, presentations and jurisdictional reports are attached to this report and may be found on the ACPAC website.<sup>2</sup>

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<sup>2</sup> See '2026-Hobart Conference Papers, ACPAC, <https://acpac.asn.au/conferences/2026-hobart/>

## Conference Brief

Hosted by the Committee, the 18<sup>th</sup> Conference was held principally in the Reception Room, Parliament House between 20-21 April 2026. A welcome function was held off-site at Hadley's Orient Hotel (19 April 2026) and the Conference Dinner at the Jones and Co Room, Henry Jones Art Hotel. This was the first time that both ACPAC/PANPAC delegates, and the Australasian Council of Auditors-General (ACAG) and Pacific Association of Supreme Audit Institutions (PASAI) delegates attended the same conference function.<sup>3</sup>

The thematic topic of this Conference was centred on the role of public accounts committees (PACs) in holding the Executive Government to account in the effective management of risk, be it be it fiscal, social, climate change or otherwise. In addition, the Conference celebrated the upcoming bicentenary of the Tasmanian Audit Office. Topics covered over the two days included:

- Tasmanian Audit Office – 200 Years
- Audit Office Independence Report
- Pacific Association of Supreme Audit Institutions
- How to manage the PAC and SAI relationship
- What is the Role of Public Auditors in Detecting Fraud
- Emerging Risk Trends through Public Entity Performance Audits – SAI and PAC shared responsibility
- Looking into Future – PAC and A-G roles
- Own Motion Reports
- How PACs Scrutinise Executive Decisions for Effective Risk Management
- Follow-Up of A-G Reports, and
- Should PACs Scrutinise the Impact of Climate Risk on Government Insurance Premiums.

Each session was facilitated by a member of the Tasmanian Committee.<sup>4</sup>

A summary of the jurisdiction reports received was provided and the conference was formally closed with farewell drinks in the Long Room hosted by the President of the Legislative Council, Hon Craig Farrell MLC.<sup>5</sup>

The General Meeting at this Conference was remarkable by the fact that the existing Constitution was amended, the last time being at the 2015 13<sup>th</sup> Biennial Conference in Adelaide. Amendments to the Constitution were:

- a resolution to allow the host jurisdiction to hold the mid-term meeting virtually via a secure videoconferencing platform, and

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<sup>3</sup> Customarily, ACAG and PASAI delegates organised and attend their own conference function before having a business meeting the following day.

<sup>4</sup> Mr Marcus Vermey MP was unable to attend due to prior parliamentary commitments.

<sup>5</sup> Both the Speaker of the House of Assembly (Hon Jacquie Petrusma MP) and Deputy Speaker (Ms Helen Burnet MP) were unable to attend due to previous parliamentary commitments.

- an amendment to the term ‘Australasia’ to be more contemporary and inclusive and thus making full membership to ACPAC being open to all Australasian Parliamentary Public Accounts Committees.<sup>6</sup>

This latter amendment should maximise participation across the region of all Westminster-like jurisdictions with PAC functions. It is also noted that a future ACPAC meeting discussion will be held as to what financial assistance options are, or could be made available, to encourage Pacific members to attend future ACPAC Conferences.

The General Meeting also confirmed that NSW PAC would be hosting the 2027 Mid-Term Meeting and the 19<sup>th</sup> Conference in 2028. It was also noted Northern Territory’s intention to host 2029 Mid-term Meeting and 2030 20th Biennial Conference, and Victoria’s intention to host 2031 Mid-term Meeting and 2032 21st Biennial Conference (to be ratified at the 2028 General Meeting).

Despite cost-of-living pressures, the ongoing impact of the war in the Middle East on smaller Pacific jurisdictions and changes to parliamentary sitting schedules, the Conference was attended by 71 delegates: 31 members of parliamentary PACs, 9 Auditors-General, 1 ACAG Representative, 25 PAC staff, 2 PASAI representatives and 3 guest speakers. This has been the most attended Conference in many years. It is noted that a further 11 delegates were apologies at the last minute due to unforeseen circumstances preventing their attendance.<sup>7</sup>

All-in-all it was a well-attended and successful Conference made possible by the behind-the-scenes support across the Parliament. Special mention to Parliamentary Catering for providing a seamless catering service, Front Reception for assistance with security, Education for assisting with the Parliamentary tours, ICT for setting up the Reception Room audio-visual tech, and Legislative Council officers for packing ‘showbags’, ID card production, processing delegates and generally making the delegates feel welcome.

It is also acknowledged that the Committee Secretary, Mr Simon Scott, devoted considerable effort in the lead up, during- and post- conference facilitating attendance, drafting the programme, and engaging with third-parties to ensure that the Conference proceeded as seamlessly as possible in the circumstances.

Finally, the Committee acknowledges the following for their expertise and services to the Conference:

- Jenni Tierney (Executive Director, ACAG)
- Sarah Markley (Director of International Engagement, PASAI), Esther Lameko-Poutoa, (Chief Executive, PASAI), Kirsty Murfitt, Nico Henneveld and the NZ Tai a Kiwa team for assisting with connecting the Secretary with Pacific PACs and facilitating their accommodation and travel arrangements

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<sup>6</sup> ‘Australasia’ being defined as Australia, New Zealand, Papua New Guinea, Bougainville, Nauru, Solomon Islands, Vanuatu, Tuvalu, Fiji, Kiribati, Samoa, Tonga, Niue and the Cook Islands

<sup>7</sup> 8 from Fiji, 2 from Solomon Islands and the Australian National Audit Office Auditor-General.

- Guest speakers Mr Andrew Young (Research Fellow, Deakin University), Dr Catherine Williams (Executive Director, Centre for Public Integrity), and Ms Alica Leis (Deputy Chancellor, University of Tasmania)
- Prue McLaren (Events Coordinator) and the Hadley's Orient Hotel staff
- Jacob Brennan (Events Coordinator, Daniel Hanna (Executive General Manager, Corporate and Regulatory Affairs, Federal Group) and the Henry Jones Art Hotel Staff
- Alistair Bett (Photographer), and
- Darren Simpson (Creative Paper).

The Committee looks forward to attending the 19<sup>th</sup> Conference to be hosted by NSW PAC in 2028.

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## Official Photograph



# Attachments

## Conference Program

Attachment A	Final 18th Biennial Conference Hobart Programme (as of 16 April 2026)
Attachment B	ACPAC Conference Opening Remarks (Hon Ruth Forrest MLC, Chair PAC Tasmania)

## Jurisdiction Reports

Attachment C	ACT Standing Committee on Public Accounts and Administration (April 2026)
Attachment D	Joint Committee of Public Accounts and Audit (April 2026)
Attachment E	Cook Islands Public Accounts Committee (April 2026)
Attachment F	New Zealand Finance and Expenditure Committee (April 2026)
Attachment G	Northern Territory Public Accounts Committee (April 2026)
Attachment H	Queensland Governance, Energy and Finance Committee (April 2026)
Attachment I	South Australia Economic and Finance Committee (April 2026)
Attachment J	South Australia Statutory Authorities Review Committee (April 2026)
Attachment K	Tasmanian Parliamentary Standing Committee of Public Accounts (April 2026)
Attachment L	Western Australia Legislative Council Standing Committee on Estimates and Financial Operations (April 2026)
Attachment M	Western Australia Public Accounts Committee (April 2026)

## Presentations

Attachment N	200 Years of Audit Tasmania (Martin Thompson, Auditor-General of Tasmania)
Attachment O	Independence of Auditors-General 2025 – Australasian Council of Auditors General (Andrew Young, Deakin University)
Attachment P	PASAI Work with SAIs and Parliaments (Esther Lameko-Poutoa, Chief Executive for PASAI)
Attachment Q	Australia's First Public Sector Forensic Audit Function: Origins, Approach and Outcomes (Caroline Spencer, Auditor-General for WA)
Attachment R	Fraud Detection Expectations (Rachel Vagg, Auditor-General of Qld)
Attachment S	Own Motion Inquiries: A PAEC Perspective (Michael Galea MP, PAEC Victoria)

Attachment T	How PACs Scrutinise Executive Decisions for Effective Risk Management (Fiona Carrick MLA, ACT PAA)
Attachment U	How PACs Scrutinise Executive Decisions for Effective Risk Management (Alicia Leis, Deputy-Chancellor UTAS)
Attachment V	VAGO Follow-up Inquiries: A PAEC Perspective (Michael Galea MP, PAEC Victoria)
Attachment W	ACPAC Jurisdiction Report Summary (Hon Ruth Forrest MLC, PAC Tasmania)
Attachment X	Climate and Insurance (Dr Deborah Russell MP and Nancy Lu MP, FEC New Zealand)

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# ACPAC 2026



AUSTRALASIAN COUNCIL OF  
PUBLIC ACCOUNTS COMMITTEES

**Parliament House - Hobart - Tasmania**

FINANCIAL OVERSIGHT • ACCOUNTABILITY • TRANSPARENCY



**18th Biennial Conference Hobart (20-21 April 2026)**

Hosted by the Tasmanian Parliamentary Standing Committee of Public Accounts



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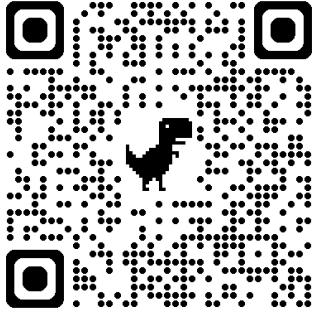
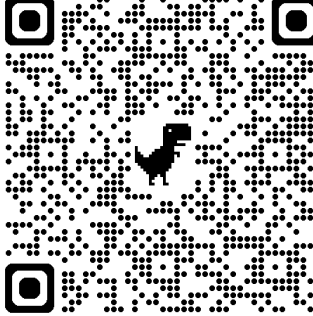
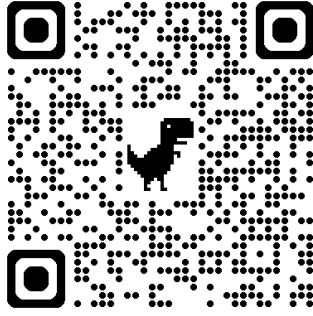
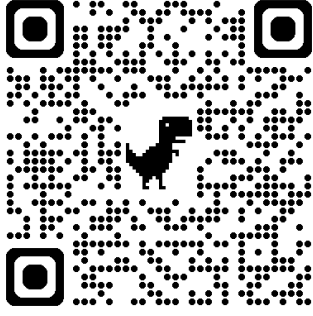
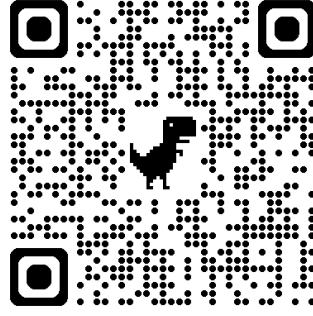
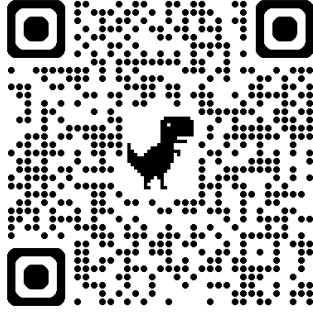
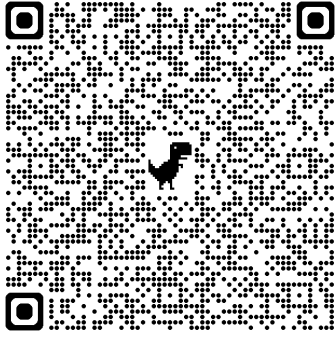
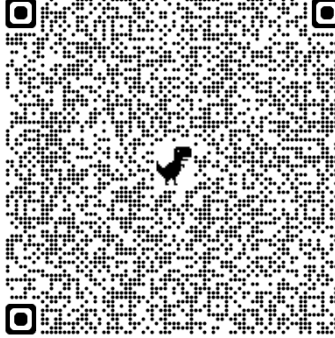
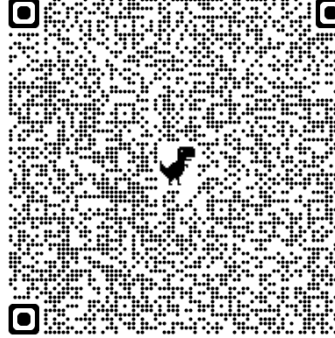


## Acronyms and Abbreviations

ACAG	Australasian Council of Auditors-General
ACPAC	Australasian Council of Public Accounts Committees
ACTAO	Australian Capital Territory Audit Office
A-G	Auditor-General
ANAO	Australian National Audit Office
AONSW	Audit Office of New South Wales
GST	Goods and Services Tax
Hon	Honourable
MLC	Member of the Legislative Council
MP	Member of Parliament
NSWPAC	New South Wales Public Accounts Committee
NTAGO	Northern Territory Auditor-General's Office
NZFEC	New Zealand Finance and Expenditure Committee
PAC	Public Accounts Committee
PANPAC	Pacific Network of Public Accounts Committees
PASAI	Pacific Association of Supreme Audit Institutions
QAO	Queensland Audit Office
TAO	Auditor-General Tasmanian Audit Office
TASPAC	Tasmanian Parliamentary Standing Committee of Public Accounts
UTAS	University of Tasmania
VAGO	Victorian Auditor-General's Office
VICPAEC	Victorian Public Accounts and Estimates Committee
WAOAG	Western Australia Office of the Auditor-General



## Handy QR Code Shortcuts

Conference Related Websites		
		
ACPAC	TAS PAC Website	Parliament of Tasmania
		
ACAG	PASAI	Centre for Public Integrity
Conference Venues		
		
Parliament House	Welcome Function	Conference Dinner

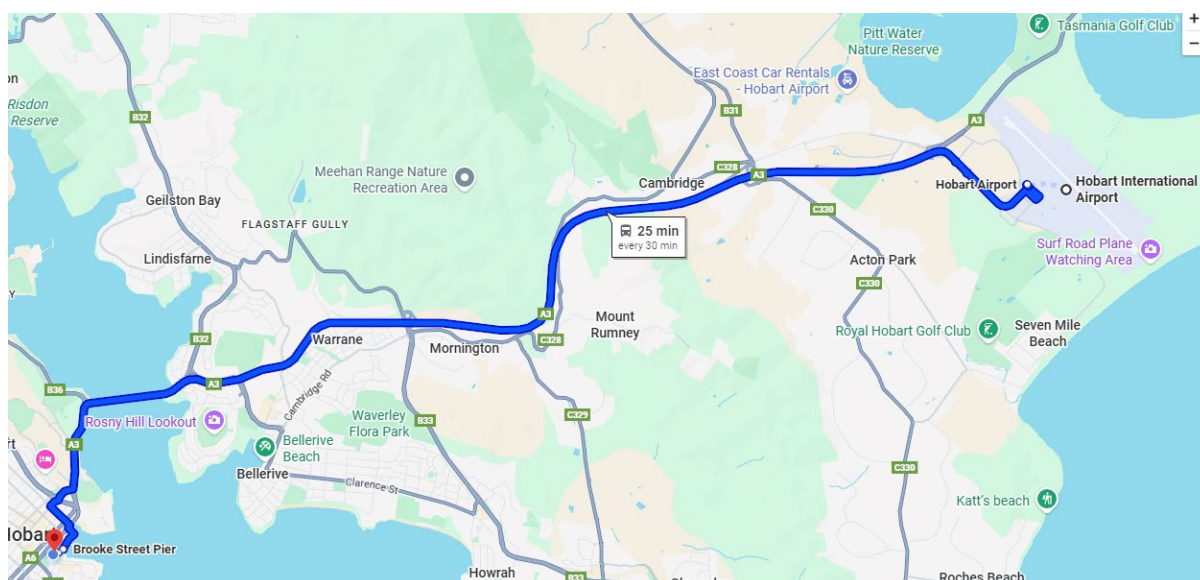


## Welcome

On behalf of the Tasmanian Parliamentary Standing Committee of Public Accounts, we look forward to your attendance at the 18<sup>th</sup> Biennial Australasian Council of Public Accounts Committees (ACPAC), to be held in the Reception Room (Ground Floor) in Parliament House, Hobart.

Parliament House is 18 km (16 min, usual traffic) from Hobart International Airport and may be accessed by:<sup>1</sup>

Taxi	Uber	SkyBus
\$40 - \$55 one-way	\$31 to \$43	\$22.00 one-way or \$40.00 return
<a href="https://www.13cabs.com.au/locations/hobart/">https://www.13cabs.com.au/locations/hobart/</a>	<a href="https://www.uber.com/global/en/r/cities/hobart-tas-au/">https://www.uber.com/global/en/r/cities/hobart-tas-au/</a>	<a href="https://www.skybus.com.au/hobart-express/buy-tickets/">https://www.skybus.com.au/hobart-express/buy-tickets/</a>
☎ 13 2227	☎ 13 8237 (13 UBER)	☎ 1300 759 287 (1300 SKYBUS)



Entry will be through the front door public entrance via Parliamentary Security (wheelchair accessible). The Reception Room is directly opposite, and facilities are adjacent. Morning and afternoon teas, and lunch will be served in the Reception Room. Delegates are encouraged to attend the optional organised tours of the Parliamentary Museum and the House of Assembly, Legislative Council and Long Room, or make use of the Parliamentary Gardens.

<sup>1</sup> There is no direct public bus service (i.e. Metro Tas) to or from the airport.



## Key Information

### Registration

To assist with catering and other outgoings, the following registration options are available:

- **\$440 (exc. GST)** – full registration including Welcome Function, Conference Catering (Day One and Two) and Conference Dinner (ACPAC/PANPAC delegates only)
- **\$335 (exc. GST)** – ACAG/PASAI delegates only (includes Welcome Function, Conference Catering (Day One) and Conference Dinner)
- **\$100 (exc. GST)** – additional guest for Welcome Function, and
- **\$120 (exc. GST)** – additional guest for Conference Dinner.

Registration must be completed on-line through the Humanitix website<sup>2</sup> by no later than close of business **Friday, 13 March 2026**. If you are unable to pay through Humanitix, please contact the Secretariat at [pac@parliament.tas.gov.au](mailto:pac@parliament.tas.gov.au).

Please include your and any additional guest's dietary and accessibility information on the Humanitix website booking page. This will assist the venues and Parliamentary Catering Services with their menus.

Cancellations will be processed on a case-by-case basis: requests must be made by close of business **Friday, 27 March 2026**.

### Presentations

The thematic topic of this Conference is centred on the role of PAC in holding the Executive Government to account in the effective management of risk, be it be it fiscal, social, climate change or otherwise. Sessions will run between 45 minutes to an hour and will be a combination of individual presentations and/or facilitated panels.

Depending on the number of presenters for a session, individual presentations will be limited to 10-15 minutes. All sessions will include time for questions and answers and general discussion.

A lap-top will be available to run PowerPoint presentations. Following the Conference, copies of presentations and other handouts will be uploaded onto the [ACPAC](#) website.

Expressions of interest for delegates to present and/or be a panel member will be sought prior to the Conference (nominally by **Friday, 13 March 2026**).

### Jurisdiction Reports

Each jurisdiction should submit a brief report summarising their activities since the last Conference held in Perth, Western Australia (22-23 April 2024). It is preferable if the report is in PDF form and includes links to tabled reports, Committee webpages etc. The report should be sent to the Secretariat at [pac@parliament.tas.gov.au](mailto:pac@parliament.tas.gov.au) by close of business **Friday, 10 April 2026**.

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<sup>2</sup> Use <https://events.humanitix.com/18th-australasian-council-of-public-accounts-committees-acpac-conference>

During the Conference a panel will discuss the key themes that come out of the jurisdiction reports.

## Hobart Local Weather and Clothing

Historically, weather conditions in Greater Hobart are generally milder than experienced on mainland Australia, North Island New Zealand and the Pacific. In late April, Hobart is entering its cool autumn with average highs around 16°C (61°F) and lows around 7°C (45°F). There is a 25 per cent chance of a cold and drizzly evening. In summary, mild days, cool nights and a moderate chance of rain is usually the order and packing layered clothing is recommended.

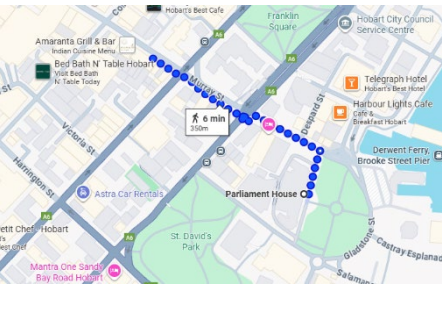
The Tasmanian Parliament and all conference venues are inside and air conditioned, and the dress code is smart business casual (tie optional) or cultural equivalent.



*1 Reception Room Parliament House*



## Conference Programme

Sunday 19 April 2026		
05:30 pm – 07:30 pm	<b>Welcome Function</b> Hadley's Orient Hotel George Cartwright Room 34 Murray Street Hobart <a href="https://maps.app.goo.gl/aY74cpD4j1fm2adWA">https://maps.app.goo.gl/aY74cpD4j1fm2adWA</a>	



2 A view of the Salamanca Markets with Mt Wellington (kunanyi) in the background<sup>3</sup>

<sup>3</sup> By Cheng Fei - Weekend of Salamanca, CC BY-SA 2.0, <https://commons.wikimedia.org/w/index.php?curid=70303840>



<b>Monday 20 April 2026</b>		
<i>Session Facilitators are italicised</i>		
08:30 am – 09:00 am	<b>Registration</b> Reception Room, Parliament House	Delegates to sign in and receive their identification lanyard.
09:00 am – 09:20 am	<b>Opening Address by Chair</b> <ul style="list-style-type: none"> <li>Hon Ruth Forrest MLC (TASPAC)</li> </ul>	Hon Ruth Forrest MLC (Chair, Parliamentary Standing Committee of Public Accounts of Tasmania) will welcome delegates and open the Conference.
09:20 am – 10:00 am	<b>Tasmanian Audit Office – 200 Years</b> <ul style="list-style-type: none"> <li>Mr Martin Thompson (A-G TAO)</li> </ul>	The Tasmanian Audit Office has its origins in November 1826. The office was established by Governor Arthur on 25 November 1826, as the office of Civil Auditor, a position that is considered the first Auditor-General of Tasmania.
10:00 am – 10:45 am	<b>Morning Break</b> <b>Official Conference Photo</b>	Tea, coffee and provisions in Reception Room. Conference Photo outside Parliament House entrance.
10:45 am – 11:15 am	<b>Audit Office Independence Report</b> <ul style="list-style-type: none"> <li>Andrew Young Deakin University <i>Hon Luke Edmunds MLC (TASPAC)</i></li> </ul>	The Deakin University Team will address the Audit Office Independence Report: a comparison of each jurisdiction's current legislation with the INTOSAI independence principles.
11:15 am – 11:45 am	<b>Audit Office Independence Report</b> <ul style="list-style-type: none"> <li>Mr Andrew Greaves (A-G VAGO)</li> <li>Mr Jara Dean (A-G NTAGO) <i>Hon Luke Edmunds MLC (TASPAC)</i></li> </ul>	Panel of Auditor-Generals will comment on the findings of the Audit Office Independence Report and what challenges this might have for PACs and Audit Offices.
11:45 am – 12:15 pm	<b>Pacific Association of Supreme Audit Institutions (PASAI)</b> <ul style="list-style-type: none"> <li>Esther Lameko-Poutoa (PASAI) <i>Hon Bec Thomas MLC (TASPAC)</i></li> </ul>	Esther Lameko-Poutoa (Chief Executive) will present on the role of PASAI to support SAI and Parliamentary Relationships across its member base.
12:15 pm – 01:00 pm	<b>Lunch</b> Reception Room, Parliament House	Light working lunch and networking.
01:00 pm – 01:30 pm	<b>Parliamentary Museum</b> Basement, Parliament House	Optional tour of the Parliamentary Museum.
01:30 pm – 02:15 pm	<b>How to manage the PAC and SAI relationship</b> <ul style="list-style-type: none"> <li>Mr Martin Thompson (A-G TAO)</li> <li>Mr Bola Oyetunji (A-G AONSW)</li> <li>Ms Esther Lameko-Poutoa (PASAI)</li> <li>Hon Tjorn Sibma MLC (WA EFO)</li> <li>Mr James Milligan MLA (ACT PAA) <i>Mr Roger Jaensch MP (TASPAC)</i></li> </ul>	Both are crucial, interdependent partners in a parliamentary system, working together to ensure governmental accountability. Maintaining this relationship is key to ensuring effective scrutiny of public resources by Government.
02:15 pm – 03:00 pm	<b>What is the Role of Public Auditors in Detecting Fraud</b> <ul style="list-style-type: none"> <li>Ms Caroline Spencer (A-G WAOAG)</li> <li>Ms Rachel Vagg (A-G QAO) <i>Hon Bec Thomas MLC (TASPAC)</i></li> </ul>	Auditors are required by the International Auditing Standards to detect material fraud and error, and they are expected to have a duty of care for stakeholders. Independent auditors have been scrutinised for failing to detect material fraud, less so for public auditors.
03:00 pm – 03:30 pm	<b>Afternoon Tea</b> Reception Room, Parliament House	Tea, coffee and provisions in Reception Room.



Monday 20 April 2026		
03:30 pm – 04:15 pm	<p><b>Emerging Risk Trends through Public Entity Performance Audits – SAI and PAC shared responsibility</b></p> <ul style="list-style-type: none"> <li>Mr Ajay Sharma (A-G ACTAO)</li> <li>Dr Caralee McLeish (A-G ANAO)</li> </ul> <p><i>Mr Dean Winter MP (TASPAC)</i></p>	Themes and issues emerging from public performance audits include planning and implementation, evaluation, procurement and contract management, and cyber security. How SAIs and PACs can maximise impact.
04:15 pm – 05:00 pm	<p><b>Looking into Future – PAC and A-G roles</b></p> <ul style="list-style-type: none"> <li>Mr Martin Thompson (A-G TAO)</li> <li>Mr Andrew Greaves (A-G VAGO)</li> <li>Hon Tjorn Sibma MLC (WA EFO)</li> </ul> <p><i>Hon Ruth Forrest MLC (TASPAC)</i></p>	Projecting into the future, what are the anticipated risks, challenges and opportunities for PACs and SAIs.
05:00 pm – 06:30 pm	<p><b>Free Time</b></p>	
07:00 pm – 09:30 pm (06:30 pm start)	<p><b>Conference Dinner</b></p> <p>Henry Jones Arts Hotel Jones &amp; Co Room 25 Hunter Street Hobart</p> <p><a href="https://maps.app.goo.gl/UKMyfHmwjbtj6Gz7">https://maps.app.goo.gl/UKMyfHmwjbtj6Gz7</a></p> <p>Dr Catherine Williams (Executive Director, Centre for Public Integrity) to brief conference delegates during dinner</p>	



3 Hobart Waterfront <sup>4</sup>

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<sup>4</sup> By Lautreca11 - Own work, CC BY-SA 4.0, <https://commons.wikimedia.org/w/index.php?curid=147215622>

**Tuesday 21 April 2026**

*Session Facilitators are italicised*

08:30 am – 09:30 am	<p><b>ACPAC General Meeting</b> Committee Room 2, Parliament House</p>	ACPAC Full Member Chairs. Other delegates welcome to observe (but have no voting rights). Separate Agenda to follow and Teams link to be circulated.
09:30 am – 10:00 am	<p><b>Own Motion Reports</b></p> <ul style="list-style-type: none"> <li>• Mr Michael Galea MP (VICPAEC)</li> <li>• <i>Hon Ruth Forrest MLC (TASPAC)</i></li> </ul>	The Victorian Public Accounts and Estimates Committee share their 'own motion' inquiries journey.
10:00 am – 10:30 am	<p><b>Morning Break</b></p>	Tea, coffee and provisions in Reception Room.
10:30 am – 11:15 am	<p><b>How PACs Scrutinise Executive Decisions for Effective Risk Management</b></p> <ul style="list-style-type: none"> <li>• Ms Alicia Leis (Deputy Chancellor UTAS)</li> <li>• Ms Fiona Carrick MLA (ACT PAA)</li> <li>• <i>Mr Dean Winter MP (TASPAC)</i></li> </ul>	PACs act as a critical safety mechanism by scrutinising the Executive's decision-making to ensure effective risk management and the proper use of public funds. They achieve this through bipartisan, evidence-based reviews of government activities, often leveraging the independent investigations of Audit Offices to identify areas of waste, mismanagement, or emerging risk.
11:15 am – 12:30 pm	<p><b>Jurisdiction Reports</b></p> <ul style="list-style-type: none"> <li>• Hon Ruth Forrest MLC (Chair, TASPAC)</li> <li>• Mr Simon Scott (Committee Secretary)</li> </ul>	A cross-jurisdictional analysis of reports by TASPAC Secretary and discussion of findings, challenges, themes etc. that have emerged since 2024 PAC Conference.
12:30 pm – 01:15 pm	<p><b>Lunch</b> Reception Room, Parliament House</p>	Light working lunch and networking.
01:15 pm – 02:15 pm	<p><b>Guided Tour of Parliament House</b></p>	Optional guided tour of House of Assembly, Legislative Council and Long Room.
02:15 pm – 03:00 pm	<p><b>Follow-Up of A-G Reports</b></p> <ul style="list-style-type: none"> <li>• Mr Michael Galea MP (VICPAEC)</li> <li>• Mr James Milligan MLA (ACT PAA)</li> <li>• Ms Jenny Leong MP (NSW PAC)</li> <li>• <i>Hon Ruth Forrest MLC (TASPAC)</i></li> </ul>	Several jurisdictions routinely follow-up A-G performance reports to assess whether the report recommendations are being progressed by the relevant Government and/or agencies.
03:00 pm – 03:15 pm	<p><b>Afternoon Tea</b> Reception Room, Parliament House</p>	Tea, coffee and provisions in Reception Room.
03:15 pm – 04:00 pm	<p><b>Should PACs Scrutinise the Impact of Climate Risk on Government Insurance Premiums</b></p> <ul style="list-style-type: none"> <li>• Hon Dr Deborah Russell MP (NZFEC)</li> <li>• Ms Nancy Lu MP (NZFEC)</li> <li>• <i>Mr Roger Jaensch MP (TASPAC)</i></li> </ul>	The Commonwealth Select Committee on the Impact of Climate Risk on Insurance Premiums and Availability <sup>5</sup> tabled 24 November 2024 made 8 broad recommendations and found reform is needed to address both climate-driven disasters and insurance to ensure that the disaster insurance gap does not continue to grow.
04:00 pm – 04:15 pm	<p><b>Conference Conclusion</b></p> <ul style="list-style-type: none"> <li>• Hon Ruth Forrest MLC (TASPAC)</li> <li>• Ms Jenny Leong MP (NSW PAC)</li> </ul>	Hon Ruth Forrest MLC (Chair) will conclude conference and formally hand the reins to the next host NSW PAC, Ms Jenny Leong MP
04:15 pm – 05:15 pm	<p><b>Presiding Officers' Farewell</b> Hon Craig Farrell MLC (President)</p>	Farewell drinks hosted by the President of the Legislative Council in the Long Room.

<sup>5</sup> See Parliament of Australia, Senate Committees, Select Committee on the Impact of Climate Risk on Insurance Premiums and Availability, [https://www.aph.gov.au/Parliamentary\\_Business/Committees/Senate/Impact\\_of\\_Climate\\_Risk\\_on\\_Insurance](https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Impact_of_Climate_Risk_on_Insurance)



4 Spirit of Tasmania IV and Spirit of Hobart at Macquarie Wharf, Hobart (August 2025) <sup>6</sup>



5 Cascade Brewery (South Hobart) <sup>7</sup>

<sup>6</sup> By Chuq - Own work, CC BY-SA 4.0, <https://commons.wikimedia.org/w/index.php?curid=173533541>

<sup>7</sup> By Barrytb - Own work, Public Domain, <https://commons.wikimedia.org/w/index.php?curid=7852844>



## ACPAC and PANPAC Delegates

Jurisdiction	Committee	Delegates
Tasmania (Host)	Public Accounts Committee <a href="mailto:pac@parliament.tas.gov.au">pac@parliament.tas.gov.au</a>	Hon Ruth Forrest MLC (Chair) Hon Bec Thomas MLC (Deputy Chair) Hon Luke Edmunds MLC (Member) Mr Roger Jaensch MP (Member) Mr Dean Winter MP (Member) Mr Simon Scott (Secretary)
Australian Capital Territory	Public Accounts and Administration <a href="mailto:LACommitteePAA@parliament.act.gov.au">LACommitteePAA@parliament.act.gov.au</a>	Mr James Milligan MLA (Chair) Ms Fiona Carrick MLA (Deputy Chair) Ms Sophie Milne (Secretary)
Cook Islands	Public Accounts Committee	Hon Herman Teokotai MP (Chair) Hon Vaitoti Tupa MP (Deputy Chair) Ms Magret Numanga (Secretary)
Commonwealth of Australia	Joint Committee of Public Accounts and Audit <a href="mailto:jcpaa@aph.gov.au">jcpaa@aph.gov.au</a>	Ms Jenny Adams (Secretary)
Fiji	Public Accounts <a href="mailto:info@legislature.gov.fj">info@legislature.gov.fj</a>	Remote attendance by Teams
Kiribati	Public Accounts Committee <a href="mailto:info@parliament.gov.ki">info@parliament.gov.ki</a>	Ms Kauae Been (Secretary)
Nauru	Public Accounts Committee	Hon Wanganeen Emiu MP (Chair) Hon Jason Agir MP (Deputy Chair) Hon Pyone Deiye (Member) Mr Savenaca Koro (Secretary)
Niue	Public Accounts Committee <a href="mailto:Niue.SecGov@gov.nu">Niue.SecGov@gov.nu</a>	Mr Logopati Seumanu (Member) Mr Richie Mautama (Member) Ms Christine Ioane (Secretary)
New South Wales	Public Accounts Committee <a href="mailto:PublicAccountsCommittee.PAC@parliament.nsw.gov.au">PublicAccountsCommittee.PAC@parliament.nsw.gov.au</a>	Ms Jenny Leong (Member) Mr Michael Reagan (Member) Ms Alison Buskens (Manager) Ms Charlie King (Research Officer)
New Zealand	Finance and Expenditure Committee <a href="mailto:fe@parliament.govt.nz">fe@parliament.govt.nz</a>	Hon Dr Deborah Russell MP (Member) Ms Nancy Lu (Member) Mr Liam Perkins (Clerk of Committee)
Northern Territory	Public Accounts Committee <a href="mailto:Julia.Knight@nt.gov.au">Julia.Knight@nt.gov.au</a>	Mr Clinton Howe MP (Chair) Mr Manuel Brown MP (Member) Ms Candice Maclean (Executive Director Parliamentary Support) Mr Will Dreyer (Senior Research Officer)
Queensland	Governance, Energy and Finance Committee <a href="mailto:GEFC@parliament.qld.gov.au">GEFC@parliament.qld.gov.au</a>	Remote attendance by Teams
Samoa	Finance and Expenditure Committee <a href="mailto:clerk@palemene.ws">clerk@palemene.ws</a>	Hon Tilafono David Hunter (Chair) Mr Amosa Gaseta (Principal Chamber and Procedure)



Jurisdiction	Committee	Delegates
Solomon Islands	Public Accounts Committee <a href="mailto:ict@parliament.gov.sb">ict@parliament.gov.sb</a>	Mr Heston Rence (Office of the Auditor General PAC Unit) Ms Salome Pilumate (Secretariat)
South Australia	Economic and Finance Committee <a href="mailto:EFC.Assembly@parliament.sa.gov.au">EFC.Assembly@parliament.sa.gov.au</a>	Ms Jane Stinson MP (Member) Ms Alison Meeks (Parliamentary Officer) Dr Evan Smith (Research Officer)
	Statutory Authorities Review Committee <a href="mailto:sarc@parliament.sa.gov.au">sarc@parliament.sa.gov.au</a>	Hon Justin Hanson MLC (Presiding Member) Hon Dennis Hood MLC (Member) Mr Peter Dimopolous (Secretary)
Victoria	Public Accounts and Estimates Committee <a href="mailto:paec@parliament.vic.gov.au">paec@parliament.vic.gov.au</a>	Mr Michael Galea MP (Member) Mr Igor Dosen (Executive Officer) Ms Charlotte Lever (Lead Analyst) Dr Krystle Gatt Rapa (Lead Analyst)
Western Australia	Estimates and Financial Operations Committee <a href="mailto:lcefoc@parliament.wa.gov.au">lcefoc@parliament.wa.gov.au</a>	Hon Tjorn Sibma MLC (Chair) Hon Dan Caddy MLC (Member) Ms Carmen Cummings (Advisory Officer)
	Public Accounts Committee <a href="mailto:lapac@parliament.wa.gov.au">lapac@parliament.wa.gov.au</a>	Mr Ron Sao MLA (Chair) Hon Dave Kelly MLA (Member) Ms Sandra Brewer MLA (Member) Mr Lachlan Hunter MLA (Member) Ms Michelle Maynard MLA (Member) Ms Suzanne Veletta (Principal Research Officer) Ms Elise Milroy (Research Officer)



## ACAG and PASAI Delegates

Jurisdiction	Office	Delegates
Australia	Australasian Council of Auditors-General <a href="mailto:jenni.tierney@acag.org.au">jenni.tierney@acag.org.au</a>	Ms Jenni Tierney (Executive Director)
Pacific Region	Pacific Association of Supreme Audit Institutions <a href="mailto:secretariat@pasai.org">secretariat@pasai.org</a>	Ms Esther Lameko-Poutoa (Chief Executive) Ms Sarah Markley (Director of International Engagement)
Australian Capital Territory	Australian Capital Territory Audit Office <a href="mailto:actauditorgeneral@act.gov.au">actauditorgeneral@act.gov.au</a>	Mr Ajay Sharma (Auditor-General)
Commonwealth of Australia	Australian National Audit Office <a href="mailto:communication@anao.gov.au">communication@anao.gov.au</a>	Ms Caralee McLeish (Auditor-General)
Fiji	Office of the Auditor-General Fiji <a href="mailto:info@auditorgeneral.gov.fj">info@auditorgeneral.gov.fj</a>	Mr Finau Nagera (Auditor-General)
New South Wales	Audit Office of New South Wales <a href="mailto:mail@audit.nsw.gov.au">mail@audit.nsw.gov.au</a>	Mr Bola Oyetunji (Auditor-General)
Northern Territory	Northern Territory Auditor-General's Office <a href="mailto:nt.audit@nt.gov.au">nt.audit@nt.gov.au</a>	Mr Jara Dean (Auditor-General)
Queensland	Queensland Audit Office <a href="mailto:qao@qao.qld.gov.au">qao@qao.qld.gov.au</a>	Ms Rachel Vagg (Auditor-General)
South Australia	Audit Office of South Australia <a href="mailto:enquiries@audit.sa.gov.au">enquiries@audit.sa.gov.au</a>	Mr Andrew Blaskett (Auditor-General)
Tasmania	Audit Tasmania <a href="mailto:admin@audit.tas.gov.au">admin@audit.tas.gov.au</a>	Mr Martin Thompson (Auditor-General)
Victoria	Victorian Auditor-General's Office <a href="mailto:enquiries@audit.vic.gov.au">enquiries@audit.vic.gov.au</a>	Mr Andrew Greaves (Auditor-General)
Western Australia	Office of the Auditor-General Western Australia <a href="mailto:info@audit.wa.gov.au">info@audit.wa.gov.au</a>	Ms Caroline Spencer (Auditor-General)

## Guest Speakers

Mr Andrew Young (Research Fellow, Deakin University)

Dr Catherine Williams (Executive Director, Centre for Public Integrity)

Ms Alica Leis (Deputy Chancellor, University of Tasmania)



## Accommodation Options

The following hotels have indicated the availability of a special rate for delegates:

Hotel	Offer	Map
<p>★★★★★ Royal Automobile Club of Victoria (RACV) Hobart Hotel 154 - 156 Collins Street Hobart <a href="mailto:hobart@resorts.racv.com.au">hobart@resorts.racv.com.au</a> ☎ +61 3 6270 8600</p>	<p>If booking through the special link,<sup>8</sup> a 15% discount of the published rates is offered</p>	 <p>7 min walk (450 m) to Parliament House</p>
<p>★★★★★ The Old Woolstore Apartment Hotel 1 Macquarie Street Hobart <a href="https://www.oldwoolstore.com.au">https://www.oldwoolstore.com.au</a> ☎ +61 3 6235 5355</p>	<p>If booking through the Hotel's website, a 10% discount of the published rates is offered (ACPAC)</p>	 <p>12 min walk (850 m) to Parliament House</p>
<p>★★★★★ Henry Jones Art Hotel 25 Hunter Street Hobart <a href="https://www.thehenryjones.com">https://www.thehenryjones.com</a> ☎ +61 3 6210 7700</p>	<p>If booking through the special link,<sup>9</sup> a 15% discount of the published rates is offered</p>	 <p>10 min walk (700 m) to Parliament House</p>
<p>★★★★★ MACq01 Hotel 18 Hunter Street Hobart <a href="https://www.macq01.com.au">https://www.macq01.com.au</a> ☎ +61 3 6210 7600</p>	<p>If booking through the special link,<sup>10</sup> a 15% discount of the published rates is offered</p>	 <p>10 min walk (750 m) to Parliament House</p>

<sup>8</sup> Use RACV Hotel, <https://bookings.travelclick.com/86239?RatePlanId=6062541#/guestsandrooms>

<sup>9</sup> Use The Henry Jones Art Hotel, <https://reservations.thehenryjones.com/book/accommodations?datein=04/21/2026&dateout=04/22/2026&identifier=GRP15&RatePlanId=7528607>

<sup>10</sup> Use MACq01 Hotel, <https://reservations.macq01.com.au/book/accommodations?datein=04/20/2026&dateout=04/21/2026&identifier=GRP15&RatePlanId=7748930>



## Additional Accommodation Options

The following 4-star and above hotels are within 600 metres of Parliament House (and there are plenty more options available if you are looking for apartments, lesser rated or a longer walk options). Delegates may wish to contact hotels directly to enquire about government rates.

<p>★★★★★ The Tasman 12 Murray Street Hobart <a href="mailto:hobart@luxurycollection.com">✉ hobart@luxurycollection.com</a> ☎ +61 3 6240 6000 100 m from Parliament House About \$435 per night (Deco King Room)</p>	<p>★★★★☆ Hobart Waterfront Apartments 3 Brooke Street Hobart <a href="https://hobartwaterfrontapartments.com.au/contact/">🌐 https://hobartwaterfrontapartments.com.au/contact/</a> ☎ +61 3 6240 8555 150 m from Parliament House About \$230 per night (Queen Room)</p>
<p>★★★★☆ Salamanca Galleria Apartments 31-35 Salamanca Place Hobart <a href="mailto:salamancagalleria@buonanottegroup.com">✉ salamancagalleria@buonanottegroup.com</a> ☎ +61 401 810 940 150 m from Parliament House About \$260 per night (Castray Queen Room)</p>	<p>★★★★☆ Salamanca Inn 10 Gladstone Street Hobart <a href="mailto:reservations@salamancainn.com.au">✉ reservations@salamancainn.com.au</a> ☎ +61 3 6223 3300 200 m from Parliament House About \$330 per night (King Suite)</p>
<p>★★★★☆ Gibson Mill Apartments 17 Morrison Place Hobart <a href="mailto:gibsonsmill@littlecitygroup.com.au">✉ gibsonsmill@littlecitygroup.com.au</a> ☎ +61 485 982 497 200 m from Parliament House About \$225 per night (Double Bed)</p>	<p>★★★★☆ Mantra 1 Sandy Bay Road Hobart <a href="mailto:sandybay.res@mantra.com.au">✉ sandybay.res@mantra.com.au</a> ☎ +61 3 6221 6000 300 m from Parliament House About \$175 per night (Double Bed Studio)</p>
<p>★★★★☆ Travelodge Hotel 167 Macquarie Street Hobart <a href="mailto:hobart@travelodge.com.au">✉ hobart@travelodge.com.au</a> ☎ +61 3 6220 7100 350 m from Parliament House About \$190 per night (Standard Twin Room)</p>	<p>★★★★☆ The Macquarie 172 Macquarie Street Hobart <a href="mailto:bookings@macquariehobart.com.au">✉ bookings@macquariehobart.com.au</a> ☎ +61 3 6289 6711 350 m from Parliament House About \$225 per night (Double Bed Corporate Room)</p>
<p>★★★★☆ Ibis Styles Hobart 173 Macquarie Street Hobart <a href="mailto:hb040@accor.com">✉ hb040@accor.com</a> ☎ +61 3 6289 8500 400 m from Parliament House About \$165 per night (Standard Twin Room)</p>	<p>★★★★☆ Quest Savoy 38 Elizabeth Street Hobart <a href="mailto:questsavoy@questapartments.com.au">✉ questsavoy@questapartments.com.au</a> ☎ +61 3 6220 2300 400 m from Parliament House About \$180 per night (Budget Studio Apartment)</p>
<p>★★★★☆ Double Tree by Hilton Hobart 179 Macquarie Street Hobart <a href="mailto:HBAMA_Info@hilton.com">✉ HBAMA_Info@hilton.com</a> ☎ +61 3 6213 0000 450 m from Parliament House About \$240 per night (King Guest Room)</p>	<p>★★★★☆ Lenna of Hobart 20 Runnymede Street Hobart <a href="mailto:enquiries@lenna.com.au">✉ enquiries@lenna.com.au</a> ☎ +61 3 6232 3900 450 m from Parliament House About \$180 per night (King Room)</p>



<p>★★★★★ Crowne Plaza Hobart 110 Liverpool Street Hobart <a href="mailto:crowneplazahobart@ihg.com">✉ crowneplazahobart@ihg.com</a> ☎ +61 3 6213 4200 500 m from Parliament House About \$260 per night (Standard King Room)</p>	<p>★★★★★ Salamanca Wharf Hotel 17a Castray Esplanade Battery Point <a href="mailto:reservations@salamancawharfhotel.com">✉ reservations@salamancawharfhotel.com</a> ☎ +61 3 6224 7007 500 m from Parliament House About \$178 per night (King Room)</p>
<p>★★★★★☆ Vibe Hotel Hobart 36 Argyle Street Hobart <a href="mailto:hobart@vibehotels.com.au">✉ hobart@vibehotels.com.au</a> ☎ +61 3 6240 5600 500 m from Parliament House About \$240 per night (Standard Double Room)</p>	<p>★★★★★☆ Prince of Wales Hotel 55 Hampden Road Battery Point <a href="mailto:info@princeofwaleshotel.net.au">✉ info@princeofwaleshotel.net.au</a> ☎ +61 3 6223 6355 500 m from Parliament House About \$250 per night (King Room)</p>
<p>★★★★★☆ Mantra Collins Street 58 Collins Street Hobart <a href="mailto:collins.res@mantra.com.au">✉ collins.res@mantra.com.au</a> ☎ +61 3 6226 1111 500 m from Parliament House About \$270 per night (Queen Room)</p>	<p>★★★★★ Hotel Grand Chancellor 1 Davey Street Hobart <a href="mailto:reservations@hgchobart.com.au">✉ reservations@hgchobart.com.au</a> ☎ +61 3 6235 4535 500 m from Parliament House About \$270 per night (King Room)</p>
<p>★★★★★ Zero Davey Boutique Apartment Hotel 15 Hunter Street Hobart <a href="mailto:zerodavey@escapesresorts.com.au">✉ zerodavey@escapesresorts.com.au</a> ☎ +61 3 6270 1444 600 m from Parliament House About \$225 per night (Deluxe Studio)</p>	<p>★★★★★ Sullivans Cove Apartments 87 Salamanca Place Battery Point <a href="mailto:stay@sullivanscoveapartments.com.au">✉ stay@sullivanscoveapartments.com.au</a> ☎ +61 3 6234 5063 600 m from Parliament House About \$270 per night (Studio Apartment)</p>
<p>★★★★★☆ Mövenpick Hotel 28 Elizabeth Street Hobart <a href="mailto:hb7n8@accor.com">✉ hb7n8@accor.com</a> ☎ +61 3 6235 9888 600 m from Parliament House About \$190 per night (King Room)</p>	

**ACPAC 2026 Conference Opening Remarks**

**Parliament of Tasmania, Hobart**

**Monday 20 April 2026**

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I welcome you all to Hobart, and it is a warm welcome despite the weather!

Ya palinga – welcome! Welcome to the lands of the muwinina people of the palawa nation in lutriwita, Tasmania where we meet today.

I acknowledge the traditional custodians of this land and pay my respects to their elders past, present and emerging.

I acknowledge their deep and unbroken connection to Country: to the land, sea, sky and waterways, stretching back more than 40,000 years. And I acknowledge that sovereignty was never ceded.

Good morning! It is my pleasure to welcome you all to Hobart and particularly to our Parliament House.

On behalf of the Tasmanian Public Accounts Committee, it is my privilege to warmly welcome you to the 2026 ACPAC Conference.

To our interstate and international colleagues - thank you for making the journey – I appreciate it has been a long journey for many. It is great to see so many of our Pacific Island nations represented here, especially at a time of great global uncertainty.

To the Auditors-Generals, Members and Committee secretariat who do the incredibly important work on our Public Account Committees - your presence here reflects the importance we collectively place on public accountability, integrity and the effective scrutiny of government financial management.

Events, such as these, are important not just as a result to the mutual learning and sharing of knowledge and ideas, but the opportunity to network and socially engage with others engaged in this critical work.

**The Critical Importance of Our Work**

Over the next two days, we will explore audit office independence, fraud detection, emerging risk trends, and the vital relationship between Supreme Audit Institutions and Public Accounts Committees. These are not merely technical or procedural matters. They go to the heart of democratic accountability, integrity and transparency in our Westminster parliamentary systems.

The importance of effective, timely scrutiny has perhaps never been clearer than it is today. Across our jurisdictions, we are dealing with increasingly complex challenges - major infrastructure projects, digital transformation, climate-related risks, and fiscal pressures that test the resilience of our public finances.

On top of all these matters, we are now facing major global uncertainty as a result of the conflict in the Middle East which will have significant consequences for us all in terms of risk and related rising costs associated with the delivery of services and infrastructure.

The broader economic impact may well see the need for governments to consider policy decisions to support business and industry, including transport and agriculture.

Our Public Accounts Committee recently resolved to inquire into report upon the Government's response to the impact of this conflict and the consequences for fuel supply and the Tasmanian economy. This will take a contemporary approach that considers the ongoing costs of decisions in a much more timely manner.

In Tasmania, not so long ago, we have seen firsthand what can happen when scrutiny is delayed or when financial risks are not identified and addressed promptly.

We have witnessed Government Business Enterprises experience severe financial distress - profit collapses of 96%, technical insolvency requiring emergency government support, and credit rating downgrades that signal deeper systemic problems. These are serious failures that represent real impacts on the public purse and on the services citizens depend upon.

Our Public Accounts Committee has never been as busy – which is good and bad at the same time.

Good because our important work is far more visible and bad because there are so many matters of real concern facing Tasmania and the expenditure of public funds right now.

What remains clear and a focus of our Committee, is that accountability and transparency cannot be retrospective alone. It must be timely, proactive, and focused on identifying risks before they crystallise into crises.

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### **The PAC-Audit Office Partnership**

This brings me to what I believe is the most crucial relationship in our accountability architecture - the partnership and relationship between Public Accounts Committees and our Supreme Audit Institutions, or as we call them - our Audit Offices.

Neither of us can function effectively in isolation. Audit Offices provide us with the independent, professional analysis we need to hold government to account. We, in turn, provide the parliamentary platform that gives audit findings their full democratic weight and ensures recommendations are progressed.

But this relationship requires more than just structural arrangements. It requires genuine independence for audit offices, constructive engagement from committees, and mutual respect for our distinct but complementary roles.

Complimented by an effective, efficient program of work, for both Audit Offices and Public Accounts Committees, that is broad enough to keep all areas of government striving to be the best they can, delivering outcomes our citizens expect.

Andrew Young from Deakin University will later present their important research comparing our jurisdictions' legislation against UN independence principles. Their work is timely.

Audit office independence is not a given - it must be protected, defended, and strengthened where necessary. The credibility, accountability and integrity of these vital institutions depend on it.

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### **Effective Reporting and Follow-Through**

One of the themes we will explore over these two days is how we maximise the impact of our work. It is not enough to produce reports, hold hearings, and make

recommendations. We must ensure those recommendations are implemented, or meaningful explanations of why recommendations will not be implemented, that lessons are learned, and that improvements are embedded.

This requires us to think carefully about several things:

First, the quality and clarity of our reporting. Are we presenting our findings in ways that cut through to decision-makers and the public?

Are we identifying the right issues and making practical, implementable recommendations?

Second, our follow-up mechanisms. Several jurisdictions, including here in Tasmania through the diligent work of our Committee Secretary Simon Scott, have developed systematic approaches to tracking whether audit recommendations are being progressed.

This is not about punishing failure - it is about accountability, transparency and ensuring that the investment of resources in audit and scrutiny actually produces better outcomes. This step alone has resulted in the attention of the Audit and Risk Committee of our Department of Health.

Third, our focus on emerging and systemic risks. Performance audits increasingly reveal themes that cut across agencies.

Themes such as procurement failures, inadequate contract management, cyber security vulnerabilities, climate adaptation challenges.

As a small Committee with a small secretariat of one - Simon - and I am sure many PACs face similar challenges, how do we address the question of prioritising and ensuring these systemic issues receive the attention they deserve? These are matters we can all contemplate during the conference.

## **Looking Forward**

The program ahead of us is rich and practical and I thank all those who have and are contributing to it. It has been a collaborative approach with the Australasian Council of Auditors General illustrating the benefits of working together.

We will hear from our own Auditor General Martin Thompson, noting Audit Tasmania is having its 200<sup>th</sup> birthday in November this year. A remarkable milestone.

Martin will speak on and reflect on 200 years of audit in Tasmania. An important reminder that the principles we uphold today have deep roots.

We will also grapple with contemporary challenges like fraud detection, climate risk, and the future evolution of our roles.

These discussions matter because our work matters. Every dollar of public money we scrutinise represents a choice and a priority - about what services will be delivered, what infrastructure will be built, what support will be provided to those who need it.

When we hold government to account for how those dollars are managed, we are defending the public interest.

But we must also be honest with ourselves about our limitations. We are not the executive. We cannot manage departments or direct government business enterprises.

Our power lies in transparency, in asking the hard questions, in shining a light on financial risks and management failures, and in ensuring Parliament and the public have the information they need.

That is why effective scrutiny is so important. It must be timely enough to matter, rigorous enough to be credible, and persistent enough to drive real change. Our work directly contributes to accountability and transparency.

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## **Acknowledgments**

Before I conclude, I want to acknowledge those who have assisted in delivering this conference.

To the ACPAC Executive and our fellow member jurisdictions -thank you for your trust in Tasmania as host and engaging in the program development.

Thank you to Jenni Tierney, ACAG Executive Director for wrangling the AGs who I am told can be an unruly bunch!

To our parliamentary staff, particularly Simon, our committee secretary - thank you for the months of planning that have brought us to this morning. It has been a huge task for just the two of us with back up from our small staff – the vast majority of this work has been done by Simon.

To all the presenters and panellists who will share their expertise over the next two days - thank you for your generosity in contributing to our collective learning.

To my fellow PAC Committee members – Bec Thomas MLC, Deputy Chair, Dean Winter MP, Shadow Treasurer, Luke Edmunds MLC, Roger Jaensch MP and Marcus Vermey MP, who is unable to attend. If you could all stand up so everyone knows who the Tassie team and note we have purple lanyards to assist those needing assistance. We are all happy to assist with anything you need during the conference.

And to all delegates - thank you for your commitment to public accountability, transparency and integrity. The work we do in our respective jurisdictions may not always attract headlines, but it is fundamental to good government and public trust in our democratic institutions.

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## **Conclusion**

So to conclude and introduce our first speaker - over the next two days, I encourage you to use not just the sessions but also the breaks to network and engage with other delegates.

I invite you all to engage robustly in our discussions, to share the challenges and innovations from your jurisdictions, and to think about how we can strengthen our accountability frameworks for the complex environment we now face.

The theme that should unite our conversations is this: how do we ensure that government financial management is subject to effective, independent, and timely scrutiny that identifies risks, drives improvement, and serves the public interest?

How do we ensure the money appropriated by the Parliament is spent in the manner it was intended and what outcomes have been delivered with the funds provided. Public confidence and trust depend heavily on the work of our Committees and Audit offices.

I look forward to exploring these questions with you, during sessions, during breaks and following the conference is needed!

So - welcome to Tasmania. Welcome to ACPAC 2026.

It is my now pleasure to introduce Mr Martin Thompson, the Auditor-General of Tasmania.

As Auditor-General, Martin leads the Tasmanian Audit Office and in his role that sits at the heart of our democratic integrity and accountability framework.

Martin has experience in the public having worked in the Victorian and Australian Audit Offices as well as the private sector. He clearly has the required deep technical expertise and ongoing advocacy for genuine independence and the willingness to report findings without fear or favour.

He is clear, his reports should and do speak for themselves.

We do need a few changes to our Audit Act to see our Audit Tasmania Office able to be truly independent – this is a current work in progress.

Martin's approach to the Office's incredibly important work clearly demonstrates that willingness - to make critical findings of government when the evidence demands it, and to stand behind those findings under scrutiny. He has been required to spend time over recent times in from of the media – which I understand is not his preferred location – and providing evidence to Parliamentary Committees including our PAC.

Martin absolutely understands that accountability is not a one-way street and he has demonstrated an openness to scrutiny of his own office that reflects the highest standards of public administration and integrity.

In a period of significant fiscal challenge for Tasmania, that kind of fearless, independent oversight matters more than ever.

Martin actually lives a quiet, unassuming life away from the office, I have met him outside the workplace and he presents almost in disguise, if you didn't know him well you may not recognise him .... But at work and today you will meet a highly professional and visible Auditor General.

Please join me in welcoming the Auditor-General of Tasmania, Mr Martin Thompson to present on 200 years of the Audit Tasmania.



# ACPAC 2026-ACT Jurisdictional Update

## Tenth Assembly PAC

The Tenth Assembly ended on election day, 19 October 2024, and so did the Tenth [Standing Committee on Public Accounts](#).

The Tenth Assembly PAC completed a total of 24 reports and inquired into 30 Auditor-General reports. They had one lapsed inquiry, the inquiry into Auditor-General's Report: 13/2021 – Campbell Primary School Modernisation Project Procurement, which had been put on hold due to a concurrent Integrity Commission investigation in 2022. The report of that investigation has still not been published.

## 11<sup>th</sup> Assembly Committees

The new committees for the 11<sup>th</sup> Assembly were established on 3 December 2024, and the 11<sup>th</sup> Assembly PAC has some changes. It is called the [Standing Committee on Public Account and Administration](#) and has some extra lines in its area of responsibility:

10th Assembly PAC areas of responsibility	11 <sup>th</sup> Assembly PAA areas of responsibility
<ul style="list-style-type: none"> <li>• ACT Auditor-General</li> <li>• Office of the Legislative Assembly</li> <li>• Accounts of the receipts and expenditure of the ACT and its authorities</li> <li>• All reports of the Auditor-General which have been presented to the Assembly</li> <li>• Treasury including taxation and revenue</li> </ul>	<ul style="list-style-type: none"> <li>• Accounts of the receipts and expenditure of the ACT and its authorities</li> <li>• All reports of the Auditor-General which have been presented to the Assembly</li> <li>• ACT Public Service</li> <li>• Procurement Policy</li> <li>• Insurance Policy</li> <li>• Chief Digital Officer</li> <li>• Digital and Data Strategy</li> <li>• Finance</li> <li>• Treasury (including taxation and revenue)</li> </ul>

Most interestingly, while the PAA continues to be referred all reports of the Auditor-General, overview of the Office of the Auditor-General itself has been given to a new committee, the [Standing](#)

[Committee on Integrity Commission and Statutory Office Holders](#). This Committee also oversees the activities of the Office of the Legislative Assembly, the Ombudsman, the Electoral Commission, and the Integrity Commission. In order to facilitate this arrangement, both Committees agreed to share correspondence from the Auditor-General's office, so everyone is kept abreast of their activities.

The PAA was originally established with three members: one Liberal member (Mr James Milligan MLA), one Labor member (Ms Caitlin Tough MLA) and one independent (Ms Fiona Carrick MLA). As is the practice in the ACT, the PAA has an opposition Chair, Mr Milligan.

## Committee activity

The PAA has completed 5 inquiries so far and has 4 currently underway.

The 11<sup>th</sup> Assembly has a minority government and two independent members, which has resulted in increased activity in the committee space as opportunities to scrutinise the 25 year old Labor government are seized upon. This has contributed to the PAA not having as much time to spend inquiring into Auditor-General reports. However, financial scrutiny of the executive has increased, including in estimates committees and in select committees such as the [Select Committee into the Fiscal Sustainability of the ACT](#), and [Select Committee on Financial Management and Government Procurement Legislative Compliance](#).

The PAA also did some hosting last year, including when the Kiribati PAC visited in September, and by putting on some educational talks from the Auditor-General's office (on reading financial statements) and from the Commonwealth Grants Commission (on the process of dividing GST revenue amongst the states and territories).

## New people

On 4 December 2025, the resolution of establishment of Committees was amended to make some changes to committee membership, and the PAA welcomed Ms Jo Clay MLA as the new Greens member. The ACT has previously had 4 member PACs in its 1<sup>st</sup>, 2<sup>nd</sup>, 7<sup>th</sup>, 8<sup>th</sup>, and 9<sup>th</sup> Assemblies.

On 6 February of this year, Mr Micheal Harris came to the end of his term as ACT Auditor-General and Mr Ajay Sharma was sworn in as the new Auditor-General. The PAA thanks Mr Harris for his work and looks forward to working with Mr Sharma.

## Inquiry into Home Buyer Concession Scheme Administration

One of the PAA's inquiries of note was last year's [inquiry into administration of the Home Buyer Concession Scheme](#). The Home Buyer Concession Scheme allows home buyers to apply for stamp duty reductions. It had come under media attention for complaints that it was difficult for buyers to understand the eligibility requirements, and that the revenue office was pursuing debts in harsh and excessive ways. In May 2025, the Assembly referred the matter to the PAA.

The inquiry attracted a lot of submissions from individuals, which is unusual for one of our public accounts inquiries. The Auditor-General also conducted a performance audit into the management

of the scheme, and the ACT Ombudsman Office also investigated the conduct of the revenue office in collecting historical land tax debts.

The revenue office made some changes to their processes last year after the initial scrutiny. The government response to the committee's report is due soon.

## **Inquiry into the CIT CEO recruitment process**

Another inquiry of note, which also came about after media attention and a referral from the Assembly, is currently looking into [the recruitment of the CIT CEO](#). CIT is the ACT's publicly owned vocational college, the Canberra Institute of Technology, and the previous CEO was found to have engaged in serious corrupt conduct by the Integrity Commission when procuring executive training services. Then it came to light that the new CEO, who was engaged last year, was under investigation for misconduct by TAFE NSW when she was recruited.

This inquiry has raised some challenges in procuring evidence against claims of confidentiality and sub judice. The Committee held a public hearing on 30 March 2026, with the Chair of the CIT Board and the Minister for Skills, Training and Industrial Relations. The Committee also heard from the CEO in-camera. After reviewing the transcript and consulting with the witness, the Committee decided to publish the in-camera evidence.

The report is due on 4 May 2026.



## COMMONWEALTH JOINT COMMITTEE OF PUBLIC ACCOUNTS AND AUDIT (JCPAA)

### Committee Activity Report to the Australian Council for Public Accounts Committees Conference 2026

April 2024 - April 2026

#### Committee Role and Powers

The Joint Committee on Public Accounts and Audit of the 48<sup>th</sup> Parliament commenced on 31 July 2025.

The *Public Accounts and Audit Committee Act 1951* (PAAC Act) provides for the role and powers of the Joint Committee of Public Accounts and Audit (JCPAA). In particular section 8 of the PAAC Act lays out the duties of the JCPAA, which includes the power to self-refer any items or matters that the committee considers should be drawn to the attention of the Parliament. Other relevant legislation which intersects with the work of the Committee includes the: *Auditor-General Act 1997*, *Parliamentary Service Act 1999*, and *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

The Committee's work can be summarised into six key areas:

- conducting inquiries based on Auditor-General reports
- conducting inquiries on matters of government expenditure more generally
- scrutinising Defence acquisition and sustainment
- overseeing the Australian National Audit Office (ANAO)
- overseeing the *Public Governance, Performance and Accountability Act 2013* (PGPA Act)
- overseeing the Parliamentary Budget Office (PBO)
- external engagement and communication.

#### Snapshot

- Under the *Public Accounts and Audit Committee Act 1951*, the Committee is required to examine all Auditor-General reports. Since the last ACPAC meeting Parliament has examined 138 Auditor-General reports and chosen to initiate 18 inquiries based on 45 of the reports. 12 of these inquiries are completed. Two Annual Reports have also been tabled.
- These reports included a total of 69 recommendations. During the term of the Parliament, the Committee also received 39 Government responses to recommendations made in 14 previously presented reports. Government Responses are published on the JCPAA website on receipt. There is a requirement that all Committee Reports receive a Government Response within a six month period.
- For this Parliament, the Committee is looking at a variety of topics not necessarily on a thematic basis as was done in the last two Parliaments. There remains a focus on Defence procurement with two inquiries currently underway.
- This Parliament the JCPAA continues its custom and practice regarding its focus and general bipartisanship. The reports in this period have been less controversial, and as such have not achieved a significant public impact beyond the entities involved. The exception to this has been the Committee's support of the ANAO's decision not to proceed with the Defence Major Projects Report after 2024-25. This has received a notable amount of media interest.

## **Oversight of Defence Acquisition and Sustainment**

- Since 2006, the JCPAA has recommended that the ANAO produce an annual report based on data supplied by Defence on progress of top 30 capital equipment projects. The Committee endorsed the guidelines under which the MPR is drafted. The MPR included the ANAO's review and analysis of the progress of the selected major Defence acquisition projects.
- As outlined above, the Committee has supported the ANAO's decision not to continue with this report and will instead transition to a process where it examines in greater detail the Auditor-General's performance audits in the Defence portfolio. The Committee will decide in the coming months on a structured and robust program of scrutiny

## **Oversight of the Australian National Audit Office**

- This period has been an unusual year for the JCPAA in terms of its oversight role for the ANAO.
- Under Section 8A of the PAAC Act, the Committee must approve (or reject) the proposed recommendation for the appointment of the Auditor-General or the Independent Auditor.
- The Auditor-General, Mr Grant Hehir, announced his retirement in February 2024. Dr Caralee McLeish was appointed in November 2024.

## **Oversight of the Parliamentary Budget Office**

- Under Section 64T of the *Parliamentary Service Act 1999* the JCPAA may request the Parliamentary Budget Officer to cause an independent review of the Parliamentary Budget Office to be conducted. This review was commissioned by the JCPAA on 4 September 2025 and finalised 22 January 2026. It was undertaken by Dr Martin Parkinson AC PSM.
- Under section 64X of the *Parliamentary Service Act 1999* the JCPAA must approve the appointment of a new Parliamentary Budget Officer before the Presiding Officers make the appointment.
- The former Parliamentary Budget Officer, Dr Stein Helgeby, resigned from that role effective November 2024, and Ms Sam Reinhardt was appointed commencing November 2024.PSM

## **Ongoing inquiries**

- Inquiry into the 2023-24 and 2024-25 Defence Major Projects Report
- Inquiry into Defence's Procurement of Infantry Fighting Vehicles (Land 400 Phase 3)
- Inquiry into the administration of the National Disability Insurance Scheme
- Inquiry into Commonwealth Financial Statements 2023-24 and 2024-25
- Inquiry into the administration of the Aged Pension
- Inquiry into the management of client privacy in the Australian public sector

## **Reports Presented 2023-24** (since last ACPAC)

Report 502 – 'The never ending quest for the golden thread' - an inquiry into probity and ethics in the Australian public sector

Report 503 – Inquiry into the Defence Major Projects Reports 2020 – 21 and 2021-22 and Procurement of Hunter Class Frigates

Report 504 - Inquiry into procurement at Services Australia and the NDIA

### **Reports presented 2024-25**

Report 505 -Inquiry into policy and program design and implementation

Report 506 – Inquiry into Commonwealth Financial Statement 2022-23

Report 507 – Inquiry into Defence Major Projects Report 2023-23

Report 508 – Annual Report 2023-24

Report 509 – Inquiry into public sector information technology procurement and projects

Report 510 – Inquiry into the use and governance of artificial intelligence systems by public sector entities – ‘Proceed with Caution’

Report 511 – Inquiry into the contract management frameworks operated by Commonwealth entities

Report 512 – Inquiry into the administration of Commonwealth regulations

### **Reports presented 2025-26**

Report 513 – Annual Report 2024-25

Report 514 – Inquiry into the procurement of mandated national support and advocacy services for victims of child sexual abuse

Report 515 – Inquiry into the effectiveness of Australia’s National Anti-Doping Scheme

### **Government responses since 1 April 2024**

475 - Defence First Principles Review, Naval Construction and Mental Health in the AFP – 5 July 2024

495 – Commonwealth Grants Administration – 12 June 2024; 11 September 2024

496 – Defence Major Projects Report 2020-21 and 2021-22 and Procurement of Hunter Class Frigates – Interim Report – 24 June 2024

498 – Commonwealth Procurement – 23 May 2024

499 – Annual Performance Statements 2021-22 – 9 April 2024

502 – Probity and Ethics in the Australian Public Sector – 16 October 2024; 18 December 2024; 19 December 2024; 20 December 2024

503 – Defence Major Projects Report 2020-21 and 2021-22 and Procurement of Hunter Class Frigates – Final Report – 20 December 2024; 3 February 2025

504 – Procurement at Services Australia and the NDIA – Final Report – 19 December 2024; 24 December 2024

505 – Policy and Program Design and Implementation – 27 March 2025; 8 May 2025; 4 November 2025; 17 November 2025

506 – Commonwealth Financial Statements 2022-23 – 29 November 2024; 24 February 2025; 8 April 2025; 29 April 2025; 11 May 2025; 13 May 2025; 22 May 2025; 3 June 2025; 24 June 2025; 16 September 2025; 2 December 2025

507 – Defence 2022-23 Major Projects Report – 1 September 2025; 30 October 2025

509 – Public Sector Information Technology Procurement and Projects – 15 August 2025

511 – Contract Management Frameworks Operated by Commonwealth Entities – 28 August 2025; 18 September 2025; 19 September 2025

512 – Administration of Commonwealth Regulations – 1 September 2025; 18 September 2025; 23 September 2025; 19 December 2025

## External Engagement

The Committee met with the following delegations:

- February 2025 - delegation from the Tasmanian Parliament
- September 2025 – delegation from the Public Accounts Committee of the Parliament of Kiribati

A handwritten signature in black ink, appearing to read 'Josh Burns', with a stylized, sweeping flourish at the end.

Josh Burns MP

Chair

Joint Committee on Public Accounts and Audit

13 April 2026



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**PARLIAMENT OF THE COOK ISLANDS**

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**PARLIAMENTARY PUBLIC ACCOUNTS COMMITTEE**

**ACPAC Jurisdictional Report  
2024-26**

## Committee Membership

### Current members of the Public Accounts Committee:



Hon. Teokotai Herman,  
Chairperson  
Member for Vaipeka-Vaipae-  
Tautu



Hon. Vaitoti Tupa,  
Deputy Chairperson  
Member for Matavera



Te Hani Brown,  
Member for Tengtangi-  
Areora-Ngatiarua



Hon. Robert Heather,  
Member for Akaoa



Hon. Wesley Kareroa,  
Member for Oneroa



Hon. Stephen Matapo,  
Member for Mauke



Hon. Sonny Williams,  
Member for Titikaveka

## Public Accounts Committee

### Role of the Committee

The Public Accounts Committee (**Committee**) was established by Parliament on Wednesday 22 March 2023, under Standing Order<sup>1</sup> (SO) 158 which provides the Committee with powers to scrutinize and review,

- (a) the Estimates of expenditure of the Government and its entities;
- (b) the annual financial statements, the Audit Report on the annual financial statements of the Government, budget policy statements, fiscal strategy reports, economic and fiscal updates and annual reports and other financial reports required to be submitted to Parliament;
- (c) ministerial and departmental financial management and performance;
- (d) any legislation or petition relating to public finance, revenue or taxation;
- (e) all accounts and expenditure of the Parliament (including expenditure and reports on constituency allowances);
- (f) any other matters within its subject area.

The Committee's role is to ensure good stewardship of public money and that public money is spent for the purpose for which it was appropriated.

The Committee conducts Budget and Estimates scrutiny and conducts reviews of audit reports. It also may review government agencies' financial performance, any public finance or tax legislation and accounts and expenditure of Parliament (including constituency allowances). The PAC's reports are debated by the whole Parliament and any recommendations are then referred to the Government. The PAC can receive expert advice and the Director of Audit is an adviser to the committee.<sup>2</sup>

The Committee is responsible for overseeing (Parliamentary scrutiny) the performance of Government and government entities spending of public money and their performance.

At the end of a financial year, the Committee has responsibilities under Parliament Standing Order (SO) 224 to conduct an annual review of—

- (a) the performance in the previous financial year and the current operations of each department, Government agency, public enterprise or other public organisation; and
- (b) what has been achieved with expenditure from appropriations administered by each department, Government agency, public enterprise or other public organisation.

<sup>1</sup> Standing Orders of the Parliament of the Cook Islands July 2022

<sup>2</sup> SOs 158, 153-156 (reports).

## Powers of the Committee

The Committee are given powers to carry out their scrutiny and oversight role. The chairperson, on behalf of the committee, can request any person to attend and give evidence and provide relevant information to the committee.<sup>3</sup> In most cases when dealing with Ministers or public servants, it is sufficient to 'request' attendance as refusal to do so could amount obstructing the work of Parliament and could trigger a report to Parliament or raised as a breach of privilege.<sup>4</sup>

The Committee have the power to 'send for persons, papers and records'.<sup>5</sup> It may also request a government department to submit evidentiary materials to it on any report or other matter or send a departmental officer to appear before it. It can also summon a person to attend and produce information to it. Failure to attend a committee meeting when summoned would be a contempt of Parliament.<sup>6</sup> Most evidence received by committee is provided willingly and if the Committee requests information, in most cases, this is given without dispute. These powers are a fallback position if a person is unwilling to appear or provide the requested information.

These powers allow committees to monitor government departments and conduct inquiries into topics relevant to their subject areas in a manner used by parliaments in performing their oversight role.

## Objective of the Committee

The ultimate objective of the Committee is for communities to have trust and confidence in spending of public funds and the performance of Government and the public sector. A culture of accountability, transparency, and integrity across the organisations and individuals that make up the public sector is important. The Committee is interested in positive changes to improve governance, accountability, transparency, and integrity within the public financial management system.

## Reporting Obligations of Government and individual government entities

The Committee is of the view that any entity that receives appropriation funding from Parliament is accountable back to Parliament on how the funds have been spent and what was achieved with the funding.

1. Section 26 of the Ministry of Finance and Economic Act 1995-96 (**MFEM Act**) requires the Financial Secretary to submit draft Government financial statements to the Audit Office by 30

<sup>3</sup> SO 124.

<sup>4</sup> SO 253.

<sup>5</sup> SO 125.

<sup>6</sup> SO 254(s).

September each year except that there is no legislative deadline for when the audited financial statements are required to be submitted to Parliament. The Audit Office has however been using international best practice of 6 months from receiving the draft financial statements, which would be 31 March the following year.

2. Section 28(4) of the MFEM Act requires audited financial statements to be submitted to Parliament by government entities as soon as practicable after the tabling of the Government financial statements. Again, there is no legislative deadline for when the audited financial statements are required to be submitted to Parliament.
3. Section 28(2) of the MFEM Act requires a government entity to produce an annual performance report. This obligation is also provided in the Public Servants Manual 2016 (PSM). At 8.4 it states;

“8.4 All Agencies are expected to report annually to Parliament within three months of the end of the financial year.” While a report from the Public Service Commissioner summarises the achievements and challenges of the whole Public Service over the fiscal year, individual Agency reports provide Parliament with more detailed information on their Agency including:

- (a) Mandate, responsibility and structure;
- (b) Overall performance against objectives and outputs;
- (c) Key achievements;
- (d) Key challenges;
- (e) Mitigation strategies;
- (f) Financial performance; and
- (g) Future priorities and direction

There are also additional reporting obligations for MFEM and Audit regarding Government in the MFEM Act and the Constitution.

## **Additional governance structures**

### **Ombudsman**

The office of the Ombudsman provides an accountability mechanism for individuals concerned about administrative decisions of the Government. The position of Ombudsman is established by legislation to investigate any administrative decision, recommendation or act by a department or certain organisations and affecting people in their person capacity.<sup>7</sup> The Ombudsman has a further

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<sup>7</sup> Ombudsman Act 1984.

role to investigate complaints about official information requests to the Government, discrimination against persons with disabilities and the conduct of the police and issues relating to policies and procedures.<sup>8</sup>

The Ombudsman is an officer of Parliament and responsible to Parliament.<sup>9</sup> The Ombudsman is appointed by the KR on the advice of the Prime Minister.

### Public Expenditure Review Committee

The Public Expenditure Review Committee (PERC) is an independent committee established under legislation to provide oversight of public spending, review the Government's financial reports and statements and investigate complaints from the public about the management of public funds.<sup>10</sup> The PERC reports regularly to Parliament and its reports are considered by Parliament's Public Accounts Committee.

### Director of Audit

The Director of Audit is the chief executive of the Office of the Public Expenditure Review Committee and Audit (PERCA) which is responsible for conducting audits and having oversight of the management of public funds.<sup>11</sup> The Director of Audit is an adviser to PAC and may assist the committee by advising on the Estimates and annual reviews, providing analysis of the budgets and performance of government departments

A key and continuing focus of the Committee has been the coordination and planning of annual work planner agreement with the Director of Audit and PAC Adviser (*see Appendix A* for 2024-2025 FY) and follow-up reviews of the Director of Audit's reports to Parliament by the PERCA, with this work progressing throughout 2024–2026.

## COMMITTEE ACTIVITIES

The Committee's activities for 2024–2026 include both inquiries it initiates itself and those referred to it. As part of its work, the Committee receives submissions and briefings and, when necessary, holds public hearings. On an annual basis through the report of the Parliament of the Cook Islands, all activities for all Parliamentary committees are tabled and reported to Parliament – this can be found on Parliament website or *see Appendix B*

The findings from these inquiries are presented in reports that are tabled in Parliament. After Parliament considers and adopts a committee report, the Clerk must provide a copy to the relevant government department within seven days. The responsible Minister is then required to table a

<sup>8</sup> Official Information Act 2008, s.41, Police Act 2012, s. 91 and Disability Act 2008, s.16.

<sup>9</sup> Ombudsman Act 1984, s.3(1).

<sup>10</sup> Public Expenditure and Review Committee and Audit Act 1995-96.

<sup>11</sup> Art 71 and Public Expenditure and Review Committee and Audit Act 1995-96, Part III.

formal response within 60 working days of receiving the report.

This process helps ensure that the Executive Government remains accountable and responsive to Parliament regarding the oversight work carried out by committees. All Committee reports are available to the public on the Committee website<sup>12</sup>.

## Years in Review 2024-2026

During the reporting period, the Committee's planned work programme is formalized and adopted in agreement with the Committee and the Director of Audit (PAC Adviser)

### COMPLETED INQUIRIES

The Committee tabled the following six (6) reports over the period:

1. Final Report on the review of the Appropriation Amendment (No.2) Bill 2025-26, PAC 18/13, tabled on 8 Dec 2025 – (No.241 of 2025)
2. Public Accounts Committee Annual Review 2023-2024 & Other reviews– PAC 18/12, tabled on 16 June 2025 - (No.226 of 2025)
3. Review of Appropriation Bill 2025 - 2026– PAC 18/11, tabled on 16 June 2025 - (No.204 of 2025)
4. Public Accounts Committee 2nd Annual Review 2022-2023 & Other reviews– PAC 18/10, tabled on 21 May 2025 - (No.202 of 2025)
5. Review of Appropriation Amendment Bill 2024 - 2025 – PAC 18/09, tabled on 24 February 2025 - (No. 183 of 2025)
6. Public Accounts Committee 1st Annual Review 2022-2023 & Other reviews– PAC 18/08 tabled on 17 September 2024 - (No. 157 of 2025)

## 2023-2024 & 2024-25 Ministry / Agencies Annual Reviews

### Common themes

#### Performance Reporting

The Committee strongly recommended that all heads of government entities (ministries, agencies and SOE's) enhance their annual reporting by including evidence-based data aligned with approved Business Plans. Reports should clearly show actual performance against targets, supported by both qualitative and quantitative information. Key monitoring and oversight agencies (OPSC, MFEM and CIAO) should support the adoption of standard templates and ensure consistent, high-quality reporting. Regular compliance checks should be implemented, with follow-up on any non-compliance.

## Summary of Recommendations – Strengthening Performance Reporting Standards

<sup>12</sup> <https://parliament.gov.ck/our-people/committees/selectcommittees/select-committee-reports>

The Committee recommends that All Government-funded entities including Ministries, Crown and Statutory Agencies, Ministerial Support Offices, Island Governments, and State-owned Enterprises submit and strengthen their annual performance reporting by:

1. Aligning reports with approved Business Plans and clearly demonstrating the delivery of outputs and outcomes against stated objectives.
2. Including evidence-based results or data to substantiate achievements, particularly in relation to key performance indicators (KPIs), financial expenditure, and program impacts.
3. Ensuring reports contain both qualitative and quantitative assessments, enabling PAC and Parliament to assess not only what was delivered, but how effectively public funds were used.
4. Collaborating with oversight agencies such as OPSC, MFEM, and the Audit Office to standardise performance reporting templates, improve reporting quality, and build capability across all government entities.
5. The Committee further recommends that compliance with these standards be monitored annually and reported to Parliament, with non-compliant agencies identified for follow-up and reprimand.
6. All Government-funded entities including Ministries, Crown and Statutory Agencies, Ministerial Support Offices, Island Governments, and State-owned Enterprises that have failed to report to Parliament on their operations and financial statements for the year ended 30 June 2025 be denied access to their appropriations for the fiscal year 2026-27 (commencing 1 July 2026) until their reports are presented to the Office of the Speaker of Parliament for tabling in Parliament.

**The Committee’s findings from the annual reviews are summarized as follows:**

1. The Committee is concerned about the lack of improvement in the submission of annual performance reports to Parliament. Only 13 out of 59 (22%) Government entities have reported their 2023-2024 performance results, while 46 entities (78%) remain non-compliant with their reporting obligations under the Public Service Management (PSM) Act and sections 25 to 29 of the MFEM Act. Likewise for 2024-25 financial year only 10 out of 59 (17%) Government entities have reported their 2024-2025 performance results, while 49 entities (83%) remain non-compliant with their reporting obligations
2. The Committee also finds it concerning that only 16 out of 59 (27%) Government entities have submitted their 2023-2024 audited financial statements to Parliament, leaving 43 entities (71%) non-compliant with their obligations under sections 25 to 29 of the MFEM Act. Of great concern, for 2024-25 period – only 1 out 59 Government entities submitted their audited financial statements with 58 yet to submit. Furthermore, the most recent audited financial statements for the Cook Islands Government are from the 2018-2019 financial year, with the 2020-2024 statements remain outstanding and yet to be reported to Parliament.
3. The Committee’s ability to scrutinize government spending and performance is hindered when reports are not submitted by Government and government entities. Without timely and complete reports, accountability cannot be achieved. To carry out its role effectively—particularly with the expected increase in reporting—the Committee requires additional resources, including a dedicated researcher, report writer, and adequate funding to support its

important oversight work.

4. The Committee finds a serious lack of transparency and accountability in annual performance reports, as they fail to clearly demonstrate whether funds appropriated by Parliament were spent in accordance with the submitted Business Plans. The inability to reconcile reported achievements (if any) with planned outputs is unacceptable. Government entities must be required to report against key performance indicators (KPIs) for each output, providing clear and measurable evidence of their performance and the effective use of public funds.
5. The Committee finds that staffing shortages, retention challenges, and difficulties in recruiting technical staff are persistent issues across government entities. These workforce constraints pose a significant risk to the effective delivery of public services. It is imperative that the Government, in collaboration with affected entities, urgently prioritizes and implements strategic measures to resolve these challenges, ensuring the stability, efficiency, and continuity of public services.

### **Recipient responses to PAC Report findings and recommendations’ – 2022-2023 Annual Review & Others PAC 18/08**

The Committee on 12 March 2025 carefully deliberated 36 responses received, to the findings and recommendations outlined in PAC Annual Review Report. The Committee now sets out its detailed findings and recommendations below, as indicated in table 1.

*Table 1. Government entities responses received to PAC recommendations re 2022-23 Annual Report submitted to Parliament for review*

<b>Government entity</b>	<b>No. of recommendations supported</b>	<b>No. of recommendations not supported</b>	<b>No responses received to recommendations</b>	<b>1. Interim follow-up 2. Findings / issues partially addressed 3. Findings / issues adequately addressed</b>
<b>Total PAC Recommendations 43</b>	<b>33</b>	<b>3</b>	<b>7</b>	
<b>1. Interim follow-up - 7 recommendations for PAC follow-up with relevant HOM</b> <b>2. Findings / issues partially addressed - 3 recommendations required further PAC review</b> <b>3. Findings / issues adequately addressed – 33 recommendations were adequately addressed.</b>				

### **PAC Follow-up and review of Recipient responses received to PAC recommendations**

The Committee acknowledged that most government entities that have provided timely responses to the findings and recommendations outlined in PAC Annual Review 2022-23 & Other Review Report 18/08 (with some exceptions). Such engagement reflects a commitment to accountability and continuous improvement.

### **INQUIRIES IN PROGRESS**

The Committee had four (4) inquiries that were still in progress at the end of the reporting period:

1. Public Expenditure Review Committee Report on Review of the performance of the Executive Officer of Rakahanga Is Admin & breach of financial management responsibilities
2. Public Expenditure Review Committee Report into the Operations of CISNOC
3. Follow-up on Recipient responses re PAC 18/08, 8/10 & 18/12 Reports
4. Annual Review of 2024-2025 Annual Performance & Financials Reports

### **CHALLENGES IDENTIFIED:**

With general elections due this year and no confirmed date, member focus will shift toward election priorities. The following challenges may affect the Committee:

1. **Member Availability**  
Elections may reduce participation and delay the work program.
2. **Membership Turnover**  
New members may replace experienced ones, affecting continuity and institutional knowledge.
3. **Induction Needs**  
New or inexperienced members will require training in parliamentary and committee processes.
4. **Reduced Sitting Time**  
Election disruptions may limit time for committee work.
5. **Competing Committee Demands**  
Overlapping responsibilities may constrain member availability and Secretariat support.
6. **Limited Secretariat Resources**  
Lack of additional staff may reduce efficiency and increase workload pressure.

### **CKI PAC PRIORITIES:**

#### **Strengthening processes and improving oversight**

1. Seek guidance from Association of Caribbean Public Accounts Committees on best-practice frameworks for small jurisdictions.
2. Use tools and templates from other PACs to improve evidence gathering and reporting.
3. Provide training for members and Secretariat staff.
4. Share key challenges in budget review and performance reporting.
5. Strengthen follow-up on government responses to PAC recommendations.
6. Learn from reporting standards in other jurisdictions.

## Liaison with External Bodies

**Asia-Pacific PAC Regional Workshop 2025**, 19–21 May 2025, Crowne Plaza Beach Resort, Nadi, Fiji

The workshop was hosted by the Commonwealth Parliamentary Association UK, in collaboration with the Parliament of the Republic of Fiji.

### Cook Islands Delegation:

- Vaitoti Tupa – PAC Deputy Chairperson
- Sonny Williams – PAC Member
- Margret Numanga – Committee Secretary

The Asia-Pacific PAC Regional Workshop brought together 36 delegates from 11 legislatures to strengthen the capacity of Public Accounts Committees (PACs) across the region. The programme featured panel discussions, roundtables, and interactive sessions focused on enhancing scrutiny of public expenditure, fostering cross-party collaboration, and improving committee operations. The workshop provided valuable insights and practical strategies to support the Cook Islands PAC in its oversight and accountability functions.



### Cook Islands Delegation Contributions

The Cook Islands delegation played a key role in the workshop, facilitating and presenting in the following sessions:

PAC Deputy Chairperson, Vaitoti Tupa, chaired and presented during the PAC Members–Only Session

on *Cross-party Collaboration and Building Consensus*, where he shared strategies for fostering unity and impartiality in committee work. He also participated in a committee mock exercise simulating a PAC hearing, taking on the role of Deputy Chairperson and supporting Chairlady Ruth Forrest of the Tasmania PAC, contributing to the facilitation and realism of the session.



PAC Member Sonny Williams chaired and presented during the PAC Members–Only Session on *Strengthening PAC Reports and Ensuring Impact*, focusing on actionable recommendations and follow-up mechanisms to improve report effectiveness.

Committee Secretary Margret Numanga chaired the session and was supported by PAC Chairperson Ruth Forrest of Tasmania and Rhonda Tomailuga, PAC Deputy Chairperson for Niue. Together, they presented during the All-Participants Session on *Leveraging Technology for Enhanced PAC Oversight*, sharing insights and experiences from their respective jurisdictions on the use of digital tools and innovations to improve committee efficiency, accessibility, and transparency as well as the associated challenges faced particularly in small island states.



## Key Outcomes

1. Strengthened capacity of PAC members and officials to oversee public spending and hold governments accountable.
2. Enhanced regional collaboration and peer learning among PACs, including engagement with the UK Parliament.
3. Improved understanding of PAC credibility, inquiry processes, and the use of digital tools for oversight.

## APPENDIX A – 2024-25 PAC Work planner

### 2024-25 Public Accounts Committee Work Planner

Please find below the 2024-25 Public Accounts Committee (Committee) Work Plan.

#### (1) Work of the Committee

##### Annual reviews

1. Annual review of the Cook Islands Governments Financial Statements (SO 224(3))
2. Annual review of each Government entity's annual report (SO 224(1&2))

The Committee must report to Parliament no later than 31 March each year (SO 225)

##### Appropriation bill review

1. Appropriation Bill review (SO 213(2))
2. Supplementary Appropriation Bill review (SO 221(2))

A maximum of 10 working days is allocated to the Committee for the review of the Appropriation bill and must report back to Parliament within 14 days of referral. (SO 213(2))

A maximum of 5 working days is allocated to the Committee for the review of the Supplementary Appropriation Bill and must report back to parliament within 7 days of referral. (SO 221(2))

##### Other reviews and work

All other financial reports submitted to Parliament under SO 220(1) must be referred to the Committee by the Speaker.

Other financial reports also includes investigation reports submitted to Parliament by Public Expenditure Review Committee and/or our Office.

The Committee must report to Parliament on the results of its scrutiny and review of the reports as soon as practicable. (SO 220(3))

#### (2) Key deliverables of the Committee for 2024-25

##### Annual reviews

1. 2024 Annual Review Report - Annual Review of Cook Islands Governments Financial Statements 2020-2022
2. 2024 Annual Review Report - Annual Review of Government Entity's Annual Reports
3. 2023 Annual Review Report - Annual Review of Government Entity's Annual Reports

##### Appropriation bill review

1. 2025-26 Appropriation Bill Report

##### Other reviews and work

1. Report on PERCA Investigation – Secretary of Cultural Development investigation
2. Report on PERCA Investigation – CIIC investigation

Other reports to be scrutinized and reported by the Committee will depend on reports submitted to Parliament.

#### (3) Key considerations for the 2024-25 work plan

##### Scheduling considerations

1. Parliament sitting days
2. Statutory reporting due dates
3. Minimum 1 week notification in advance for hearings

##### Selection of government entities for hearings

1. Entities with disclaimer and qualified opinions
2. Amount of appropriation received
3. Focus of the Committee
4. Submission of reports to Parliament
5. Entities who have not submitted reports to Parliament

#### (4) Summary of proposed 2024-25 work plan

**Table 1: Number of Committee Sitting Days & Sitting Cost**

Activity	Days
Briefing & Meeting Days	17
Hearing Days	16
Deliberation Days	9
<b>Total Days</b>	<b>42</b>
Total Sitting Cost @ \$150 per member	\$44,100

**Table 2: Number of Entities Scheduled to Scrutinise**

Activity	Number
2023 Annual Review	14
2024 Annual Review	18
2025-26 Appropriation Bill Review	9
Other work	4
<b>Total Entities</b>	<b>45</b>

**(5) Past & proposed upcoming events**

Date	Event
03 July 2024	Public Accounts Committee Meeting Composition & membership
06 – 08 Aug 2024	Public Accounts Committee Briefing 2023 Annual Review (Part 1)
13 – 15 Aug 2024	Confirm questions for circulation
20 – 22 Aug 2024	Public Accounts Committee Hearing
27 – 29 Aug 2024	Public Accounts Committee Deliberations
<b>16 – 27 Sep 2024</b>	<b>Parliament Sitting Table 2023 Annual Review Report (Part 1)</b>
29 – 31 Oct 2024	Public Accounts Committee Briefing 2023 Annual Review (Part 2) 2024 Annual Review (Part 1)
05 – 07 Nov 2024	Confirm questions for circulation
12 – 14 Nov 2024	Public Accounts Committee Hearing
19 – 21 Nov 2024	Public Accounts Committee Deliberations
<b>02 – 13 Dec 2024</b>	<b>Parliament Sitting Table 2023 Annual Review Report (Part 2) Table 2024 Annual Review Report (Part 1)</b>
Dec – Jan 2025	Christmas & New Year Break
11 – 13 Feb 2025	Public Accounts Committee Briefing 2024 Annual Review (Part 2)
18 – 20 Feb 2025	Confirm questions for circulation
25 – 27 Feb 2025	Public Accounts Committee Hearing
04 – 06 Mar 2025	Public Accounts Committee Deliberations
<b>March (TBC)</b>	<b>Parliament Sitting 2024 Annual Review Report (Part 2)</b>
14 Mar – 03 Apr 2025	Director of Audit – Annual Leave
08 – 10 Apr 2025	Public Accounts Committee Briefing
15 – 17 Apr 2025	Confirm questions for circulation
22 – 24 Apr 2025	Public Accounts Committee Hearing
29 – 01 May 2025	Public Accounts Committee Deliberations
<b>May (TBC)</b>	<b>Parliament Sitting</b>
20 – 23 May 2025	Public Accounts Committee Briefing 2025-26 Appropriation Bill
27 – 30 May 2025	Public Accounts Committee Hearing & Deliberations
<b>June (TBC)</b>	<b>Parliament Sitting 2025-26 Appropriable Bill Report</b>

**(6) Proposed selection of government entities for upcoming hearings**

**Table 3 Committee Hearing 20 - 22 Aug 2024**

Entity	Type	PPN
Parliament of the Cook Islands	Annual Review	110
Ministry of Corrective Services	Annual Review	114
Cook Islands Tourism	Annual Review	119
National Environment Service	Annual Review	120
Ministry of Transport	Annual Review	121
Cook Islands Audit Office	Annual Review	127
Office of the Public Service Commissioner	Annual Review	130 & 134
Cook Islands Investment Corporation	Investigation	135
Ministry of Cultural Development	Investigation	97

**Table 4 Committee Hearing 12 - 14 Nov 2024**

Entity	Type	PPN
Cook Islands Government	Annual Review	
Ministry of Finance and Economic Management	Annual Review	
Infrastructure Cook Islands	Annual Review	
Office of the Prime Minister	Annual Review	
Cook Islands Police Service	Annual Review	
Cook Islands Investment Corporation	Annual Review	
Ministry of Cultural Development	Annual Review	
Ministry of Agriculture	Annual Review	
Outer Islands	Annual Review	

I can be contacted if you require further clarification on the content above

Regards  
Desmond Wildin  
Director of Audit

## Appendix B - Parliamentary Committee Activities for 2024-25

Table 1 - Parliamentary Committee Activities during 2024 - 2025 Financial Year							Date of Tabling
Parliamentary Committees	Total Sittings	Meetings	Hearings	Public Consultations	# Reports issued	Reports tabled to Parliament	
<b>Select Committees:</b>							
<b>1 Public Accounts Committee</b>	46	22	24	-	4	1. Paper 157 - Annual Review 2022-2023 and Other Reviews - PAC 18/08. 2. Paper 183 – Final Report on the Review of the Appropriation Amendment Bill 2024-25; PAC 18/09. 3. Paper 202 – 2nd Annual Review 2022-2023 and Other Reviews - PAC 18/10. 4. Paper 204 – Final Report on the review of the Appropriation Bill 2025-26; PAC 18/11.	16/09/2024 24/02/2025 21/05/2025 16/06/2025
<b>2 Bills, Petitions &amp; Papers Committee</b>	11	7	4	-	5	1. Paper 155 - 2nd Interim Report of the Bills, Petitions and Papers Committee on the Cook Islands Amendment Bill 2023 and the Land (Facilitation of Dealings) Amendment Bill 2023. 2. Paper 168 – Final Report on the review of the Companies Amendment Bill 10-1, 2024. 3. Paper 178 – Final Report on review of the “Keep Our Water Free” Petition. 4. Paper 209 – Final Report on the review of the Solid and Hazardous Waste Bill 2024. 5. Paper 210 – Interim Report on the review of the Utilities Regulations (Electricity, Water & Sewage Services) Bill 2024.	16/09/2024 03/12/2024 21/02/2025 16/06/2025 16/06/2025
<b>Standing Committees:</b>							
<b>3 Business Committee</b>	3	3	-	-	1	1. Paper 164 - Report of the Business Committee on Recommended Sitting Programme for 2025.	16/09/2024
<b>Special Committees:</b>							
<b>4 Tainted Cryptocurrency Recovery Special Committee</b>	1	1	-	-	1	1. Paper 156 – Final Report on Review of Tainted Cryptocurrency Recovery Bill 2023.	16/09/2024
<b>5 Constitution Review Special Committee</b>	10	1	1	8	3	1. Verbal 1st Interim Report on the review of the Constitution Amendment Bills 30,31 & 32, 2023 by Chair T. Ellikana. 2. Paper 166 - Constitution Review Special Committee 2nd Interim Report on the review of the Constitution Amendment Bills 30,31 & 32, 2023. 3. Paper 213 - Constitution Review Special Committee Final Report on the review of the Constitution Amendment Bills 30,31 & 32, 2023.	17/09/2024 02/12/2024 23/06/2025
<b>6 Religious Organisations Special Select Committee</b>	8	3	5	-	1	1. Paper 188 – Final Report on the review of a proposal to recognise the Cook Islands as a Christian Nation.	28/03/2025
<b>Total Parliamentary Committee Activities during 2024-25</b>	<b>79</b>	<b>37</b>	<b>34</b>	<b>8</b>	<b>15</b>		



# New Zealand House of Representatives: financial scrutiny, long-term fiscal trends, and inquiries

*Wellington, New Zealand  
April 2026*

The New Zealand House of Representatives relies heavily on its select committees to conduct detailed and regular scrutiny of the executive. Select committees undertake two types of financial scrutiny on an annual basis:

- Estimates examination: examining the Government's proposed spending as set out in the Budget/estimates of appropriations
- Annual Reviews: reviewing the past performance and current operations of public sector departments

Estimates examinations and annual reviews generally involve committees sending questions to entities and Ministers for written response, receiving advice from the Office of the Auditor-General, holding public hearings of evidence, and producing a report summarising their findings.

## **The first Standard Annual Review Questionnaire**

For several years, the Finance and Expenditure Committee has sent a Standard Estimates Questionnaire (SEQ) to all Ministers.<sup>1</sup> The SEQ asks 20–30 high-level questions about the upcoming budget appropriations and includes sections on strategic direction, value for money, and performance reporting. Ministers' responses are forwarded to the subject select committee responsible for detailed scrutiny of those appropriations. These responses provide data driven insights that support parliamentary oversight of the Budget process.

Conversely, for annual reviews, each committee historically sent a large number of written questions to government departments. Over successive Parliaments, annual review questions became overly generic, and an identical list was almost reflexively adopted by every committee for distribution to all entities—regardless of the department's functions, legal structure, size, or risk profile. These questions were not systematically reviewed, so grew by accretion. The volume of questions became overly burdensome for entities to respond to, and—more importantly—the questions did not support parliamentary scrutiny to the best possible extent.

In September 2026, the Finance and Expenditure Committee conducted a systematic review of written questions for annual reviews. As New Zealand Parliament's lead for financial scrutiny, the FEC developed a Standard Annual Review Questionnaire (SARQ).<sup>2</sup> The FEC promoted this SARQ to other committees, encouraging them to do away with the old 'standard' set of broad-ranging questions. The intention was to improve the baseline level of

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<sup>1</sup> The most recent [Standard Estimates Questionnaire is here](#).

<sup>2</sup> The first [Standard Annual Review Questionnaire is here](#).

scrutiny by having a common set of fewer, but higher-quality questions. Feedback on the questions from other select committees, staff assisting members of Parliament, and government agencies has been very positive.

### **Inquiry into performance reporting and public accountability**

In February 2025, the Finance and Expenditure Committee initiated an inquiry into performance reporting and public accountability. The Standing Orders Committee of the 53<sup>rd</sup> Parliament recommended that a committee of the 54<sup>th</sup> Parliament conduct an inquiry into performance reporting and the provision of information by the Government through which it is held accountable by the House. In September 2025, the committee made an interim report to the House.<sup>3</sup> This report outlined the committee's approach to the inquiry, provided a problem definition, and called for public submissions. Hearings on the inquiry were held in November and December 2025. The committee intends to make its final report to the House before the Parliament rises later this year for the General Election.

### **Scrutiny of the New Zealand's long-term fiscal trends**

The New Zealand Treasury is required by statute to produce several reports on New Zealand's long-term fiscal position. These include statements on long-term fiscal trends and significant Crown assets and liabilities. The reports are presented to the House of Representatives every four years.

The Finance and Expenditure Committee considers each of the reports, including holding public hearings with the Treasury. The committee is required to make a report to the House on each of the reports.<sup>4</sup> Once the committee has reported, a debate is held, which is started by the committee chairperson moving a motion that the House take note of the committee's report. The debate was held in March 2026.

### **Inquiry into banking competition**

In July 2024, the Finance and Expenditure Committee opened an inquiry into banking competition. The inquiry sought to examine the state of banking competition in New Zealand. The committee reported to the House and made several recommendations to the Government relating to barriers to entry and regulation in the sector, rural and business banking, and lending to Māori businesses and asset holders.

During the inquiry, the committee held hearings with stakeholders in the banking sector, including large banks, small lenders, non-bank deposit takers, and financial technology companies. As part of its ongoing scrutiny of the sector, the committee held a set of follow up hearings with banking sector stakeholders six months after making its report to the House. The committee has not yet reported to the House on these follow up hearings.

### **Scrutiny activities report**

Under the new financial scrutiny procedures for the 54<sup>th</sup> Parliament, committees are required to make two scrutiny activities reports to the House. The reports are intended to provide focus for committees, and allow them to explain any updates or changes to their scrutiny priorities.

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<sup>3</sup> The [interim report on the inquiry is here](#).

<sup>4</sup> The [committee's report is here](#).

In May 2025, the Finance and Expenditure Committee made its first scrutiny activities report to the House.<sup>5</sup> In that report, it outlined the total time it had spent scrutinising the executive as part of its regular annual reviews and estimates scrutiny. This included comparisons showing an increase on time spent on financial scrutiny compared to previous Parliaments. The committee endorsed the new scrutiny procedures, and suggested some minor operational improvements.

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<sup>5</sup> The [Scrutiny Activities Report](#) is [here](#).



**Legislative Assembly of the Northern Territory**  
15<sup>th</sup> Assembly  
Public Accounts Committee  
*Committee Activity Report – ACPAC Conference April 2026*

### **Background and Scope of Committee**

Following the Northern Territory general election in August 2024, the Public Accounts Committee of the 15<sup>th</sup> Assembly was appointed on 16 October 2024. Established under Standing Order 177, the Committee's main duties are to examine the accounts of the receipts and expenditure of the Northern Territory, and each statement and report tabled in the Legislative Assembly pursuant to the *Financial Management Act 1995* and the *Audit Act 1995*.<sup>1</sup>

The Committee may be directed by the Legislative Assembly, the Administrator, or a Minister, to inquire into and report on any question relating to the public accounts of the Northern Territory. The Committee is empowered to self-reference and may inquire into and report on any matters within the executive authority of Ministers of the Territory to which the Committee is of the opinion that the attention of the Assembly should be drawn.<sup>2</sup> The Committee is also required to provide an annual report of its activities to the Assembly.<sup>3</sup>

In addition, pursuant to Sessional Order 11, the Committee is responsible for considering whether petitions that have been read in the Assembly should be debated.<sup>4</sup> Traditionally, members of the Public Accounts Committee have also formed the membership of the Estimates Committee which examines the estimates of proposed expenditure contained in the annual Appropriation Bill, and the annual statements of corporate intent of the Power and Water Corporation, Jacana Energy, and Territory Generation. Estimates hearings are held over a two week period in June each year.

### **Composition**

While Standing Order 177 provides for six members with a Government member to be elected as Chair, the Assembly resolution appointing the Committee provided that it was to comprise five members: 3 government, 1 opposition and 1 crossbench. As such, the Committee currently consists of Chair Mr Clinton Howe MLA, Deputy Chair Mrs Laurie Zio MLA and Mr Brian O'Gallagher MLA representing the Government; Opposition member Mr Manuel Brown MLA, and Independent member Justine Davis MLA.

### **Committee Activity: October 2024 to April 2026**

As summarised below, the focus of the Committee's program of work in the 15<sup>th</sup> Assembly continues to be on matters of financial accountability, effective and efficient use of public money and improving public sector performance.

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<sup>1</sup> Legislative Assembly of the Northern Territory, *Standing Orders (4<sup>th</sup> Edition) in force as of 21 April 2026*, <https://parliament.nt.gov.au/business/standing-and-sessional-orders>, Standing Order 177, p. 52

<sup>2</sup> Standing Order 177(1)(e)

<sup>3</sup> Public Accounts Committee, *Annual Report 2024-25*, Legislative Assembly of the Northern Territory, Darwin, October 2025, [https://parliament.nt.gov.au/\\_data/assets/pdf\\_file/0006/1567023/Signed-PAC-Annual-Report-2024-25.pdf](https://parliament.nt.gov.au/_data/assets/pdf_file/0006/1567023/Signed-PAC-Annual-Report-2024-25.pdf)

<sup>4</sup> Legislative Assembly of the Northern Territory, *Sessional Orders as amended by the Assembly on 26 November 2024 and 13 May 2025*, <https://parliament.nt.gov.au/business/standing-and-sessional-orders>, Sessional Order 11, p. 8

### ***Auditor-General's Briefings and Memorandum of Understanding***

While not specifically required under its terms of reference, it is a long-held practice for Auditor-Generals to brief the Public Accounts Committee on the contents of their reports to the Legislative Assembly and associated matters. During the reporting period the Committee received six briefings from the NT's Auditor-General, Mr Jara Dean. These briefings related to the results of agency financial audits; reviews of the effectiveness of internal audit and audit committees in government departments and the NT Police 'Serve and Protect' ICT project; findings of the triennial strategic review of the Northern Territory Auditor-General's Office; and the Auditor-General's proposed *Annual Plan of Audit Work 2025-2026*.

To strengthen the relationship between the Committee and the Auditor-General, on 19 March 2025 the parties entered into a Memorandum of Understanding (MOU). Reflecting the common mission of promoting accountability and transparency across Territory entities to ensure proper use and management of public resources, the MOU details the respective roles of the Committee and the Auditor-General and the proposed working relationship of the signatories.<sup>5</sup>

### ***Inquiries***

Since its appointment in October 2024, the Committee has received three inquiry referrals from the Treasurer and one from the Assembly. In addition, the Committee agreed to undertake a further two inquiries based on issues raised by members pursuant to its self-referencing power.<sup>6</sup> A brief overview of these inquiries is provided below.

#### **Howard Springs Accommodation Village – Flood Evacuation Costs**

On 29 October 2024 the Committee received an inquiry referral from the Treasurer, the Hon Bill Yan MLA, regarding the costs associated with the flood evacuation during March and April 2023 which utilised the Howard Springs Accommodation Village (HSAV), to ensure due diligence was exercised in the expense of government funding. The Committee tabled its report in July 2025.

Based on the evidence received, the Committee found that the costs associated with the flood evacuation to the HSAV reflected the prolonged period the centre was required to be operational and the number of people it was required to cater for. While the HSAV was considered to be the most viable option for an evacuation centre under the circumstances, it was acknowledged that it presented several challenges which necessarily impacted on the overall operational costs associated with use of the facility. Nevertheless, the Committee was satisfied that appropriate processes were followed, and due diligence was exercised in the expenditure of government funding.<sup>7</sup>

#### **NT Government Road Works in Alice Springs CBD**

On 12 December 2024 the Committee agreed to investigate the rapid and serious deterioration of a network of newly re-sealed roads in the Alice Springs central business district at the request of the Speaker, the Hon Robyn Lambley MLA.

Following receipt of submissions, it became evident that contracts relating to the inquiry were not yet completed. On the advice of the Chief Executive Officer of the Department of Logistics and Infrastructure, and not wishing to jeopardise or diminish the contractual rights and obligations of

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<sup>5</sup> Public Accounts Committee, *Annual Report 2024-25*, pp. 23-6

<sup>6</sup> Standing Order 177(1)(e)

<sup>7</sup> Public Accounts Committee, *Inquiry into Howard Springs Accommodation Village – 2023 Flood Evacuation Costs*, July 2025, <https://parliament.nt.gov.au/committees/list/public-accounts-committee/howard-springs-accommodation-village>

contracting parties, the Committee resolved to suspend its inquiry until such time as contracts have been finalised, which is anticipated to be mid-June 2026.<sup>8</sup>

### Darwin Ship Lift Project

The Committee received a further inquiry referral from the Treasurer on 11 May 2025 requesting it investigate a range of matters associated with the cost and implementation of the Darwin Ship Lift Project. The Committee tabled its report on 30 October 2025.

The Ship Lift and Marine Industries Complex (SLAMI Complex) was first announced in 2015. What began as a \$100 million commitment had since escalated into an \$820 million project, with completion expected by 1 March 2027. Apart from the cost escalation, the Committee was particularly concerned by the absence of a business case and the contractual structure of the project, which transferred significant commercial benefit of the Ship Lift's operations to a private entity while assigning substantial financial risk, capital cost and long-term liability to the Territory.

While acknowledging that the completed facility will deliver strategic and commercial benefits for the Territory, the Committee made a number of recommendations to limit the potential for further cost overruns; facilitate forward planning by prospective users; maximise the benefits of the SLAMI complex; and ensure that future projects of this scale include robust, documented business cases and clearly recorded decision pathways that enable appropriate accountability and auditability throughout the life of the project.<sup>9</sup> In accordance with Standing Order 201, the Government's response to the Committee's recommendations is due by 30 April 2026.

### Indigenous Employment Provisional Sum

On 14 May 2025, the Assembly requested that the Committee conduct an inquiry into the Indigenous Employment Provisional Sum scheme. The inquiry's terms of reference focussed on the extent of overpayments to IEPS contractors; options for repayment by contractors of unrecovered payments; and implementation of the Auditor-General's recommendations by the former Department of Infrastructure, Planning and Logistics and associated outcomes to date. The Committee tabled its report on 30 October 2025.

Contrary to some public discussion, the Committee found no evidence of large-scale or systemic fraud. Rather, the Committee found that the overwhelming majority of irregular payments stemmed from unclear policy design and inconsistent administrative processes, as opposed to deliberate wrongdoing by industry. Above all, the inquiry served to reinforce that to protect the public purse and ensure policy objectives deliver genuine economic benefit, major policy initiatives must be supported by adequate planning, documented business cases, clear guidance, and appropriate systems before implementation. In response to the Committee's report, the Minister for Logistics and Infrastructure detailed a number of reforms the Department has since put in place to strengthen governance and improve Aboriginal employment outcomes.<sup>10</sup>

### Darwin Waterfront Corporation

On 21 May 2025, the Leader of the Opposition, Ms Selena Uiibo MLA, raised a series of allegations in the Legislative Assembly regarding the potential misuse of taxpayer funds and mismanagement of conflicts of interest by senior representatives of the Darwin Waterfront Corporation and urged the Public Accounts Committee to conduct an inquiry into the allegations. Following consideration of the

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<sup>8</sup> Public Accounts Committee, NT Government Road Works in the Alice Springs CBD, <https://parliament.nt.gov.au/committees/list/public-accounts-committee/nt-government-road-works-in-the-alice-springs-cbd>

<sup>9</sup> Public Accounts Committee, *Inquiry into the Darwin Ship Lift Project* – October 2025, <https://parliament.nt.gov.au/committees/list/public-accounts-committee/Darwin-Ship-Lift-Project>

<sup>10</sup> Public Accounts Committee, *Inquiry into the Indigenous Employment Provisional Sum* – October 2025, <https://parliament.nt.gov.au/committees/list/public-accounts-committee/IEPS>

proposed inquiry referral, the Committee resolved to inquire into the matter with a focus on the claims asserted by the Leader of the Opposition. However, based on the evidence received, the Committee formed the view that none of the allegations as set out in the inquiry Terms of Reference had been substantiated.<sup>11</sup>

### ***Petitions***

During the reporting period, the Assembly referred 18 petitions to the Committee for its consideration as to whether they should be debated. The Committee subsequently recommended that seven of these petitions should be debated in the Assembly.<sup>12</sup>

### **Current Activity**

The Committee is currently working on its inquiry into the costs associated with the implementation and management of the Acacia Digital Patient Record System. Referred to the Committee by the Treasurer on 13 February 2025, the inquiry was put on hold in May 2025 due to competing priorities. In November 2025 the committee resumed its inquiry and has since received a further round of submissions and held private and public hearings with a range of witnesses. The Committee is in the process of analysing the evidence received to date with a view to reporting in July. Information on the inquiry can be found [here](#).



**Mr Clinton Howe, MLA**  
**Chair**

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<sup>11</sup> Public Accounts Committee, *Inquiry into the Darwin Waterfront Corporation – July 2025*, <https://parliament.nt.gov.au/committees/list/public-accounts-committee/dwc>

<sup>12</sup> Public Accounts Committee, *Annual Report 2024-25*, pp. 18-22

## REPORT

QUEENSLAND PARLIAMENT  
**COMMITTEES**Governance, Energy and Finance  
Committee**JURISDICTION REPORT – QUEENSLAND****ACPAC biennial conference****Tasmania, April 2026**

This report covers the work of the Governance, Energy and Finance Committee of the 58<sup>th</sup> Parliament (GEFC) from November 2024 to April 2026. It also provides details of the work done by the committee's precursor, the Cost of Living and Economics Committee of the 57<sup>th</sup> Parliament (COLEC) between May 2024 and September 2024.<sup>1</sup>

**Jurisdictional Context****Queensland's portfolio committees**

Queensland does not have a dedicated public accounts committee. Instead, each portfolio committee is responsible for examining public accounts that fall within its portfolio area.

Queensland's constitution requires the Parliament to have at least six portfolio committees that collectively cover all areas of government activity.<sup>2</sup> At present, there are seven portfolio committees with each portfolio committee responsible for:

- examining bills and subordinate legislation within its portfolio area
- examining the estimates of each department within its portfolio area
- assessing the integrity, economy, efficiency and effectiveness of government financial management within its portfolio area, including by:
  - examining government financial documents; and
  - considering the annual and other reports of the auditor-general
- assessing public works within its portfolio area
- investigating any issue referred to it by the Legislative Assembly or under an Act.<sup>3</sup>

A portfolio committee may also initiate an inquiry into anything it considers appropriate within its portfolio area.<sup>4</sup> In addition, some portfolio committees have a monitor and review function in relation to the performance of certain entities, such as the Auditor-General.<sup>5</sup>

<sup>1</sup> All legislation cited in this report is Queensland legislation, unless otherwise indicated.

<sup>2</sup> *Constitution of Queensland 2001*, s 26A.

<sup>3</sup> *Parliament of Queensland Act 2001* (POQA), ss 92-94

<sup>4</sup> POQA, s 92(1)(d).

<sup>5</sup> *Standing Rules and Orders of the Legislative Assembly* (Standing Orders), SO 194A.

## Governance, Energy and Finance Committee

### Portfolio and membership

GEFC was established by the Queensland Legislative Assembly on 28 November 2024 as a portfolio committee with responsibility for:

- Premier and Cabinet (including Veterans)
- Treasury, Energy and Home Ownership
- Finance, Trade, Employment and Training.

During the period covered by this report, GEFC's membership comprised:

- Mr Michael Crandon MP, Member for Coomera, Chair
- Mr Christopher Whiting MP, Member for Bancroft, Deputy Chair
- Ms Bisma Asif MP, Member for Sandgate
- Mr John Barounis MP, Member for Maryborough
- Mr Lance McCallum MP, Member for Bundamba
- Mr Wayde Chiesa MP, Member for Hinchinbrook (from 9 December 2025)
- Ms Kendall Morton MP, Member for Caloundra (until 9 December 2025).

### The committee's precursor

GEFC's precursor, COLEC had responsibility for:

- Premier and Cabinet
- Treasury, Trade and Investment.

During the period covered by this report, COLEC's membership comprised:

- Mr Linus Power MP, Member for Logan, Chair
- Mr Raymond Stevens MP, Member for Mermaid Beach, Deputy Chair
- Ms Amanda Camm MP, Member for Whitsunday
- Mr Michael Crandon MP, Member for Coomera
- Mrs Melissa McMahon MP, Member for Macalister
- Ms Jessica Pugh MP, Member for Mount Ommaney.

## Examination of legislation

During the period covered by this report, GEFC examined 7 bills and 32 items of subordinate legislation. COLEC examined an additional 6 bills and 10 items of subordinate legislation.

Notable bills examined by the committees included:

- the Queensland Productivity Commission Bill 2024, which provided for the re-establishment of the Queensland Productivity Commission
- the Corrective Servies (Parole Board) Amendment Bill 2025, which clarified review powers of the Parole Board and validated previous decisions made by the Parole Board based on such powers
- the Energy Roadmap Amendment Bill 2025, which made key legislative changes to support the implementation of the new Queensland Energy Roadmap.

# Examination of Budget Estimates

## Queensland's estimates process

Since 1994, committees of the Queensland Parliament have played a central role in the estimates process. Each portfolio committee examines and reports on the proposed expenditures contained in the Appropriation Bill and the Appropriation (Parliament) Bill that fall within their portfolio area. During the estimates process each portfolio committee holds a public hearing, at which the relevant Minister (and senior public servants and officers) are questioned regarding the portfolio's proposed expenditures for the relevant portfolio areas.

In 2025, the Legislative Assembly made significant procedural changes relating to the estimates process. Most notably, it amended the *Parliament of Queensland Act 2001* to provide that, if a portfolio committee is examining an annual Appropriation Bill in a public hearing, the Speaker or Deputy Speaker is the Chairperson of the committee.<sup>6</sup>

According to explanatory notes tabled with the relevant amendment bill, this change was made to 'ensure a more consistent approach to the Estimates hearings process across all parliamentary committees'.<sup>7</sup>

## GEFC examination of 2025-26 budget estimates

In 2025, GEFC examined the Appropriation Bill 2025 and was responsible for examining almost \$19.9 billion of the \$105.4 billion appropriated by that bill. The majority of the appropriation examined by GEFC (approximately \$18.0 billion) was allocated to the Queensland Treasury. Key themes considered by the committee in its examination of the 2025-26 budget estimates included spending on cost-of-living relief, energy infrastructure and support for victims of crime.<sup>8</sup>

GEFC also examined the Appropriation (Parliament) Bill 2025, which appropriated almost \$146.5 million for the operations of the Queensland Parliament.<sup>9</sup>

## COLEC examination of 2024-25 budget estimates

In 2024, COLEC examined the Appropriation Bill 2024. It was responsible for examining just over \$9.4 billion of the \$90.4 billion appropriated by that bill. The majority of the appropriation examined by COLEC (\$9.2 billion) was allocated to the Queensland Treasury. Key themes considered by the committee in its examination of the 2024-25 budget estimates included spending on cost-of-living relief, infrastructure upgrades associated with the 2032 Brisbane Olympics, renewable energy initiatives and energy infrastructure.<sup>10</sup>

COLEC also examined the Appropriation (Parliament) Bill 2024, which appropriated \$136.4 million for the operations of the Queensland Parliament.<sup>11</sup>

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<sup>6</sup> POQA, s 91D; Standing Orders, SO 179.

<sup>7</sup> Revenue and Other Legislation Amendment Bill 2025, explanatory notes, p 7.

<sup>8</sup> Governance, Energy and Finance Committee, *Report No. 12, 58th Parliament: 2025-26 Budget Estimates – Appropriation Bill 2025*, August 2025.

<sup>9</sup> Governance, Energy and Finance Committee, *Report No. 11, 58th Parliament: 2025-26 Budget Estimates – Appropriation (Parliament) Bill 2025*, August 2025.

<sup>10</sup> Cost of Living and Economics Committee, *Report No. 11, 57th Parliament: 2025-26 Budget Estimates – Appropriation Bill 2024*, August 2024.

<sup>11</sup> Cost of Living and Economics Committee, *Report No. 11, 57th Parliament: 2025-26 Budget Estimates – Appropriation (Parliament) Bill 2024*, August 2024.

## Public Accounts Inquiries

As part of their public accounts work, Queensland's portfolio committees consider reports of the Auditor-General (referred to committees by the Committee of the Legislative Assembly pursuant to Standing Order 194B). Given portfolio committee's legislative scrutiny workloads, usually within timeframes prescribed by the House of the Committee of the Legislative Assembly, it is not possible for portfolio committees to undertake an inquiry into and report on every Auditor-General report.

### GEFC examination of public accounts

In the period covered by this report, the Committee of the Legislative Assembly referred 8 Auditor-General Reports to GEFC (no reports were referred to COLEC in the relevant period). As part of its examination of these reports, GEFC held several public briefings with the Auditor-General regarding the reports.

## Statutory Oversight

### Scope of oversight responsibilities

GEFC is responsible for statutory oversight of the Auditor-General and Queensland Audit Office, the Cross-Border Commissioner and the Energy and Water Ombudsman Queensland. COLEC was responsible for statutory oversight of the Auditor-General and Queensland Audit Office, as well as the Integrity Commissioner.

The committees' responsibilities in relation to each these entities include:

- monitoring and reviewing the entity's performance
- reporting on any matter concerning the entity, their functions, or their performance on their functions
- examining the entity's annual report
- reporting on and changes to the functions, structures and procedures of the entity that the committee considers desirable.<sup>12</sup>

In relation to the Auditor-General, GEFC has additional responsibilities set out in the *Auditor-General Act 2009*. These responsibilities relate to the appointment and/or removal of the Auditor-General and oversight of the Auditor-General's strategic audit plans, audit fees, proposals for funding and five-yearly strategic review reports.<sup>13</sup>

### Activities in relation to relevant entities

In relation to the entities identified above, GEFC and COLEC held 8 public briefings and public hearings and reported on the annual reports for each entity.

In addition, in relation to the Auditor-General, the committees reported to the Legislative Assembly on requests by the Auditor-General to increase their basic rates of fees for audits in July 2024<sup>14</sup> and March 2026<sup>15</sup>.

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<sup>12</sup> Standing Orders, SO 194A.

<sup>13</sup> *Auditor-General Act 2009*, ss 9, 11, 18, 29G, 38A, 68, 69 and 70.

<sup>14</sup> Cost of Living and Economics Committee, *Report No. 8, 57<sup>th</sup> Parliament: Oversight of the Auditor-General – Basic rate of audit fees*, July 2024.

<sup>15</sup> Governance, Energy and Finance Committee, *Report No. 22, 58<sup>th</sup> Parliament: Oversight of the Auditor-General – Basic rate of audit fees*, March 2026.

COLEC considered the 2023 Strategic Review of the Queensland Audit Office<sup>16</sup> and was consulted regarding the appointment of Queensland's 24<sup>th</sup> Auditor-General in 2024.

## Key Themes, Challenges and Opportunities

In the period covered by this report, several key themes and challenges emerged in the committee's work including cost of living concerns, and the financial sustainability of the Queensland Audit Office.

### Cost of living concerns

Cost-of-living concerns remained a dominant theme, reflecting their prominence in the broader political and economic landscape. The issue featured heavily in the committees' examination of budget estimates, with scrutiny focused on the effectiveness, targeting and sustainability of cost-of-living relief measures. These pressures were also evident in the GEFC's legislative scrutiny and oversight functions. For example, during examination of the Energy Roadmap Amendment Bill 2025<sup>17</sup>, the committee considered how energy system changes might affect electricity prices and household affordability. Similarly, evidence received during oversight of the Energy and Water Ombudsman Queensland<sup>18</sup>, highlighted the extent to which rising energy costs continue to drive consumer complaints and financial hardship.

These trends present an ongoing challenge for parliamentary committees: balancing the need for immediate household relief with longer-term fiscal sustainability and structural reform.

### Queensland Audit Office pressures and financial sustainability

Recent GEFC oversight work, including its examination of the Queensland Audit Office Annual Report 2024-25<sup>19</sup>, continued to highlight challenges relating to audit quality, audit costs and increasing demand for assurance activities. The committee observed pressures including more complex financial reporting environments, heightened public expectations for transparency and expanding audit mandates. These challenges contributed to requests by the Auditor-General for increases to basic audit fee rates, which the committee examined and reported on.

The sustainability of audit office resourcing and workforce capability remains an emerging issue across jurisdictions. As audit workloads grow and entities become increasingly complex, committees may face further demands to evaluate how audit offices maintain independence, quality and sufficient capacity into the future. This presents a key opportunity for cross-jurisdictional learning within ACPAC.<sup>20</sup>

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<sup>16</sup> Cost of Living and Economics Committee, *Report No. 15, 57<sup>th</sup> Parliament: Inquiry into the Report on the 2023 Strategic Review of the Queensland Audit Office*

<sup>17</sup> Governance, Energy and Finance Committee, *Report No. 16, 58<sup>th</sup> Parliament: Energy Roadmap Amendment Bill*, December 2025

<sup>18</sup> Governance, Energy and Finance Committee, *Report No. 20, 58<sup>th</sup> Parliament: Energy and Water Ombudsman Queensland Annual Report 2024-25*, February 2026.

<sup>19</sup> Governance, Energy and Finance Committee: *Report No. 18, 58<sup>th</sup> Parliament—Queensland Audit Office Annual Report 2024-25*, February 2026.

<sup>20</sup> See for example, Joint Committee of Public Accounts and Audit 2025, *Budget statement 2025–26*, Parliament of Australia; Parliament of Western Australia Public Accounts Committee 2025, *Public Accounts Committee annual report 2024–25*, Parliament of Western Australia



**Parliament of South Australia  
Economic and Finance Committee**

**Jurisdiction Report 2026**

**ACPAC Conference  
Hobart, Tasmania**

**20-21 April 2026**

Pursuant to the *Parliamentary Committees Act 1991* (South Australia), the Economic and Finance Committee enquires into matters referred to it under the following general terms of reference:

- any matter concerned with finance and economic development;
- any matter concerned with the structure, organisation and efficiency of any area of public sector efficiency, including how efficiency or service delivery may be enhanced;
- any matter concerned with the functions or operations of a particular public officer or State instrumentality or publicly funded body including whether it should continue to exist or changes should be made to improve efficiency or effectiveness (statutory authorities are excluded from this provision);
- any matter concerned with the regulation of business or other economic or financial activity or whether such regulation should be retained or modified.

The Committee has wide-ranging powers to investigate the Executive Branch of State Government. Annually, the Committee invites the Auditor-General and representatives from the Audit Office of South Australia to appear before the committee, to raise any matters identified within its reports tabled in the Parliament.

The membership of the Economic and Finance Committee of the 55<sup>th</sup> Parliament included the following members (as at 20 March 2026):

Mr Eddie Hughes MP (Presiding Member)  
Ms Nadia Clancy MP  
Mr Matt Cowdrey MP OAM  
Ms Lucy Hood MP (until 14 October 2025)  
Mr Stephen Patterson MP  
Hon. Tony Piccolo MP  
Ms Jayne Stinson MP (since 14 October 2025)  
Mr Sam Telfer MP

Due to the state election in March 2026, committee activity has been low since November 2025. Throughout the 55<sup>th</sup> Parliament (2022-2026), the Committee completed several inquiries and tabled 8 reports. Since the last jurisdiction report in 2024, the Committee tabled three reports relating to inquiries.

The inquiry into South Australian Housing Availability explored the decreasing availability of affordable housing for both purchase and rental in South Australia. The Committee investigated the key market barriers faced by the housing industry as well as the needs and demand from marginalised groups in South Australia. In response to the decreasing availability of housing, the Committee also examined alternative housing options and policy settings required to enable more affordable and available housing. The Committee received 36 submissions and heard from 22 witnesses across 20 meetings. The report was tabled in the House on 13 November 2025, with 20 recommendations. Some of the key recommendations included increasing housing options and support for marginalised or vulnerable communities, as well as exploring further initiatives to develop disused government assets and other spaces into affordable housing. There were also key recommendations concerning the types of housing being created, such as the investigation into the feasibility of prefabricated modular homes or the adaptive re-use of commercial spaces, alongside further consideration to market demographics, changing household sizes and universal design features for future housing developments.

Following a motion from the House regarding the receipt of a petition, the Committee undertook an inquiry into health care on the Yorke Peninsula, which included consideration of the classification of the Wallaroo Hospital, the appropriateness of the Local Health Network of the Port Pirie Hospital and other issues relating to health care on the peninsula. The Committee received 86 submissions and conducted four hearings (two in Adelaide and two on the Yorke Peninsula), with 28 individuals as well as 12 organisations and stakeholders giving oral evidence. The report was tabled on 18 September 2025, with 16 recommendations. Some of the key recommendations included investment to be considered to upgrade services at Wallaroo Hospital and the exploration of options to develop Emergency Department facilities at Yorketown and Maitland Hospitals. The Committee also recommended an investigation of pathways to increase the number of staff in hospitals on the Yorke Peninsula and possible expansion of the Rural Doctor Program. There were further recommendations relating to the expansion of specialist services for the community on the peninsula, such as increased mental health support in hospitals, greater Child and Family Health Services and the expansion of palliative care services.

The inquiry into Home Care for Children and Young People sought submissions into the long-term economic and social costs associated with supporting children in and out of home care, as well as evidence on the long-term economic and social impact of foster and kinship care and the outcomes faced by children and young people in these care situations in comparison to those in non-family based out of home care. The committee also received submissions on the economic and social contributions provided by foster and kinship carers and models for attracting, retaining, and supporting more foster and kinship carers. An interim report was tabled on 25 November 2025, with a recommendation that the Committee considers further investigation in the 56<sup>th</sup> Parliament.

In addition to its major inquiries, the Committee also held hearings on a variety of matters in relation to its statutory obligations including hearing from the Auditor-General's Office and the Emergency Service providers to discuss the expenditure funded by the Emergency Services Levy.

All Committee reports can be found on the South Australian Parliamentary website, via the Table Papers database - <https://www.parliament.sa.gov.au/en/House-of-Assembly/Tabled-Papers-and-Petitions>



Parliament of  
South Australia

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**STATUTORY AUTHORITIES REVIEW  
COMMITTEE**

**JURISDICTION REPORT**

**FOR**

**AUSTRALASIAN COUNCIL OF PUBLIC  
ACCOUNTS COMMITTEES  
BIENNIAL CONFERENCE 2026**

## BACKGROUND

### History of the Committee

The Statutory Authorities Review Committee ('Committee') is a standing committee of the South Australian Parliament, established pursuant to the *Parliamentary Committees Act 1991 (SA)* ('the Act').

The Committee was established in 1994 to make the operations of statutory authorities more open to detailed scrutiny.<sup>1</sup>

### Functions of the Committee

In accordance with section 15C, the Act provides the Committee with the following statutory functions:

to inquire into, consider and report on any statutory authority referred to it under this Act, including—

- i. the need for the authority to continue in existence;
- ii. the functions of the authority and the need for the authority to continue to perform those functions;
- iii. the net effect of the authority and its operations on the finances of the State;
- iv. whether the authority and its operations provide the most effective, efficient and economical means for achieving the purposes for which the authority was established;
- v. whether the structure of the authority is appropriate to its functions;
- vi. whether the functions or operations of the statutory authority duplicate or overlap in any respect the functions or operations of another authority, body or person;
- vii. to perform such other functions as are imposed on the Committee under this or any other Act or by resolution of both Houses.<sup>2</sup>

### Membership of the Committee

The Committee consists of five members of the Parliament's Legislative Council.

The Committee's Members, as at 16 March 2026, are:

- Hon. Justin Hanson MLC (Presiding Member)
- Hon. Tammy Franks MLC
- Hon. Dennis Hood MLC
- Hon. Jing Lee MLC and
- Hon. Tung Ngo MLC.

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<sup>1</sup> South Australia, *Parliamentary Debates*, Legislative Council, 9 March 1994, 192-193 (the Hon. K.T. Griffin MLC. Attorney-General).

<sup>2</sup> *Parliamentary Committees Act 1991 (SA)*

The Committee is supported by Dr Merry Brown (Committee Research Officer) and Mr Peter Dimopoulos (Committee Secretary).

## **COMMITTEE ACTIVITIES SINCE THE ACPAC BIENNIAL CONFERENCE 2024**

Since the last ACPAC biennial conference, the Committee has conducted hearings and heard evidence from several statutory authorities. The highlight for this period was the Committee's Inquiry into the South Australian Museum and the Art Gallery of South Australia, both important cultural institutions with Boards that are statutory authorities.

Below is a brief summary of the hearings with the statutory authorities and the Committee's formal Inquiry into the South Australian Museum and the Art Gallery of South Australia.

### **A. HEARINGS WITH STATUTORY AUTHORITIES**

#### **1. Coast Protection Board**

The Coast Protection Board ('Board') is a statutory authority that was established pursuant to the *Coast Protection Act 1972* (Act). The Board's purpose is to conserve and protect the beaches and coast of South Australia.

In accordance with the Act, its functions include to protect the coast from erosion, damage, deterioration, pollution and misuse; and to restore any part of the coast that has been subjected to erosion, damage, deterioration, pollution or misuse.

During the Committee's proceedings with the Board in April 2024, the Committee received evidence relating to various areas, including:

- the Board's grant programs
- activities the Board has undertaken in line with a recommendation in the South Australian Parliament's Environment, Resources and Development Committee inquiry report, that the Board take a leadership role in preparing for sea level rise and managing coastal impacts
- stakeholder engagement
- the West Beach coastline
- the Adelaide Beach Management Review
- the Board's projects
- the Board's composition and
- the Board's key achievements in the last 12 months and its strategic priorities going forward.

## **2. Dog and Cat Management Board**

The Dog and Cat Management Board (Board) is a statutory authority established pursuant to the *Dog and Cat Management Act 1995* (Act). In accordance with the Act, its responsibilities include planning for, promoting and providing advice on effective dog and cat management practices. It oversees the administration and enforcement of the state's dog and cat management laws.

During its proceedings with the Board's representatives in May 2024, the Committee received oral evidence relating to various areas, including:

- whether the breeder registration program remains fit for purpose to meet the government's commitment to banning puppy factories
- feedback from users of the Dogs and Cats Online system regarding the extent to which the system is user-friendly and
- the cost of registering a cat or dog.

## **3. Aboriginal Lands Trust**

The Aboriginal Lands Trust (Trust) is a statutory authority that was constituted under the *Aboriginal Lands Trust Act 1966*. It continues in existence under the *Aboriginal Lands Trust Act 2013* (Act).

The Trust's functions, as per the Act, include:

- to acquire, hold and deal with Trust Land in accordance with the Act for the ongoing benefit of Aboriginal South Australians
- to manage Trust Land in accordance with the Act and any other relevant Act or law and
- to engage in commercial and other activities in accordance with the Act for the ongoing benefit of Aboriginal South Australians.

During its proceedings with the Trust's representatives in June 2024, the Committee received evidence, including in relation to:

- whether the Trust had plans and funds in place to conduct independent valuations of Trust land and buildings soon to meet compliance with Treasurer's Instructions
- whether the Trust had developed a strategy to improve the financial processes relating to the Whale Watching Centre
- the Davenport Community facilities and
- the Tandanya National Aboriginal Cultural Institute.

**Further information:**

The transcripts of evidence of the Committee’s proceedings with the Coast Protection Board, Dog and Cat Management Board and the Aboriginal Lands Trust may be accessed from the Committee’s [home page](#) on the South Australian Parliament’s website.

**B. INQUIRY INTO THE SOUTH AUSTRALIAN MUSEUM AND THE ART GALLERY OF SOUTH AUSTRALIA**

The Board of the South Australian Museum (the Board) is a statutory authority which was established pursuant to the *Museum Act 1939* and continues in existence pursuant to the *South Australian Museum Act 1976* (Act). The Board has various functions under the Act, including:

- to undertake the care and management of the Museum
- to manage the premises of the Board
- to carry out, or promote, research into matters of scientific and historical interest and
- to accumulate and care for objects and specimens of scientific or historical interest.

The Board of the Art Gallery of South Australia (the Art Gallery Board) is a statutory authority that was established pursuant to the *Art Gallery Act 1939* (Act).

The Art Gallery Board has various functions under the Act, including:

- to undertake the care and control of the art gallery and other premises of the Art Gallery Board
- to undertake the care and control of all works of art, exhibits and other personal property acquired for the purposes of the art gallery and
- to assist in the promotion and supervision of art galleries and collections of art and any body or association established for the promotion of art within the State.

On 13 May 2024, the Statutory Authorities Review Committee resolved to commence an Inquiry into the South Australian Museum and the Art Gallery of South Australia. It adopted the following Terms of Reference for the Inquiry:

‘That the Statutory Authorities Review Committee inquire into and report on the South Australian Museum and the Art Gallery of South Australia and any related matters.’

The Board of the South Australian Museum was brought to the Committee’s attention as a result of the Board’s proposed new strategic direction, known as ‘reimagining’.

The proposed ‘reimagining’ was to be accompanied by a restructure of the South Australian Museum (Museum) that would see the number of scientific and collections positions within the Museum reduced from 27 to 22. Further, the 22 scientific and collections positions would be reclassified to more junior levels.

The proposed strategic direction caused stakeholders to express concerns that the Museum’s global scientific reputation would be damaged. Stakeholders also expressed concerns regarding the Museum’s ability to maintain its current and vital programs of service to state government and the community, particularly its repatriation program. Other concerns expressed included the views that both the Museum and the Art Gallery of South Australia lacked suitable operational government funding and space for collections’ storage and display.

The Committee received 84 written submissions from individuals and organisations as part of the Inquiry, including the South Australian Museum, Art Gallery of South Australia, Public Service Association of South Australia and the Royal Society of South Australia. It also held 13 hearings to hear evidence from 23 witnesses.

The Committee visited the South Australian Museum and its offsite storage facility. It also visited the Australian and Powerhouse Museums in Sydney and the Queensland Museum to hear about recent organisational restructures that these institutions had implemented, including how they undertook stakeholder engagement.

The Committee heard that the Museum has close to six million items in its biological sciences, human cultures and earth sciences collections. The Museum also houses globally significant First Nations’ collections. The Committee heard that the Museum has a first-class repatriation program and that in 2022-23, 40 Aboriginal ancestral remains were returned to country. The Museum’s 2023-24 annual report stated that 98 Aboriginal ancestral remains were returned to country in 2023-24.

Prior to the commencement of the Committee’s Inquiry, the Premier of South Australia halted the implementation of the ‘reimagining’ strategic direction and accompanying proposed organisational restructure for the Museum. The Premier then set up an independent review panel, the ‘Premier’s Review Panel’. This Panel released its findings and six recommendations in September 2024, some four months after this Committee commenced its Inquiry. As a consequence, the Museum Board’s Chair stepped down from his position and the Museum’s Chief Executive Officer was replaced. The development of a new strategic plan for the Museum was also committed to, incorporating collaborative consultation processes.

The Art Gallery of South Australia is home to a collection of over 48,000 works of art with a market value of over \$1 billion. The Committee reviewed the Art Gallery against the backdrop of the State Government’s release of a 10-year cultural policy and 2-year

delivery plan that was accompanied by an \$80 million funding commitment, including \$15 million specifically for the Art Gallery.

The Committee's Inquiry into the South Australian Museum and the Art Gallery of South Australia Report was tabled in August 2025. It contained 14 recommendations, including that:

- the Boards of the Museum and the Art Gallery retain their independence from government and their status as statutory authorities;
- both Acts be reviewed by State Government, in consultation with stakeholders, to determine whether the Acts are hampering best practice governance and whether the Acts could be contemporised;
- the Museum Board continues to implement the recommendations from the Premier's Review Panel, including that it commences an asset management and infrastructure study, with the objectives of ensuring there are improved exhibition, culturally appropriate viewing and storage spaces;
- the State Government works with the Boards and management of the Museum and the Art Gallery to ensure that improved governance practices are being implemented, particularly in relation to financial reporting for donations and bequests; and
- the State Government, in consultation with the Museum and Art Gallery Boards and other stakeholders, conducts a review into the financial sustainability of the Museum and the Art Gallery.

Given the timing of the South Australian election, the Committee has not been in a position to formally receive and publish the Minister for Arts' responses to the 14 Inquiry recommendations. However, the Committee notes the work being done by the Museum Board, in partnership with the Department of the Premier and Cabinet, to implement the Premier Review Panel's six recommendations. Following that Panel's review findings, the State Government also committed to an additional \$4.1 million funding, to be provided to the Museum over two years, along with an asset management and infrastructure study to consider the enhancement of museum galleries and exhibition spaces. Ongoing recurrent funding, committed by the State Government in 2025-26, equated to \$11.454 million for the Museum, and totalled \$8.352 for the Art Gallery.

**Further information:**

Further information regarding the above Inquiry, including copies of submissions received, transcripts of evidence and the Committee's Inquiry report may be accessed from the Committee's [home page](#) on the South Australian Parliament's website.



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PARLIAMENT OF TASMANIA

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PARLIAMENTARY STANDING COMMITTEE OF PUBLIC ACCOUNTS

## ACPAC Jurisdictional Report 2024-26

### Members of the Committee

(as of 27 March 2026)

#### Legislative Council

**Hon Ruth Forrest MLC**

Independent Member for Murchison  
(Chair)

**Hon Luke Edmunds MLC**

ALP Member for Pembroke

**Hon Bec Thomas MLC**

Independent Member for Elwick  
(Deputy Chair)

#### House of Assembly

**Mr Roger Jaensch MP**

Liberal Member for Braddon



**Mr Marcus Vermey MP**

Liberal Member for Clark

**Mr Dean Winter MP**

Liberal Member for Franklin

## Contacts and Further Information

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	<p>Simon Scott Secretary <a href="mailto:pac@parliament.tas.gov.au">pac@parliament.tas.gov.au</a> Tel: +61 3621 2245 Mob: +61 447 591 968 <a href="https://www.linkedin.com/in/simon-scott-09783b18">linkedin.com/in/simon-scott-09783b18</a></p>

Webpage: [www.parliament.tas.gov.au/committees/joint-committees/standing-committees/public-accounts-committee](http://www.parliament.tas.gov.au/committees/joint-committees/standing-committees/public-accounts-committee)



## Abbreviations and Acronyms

<b>AAG</b>	Assistant Auditor-General
<b>Academy</b>	CPA Parliamentary Academy
<b>ACPAC</b>	Australasian Council of Public Accounts Committees
<b>AFL</b>	Australian Football League
<b>BSA</b>	Basslink Services Agreement
<b>CAPAC</b>	Commonwealth Association of Public Accounts Committees
<b>Committee</b>	Parliamentary Standing Committee of Public Accounts
<b>CPA</b>	Commonwealth Parliamentary Association
<b>DECYP</b>	Department for Education, Children and Young People
<b>DoH</b>	Department of Health
<b>DoTF</b>	Department of Treasury and Finance
<b>DPAC</b>	Department of Premier and Cabinet
<b>MLC</b>	Member of the Legislative Council
<b>MP</b>	Member of Parliament
<b>PWC</b>	Parliamentary Standing Committee on Public Works
<b>RMC</b>	Rauma Marine Constructions
<b>SoU</b>	Statement of Understanding
<b>TFES</b>	Tasmanian Fire and Emergency Services
<b>The Act</b>	<i>Public Accounts Committee Act 1970</i> (Tasmania)
<b>UTAS</b>	University of Tasmania

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# Public Accounts Committee

## Background

The Public Accounts Committee (the Committee) is a Joint Standing Committee of the Tasmanian Parliament constituted under the *Public Accounts Committee Act 1970* (the Act). Prior to the Act, the Committee has been in various forms since a House of Assembly Select Committee was appointed to enquire into the system of keeping and auditing Public Accounts on 28 August 1862. It first became a Standing Committee of the House of Assembly pursuant to a new Standing Order No. 408A being recommended by the House of Assembly Standing Orders Committee on 7 December 1960. On 11 November 1965, a similar amendment to the Legislative Council's Standing Orders saw for the first time the establishment of a Select Committee of Public Accounts and Finance in that Chamber under authority of Standing Order No. 248A.

The Committee comprises six Members of Parliament, three Members drawn from the Legislative Council and three Members from the House of Assembly.

## Functions of the Committee

Under section 6 of the *Public Accounts Committee Act 1970* the Committee functions are as follows, the Committee:

- **must** inquire into, consider and report to the Parliament on any matter referred to the Committee by either House relating to the management, administration or use of public sector finances; or the accounts of any public authority or other organisation controlled by the State or in which the State has an interest, and
- **may** inquire into, consider and report to the Parliament on any matter arising in connection with public sector finances that the Committee considers appropriate; and any matter referred to the Committee by the Auditor-General.

## Role and Statutory Responsibilities of the Committee

Under the *Audit Act 2008*, the Committee has the following statutory responsibilities:

- in relation to the appointment of the Auditor-General, the Treasurer must consult with the Public Accounts Committee and the President of the Legislative Council and the Speaker of the House of Assembly (section 9(2))
- consider and may comment on the draft Auditor-General's annual plan of work (section 11), and
- receive the findings of the periodic review of the efficiency, effectiveness and economy of Tasmanian Audit Office's operations (section 44) – the last review undertaken was conducted by Moore Stephens Audit (Vic) in March 2024 and covers the period 2019-2023 (available on the Tasmanian Audit Office's website).<sup>1</sup>

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<sup>1</sup> See <https://www.audit.tas.gov.au/wp-content/uploads/TAO-Report-Moore-Stephens-Section-44-Review-Mar-2024.pdf>

The Committee and the Auditor-General have a Statement of Understanding (SoU), available on the Public Accounts Committee website.<sup>2</sup> This SoU informs the relationship between the Committee and the Office of the Auditor-General including matters related to the statutory obligations of the Committee and Auditor General.

The SoU also reinforces the Committee's support of the true independence of the Auditor-General and work of the Committee and Auditor-General to ensure that this independence is not compromised and the Auditor-General is unfettered in reporting to Parliament objectively, thus enabling Parliament to make informed judgements

In support of the Auditor-General's independence, the Committee will support the Office during the budget and forward estimates setting process, as described in the SoU. This support is provided as follows:

- the Auditor-General shall consult with the Committee during the preparation of the Office's budget submission to Cabinet Budget Committee
- the Auditor-General will provide the Office's submission to Cabinet Budget Committee to the Treasurer and Committee at the same time
- the Treasurer or the Treasurer's delegate may brief the Committee on the Office's budget submission at the Committee's discretion, and
- the Auditor-General and Chair of the Committee may brief Cabinet Budget Committee on the Office's submission at the Cabinet Budget Committee's discretion.

Under the SoU the Auditor-General refers all tabled reports prepared by that Office to the Committee for consideration.

As described under the SoU, the Committee and the Auditor-General share a common mission to enhance Tasmanian public sector accountability and performance. Through cooperation, the Committee and the Auditor-General will promote probity, efficiency and effectiveness in the management of, and reporting on, public resources.

The Auditor-General may refer matters to the Committee that the Auditor-General determines warrant consideration by the Committee in addition to, or in place of, an investigation by the Auditor-General. Conversely, under section 25 of the *Audit Act 2008*, the Committee may refer matters to the Auditor-General that it determines warrant consideration by the Auditor-General in addition to or in place of investigation by the Committee. The Auditor-General will give serious consideration to investigating the matter referred and inform the Committee on the Auditor-General's response to the referral.

The Committee and the Auditor General consider and comment on the Annual Plan of Work for the Audit Office as required under the *Audit Act 2008* and the SoU.

An ongoing and important area of focus for the Committee relates to the follow up reviews undertaken of the Tasmanian Auditor-General's reports to Parliament with this work continuing through 2022-2024.

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<sup>2</sup> See

[https://www.parliament.tas.gov.au/\\_data/assets/pdf\\_file/0022/57442/2021090220pac20statement20of20understanding20signed.pdf](https://www.parliament.tas.gov.au/_data/assets/pdf_file/0022/57442/2021090220pac20statement20of20understanding20signed.pdf)

The Committee under its ‘own motion’ powers has initiated inquiries into major capital works projects considered and approved by the Parliamentary Joint Standing Committee on Public Works. These reviews have included following-up of completed works or the reviewing of progress of selected major public works. Through these reviews, the Committee can bring to the public record any issues identified relating to budget variations, scheduled completion, management of delays to completion, delivery of stated outcomes and benefits etc. and make recommendations for affected Departments to consider as appropriate.

Finally, the Committee may also inquire into, consider and report to the Parliament on any matter arising in connection with public sector finances that the Committee considers appropriate: areas of interest may come from within the Committee or brought to the Committee’ by external third parties from time to time.

### **Committee Activities**

The Committee activities for 2024-26 include a combination of self-initiated inquiries and referred inquiries. The Committee receives submissions and briefings, and conducts public hearings on such matters as required.

Results of inquiries are presented in reports that are tabled in both the House of Assembly and the Legislative Council. Those reports are available to the public on the Committee website.<sup>3</sup>

The website provides background information on the Committee's roles and functions, provides details of Members, administration, current inquiries, meeting dates, recent reports and past inquiries.

The Committee also has an email address: [pac@parliament.tas.gov.au](mailto:pac@parliament.tas.gov.au), which is used for external correspondence.

The Committee receives administrative and other support from its Secretariat (Committee Secretary and Assistant Committee Secretary) and from the Parliamentary Research Service.

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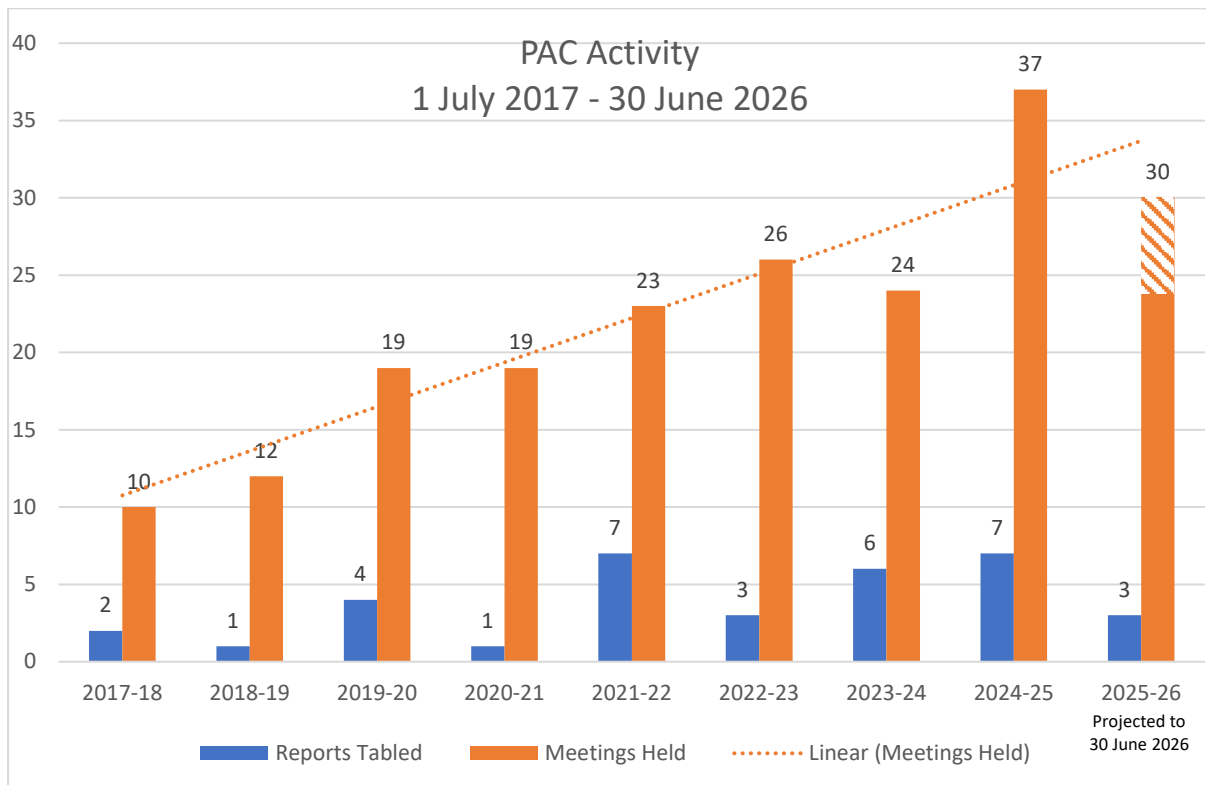
<sup>3</sup> See <https://www.parliament.tas.gov.au/committees/joint-committees/standing-committees/public-accounts-committee>

## Years in Review 2024-26

During the reporting period, the Committee’s planned work was deferred due to Parliament being suspended following the dissolution of the House of Assembly and the Parliament of Tasmania on 11 June 2025 pending the outcome of the early election called for 19 July 2025.

After the commencement of the 52nd session of Parliament, the Committee was reestablished on Wednesday, 24 September 2025.

Notwithstanding, the period ending 30 June 2025 was particularly busy for the Committee and the following chart illustrates the trend of the Committee’s work since 2017-18:<sup>4</sup>



### Completed Inquiries

The Committee tabled the following 12 reports over the period:

Title and Tabling Date	Detail of Inquiry
<p><u>Short Inquiry into the Tasmanian Government’s Proposed Tasmanian Fire and Emergency Services Funding Model</u></p> <p>19 June 2024 (No.7 of 2024)</p>	<ul style="list-style-type: none"> <li>The Committee responded to a letter from Mr Dean Winter MP drawing to the Committee’s attention concerns about the modelling that had been used to develop the proposed funding model for Tasmanian Fire and Emergency Services (TFES).</li> <li>During the process of this short inquiry the Hon Felix Ellis MP (then Minister for Police, Fire and Emergency</li> </ul>

<sup>4</sup> From 2017-18, due to prorogations and suspensions of Parliament, the Committee been disrupted for a total of 19.5 months (6 mth (2017-18), 1 mth (2018-19), 3 mth (2020-21), 1 mth (2021-22), 1 mth (2022-23), 4 mth (2023-24), 2 weeks (2024-25) and 3 mth (2025-26).

Title and Tabling Date	Detail of Inquiry
	<p>Management) made a determination not to proceed and stated this proposal was no longer Government policy.</p> <ul style="list-style-type: none"> <li>• The Committee made no findings or recommendations.</li> </ul>
<p><u>Hydro Tasmania and the Termination of the Basslink Services Agreement</u></p> <p>19 June 2024 (No.8 of 2024)</p>	<ul style="list-style-type: none"> <li>• On the 23 February 2022, the Committee resolved to inquire into the decision by Hydro Tasmania to terminate the Basslink Services Agreement (BSA) and the financial and other implications this may have for Hydro Tasmania and the State of Tasmania.</li> <li>• The Basslink electricity interconnector is the third longest submarine cable in the world linking the electricity grids of the states of Victoria and Tasmania in Australia and connects Tasmania to the Australian National Electricity Market. The Basslink interconnector was constructed between 2003 and 2005. The interconnector was officially enabled for commercial trading of energy on 29 April 2006.</li> <li>• On 28 April 2006, a 25-year term agreement commenced between Hydro Tasmania and Basslink Pty Ltd. On 20 December 2015, Basslink ceased operations because of a fault in the interconnector, approximately 100 kilometres off the Tasmanian coast. The interconnector services were not restored until 13 June 2016.</li> <li>• Legal proceedings followed following a 2020 arbitration concerning the cause of the 2015 major Basslink outage. The arbitration process found in the State and Hydro Tasmania's favour and confirmed the link could not meet the capacity requirements set out in the BSA, and that the owner of Basslink should pay compensation to the State of Tasmania and Hydro Tasmania.</li> <li>• The Committee made 25 Findings and noted the successful outcome financially for the State and Hydro Tasmania through the legal proceedings. The Committee made no recommendations.</li> </ul>
<p><u>Annual Report 2023-24</u></p> <p>06 August 2024 (No.11 of 2024)</p>	<ul style="list-style-type: none"> <li>• Annual report of the Committee's activities for the period 1 July 2023 to 30 June 2024.</li> </ul>
<p><u>Short inquiry into the Tasmanian Government's use of provisions of the Financial Management Act 2016 to fund election commitments in 2021</u></p> <p>10 September 2024 (No.16 of 2024)</p>	<ul style="list-style-type: none"> <li>• Following the Tasmanian 2018 election the Tasmanian Integrity Commission released a report criticising the Liberal Party of Australia (Tasmania Division) (Liberal Party) grants program ahead of the 2018 election. Following the 2021 election, the Australian Broadcasting Commission (ABC) undertook an investigation into the Liberal Party's 2021 State Election policy commitment to establish a Local Communities Facilities Fund in April 2022. A follow-up ABC report in November 2022 made allegations that 'a total of 111 projects worth \$2.47 million did not go through Parliament'.</li> <li>• The Committee resolved, by its own motion, to undertake a targeted short inquiry process into the funding of the 2021 election commitments, with particular regard to the 111 election commitments referred to by the ABC. The Committee sought to identify the legislative mechanism utilised for the funding of all the Liberal Party's 2021 election commitments.</li> </ul>

Title and Tabling Date	Detail of Inquiry
	<ul style="list-style-type: none"> <li>• Whilst the Committee found the use of the Treasurer’s Reserve to fund some of the 2021 election commitments was lawful, the use of this mechanism avoids deliberative scrutiny by Parliament prior to the expenditure being approved. Actual expenditure from the Treasurer’s Reserve is only able to be retrospectively scrutinised and approved by the Parliament. The funding from the Treasurer’s Reserve in 2021 of the 111 election commitments, was the only time between 2010 and 2021 where election commitments had been funded in this manner.</li> <li>• The Committee made ten findings and one recommendation.</li> </ul>
<p data-bbox="204 869 639 992"><u>Statement of Understanding: Parliamentary Standing Committee of Public Accounts and Auditor-General of Tasmania</u></p> <p data-bbox="204 1032 421 1093">10 September 2024 (No.18 of 2024)</p>	<ul style="list-style-type: none"> <li>• The SoU between the Committee and the Auditor-General of Tasmania is a keystone document that underpins the common mission of the parties to enhance public sector accountability and performance. The Committee and the Auditor-General seek to achieve this mission through providing assurance, promoting probity, efficiency and effectiveness in the management of, and reporting on, public resources.</li> <li>• This latest iteration of the SoU follows from the original version entered into on 29 March 2007 with follow-up versions in October 2015 and September 2021.</li> <li>• This version of the SoU seeks to provide better details with respect to the following: <ul style="list-style-type: none"> <li>○ the involvement of the Committee in the periodic review of the Tasmanian Audit Office (Office) (as per section 44 of the <i>Audit Act 2008</i>)</li> <li>○ the involvement of the Committee in setting the budget and forward estimates of the Office</li> <li>○ managing conflicts of interest and threats to independence of the Office, and</li> <li>○ the annual declaration of interests of the Auditor-General and Deputy Auditor-General.</li> </ul> </li> </ul>
<p data-bbox="204 1592 651 1682"><u>Follow-up of Auditor-General Report No.4 of 2019-20 – Rostering of Specialists in Tasmania’s Major Hospitals</u></p> <p data-bbox="204 1722 389 1783">21 October 2024 (No.21 of 2024)</p>	<ul style="list-style-type: none"> <li>• In response to the Auditor-General’s Rostering of Specialists in Tasmania’s Major Hospitals report, the Department of Health was undertaking reforms in its rostering practices of medical specialists, with a particular focus on the automation and modernisation of rostering to enhance transparency, fairness, and efficiency in managing staff rosters. This included progressing a Best Practice Rostering Framework and the rollout of the Human Resources Information System.</li> <li>• The Department anticipated that the automated rostering system will eliminate the need for timesheets through a roster-to-pay process. Specialists will be required to log into the system which includes the digital medical record as a mechanism for tracking time at work for the Department.</li> <li>• The Department is yet to fully address the incorporation of private practice time in specialist rosters and the appropriate allocation of non-clinical time.</li> <li>• The Committee made 15 findings and 4 recommendations. The recommendations highlight the need to expedite the automated processes to ensure fairness and transparency in rostering across the Department of Health.</li> </ul>

Title and Tabling Date	Detail of Inquiry
<p><u>Follow-up of Auditor-General Report No.2 of 2015-16 – Capital Works Programming and Management</u></p> <p>28 November 2024 (No.33 of 2024)</p>	<ul style="list-style-type: none"> <li>• The Committee resolved to undertake a follow-up review of Department of Treasury and Finance (DoTF), Department for Education, Children and Young People (DECYP) and Department of Health (DoH) responses to the Auditor-General’s recommendations.</li> <li>• The Committee made 37 findings that outline the progress that had been made over the past decade and is continuing across these three departments in response to the Auditor-General’s Report. In broad terms, the Committee acknowledged that all of the Departments under review had responded positively to all recommendations with actions completed or in progress to respond.</li> <li>• The Committee made four recommendations across the departments.</li> </ul>
<p><u>University of Tasmania Financial Position</u></p> <p>1 April 2025 (No.8 of 2025)</p>	<ul style="list-style-type: none"> <li>• The Committee found the University of Tasmania (UTAS) continued to navigate a challenging financial landscape, driven by external economic pressures, government policy changes, and shifting student demographics. The institution faced ongoing financial strain due to inflation, declined international student enrolments, and rising capital and operating costs. UTAS had implemented financial adjustments and strategic projects to ensure long-term stability but remained highly reliant on external funding and government policy reforms.</li> <li>• UTAS’ ability to navigate policy uncertainty, manage capital investments, and secure diversified funding sources will determine its long-term financial sustainability. Continued scrutiny is required on government policy impacts, debt management strategies, and capital investment priorities.</li> <li>• The Committee made 38 findings and 2 recommendations: <ul style="list-style-type: none"> <li>○ regular parliamentary scrutiny of UTAS’ financial performance by a relevant parliamentary committee, and</li> <li>○ recognising the need of regional universities, which includes UTAS, the Tasmanian Government advocate on behalf of the State’s only university, to the Australian Government to provide stable and equitable per student funding, and clarify and influence international student policy settings, for quotas and migration policy settings, to promote the financial sustainability of UTAS.</li> </ul> </li> </ul>
<p><u>Tasmanian Government’s Proposed Hobart Arts Entertainment and Sports Precinct Planning Process – Final Report</u></p> <p>27 May 2025 (No.15 of 2025)</p>	<ul style="list-style-type: none"> <li>• More recent negotiations between the Tasmanian Government and the Australian Football League (AFL) to secure the 19th licence for a Tasmanian AFL football team ultimately resulted in the Club Funding and Development Agreement (the Agreement) being signed on 3 May 2023. This Agreement was not considered formally by Cabinet prior to being signed by Premier Rockliff.</li> <li>• The AFL had made it unequivocally clear that the licence for the Tasmanian club is conditional on the stadium being completed at Macquarie Point, with a fixed roof and minimum capacity of 23,000. The AFL has stressed that comparable requirements applied to the establishment of previous expansion clubs like the Greater Western Sydney Giants and Gold Coast Suns, with stadium infrastructure</li> </ul>

Title and Tabling Date	Detail of Inquiry
	<p>seen as fundamental to both financial viability and long-term success of the clubs.</p> <ul style="list-style-type: none"> <li>• AFL CEO Andrew Dillon informed the Committee that no alternative sites would be considered, and that the stadium must meet the AFL Venue Guidelines, including broadcast, lighting, gender-neutral change rooms, premium corporate seating, modern connectivity, and compliance with safety and accessibility standards. The stadium must also be multi-purpose, capable of hosting cricket, rugby, soccer, concerts and cultural events, with a concert capacity of 30,000. According to the AFL, the Macquarie Point site was the only acceptable site for the proposed stadium.</li> <li>• Whilst the initiative represents a historic milestone for Tasmanian football, it has also become a focal point of political, financial and community scrutiny and public concern regarding the cost to the State to deliver the stadium and the location of Macquarie Point as a condition.</li> <li>• Despite its strategic appeal to the AFL and government, Macquarie Point's location had triggered strong opposition from neighbouring stakeholders.</li> <li>• The financial underpinnings of the project had also come under scrutiny. The Tasmanian Government stated it has capped its capital contribution at \$375 million, while the total Proposed Hobart Arts Entertainment and Sports Precinct Planning Process estimated cost of the stadium has risen to \$715 million. However, the Macquarie Point Development Corporation's own submissions forecasted costs could increase to \$775 million, excluding key components such as Wi-Fi infrastructure, CCTV, scoreboard systems, fit-outs and the required re-location of the heritage listed Goods Shed on the site. These omissions, along with evidence regarding mega-project overruns, had raised credible concerns that the final cost could significantly exceed the then current estimates.</li> <li>• Additional risks are embedded in the Agreement, including a provision whereby the State must pay the AFL an extra \$4.5 million if the stadium was less than 50% complete by October 2027.</li> <li>• Further, if the venue was not operational by the 2029 season, another \$4.5 million must be paid and if matches are moved to alternate venues resulting in reduced revenue, the State must cover the shortfall.</li> <li>• The operational cost of the Tasmanian club was estimated at \$50 million per year, which was expected to be funded with \$12 million from the State, \$20 million from the AFL, and \$18 million from club revenue. According to the Agreement, after 12 years, if the AFL deemed Government support inadequate, it may relocate or dissolve the team.</li> <li>• The Committee made 32 findings and 3 recommendations: <ul style="list-style-type: none"> <li>○ any high cost and/or high-risk Government initiatives should follow rigorous governance processes, including the formal consideration by Cabinet, and consideration of supporting documents, prior to any final decision being made</li> </ul> </li> </ul>

Title and Tabling Date	Detail of Inquiry
	<ul style="list-style-type: none"> <li>○ should any private partnership and/or investment arrangement, be entered into to support the stadium operations, any arrangement be appropriately transparent, follow all relevant Treasury Procurement Instructions and have timely parliamentary oversight, and</li> <li>○ the recent decision to not proceed with a private partnership and/or investment arrangement, to support the stadium build, the Government must ensure all borrowings required to construct and deliver the facility are reported transparently and visibly in the State budget papers, follow all relevant Treasury Procurement Instructions and have regular parliamentary oversight.</li> </ul>
<p><u>TT-Line Spirit of Tasmania Vessel Replacement Project Interim Report</u></p> <p>11 November 2025 (No.28 of 2025)</p>	<ul style="list-style-type: none"> <li>• The Interim Report of the ongoing inquiry into the delivery of Tasmania's new Spirit of Tasmania vessels and associated infrastructure at Devonport focused on the additional funds provided to Rauma Marine Constructions (RMC)(Finland) and matters related to the failure of TT-Line to construct a suitable Berth in Devonport for the new vessels prior to the vessels being ready for service.</li> <li>• The Interim Report revealed a project characterised by multiple design, management and supplier changes and associated cost increases, governance failures, and inadequate oversight that has resulted in a delay until at least October 2026, for new vessels that were originally promised for 2021, to go into service.</li> <li>• The Committee made 1 overall and 69 more focussed findings across vessel replacement and infrastructure delivery, highlighting failures in: <ul style="list-style-type: none"> <li>○ project planning and coordination</li> <li>○ commercial agreement timing</li> <li>○ governance structures and capability</li> <li>○ information flows and ministerial briefings, and</li> <li>○ caretaker period decision-making.</li> </ul> </li> <li>• The Committee made five recommendations that focus on project governance, reporting, particularly during caretaker periods, and further investigations by Government required to ensure lessons are learnt.</li> </ul>
<p><u>Annual Report 2024-25</u></p> <p>02 December 2025 (No.30 of 2025)</p>	<ul style="list-style-type: none"> <li>• Annual report of the Committee's activities for the period 1 July 2024 to 30 June 2025.</li> </ul>
<p><u>Follow-up of the Report of the Auditor-General ICT Strategy, Critical Systems and Investment (No.4 of 2020-2021)</u></p> <p>26 March 2025 (No.9 of 2025)</p>	<ul style="list-style-type: none"> <li>• In 2020-21, the Auditor-General examined whether the Tasmanian Government's approach to ICT strategy, critical systems and investment was managed in an effective, coordinated and strategic manner. The audit identified significant gaps in whole-of-Government ICT governance, asset management and investment prioritisation, and made seven recommendations directed at the Department of Premier and Cabinet (DPAC), the Digital Services Board and agencies.</li> <li>• The Committee undertook a follow-up review to assess the extent to which those recommendations have been implemented.</li> </ul>

Title and Tabling Date	Detail of Inquiry
	<ul style="list-style-type: none"> <li>• The Committee found that meaningful progress has been made since 2020-21. The Government has developed a whole-of-Government digital strategy, Our Digital Future, and an accompanying Strategic Action Plan. ICT governance has been substantially reformed, with the Digital Services Board replaced by the Data and Digital Subcommittee of the Secretaries Board, which now provides regular oversight of cross-agency digital priorities.</li> <li>• Government ICT investment has more than tripled, rising from \$26.5 million in 2021 to \$93.8 million in the current budget. All agencies now maintain ICT critical asset registers, and a number of significant digital transformation programs are underway across Government.</li> <li>• However, the Committee also found that consolidation of asset information at a whole-of-Government level remains incomplete. A comprehensive view of critical ICT assets - encompassing age profile, interdependencies, risk exposure and replacement timelines - across all agencies has not yet been achieved. Work to establish a whole-of-Government critical systems register is only now being initiated. Additionally, the outcomes of the whole-of-Government ICT vision and strategy are not systematically measured or publicly reported.</li> <li>• The Committee made 16 findings and 4 recommendations directed at completing the whole-of-Government asset assessment, establishing consistent asset register standards based on the Department of Health model, progressing the whole-of-Government critical systems register, and requiring DPAC to report publicly on ICT strategy outcomes through its annual report.</li> </ul>

## Inquiries in Progress

The Committee had five (5) inquiries that were still in progress at the end of the reporting period:

Inquiry	Terms of Reference
TT-Line's Spirits Project	<p>In June 2024, the Committee resolved to inquire into matters related to the delivery of the new Spirit of Tasmania vessels and associated infrastructure and the decision by TT-Line to vary the terms of the contract for the new Spirit of Tasmania vessels, including its adherence to caretaker conventions.</p> <p>Pursuant to a resolution passed by the House of Assembly on 20 November 2024, in accordance with section 6(1) of the Act, the Committee has amended the Inquiry's Terms of Reference to include the following:</p> <ul style="list-style-type: none"> <li>• the adherence of TT-Line, TasPorts and the Tasmanian Government to the most recently announced delivery schedule and budget</li> <li>• options to minimise delays and reduce additional expenses for taxpayers</li> </ul>

Inquiry	Terms of Reference
	<ul style="list-style-type: none"> <li>• opportunities to support the Tasmanian tourism industry and Tasmanian Producers until the new ships are in service, and to maximise the benefits once they are</li> <li>• the appropriateness of the project's oversight and governance arrangements, and</li> <li>• any other matters incidental thereto.</li> </ul>
<p>Inquiry into Establishment of Parliamentary Budget Office</p>	<p>In July 2024, the Tasmanian Parliamentary Standing Committee on Public Accounts resolved to initiate an inquiry into the establishment of a Parliamentary Budget Office (PBO) for the State. The terms of reference include to inquire into and report on:</p> <p>The establishment of a Tasmanian Parliamentary Budget Office including the:</p> <ul style="list-style-type: none"> <li>• benefits, opportunities and challenges</li> <li>• most appropriate model</li> <li>• resourcing required</li> <li>• role of the Tasmanian Parliamentary Standing Committee on Public Accounts, and</li> <li>• key legislative provisions needed to establish a Tasmanian Parliamentary Budget Office.</li> </ul>
<p>Follow-up of Auditor-General Report No.3 of 2020-21 - Expressions of interest for tourism opportunities</p>	<p>In line with section 6(2) of the Act, the Committee resolved to undertake a review of the Minister for Trade and Investment and the Minister for Parks responses to the Auditor General's recommendations contained within <a href="#">Report No.3 of 2020-21 - Expressions of interest for tourism opportunities</a>.</p>
<p>Follow-up of Auditor-General Report No.1 of 2022-23 - Improving outcomes for Tasmanian senior secondary students</p>	<p>In line with section 6(2) of the Act, the Committee resolved to undertake a review of the Minister for Education responses to the Auditor General's recommendations contained within <a href="#">Report No.1 of 2022-23 - Improving outcomes for Tasmanian senior secondary students</a>.</p>
<p>Wilkinsons Point</p>	<p>The Committee resolved to have a targeted inquiry into Premier Rockliff's media release of 23 February 2025 announcing the Government has agreed to sell the Crown Land at Wilkinson's Point to the LK Group at a value determined by the Valuer-General and will be partnering with private enterprise to develop the area.</p>
<p>Macquarie Point Stadium Costings and Governance</p>	<p>In line with section 6(1) of the Public Accounts Act 1970, on 24 September 2025, the House of Assembly resolved as follows:</p> <ul style="list-style-type: none"> <li>• Refers the following reference to the Parliamentary Standing Committee of Public Accounts to inquire into and report upon: <ul style="list-style-type: none"> <li>○ the adherence of the Tasmanian Government, Macquarie Point Development Corporation and other entities to all announced delivery schedules and budgets regarding the Macquarie Point Stadium project, should the project be approved by the Parliament</li> <li>○ options to minimise delays and reduce additional expenses for taxpayers</li> <li>○ the appropriateness of the project's oversight and governance arrangements, and</li> <li>○ any other matters incidental thereto.</li> </ul> </li> </ul>

Inquiry	Terms of Reference
TasWater Price and Services for 2026-2030	<p>The Committee is holding a targeted inquiry with respect to the proposed TasWater Price and Services for 2026-2030.</p> <p>Noting that the Office of the Tasmanian Economic Regulator’s 2026 Water and Sewerage Price Determination Investigation is still ongoing, the Committee resolved to hear from TasWater and other key stakeholders separately around TasWater’s operations and capital expenditure programs. The Committee resolved to hold these hearings after the Tasmanian Economic Regulator’s final report into the 2026 Water and Sewerage Price Determination has been released.</p>
Tasmanian Fiscal Sustainability Report 2026	<p>Noting the recent tabling of the Fiscal Sustainability Report, the Committee has resolved to hear from the Secretary, Department of Treasury and Finance as the Committee has carried out with previous iterations of the Report in 2020 and 2021.</p>

### Challenges Identified for 2026 Onwards

The following summarises some of the challenges that may face the Committee into the near future:

- competing committees across both places impacting available secretarial support and Committee deliberation times
- ongoing tensions related to parliamentary privilege, appearances before the Committee, cabinet-in-confidence and the production of documents/information
- increasing workload associated with complex issues and long-running inquiries.

## **Liaison with External Bodies**

### **Australasian Council of Public Accounts Committees**

The Australasian Council of Public Accounts Committees (ACPAC) was established in 1989 and provides a unique forum for the exchange of information and opinions relating to Public Accounts Committees, providing committees with the opportunity to share experiences, best practice and matters of mutual interest. Its aim is to improve the quality and performance of Public Accounts Committees, particularly in Australasia.

An ACPAC conference is nominally held every two years, and in the intervening year a mid-term meeting is held to develop an agenda for the next ACPAC conference. The Tasmanian Parliamentary Standing Committee of Public Accounts is a full member of ACPAC and is committed to supporting its role and function.

The Chair and Secretary of the Committee hosted the mid-term meeting virtually on 15 August 2025 culminating with the hosting the 18<sup>th</sup> Biennial Conference in Hobart, Tasmania on 20 - 21 April 2026.

### **Commonwealth Association of Public Accounts Committees**

The Commonwealth Association of Public Accounts Committees (CAPAC) was founded in June 2015 with the aim of ensuring that ‘all Commonwealth Parliaments and the citizens they serve benefit from strong and independent Public Accounts or equivalent committees to sustain and promote the highest principles of public finance.’

Tasmania was ratified as a member of CAPAC at the CAPAC Conference held in Malé, Maldives (30 – 31 August 2022).

The Chair and Secretary attended the CAPAC Conference virtually held in the Parliament of Malta on 29 November 2024. The Conference was comprised of three sessions and participants discussed:

- the general challenges and needs of PACs
- the relationship between PACs and Auditor-Generals, and
- the potential for PACs to incorporate sustainable development goals.

The Chair was also elected a Member of the CAPAC Executive Committee on 28 April 2025. The Chair and the Secretary will assist that committee with implementing the new CAPAC strategy and associated outcomes into the future.

### **Commonwealth Parliamentary Association**

The Commonwealth Parliamentary Association (CPA) is one of the oldest established organisations in the Commonwealth. Founded in 1911, it is a membership association which brings together Members, irrespective of gender, race, religion or culture, who are united by community of interest, respect for the rule of law and individual rights and freedoms, and by the pursuit of the positive ideals of parliamentary democracy. The Association is made up of

over 180 legislatures (or Branches) divided up between nine geographic regions of the Commonwealth.

The Chair, Mr Josh Willie MP and the Secretary attended the CPA UK Asia Pacific PAC Regional Workshop in Nadi, Fiji from 19-21 May 2025 (co-hosted by the Parliament of Fiji). The delegates presented and contributed to the following sessions:

Hon Ruth Forrest MLC	Mr Josh Willie MP	Mr Simon Scott
<ul style="list-style-type: none"> <li>• The Role and Functions of PAC</li> <li>• Leveraging Technology for Enhanced PAC Oversight</li> <li>• PAC Hearing Simulation</li> </ul>	<ul style="list-style-type: none"> <li>• Effective Questioning Skills and Techniques</li> </ul>	<ul style="list-style-type: none"> <li>• Delivering Effective Briefings</li> <li>• Effective Report Writing and Recommendation Tracking</li> <li>• PAC Hearing Simulation</li> </ul>

Other sessions included:

- Using Audit Reports for Effective PAC Enquiries (All)
- Cross-party Collaboration and Building Consensus (Members)
- Managing PAC Work Programmes and Relations with Government (Officials)
- Using Parliamentary Resources Effectively to Prepare and Conduct an Inquiry (Members)
- Working with Members and Witnesses (Officials)
- Elevating Oversight – Collaborative Inquiry and Strategic Analysis (Members)
- Handling Sensitive Information in a PAC Context (All)
- Strengthening PAC Reports and Ensuring Impact (Members), and
- Assessing PAC Effectiveness, Measuring Impact and Enhancing Performance (All).



# ACPAC 2026

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## WA EFOC JURISDICTION REPORT

### About the WA EFOC

- The Estimates and Financial Operations Committee (EFOC) was first appointed on 30 June 2005. Under Standing Orders, the Committee has a non-Government majority.
- A new Parliament began during the reporting period. After the March 2025 election, the following Members were appointed to the Committee:
  - Hon Tjorn Sibma MLC (Chair) – Opposition
  - Hon Samantha Rowe MLC (Deputy Chair) – Government
  - Hon Dan Caddy MLC – Government
  - Hon Steve Martin MLC – Opposition
  - Hon Sophie McNeill MLC – The Greens (WA).
- The Committee exists to consider and report on the yearly estimates, matters relating to the State's financial administration, and any referred Bill relevant to these. The Committee must also consult with the Auditor General regularly, and has further defined functions under the Auditor General Act 2006 (WA).

### Activity Summary 2024-2026

- Consideration of the 2024-25 Annual Reports
  - 8 public hearings (November 2025 – March 2026)
- Consultation with the Auditor General (ongoing)
  - 3 public hearings (September 2024, September 2025, March 2026)
- Report 94: Consideration of the 2025-26 Budget Estimates
  - 21 public hearings (August 2025)
- Report 93: Consideration of the 2024-25 Budget Estimates
  - 17 public hearings (June 2024)
- Report 92: Report on hearings arising under Committee term of reference 3.3(a)(ii): the financial operations and funding pathways of greyhound racing in Western Australia
  - 3 public hearings (May – June 2024)
- Report 91: Consideration of the 2022-23 Annual Reports
  - 17 public hearings (October 2023 – April 2024)

## Points of interest

### Local government audit fees

- The Auditor General took over local government auditing in 2017 on a cost-recovery basis. A tight market for professional services led to increased fees, which put pressure on local governments. In particular, smaller, regional councils with low annual expenditure pay a higher cost for audit relative to their income.
- The Committee received correspondence from the local government association and held 2 public hearings to investigate and follow-up the issues raised with the Auditor General.
- The Auditor General has implemented measures to contain audit fee increases as much as possible, provide advance warning to local governments and improve communication with key stakeholders. Most recently, the Auditor General provided a comparison of WA local government audit fees with similar entities in other jurisdictions.

### 2025-26 Budget Estimates questions and answers

- The Committee encourages other Members to participate in scrutiny of the budget by:
  - Asking questions of entities prior to the hearings
  - Asking questions during hearings as participating Members
  - Asking additional questions of entities after the hearings.
- During the most recent budget estimates inquiry:
  - 574 questions were asked prior to the hearings
  - 128 requests for supplementary information were made during hearings
  - 119 additional questions were asked after the hearings.
- This represented a significant increase in the volume of written questions asked in previous years, which posed challenges both to staff managing the outgoing questions and incoming answers and to Members trying to find the relevant answers to their questions.
- The Legislative Council has an online portal for submitting budget estimates questions prior to and after hearings; however, it is limited and does not assist with inputting of answers or tracking of questions and answers. Neither does it integrate with publication of questions and answers on the Committee's webpage.
- Following Member feedback, the Committee resolved to investigate options for improving the tracking and appearance and of budget estimates questions and answers.

### Greyhound racing

- In 2023 and 2024 the Committee in the previous parliament made initial inquiries into the financial operations and government funding of greyhound racing in WA.
- Serious animal welfare issues were raised; however, the Committee recommended a select committee on these issues be established in the next parliament because there was insufficient time to inquire further.
- Following a petition before the Committee, on 16 September 2025, the Environment and Public Affairs standing committee commenced an inquiry into the greyhound racing industry in WA.



## **WA PAC Jurisdictional Report – ACPAC 2026**

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This summarises the activities of the Public Accounts Committee of the Parliament of Western Australia (WA PAC) since WA hosted the ACPAC biennial conference in April 2024.

### **About WA PAC**

- The current WA PAC was established in late April 2025. It is comprised of 3 Government members and 2 non-Government members. All members are new to WA PAC.
- The previous WA PAC terminated on the dissolution of Parliament in January 2025. It was comprised of 4 Government members and one non-Government member.

### **Previous WA PAC**

#### **Inquiry report**

- In August 2024, previous WA PAC tabled its report '[Green and Gold: Securing economic growth with sustainable investment](#)' on its inquiry into how the Western Australian Government's progress towards achieving Environmental, Social and Governance (ESG) outcomes is assisting to secure international investment.
- During this inquiry previous WA PAC received 20 submissions, held 10 public hearings (some closed, one hearing after April 2024), and met with 14 entities during investigative travel.
- Previous WA PAC made 80 findings and 6 recommendations. The Government accepted 3 recommendations and noted 3 recommendations.

#### **Auditor General engagement and following up Auditor General recommendations**

##### Auditor General engagement

- Previous WA PAC continued the practice of holding private briefings with Caroline Spencer, Auditor General, and senior members of her office to discuss their activities.
- Previous WA PAC held a private briefing with the Auditor General in October 2024.

##### Following up Auditor General recommendations

- Previous (and current) WA PACs have continued the important work of following up State Government entity responses to recommendations in Auditor General reports.
- In November 2024 previous WA PAC tabled its [Review of Selected Auditor General Reports: 2019–2024](#), its third report to inform Parliament of actions taken by agencies to respond to Auditor General recommendations.
- During the last Parliament (2021–2025), previous WA PAC followed up the implementation of recommendations in 25 audit reports, almost all performance audit reports.

### **Current WA PAC**

Since May 2025, WA PAC's focus has often shifted between Auditor General engagement and follow up of audit reports, briefings and hearings, and identifying and commencing an inquiry.

#### **Auditor General engagement and following up Auditor General recommendations**

##### Auditor General engagement

- Since May 2025, WA PAC has held 2 private briefings with the Auditor General and senior members of her office. WA PAC and the Auditor General also correspond regularly.

### Following up Auditor General recommendations

- Since May 2025, WA PAC has continued the practice following up State Government entity responses to recommendations in Auditor General reports.
- Historically, WA PACs have focused on Auditor General performance audits and recommendations made to specific entities in these reports. However, in recent years WA PACs have considered other reports. For example, recommendations in forensic audit reports by the Auditor General's (relatively new) [Forensic Audit Unit](#) are now 'due' to be implemented. WA PAC considers whether to follow up responses to recommendations in these reports.

### Local Government

- The Auditor General of WA also audits local government.
- In March 2026, WA PAC held a useful public hearing with the Auditor General to discuss local government audit fees (for financial audits). This issue has been raised by smaller regional local governments. The transcript is [here](#).
- In February 2026, WA PAC held a public hearing with the Department of Local Government, Industry Regulation and Safety (DLGIRS) and the inaugural Local Government Inspector (since 1 January 2026) to clarify their roles, support and regulation of local government, and response to Auditor General recommendations. The transcript is [here](#).

### **Budget briefings**

- WA PAC has continued the tradition of hosting a presentation by the Under Treasurer (or their representative) on the State Budget for interested members of Parliament from both Houses.
- WA PAC hosted its first briefing on 24 June 2025.
- The briefing is held on the Tuesday immediately following the Treasurer's presentation of the Appropriation Bills in the Legislative Assembly and the delivery of their budget speech.
- Briefings outline key elements of the State Budget and provide members with an opportunity to ask questions about the Budget.
- Consistent with past practice, WA PAC published the Under Treasurer's presentation in a brief [report tabled in Parliament](#) on 26 June 2025, the Thursday prior to Budget Estimates week.

### **Current inquiry**

- In February 2026, WA PAC announced its current [inquiry into land rent schemes](#).
- The committee will inquire into the feasibility of a government land rent or similar scheme in Western Australia to promote the supply of privately owned and occupied dwellings, and affordable home ownership for moderate- and middle-income households. It will also consider land rent and similar schemes in other jurisdictions.
- A land rent scheme is a housing model where residents lease land and own and occupy the dwelling on that land. By separating land and dwelling ownership, residents avoid the upfront cost of purchasing land, reducing the barrier to home ownership.
- WA PAC has a 'public moneys' function and the following portfolio areas of responsibility – the Premier, Treasurer and Finance. A Housing Supply Unit operates within the Department of Treasury and Finance.
- WA PAC has invited submissions to the inquiry and will conduct hearings in due course.
- The committee intends to focus on this inquiry in 2026.
- WA PAC intends to report on the inquiry by November 2026.



**Martin Thompson – Auditor-General**

**Address to the Australasian Council of Public Accounts  
Committees**

**Parliament House, Hobart, Tasmania**

Monday 20 April 2026

## Acknowledgement of Country and Attendees

### 200 Years of Public Sector Audit in Tasmania

My address will take us back to before the establishment of the role of Auditor-General in Tasmania from where I will attempt to describe a journey to the present day, illustrating the important role that Auditors-General have played throughout this period. I will look toward the opportunities, risks and challenges that public sector audit and Audit Tasmania face as we enter our third century of public sector auditing.

### An Ancient Land

Long before the arrival of British settlers in 1803, the place we now call Hobart was a thriving, living landscape shaped over thousands of years by the muwinina people, cared for and lived from these lands as part of their Country. Under the watchful presence of Kunanyi/ Mount Wellington.

Middens along the banks of Timtumili minanya /the River Derwent provided quiet evidence of countless generations gathering food along its shores. The broader landscape was anything but wild or untouched. It was carefully managed through intentional burning that maintained open grasslands, sustained wildlife, and kept the country healthy and productive.

Far from a blank canvas, this was a vibrant cultural landscape—shaped, stewarded, and known intimately for over 40,000 years before Europeans ever set eyes on it.

***This recognises and acknowledges the resilience of Palawa nation, the richness of this culture and what we can learn about stewardship, custodianship, caring for the land, the culture, the community.***

## Our Origin Story



On 25 November 2026, it will be 200 years since the first Auditor-General was appointed in Tasmania (then Hobart Town in Van Diemen’s Land). Since that date, 18 independent Auditors-General have contributed to the stability, transparency and accountability of the State, providing Parliament and Tasmanians more broadly, with confidence in the operations of our state sector.

The history of the role is naturally, inextricably linked to the history of the colony and the state, such that it’s hard to imagine what it would be like if there hadn’t been the role of Auditor-General for all that time.

We can get an insight into the answer to this question from how the role of Auditor-General came to be established.

*And for this I am indebted to Lindy Scripps, historian, who wrote a history of the Tasmanian Audit Office, a book that I commend to you if you would like to know more.*

Every organisation, corporation, family has an origin story, many are inspirational others not so much. Audit Tasmania’s origin story may not be as inspiring as some; however, it is insightful and serves to reinforce that all *too often, in the absence of effective oversight, things tend to go wrong.*

## The Police Account – Our Origin Story

In 1810 the police fund of Hobart town was established for the fair expenses of the police and other colonial officers. The Naval Officer was both the Treasurer of the fund and responsible for the collection of duties and expenditure from the fund. This arrangement continued unquestioned for many years. I can sense that this lack of segregation of duties already has the Auditor in this room alert to the risks.

In 1824, soon after his arrival in Van Dieman's Land, Lieutenant Governor Arthur found that "there appeared to be no check whatsoever on the accounts", further enquiries discovered that the Naval Officer and his clerk had embezzled the sum of £8,388 4s. approximately \$1.8 million in today's AUD.

Among other things, this substantial fraud confirmed in the mind of the Governor, the need to better manager public accounts and culminated in the appointment, on 25 November 1826, of GTWB Boyes as Auditor of Colonial Accounts of Van Dieman's Land.

### What the Role was

At the outset, the Colonial Auditor was very different to what we see today, the Colonial Auditor was required to examine accounts before payment and keep public books of account. Boyes had the responsibility of physically counting the ducats, doubloons, Spanish dollars, rupees and gold sovereigns contained in the Colonial Chest.

***So the initial catalyst for the role was to improve integrity, transparency and accountability and to act as a safeguard, providing the Governor with assurance in relation to the proper management, by the administration, of the resources of the colony – this purpose has changed little over the following 200 years.***

## Our First Auditor



George Thomas William Blamey Boyes (Boyes) was born in 1786 near Portsea on the south coast of England. In 1809, at the age of 23, Boyes joined the Commissariat branch of the British Army and served in Portugal and Spain during the Peninsula War. After the war, Boyes was called upon to fill a posting in New South Wales.

On the way to Sydney, Boyes's ship called in Hobart. Boyes was immediately captivated the beauty and physical setting of the town of Hobart and envisaged a future home for his wife and children. Boyes wrote to his wife:

*Hobart Town looks like a country village in England. It contains as many houses as perhaps Petersfield and is spread over three times the space of ground, much of which is undulating. The houses in Macquarie Street are neat and handsome, generally of two stories, either whitened or red brick, they are placed at some distance apart, and the intervening spaces are filled with sweet briar hedges, rose trees, abundance of stocks and wall flowers, geraniums and vines, all growing up together with some of the native evergreens in great abundance.*

While Boyes continued on to take up his position in Sydney it was only a short time later, in 1825, that Van Diemen's land was formally separated from New South Wales and with this separation, came the opportunity for Boyes to return to Hobart to take up the role of Civil and Colonial Auditor.

I will not run through the backstory of each of the 18 Tasmanian Auditors-General, however, before moving on, I feel it useful to share that like Boyes, I was drawn to Tasmania by both the opportunity to serve as Auditor-General and by the beauty of Tasmania, both its built and natural environment, by the proximity to the water and the bush. As great an opportunity and honour as it is to serve as an Auditor-General, in any jurisdiction, it was the beauty of Tasmania that sealed the deal for me.

And it is not only me that has had a somewhat parallel experience to that of our first auditor. Indeed, a significant majority of Audit Tasmania's team members have been drawn to Tasmania from other places. Many have come from overseas and the mainland to Tasmania to study, and have then commenced their careers with Audit Tasmania, others, like me, have come for the opportunity to grow and live in such a wonderful place. Without exception all of us, regardless of where we have come from, our how long we have been here, recognise and value the opportunity to be Tasmanian.

***Tasmania has, since settlement, been a place of captives captivation, and opportunity with people who now live and work hear coming from all points of the globe***

### The Penal Colony



Reflecting on the history of Tasmania, it is impossible not to include some detail about our founding as a strategic penal colony, designed in part to prevent French territorial claims during the Napoleonic wars and to alleviate overcrowding in the New South Wales prisons.

The Cascades Female Factory was purpose-built in 1828 and operated as a convict facility until 1856. It was intended to remove women convicts from the negative influences and temptations of Hobart, and also to protect society from what was seen as their immorality and corrupting influence.

The Factory was located, however, in an area of damp swamp land, and with overcrowding, poor sanitation and inadequate food and clothes, there was a high rate of disease and mortality among its inmates.

Between 1804 and 1853, around 76,000 British convicts were transported to Van Diemen's Land (now Tasmania), making it the most intensive penal colony in Australia. The system provided forced labour for free settlers and harsh punishment at sites like Port Arthur, designed for secondary offenders.

### Key Aspects of Tasmanian Convict History:

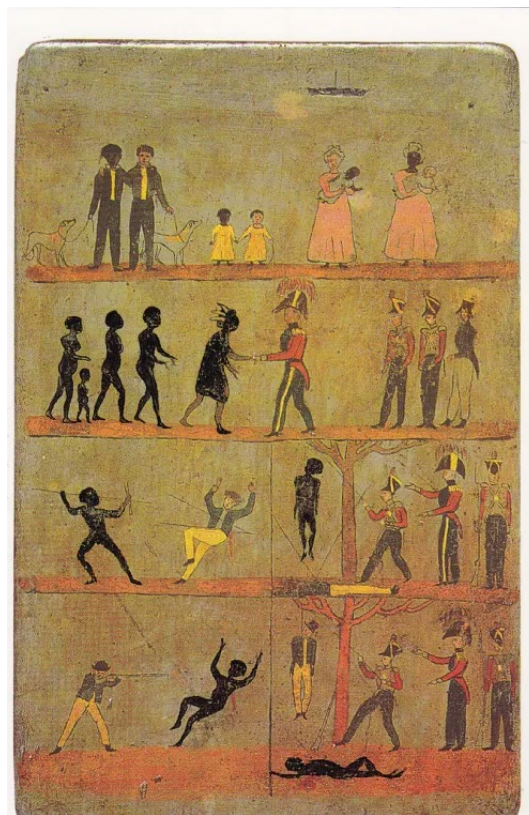
- Period of Transportation: From 1804 to 1853, approx. 76,000 convicts were transported, including about 13,500 women.
- Renaming: Known as Van Diemen's Land until 1856, it was renamed Tasmania following the end of transportation.
- Convicts were assigned to free settlers or worked in "chain gangs" on infrastructure projects, such as the Bridgewater causeway.

### Major Penal Settlements:

- Port Arthur: The most infamous, known for harsh, systematic punishment.
- Maria Island (Darlington): Operated as a probation station.
- Sarah Island (Macquarie Harbour): Known as an isolated, brutal penal station.
- Risdon Cove & Sullivan's Cove: Initial, early settlements.

***Tasmania, or Van Dieman's Land as it was then known, in its early days was a dark and difficult place, and it was through this period that the role of Auditor-General was first established.***

### The Black Wars



Governor Arthur's Proclamation to the Aboriginal People, c.1830

No discussion on Tasmanian history would be complete without including comment on the Black War, my comments on this matter are largely sourced from resources provided by the National Museum of Australia, and if you are interested to further understand this part of Tasmania, and indeed Australia's history I encourage you to seek out 'the black line' which is a resource available on the NMA's website.

In about 1824 the 'Black War' began. The most extensive conflict in Australian history, the Black War was extremely violent. Settlers drove Tasmanian Aborigines from their lands, murdering many. Tasmanian Aborigines also attacked and killed settlers and their families, raiding houses and farms for food and resources, and trying to drive out the British.

Initially, the Governor, Arthur, dealt with Tasmanian Aborigine resistance-fighters by treating them as criminals and bringing them before the courts for punishment when they were caught.

By 1826, thinking that this approach was proving fruitless, Arthur declared all Aboriginal resistance-fighters to be insurgents, meaning that soldiers and police could raid Aboriginal camps without provocation to arrest and detain any Tasmanian Aborigines they found.

Many Tasmanian Aborigines were shot on sight, including women and children, leading to further escalations in retaliatory violence.

In 1828 the fighting had become so vicious that Arthur declared martial law in the settled districts, labelling Tasmanian Aborigines as 'open enemies' of the state and giving them no protection under the law.

In September 1830 under pressure from the advisory Aborigines Committee, Arthur called for a leveé en masse (a large conscripted force of able-bodied men).

### **Black Line**

The leveé, soon called the 'Black Line', was designed to force the Oyster Bay, Big River, North Midlands and Ben Lomond nations from their lands.

Colonists would form a line stretching across the settled districts and move south, pushing the local Tasmanian Aborigines onto the Tasman Peninsula where they could be rounded up.

From there they would be relocated to Wybalenna, on Tasmania's Flinders Island, putting an end to their resistance.

Confined to poor accommodation, exiled from their homes, suffering emotional trauma, plagued by disease and severely malnourished, most of those at the settlement died within a few years.

By 1847 only 40 people still survived at Wybalenna. Considered the 'last remaining' Tasmanian Aborigines, this small group was relocated to the Tasmanian mainland at Oyster Cove. By 1876 all but one of them had passed away.

Despite the savage reduction in their numbers and widespread attempts by settlers to remove all Aboriginal people from the colony of Tasmania, Aboriginal Tasmanians have shown incredible resilience. According to the 2016 census 23,580 people in Tasmania identified as Aboriginal and/or Torres Strait Islander.

Culture and traditions, passed down by the Aboriginal survivors of early European violence, remain. Traditional skills such as basket and necklace making and mutton birding are prominent in the community, who also participate in ceremony and learning and sharing language with younger generations.

**I hope this has provided you with an insight into the history of Tasmania that is not often told and to set the context for the early years of the establishment of the Audit Office. And to acknowledge some of our awful history and yet the resilience and stewardship of Aboriginal people on this island.**

### **Audit Tasmania's Timeline**

One of the great things about Hobart as a city now, is that we can still see what the built environment was like 200 years ago. While there has been a lot of development and change, there are still many buildings that date back to 1826. Just down the road we have:



1815 onwards - Customs House and Bond Store, 19-21 Davey Street, Cnr Dunn Street, Hobart, Tasmania

The Federation Classical style three storey Customs House, which today houses the Museum and Art Gallery Administration, was built in 1903 just after Federation and the passage of the first Audit act. The Bond Store, which sits behind this building was constructed in 1815 and is one of the oldest surviving warehouses in Australia. It was at this time that the Naval Officer and his clerk were plundering the resources of the colony without check.



1820s onwards - Jones & Co. Factory and Warehouses, 14-41 Hunter Street, Hobart, Tasmania

These stores, built for Henry Jones' famous IXL Jam manufacturing company, are part of one of Australia's finest harbourside colonial warehouse streetscapes. The nine connected, mainly three storey stone buildings were constructed with iron roofs, arched goods entries and Georgian windows. Through the period of construction and development:

- GTWB Boyes commenced in 1826, his Office was named the Office of Civil Accounts and consisted of Boyes, and 2 Clerks.
- In 1827, legislation was passed including regulations for making up and controlling the accounts of the Civil Establishment.
- In 1829, the office was designated Audit Office.



From 1824 onwards - Franklin Square Public Buildings, Franklin Square, Hobart, Tasmania

The government administration of Tasmania has been centred upon this complex of buildings since colonial times. The first building, the Court House, was built in 1824 – the same year that Governor Arthur was appointed and Boyes was making his way to Sydney.



1849 - Hadleys Hotel, Murray Street, Hobart, Tasmania

Many famous Australian and international guests came to stay including Tasmania's famous son Errol Flynn (movie actor), entrepreneur Henry Jones ('King of Jam') and (Antarctic) explorers Australian Douglas Mawson as well as Norwegian Roald Amundsen. " The current building was built by convict labour and began trading as the Marquis of Waterford in 1849, later to be known as Webb's Hotel after being purchased by a pardoned convict, John Webb. It was at this time that:

- In 1850 the Australian Colonies Better Government Act was passed. The Act was a landmark British Parliament act passed on 5 August 1850 that significantly advanced Australian self-governance. It separated Port Phillip from New South Wales to create the colony of Victoria, **granted representative legislative councils to Victoria, South Australia, and Tasmania**, and brought the colonies closer to responsible self-government.
- In 1853, after 27 years in the role and at the age of 67 GTWB Boyes dies in office.
- The Constitution Act 1855 granted Tasmania responsible self-government, establishing a bicameral Parliament with a 15-member Legislative Council and 30-member House of Assembly, it enabled elected representation and independence from British administrative control.



1864-66 - Hobart Town Hall, Cnr Macquarie and Elizabeth Streets, Hobart, Tasmania

Classical Revival is a style commonly used in Australian town halls, and this is an excellent example.

- In 1862 – the Tasmanian Public Accounts Committee was established (acknowledge the work of Simon Scott) – Whilst three commissions of enquiry into the Colony’s public departments came into existence between 1857 and 1863, none of these lines of inquiry mentioned nor supported the establishment of an ongoing Parliamentary Accounts Committee within the Tasmanian Parliament. Notwithstanding this, on 28 August 1862 Tasmania saw the appointment of a six Member House of Assembly Select Committee to enquire into the system of keeping and auditing Public Accounts. This eventuated after a new clerk from the Post Office that went to work for the Colonial Treasury discovered that an amount of £25,000 could not be accounted for: in fact, it could not be readily ascertained as to whether the amount was lost or a mistake.
- 1875 – 1888, multiple amendments are made to the Audit Act, office grows to AG, Chief Clerk, 8 clerks and Messenger.

***So there’s a link between integrity and the establishment of the Audit role 46 years earlier and a link to the establishment of the Public Accounts Committee which has also sustained to this day***



Hobart from on board a boat in Sullivan's Cove in 1900

- 1901 – Federation, Audit Act 1901 passed, office grows to AG, Chief Clerk, 10 Clerks and Messenger

Around this time Miss J. F Beattie was employed as a temporary employee. While this was the first women to be employed, at the time it had not been thought desirable 'to admit a lady' to the Audit Department in 1904, and it was not until the early months of the war that Miss Beattie was employed on a more permanent basis.



1940 - Hydro Electric Commission Sub Station, Davey Street, Hobart, Tasmania

There are many great examples of sub-stations around Tasmanian towns and cities from the 20th century. This one, with its columned opaque glass brick windows and simple horizontal ribbing, is classic Art Moderne.

- 1950 s. - Office at 1951 AG, Deputy AG, 19 Inspectors, 18 Clerks 1 Audit Asst, 7 Comptometrists (calculator operators) total staff of 41.

I would like to take a moment to step away from the time line to talk, briefly about a very important point in history:– ***The Batt Report and the 1948 Constitutional Crisis***, These serve to shine a light on how the independence of the role of Auditor-General was compromised in the absence of an effective PAC, and perhaps an informed, engaged and balanced media.

In leading up to the 1944 Public Accounts Committee report, the Tasmanian Government attempted to amend the Audit Act 1918 by introducing a retirement age for Auditors-General: 70 for the incumbent Auditor-General, Mr Frederick Batt, and 65 years for succeeding Auditors-General. The Opposition alleged that the move was aimed purely at getting rid of Batt and if, as was suspected, his upcoming report revealed differences with the Government it would be ‘a serious blow to the independence of the Auditor General that, following the disagreement, the Government should remove him from office’.

The Standing Committee of Public Accounts: Report on Auditor General's Report for the Year Ended 30th June 1943 (No.49 of 1944) was scathing of the Auditor-General:

*‘... the contents of the Auditor General's report to Parliament for 1942-43 seriously misinformed Parliament in some most important respects, and that there is cumulative proof that his conduct, in many respects, has been such as not to entitle him to the continued confidence of Parliament ...’*

The Opposition Members of the Committee in a minority report dissented:

*‘... Having examined all of the evidence we are of opinion that there is very little in the Auditor-General's report to which any serious objection can be taken. It is clear that there have been occasions when a difference of opinion has been possible, but in the exercise of wide discretionary powers that an Auditor-General must have if he is to be of any real use as a check on improper or unauthorised expenditure of State funds, there is no evidence that the Auditor-General has abused the power vested in him ...’*

Following the tabling of the Committee's report, the last weeks of the parliamentary session were dominated by debate about Mr Batt. The Auditor-General had the support of the Opposition, the Legislative Council and the Mercury newspaper:

*‘That extraordinary tribunal, the Public Accounts Committee, on which the accused – that is, the Government – sat on the bench in judgment, while the accuser, the Auditor-General (Mr Batt), found himself figuratively in the dock, has tabled its report ... From the practical point of view, the official report of the committee has the total lack of value which might be expected when a political group deliberately sets out in judgment on itself and whitewashes its actions. If the committee had produced anything else but a report which described itself as a pillar of honest public finance, it could have claimed also to be the eighth wonder of the world.’*

*However obvious the report is, its sinister implications are clearly seen, for it seems that the Government is anxious to rid itself, by any means, of an officer of Parliament who has done his duty so well that he has been too critical of the way the finances of the State are handled. It is becoming more obvious also that the Government intends to remove Mr Batt, not honestly by a decision of parliament, but by a back-door methods so well in keeping with the motives behind such an action.'*

Two Royal Commissions later, the standing down of the incumbent Premier pending trial of receiving improper payments (found not guilty and later resumed their seat in Parliament), and the Legislative Council voting down the Government's budget, the state was plunged into a constitutional crisis. It may be argued that this period foreshadowed a low point in Public Accounts Committee parliamentary oversight for the intervening period. After this period, it was not until 1960 that the PAC was elevated to a standing committee that would be established at the commencement of every term.

***An effective PAC is a safeguard to the independence of the role of Auditor-General. PACs have a critical role to play in the integrity framework – particularly in contested times.***



1954 - Commonwealth Bank, 81-87 Elizabeth Street, Cnr Liverpool Street, Hobart, Tasmania

Back to our tour of Hobart: The finished structure had nine floors, including two below ground level. *The entire building was used by the Commonwealth Bank, with the fourth floor devoted to staff amenities including a cafeteria, kitchen, dining room, rest and recreation rooms, and a library.*

The bank's official opening was attended by more than 1,500 people. It was proclaimed as a palace of commerce that would provide banking services to the city for many generations. The new bank was said to be Hobart's equivalent to New York's Rockefeller Institute Building. The premises were formally opened when the bank's governor pressed a button which electrically opened the bank's two main sliding doors.

- In the Audit Office in 1960 – Office grew in line with state to include the AG, Deputy AG 31 Auditors, 21 Clerks, 9 Stenographers/machinists (52)
- It was the advent of technology impacting on the audit process



1980 - Hobart Private Hospital, Cnr Argyle and Collins Streets, Hobart, Tasmania

- 1980 – first women employed as auditors
- 1984 Office staffing peaks at 90 – just before advent of significant advances in technology lead to efficiency and automation.
- Performance auditing was introduced in Australia in 1979 following recommendations from the 1976 Coombs Royal Commission. The Commonwealth Audit Act was amended that year to empower the Australian Audit Office (now the ANAO) to conduct "efficiency audits". While Audit Tasmania made some early attempts at performance audit work under the former Financial Management and Audit Act 1990, this was not formalised into a dedicated function until 2008 with the advent of the Audit Act 2008. This Act provided a legislative framework for audits of economy, efficiency and effectiveness.



2002 - Federation Concert Hall & Convention Centre, 1 Davey Street, Hobart, Tasmania

Love it or hate it—there is no ignoring the brass-clad exterior! Hobart’s striking Federation Concert Hall is a large, brass-plated Gasometer-like cylinder clinging to the side of the Hotel Grand Chancellor. Its once gleaming exterior has weathered with time (along with the hall’s controversy) and the venue has been embraced as the home for the renowned Tasmanian Symphony Orchestra.

- Accrual accounting was introduced in 1996-97, leading to a full accrual framework, including budget by 2003-04.
- Move to risk-based auditing (away from transaction approach)
- 2003 staffing down to 38 through advent of contracting out and streamlining of audit processes.



The new Bridgewater bridge – Opened in 2025

Today, with a team of around 65, Audit Tasmania is the largest assurance practice in Tasmania. We no longer outsource to the private sector, unless it is to bring in a specialist skills set, to complement our existing team members.

We are a high-**performing multidisciplinary audit office** bringing together diverse professional capabilities (financial, performance, IT, data, legal, infrastructure, policy, and social sciences). We integrate these capabilities into a coherent, trusted assurance function.

Our strength lies not only in technical competence, but in how effectively those skills are combined, governed, and applied to deliver insightful, credible, and timely audit reports to the Parliament.

***Audit Tasmania has developed, grown and evolved as the state has, it is critical that as the complexity and challenges and risks grow, the assurance and integrity frameworks are provided with the resources and independence to meet the changing needs of the parliament and people of Tasmania***



***What the office looks like today, who is in it, how they came to be here, how that's a strength***

We are a very different organisation to that of 20 years ago, let alone 200. As an office, more is asked of us and we ask more of our team members. The days of auditors rustling around records rooms seeking out copies of documents to substantiate transactions are long gone.

Our team members need to be whole of systems thinkers, they need to be expert users of technology, they need to be able to apply complex accounting, regulatory and compliance concepts to a wide range of situations, they need to exercise judgements and form evidence-based conclusions that comply with the relevant professional standards and they need to do all this quickly.

In addition, team members need to have the expert interpersonal skills to be able to engage with auditees. Without high level interpersonal skills, it is simply not possible to utilise any of the technical skills I mentioned a moment ago.

Finally, and probably most importantly, our team members need to be effective communicators. The reports of yesteryear are no longer fit for purpose – we need to be clear, concise and timely and most importantly we need to frame our reports with time poor Parliamentarians and the citizens of Tasmania to get our message across while reinforcing the rigour that sits behind all our work.

***Today's Audit Offices are full of a broad skill base – the work continues to be done at the highest professional standard – we have the skills, expertise. Methodology and professional standards required to provide insight across all operations of government. Reports need to be framed with Parliamentarians and the people of Tasmania in mind.***

### **Where Are We Headed**

Entering the third century of public sector audit is an exciting and challenging time. Our assurance mandate will grow through the development of Sustainability Assurance. While initially this is limited to certain auditees and to climate related disclosures, it is likely that this will grow to cover more auditees (or sectors) as well as, overtime expand into the other sustainability areas including areas such as Governance and Ethics and Social and Human Capital.

Advancing technology continues to impact on our audit and auditors, as our auditees move to more advanced technologies we continue to upskill and adopt technologies that assist us in delivering efficient, effective and economical audits. When thinking about technology, it is worth noting some observations made by Amir Ghandar from CAANZ. Amir observed that:

“At the heart of audit lies trust, accountability, and ethical judgment, and these are human qualities that algorithms can assist but not replicate.

“Technology enhances auditors' work, but it's the human touch that earns trust and drives real-world change.

“Advanced technologies like AI and data analytics are transforming audit execution Today's auditors are not just ticking boxes – they're telling data stories, understanding business strategy, and building relationships.

So, while our tools, and those of our auditees will change through advances in technology, integrity, accountability, quality, judgement will remain at the core of the audit process. Today Audit Tasmania offers a career where curious thinkers meet meaningful work. It enables our team to make a difference – through insight, integrity, and innovation.”

***To reinforce that despite significant and ever-increasing changes, the core audit skills and qualities remain the same – while we need to adopt technology and manage changing risks, the key qualities of a good auditor in 1826 are the same as those in 2026***

## Looking Ahead and Remembering the Past



In 2026, the state sector, its structures, systems, operations, size, tools and technology bear little if any resemblance to that of 1826. It is easy to get lost in the seeming complexity of data, AI and shrinking world with growing risk. However, at its core, the purpose, or more accurately the ‘why’ of the Auditor-General has changed little over the last 200 years. In 1826, after the discovery of a significant fraud, it was realised that an Auditor-General was needed to provide oversight, and if we dig a little deeper into why we want oversight, it is apparent that what Governor Arthur really wanted was assurance and improved processes. The fraud of the police account identified the need for a better system, and role of the Auditor-General was to contribute to that better system.

Today we are clear on this, our strategic plan identifies that our purpose, or our why, is to Audit for a better Tasmania.

We are clear on how we do this – by providing the Parliament with insightful reports to improve public sector performance and accountability.

All of this is done in accordance with our values of connect, innovate grow, impact and integrity.

***To further reinforce the that the core role and function of integrity, transparency and accountability remain unchanged***

## What is Changing



While the core of the role remains the same, the risk and challenges we face today are real and have the potential to impact adversely on our effectiveness. Some of these have been around for a while, however some are emerging or increasing in impact today. We are seeing:

- An erosion of trust and legitimacy – at all levels of government and society. Public confidence in institutions is declining. This is a risk for audit offices, they may be seen as politicised, could be seen as too slow or technical to respond to fast moving public concerns, reports could be dismissed as wrong or simple opinion.
- Independence – this is a real threat that is currently impacting Audit Offices across ACAG, independent benchmarking that will be discussed after the break has found that many offices in our region, including Audit Tasmania, are exposed to a vulnerability in terms of financial, managerial and administrative autonomy and availability of appropriate resources.
- Complexity, we risk falling behind by not investing adequately in government complexity – use of AI by agencies, complex financial transactions, increased outsourcing/consultancy, algorithm-based assessments, sustainability all represent challenges, if we don't understand it we can't audit it.

We are operating in an environment of increasing volatility:(media, parliament, agencies, speed of change. Traditionally, our best defence to these challenges has been the quality of people and our work that is undertaken in accordance with an appropriate methodology, relevant professional standards, and is subject to rigorous internal and external quality assurance processes. Our reports speak for themselves.

However, in these changing times, these steps may not be enough. To address the volatility of our environment:

- we need to more assertively advocate for true independence, independence that will enable the provision of resources that enable an appropriate level of audit activity,
- we need to ensure that we have the autonomy and flexibility to arrange our resources in a manner that suits a modern assurance practice, and not be constrained by boundaries that the executive level of Government might seek to apply generally to government sector entities

We need to more actively address challenges or dismissal of our findings,

- we need to remind those that may dismiss or attempt to reduce the importance of our reports that the report has gone through a rigorous evidence based audit process in accordance with relevant professional standards, all findings have been reviewed at multiple levels and the report is backed by 200 years of public sector audit experience and expertise.

***The PAC has a role to play in all these areas, PACs are also an important part of the integrity framework, and if they do not advocate and support Auditors-General in facing these issues then the likelihood of managing these issues effectively is reduced. While independent, Auditors-General depend on strong and updated legislation with the support of their PACs)***

## Closing Comment

The Auditor-General in Tasmania has been a constant for 200 years. Boyes, and all the Auditors-General who followed, including me are stewards not owners, we protect the role for the time that they have the honour to serve. We seek to ensure that the role continues to be an effective safeguard within the integrity environment, that Parliament continues to be provided with an appropriate level of assurance and insight.

We all face challenges from time to time, and we look to our PAC's for support and advocacy. And here in Tasmania, we will continue to draw inspiration from the Palawa people who served as custodians and protectors of Lutruwita/Tasmania and have shaped and provided stewardship over this land for 40,000 years.

# **Independence of Auditors-General 2025**

**A review and report commissioned by the  
Australasian Council of Auditors General  
(ACAG)**

# The 2025 Report



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## Independence of the Australasian Auditors General Report 2025

# Authors: Deakin Uni (Parliamentary Research Unit) with thanks to Dr Peter Wilkins



Study

Student life and services

International students

Research

Partnerships and engagement

About Deakin

## Parliamentary Research Unit

Strengthening democratic institutions



# INTOSAI principles of independence

1. Legal Framework setting out audit independence
2. Auditor tenure and legal immunity guarantee
3. Broad audit mandate and discretion
4. Unrestricted access to information
5. Right and obligation to report audit work
6. Freedom to decide content and timing of reports
7. Effective mechanisms to follow-up A-G recommendations
8. Financial and administrative autonomy



# INTOSAI and the Commonwealth (1)

## **CPA Benchmarks for Democratic Legislatures**

7.2.9. All reports of the (Audit Office) shall stand referred to the Public Accounts Committee, or a designated Committee, for further report.

7.2.8. The Supreme or National Audit Office shall be provided with adequate resources and legal authority to conduct audits in a timely manner.

# INTOSAI and the Commonwealth (2)

## The Commonwealth Latimer House Principles and Guidelines (approved by Cth Heads of Government)

***Principle IX.*** Oversight of Government by an independent A-G

***Guideline 2.(a)(iii)*** Independent audit by A-G, who reports directly to Parliament

***Plan of Action for Africa 2.2.1*** Parliament to provide adequate staffing for the A-G and the PAC

<b>2025 Rank</b>		<b>2025 Score</b>	<b>2020 Rank</b>
<b>1</b>	<b>ACT</b>	<b>343</b>	<b>1</b>
	<b>Queensland</b>	<b>343</b>	<b>4</b>
<b>3</b>	<b>Victoria</b>	<b>324</b>	<b>6</b>
<b>4</b>	<b>New South Wales</b>	<b>317</b>	<b>8</b>
<b>5</b>	<b>New Zealand</b>	<b>314</b>	<b>2</b>
<b>6</b>	<b>Western Australia</b>	<b>309</b>	<b>3</b>
<b>7</b>	<b>Tasmania</b>	<b>306</b>	<b>4</b>
<b>8</b>	<b>Fiji</b>	<b>293</b>	<b>n.a.</b>
<b>9</b>	<b>Cth Australia</b>	<b>267</b>	<b>7</b>
<b>10</b>	<b>South Australia</b>	<b>259</b>	<b>9</b>
<b>11</b>	<b>Papua New Guinea</b>	<b>219</b>	<b>n.a.</b>
<b>12</b>	<b>Northern Territory</b>	<b>192</b>	<b>10</b>



# Access to information & discretion to report

- What the legislation says vs delay, lack of awareness, obstruction
- Deliberations of Cabinet and legal privilege as blockers
- The difference between access and publication
- Look at NSW for **access** and ACT for **publication**
- PACs and parliaments should be more curious about the extent to which their A-Gs are experiencing obstruction and delay
- Default in relation to ‘the public interest’ is access, unless outweighed by a **public** (not ‘political’) interest in non-disclosure



# Follow the dollar powers

- The complexity of modern government, corporate structures, service delivery and infrastructure: Entities, government corporations, PPPs, trusts etc.
- Statutory definitions of entities crucial. Better examples –
  - See NSW ‘relevant entity’
  - See Vic. ‘associated entity’
- NT, PNG, NZ and Cth not as strong on this to varying degrees.
- Public Records laws need to complement A-G follow the dollar powers

# Government response to AG report

- ACT the only jurisdiction to score maximum
- ACT Auditor General Act requires the minister to table a response or provide response to each Member within **4 months** after the A-G's report is tabled
- All PACs have discretion to follow up A-G reports, but is this happening?



# Statutory review of audit legislation

- Audit legislation should be periodically reviewed to ensure powers and functions remain fit-for-purpose
- Statutory protections against regressive changes
- Reviews should be overseen by parliamentary committee, not executive government
- A-G should be consulted on terms of reference and draft report
- Government should be required to table a response
- See WA Auditor General Act, s.48

# The weakest principle – 8. financial and administrative autonomy

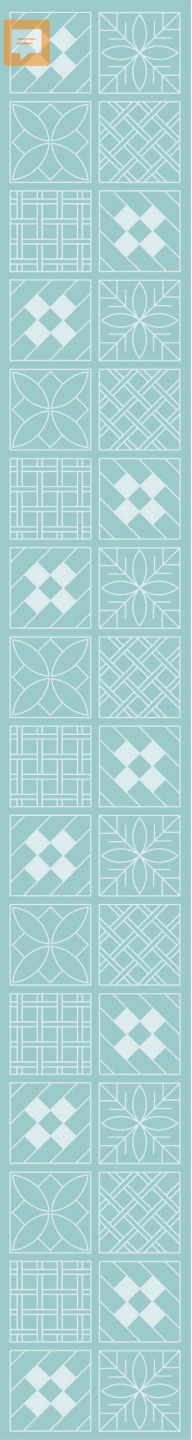
- NT, SA, WA and Tas all very low scores
- ACT, NZ stronger, PNG good
- A-G must be able to employ and set conditions for staff. Staff are not public servants. See Qld
- lack of budget determination that is independent of executive government – PACs and MPs generally need to see this in broader context of independence of parliament. See ACT and NZ

# PASAI work with SAIs and Parliaments



Pacific auditors working  
together

PASAI presentation  
ACPAC 2026, Parliament House, Hobart, Tasmania  
20<sup>th</sup> April 2026



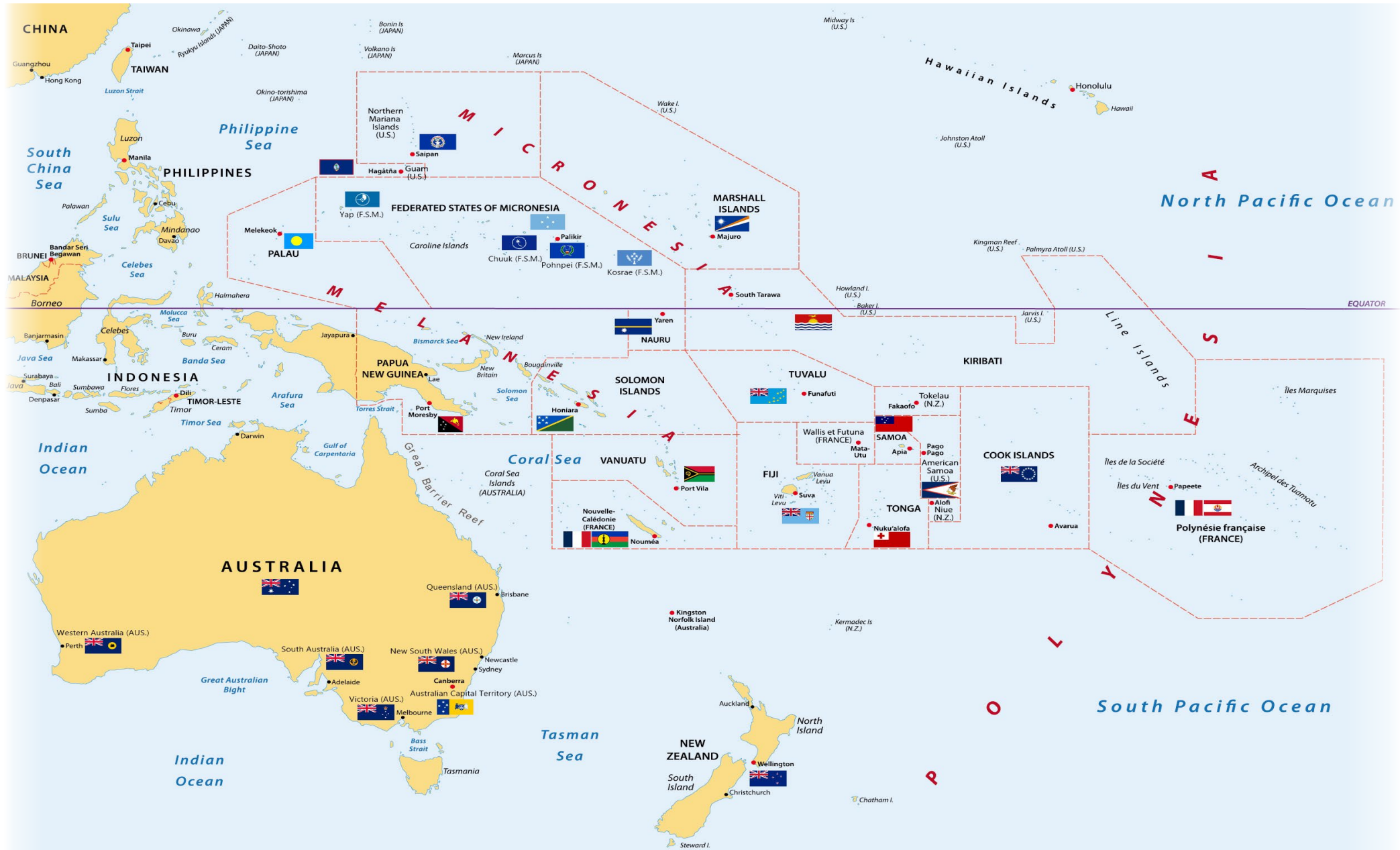
# Presentation outline

1. About PASAI
2. The relationship - SAIs and the Legislature
3. Our work to build SAI capacity
4. Our work for better engagement with the Legislature
5. The challenges we manage
6. The impact we aspire to achieve
7. Oversight role – why the Legislature should work with SAIs

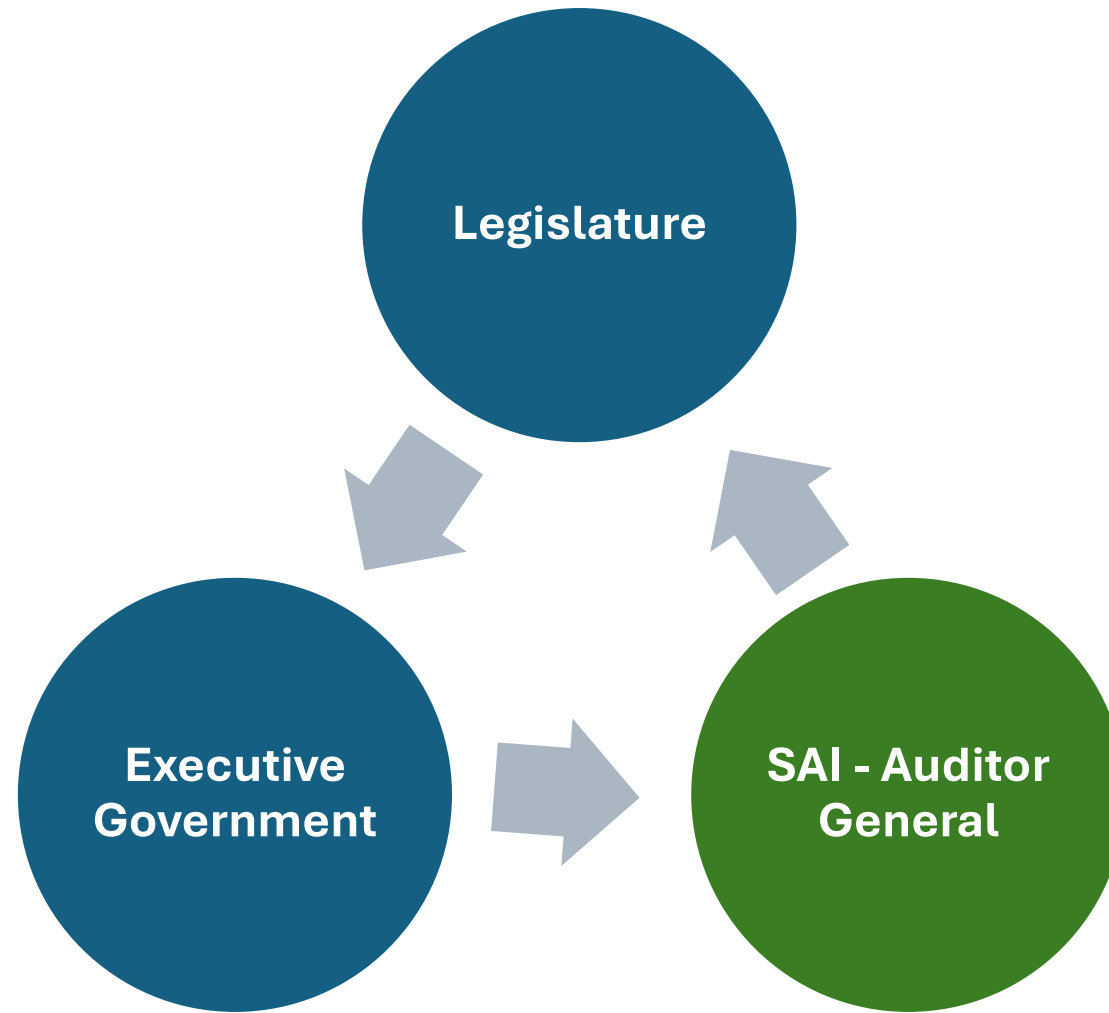
# 1.About Us – PASAI

[www.pasai.org](http://www.pasai.org)

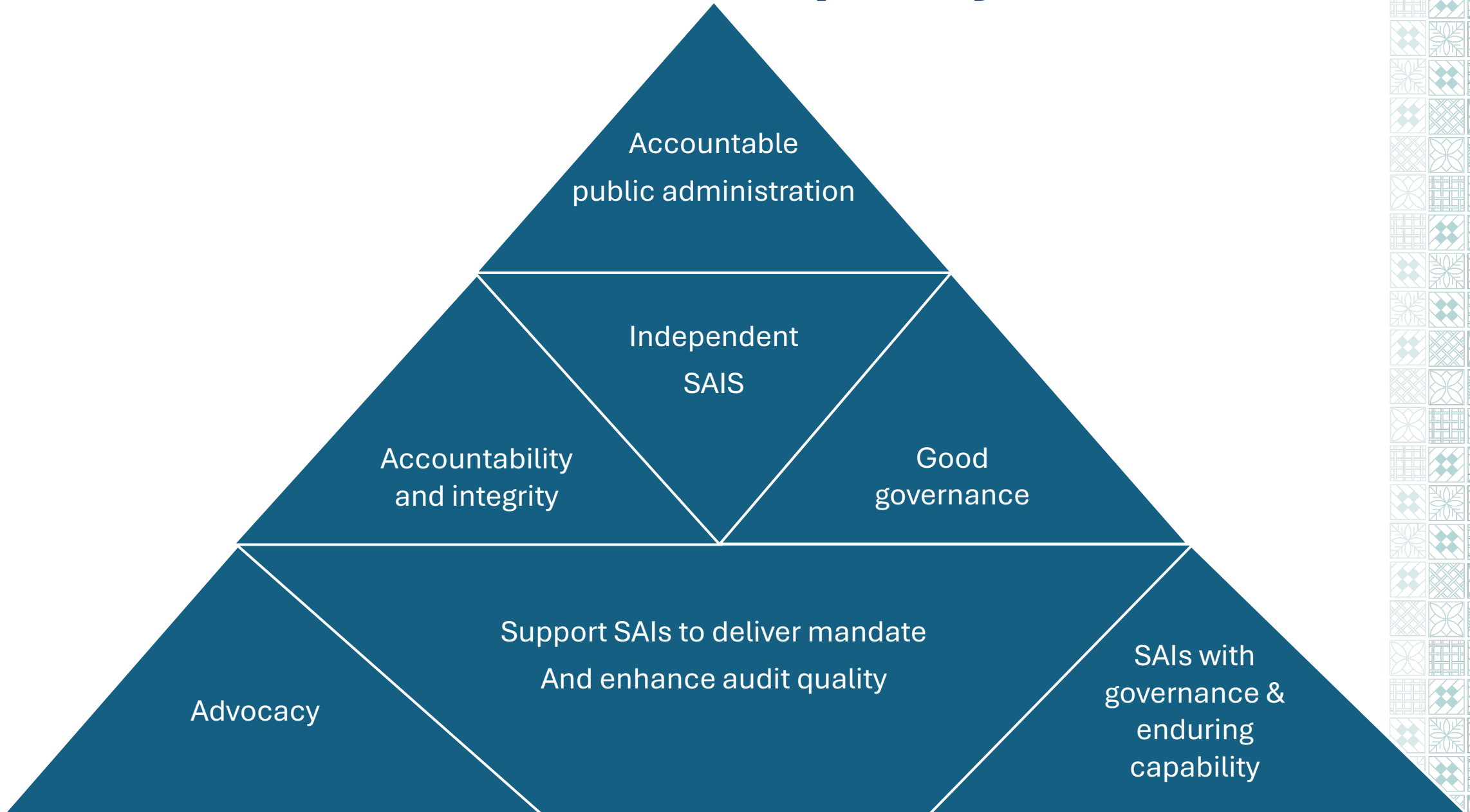
PASAI is the official association of Supreme Audit Institutions in the Pacific, with 30 members from 20 countries, territories etc



## 2. The relationship – SAIs and Legislature



# 3. Our work to build SAI Capacity





## 4. Our work for better SAI engagement with the Legislature


### Program approach with SAI:

- Communications strategy – key stakeholder is the Legislature
- Training on engagement with stakeholders, including parliamentarians
  - Engagement for SAI forward planning
  - Engagement to promote scrutiny, accountability & impact
  - Effective SAI performance reporting
  - Network with other SAIs on techniques and experience for effective engagement
- Direct support to SAIs
- Training on communication skills and writing (audit reports)



## 4. Our work for better SAI engagement with the Legislature

### Advocacy with SAI – country level

- Support SAIs' engagement with PACs – role of SAIs and audit reports
  - Support SAI's engagement with MOF – outstanding audits and follow-up of audit recommendations
  - Support SAIs in documenting follow-up to record improvements in systems of public financial management
  - Support SAIs in engaging with PACs on their scrutiny role, including follow-up of audit recommendations
- 

## 4. Our work for better SAI engagement with the Legislature

### Support SAI - legislative review process:

- Review current legislation – SAI PMF tool
- Independence strategy with SAI
- SAI head's decision to proceed
- Legislation drafting process
- Public consultation of the proposed Bill
- Process of passing legislation
- Implementing the legislation



## 4. Our work for better SAI engagement with the Legislature

### **Collaborative Practices (SAI and Legislature)**

Foster mutual respect

Develop informal relationships

Hold AG–PAC briefing meetings

Regularly invite the Auditor General to attend PAC hearings

## 4. Our work for better SAI engagement with the Legislature

### Twining with Australia (National & states) and New Zealand:

- Australian National - Papua New Guinea
- New Zealand – Cook Islands & Samoa
- Western Australia – Fiji
- Australian Capital Territory – Kiribati
- Queensland – Vanuatu
- New South Wales – Solomon Islands
- Some in progress

## 4. Our work for better SAI engagement with the Legislature

### Advocacy – regional and international level

- Integrity Community of Practice
- MFAT
- DFAT
- UNDP, UNODC
- ACPAC, PANPAC
- Transparency International
- PFTAC
- IDI
- CAAF
- others

Promote the message of:

- **Good governance**
- **Accountability**
- **Transparency**
- **Integrity**

Through the work of SAIs

## 5. The challenges we work to overcome

### Challenges

- Lack of audit independence
  - Legislative framework
  - Financial independence
  - Organisational independence
  - Independence of the SAI head and staff
- Limited knowledge and awareness of SAIs work
- Less relevance and value of SAIs work
- Political will
- Legislature have limited knowledge of its oversight role

## 6. The impact we aspire to achieve

### Financial audits

Audit opinions on the financial statements, and recommendations for improvement

Financial statements reflect a true and fair view

Public confidence in government financial systems

### Performance audits

Recommendations to improve economy, efficiency and effectiveness in areas of high relevance

Improved economy, efficiency and effectiveness of public institutions

Better societies and better lives

### Compliance audits

Conclusions and recommendations to improve compliance, transparency and accountability of government actions

Improved compliance frameworks and better compliance with laws and regulations

Culture of transparency, accountability and compliance leading to trust in governments



## 7.Oversight – why the Legislature should work with SAIs

To promote the following in a country:

- Good governance
- Accountability
- Transparency
- Integrity

Why?

- To grow sustainable local economies with less reliance on others
- To provide better services to citizens - health, education etc
- To build infrastructure – water, electricity, roads, comms etc
- To maintain order in society
- To deter and reduce social problems



...it can be done, little by little, .....



# Australia's first public sector forensic audit function: origins, approach and outcomes

Caroline Spencer, Auditor General for Western Australia

# Where it all began

## **WA man sentenced to 12 years for Australia's 'biggest' case of public servant corruption**

In the WA Supreme Court, Paul Whyte plead guilty to more than 560 corruption charges; he was sentenced on Friday, with eligibility for parole.

## **WA bureaucrat behind 'Australia's biggest public sector corruption' jailed for 12 years**

## **Public servant jailed for stealing \$27m from taxpayers to buy luxury home and racehorses**

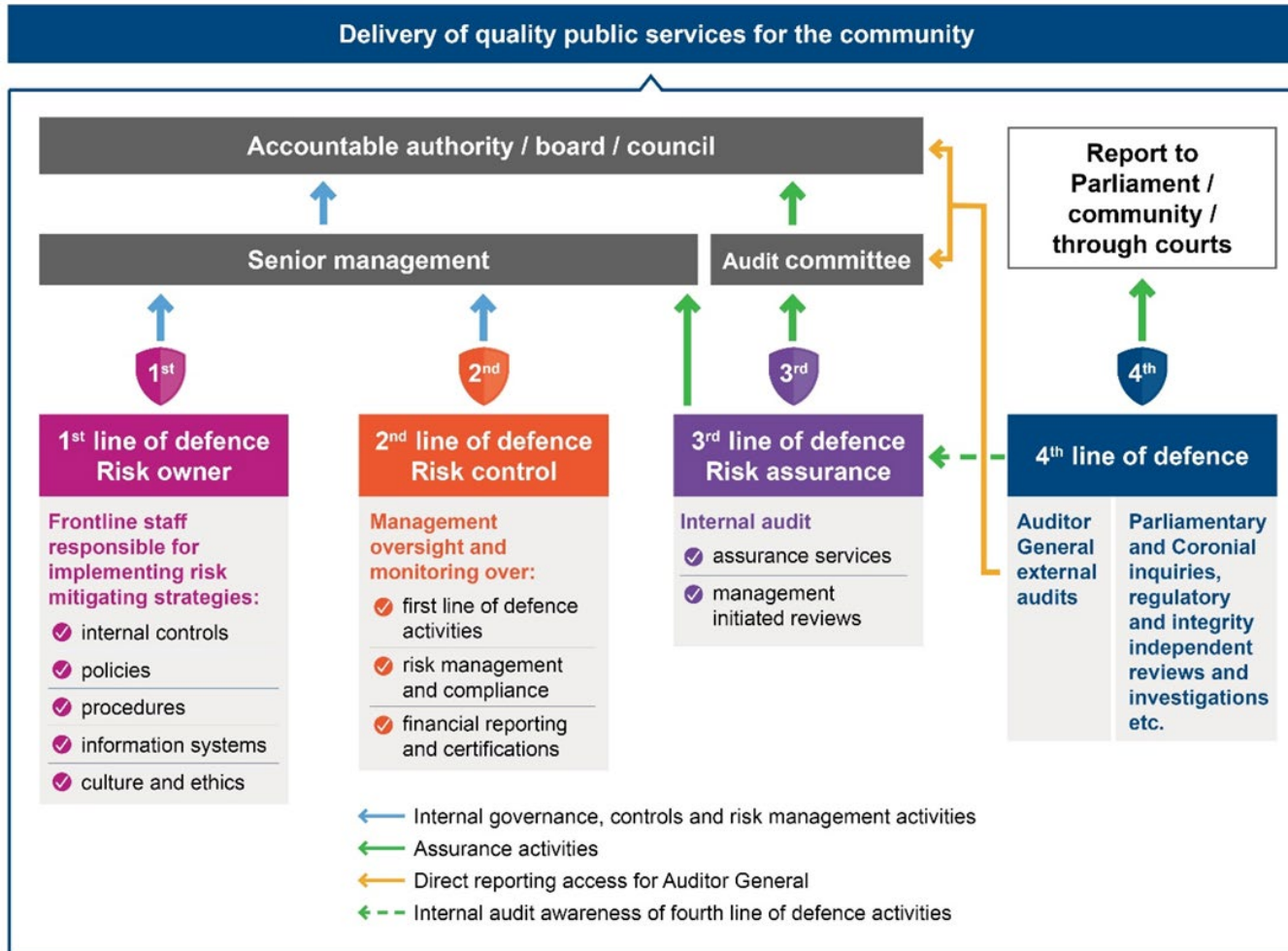
## **Former WA public servant Paul Whyte sentenced to 12 years in jail for stealing taxpayer millions**

By Joanna Menagh Courts

Fri 19 Nov 2021



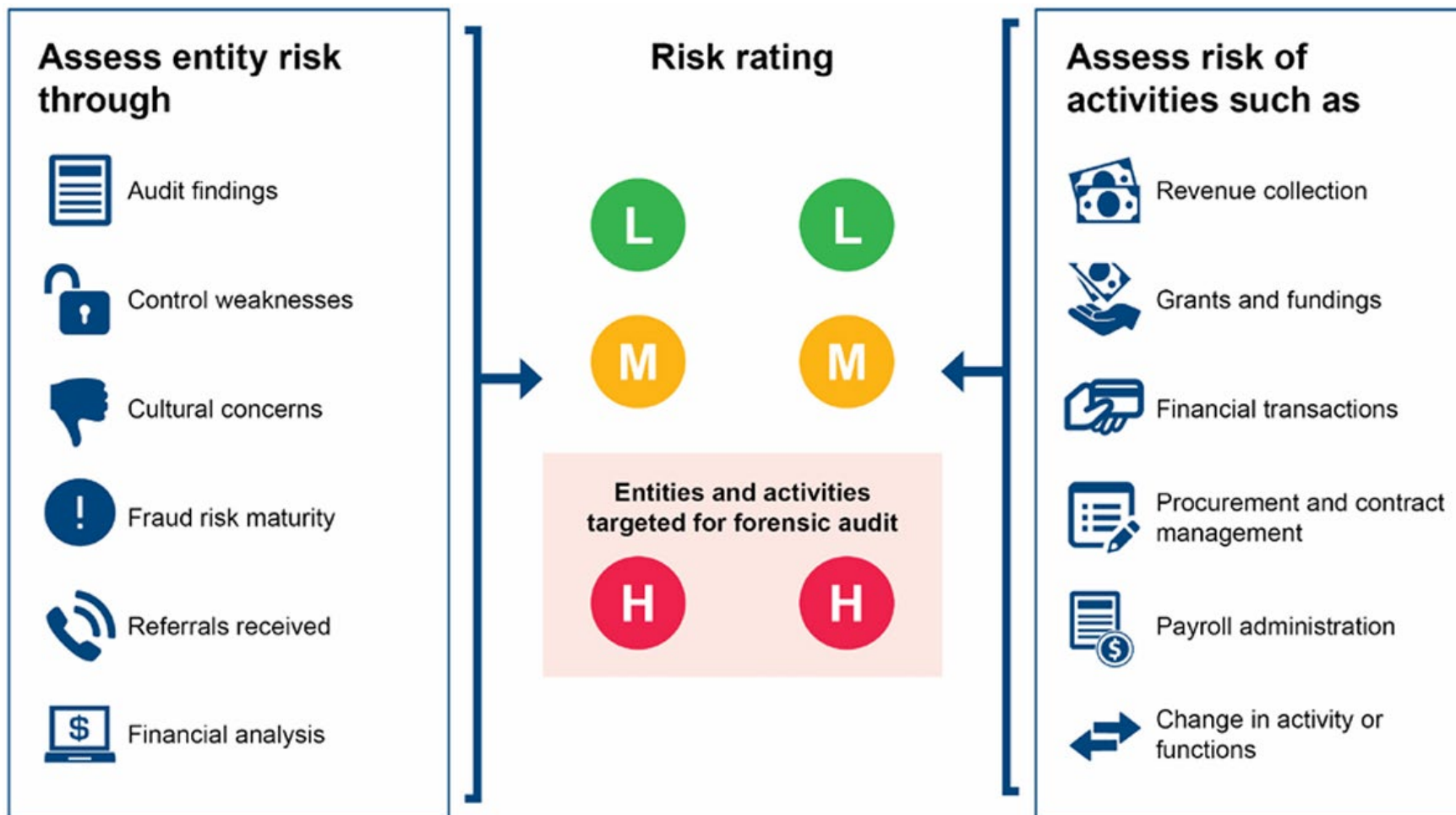
# Keeping perspective



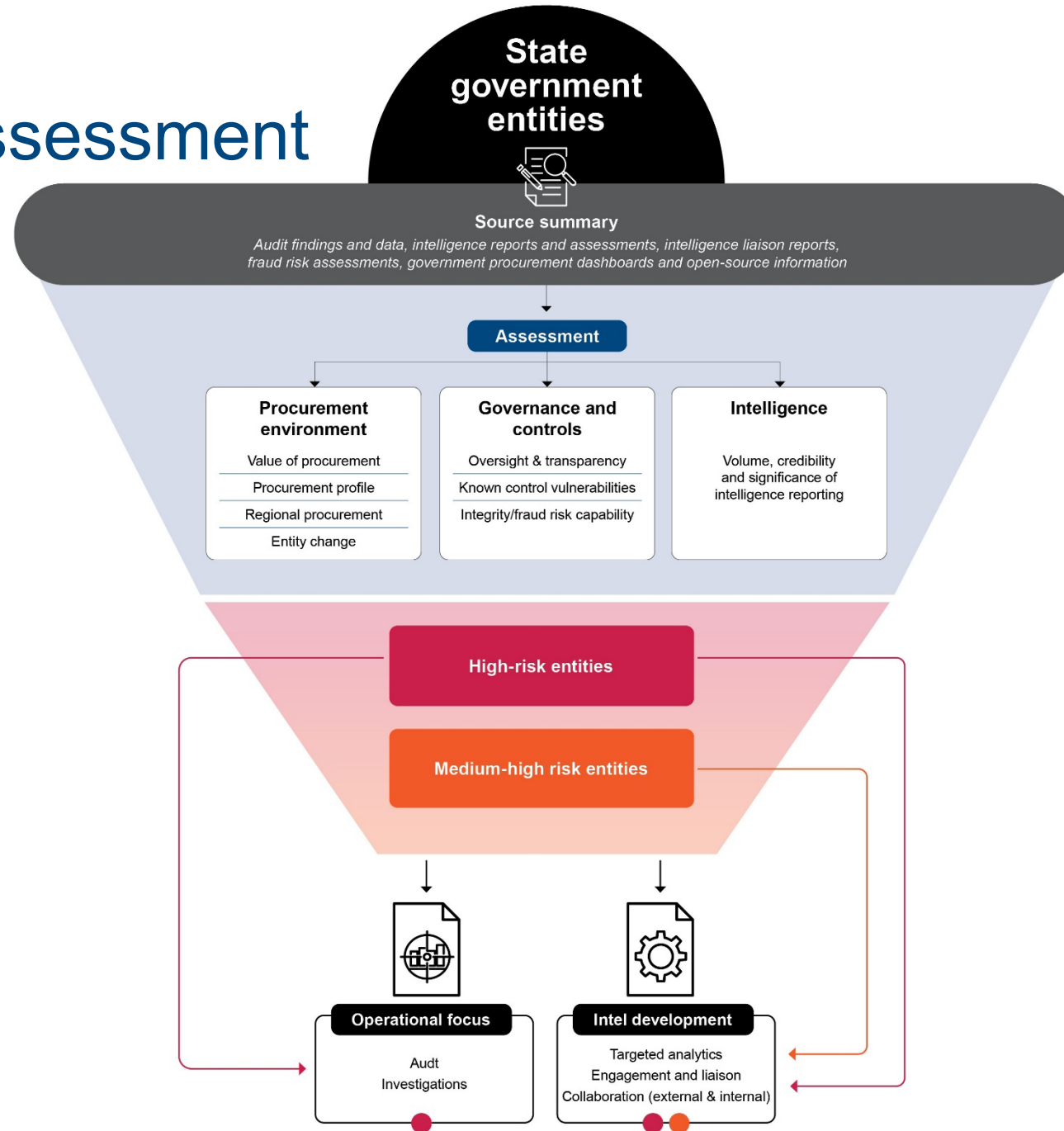
## 4 lines of defence model

- Managing expectations
- Developing capacity
- Building by doing and leveraging our existing capability and known risks
- Awareness building

# Our approach – targeted deeper dives into broader datasets



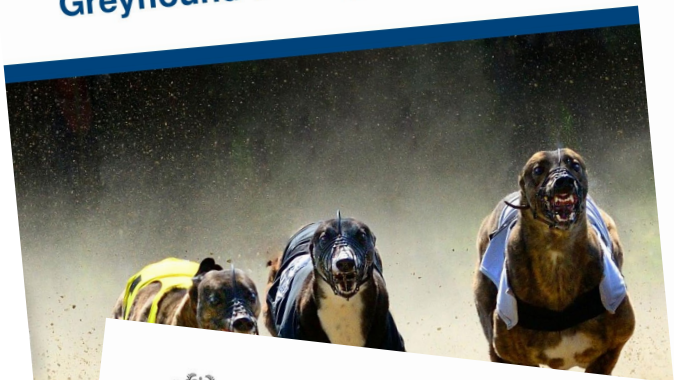
# Latest Intel Assessment





Report 10: 2024-25 | 11 April 2025  
FORENSIC AUDIT

## Fraud Risks in the WA Greyhound Racing Association



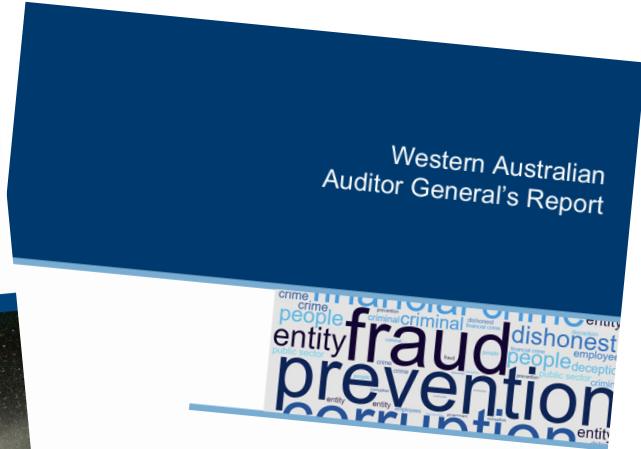
Report 16: 2024-25 | 28 May 2025  
FORENSIC AUDIT

## Fraud Risks in Land Transactions by DevelopmentWA



Report 6: 2022-23 | 19 October 2022  
LIMITED ASSURANCE REVIEW

## Compliance Frameworks for Anti-Money Laundering and Counter-Terrorism Financing Obligations



## Western Australian Auditor General's Report

# Outputs and outcomes

- Dedicated forensic audits
- Better Practice Guidance
- Fraud Resilience Forums
- Supporting performance and financial audit teams



## Impact

- Fraud awareness and resilience enhanced
- Shocking vulnerabilities found – and then closed
- Some positive assurance given
- Fraud prevention and deterrence: unquantifiable

# Questions



Office of the Auditor General  
Serving the Public Interest



Engage



Respect



Inspire

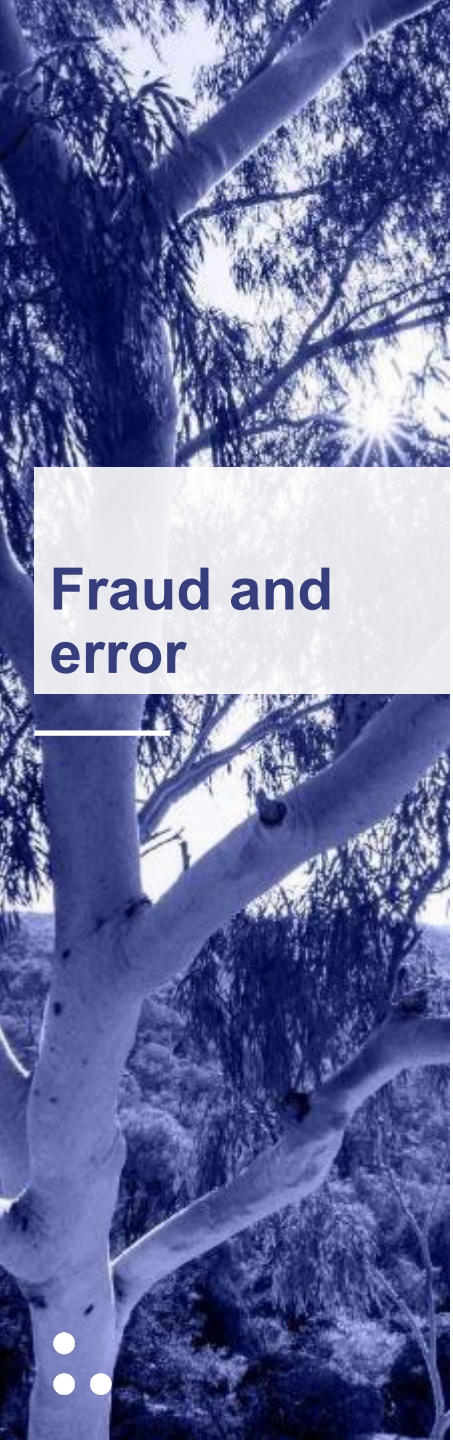


Deliver

# Fraud detection expectations

Rachel Vagg

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**Fraud and error**

## **Fraud**

Theft of assets or information

## **Error**

Unintentional mistake that is material to information

## **Misrepresentation**

Deliberate misrepresentation of information

What is an auditor's role?

Auditing standards

Public expectations

Entity's responsibilities

# Materiality and risk focus our work

## Where are there increases in risk:

- Intense scrutiny of performance
- Personal incentives that are linked to performance
- Limited resources
- Poor controls
- Organisational culture challenges
- External pressures on individuals

**COMPUTER  
FRAUD**



**WHITE COLLAR  
FRAUD**



**PINK  
COLLAR  
FRAUD**



*Concept of materiality is driven by our assessment of what users are going to do with the information*

*Public sector auditors have the benefit of:*

- *Understanding whole sectors*
- *Public reporting of risks*
- *Understanding the challenges of public expectations*

**Balancing  
expectation**

## What we find

---



# Error

Mistake that is material to information

What does this look like?

- ✓ Corrected and uncorrected misstatements
- ✓ Modified audit reports – misinterpretation of standards and requirements

Poor internal controls  
Lack of knowledge and understanding  
Insufficient resources, time and use of technology



## What we find

---



# Fraud

Theft of assets or information

- **From within** the entity –procurement processes, payments and theft of assets and information
- Bad actors **from outside** of the organisation – sophistication of vendor frauds and information theft
- Corruption and **misconduct**

Poor internal controls – independent checking and questioning oversight

Unsophistication system access and monitoring controls

Lack of understanding of fraud risk





**8 years,  
\$10,000/month**

**8 year sentence**

**\$850,000 stolen**

**Empire  
Theatres**

## Entity

No segregation of duties or monitoring controls

Establishment of additional foundation and bank account that did not appear necessary

Not material to its shareholder

## Our auditors

Many small items not reconciling or making sense

Difficulty performing IPE

Nothing provided in writing

Evidence slightly misaligned



## What we find

---



# Misrepresentation

Deliberate misrepresentation of information

What does this look like?

- ✓ Balance sheet vs profit and loss
- ✓ Assets not existing, liabilities not reported
- ✓ Non-disclosure of key pieces of information
- ✓ Hidden through excessive disclosure of information

Risk of management override of controls

Culture of non-compliance and good news only

Motivation for a particular result





# How we report

What do we do

Audit plans

Management letters

Audit reports

Reports to parliament

Committee briefs

Tools for the public sector



- [Strengthening your internal controls against emerging fraud risks](#)
- [How understanding the 'fraud risk triangle' can reduce employee fraud risk](#)
- [Why is it important to report material losses to QAO?](#)
- [Keep fraud risks front and centre in 2024](#)
- [Are your 'everyday' internal controls strong enough to prevent a fraud attempt?](#)



# Parliament of Victoria

## Own-motion inquiries: a PAEC perspective

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ACPAC, Hobart

20-21 April, 2026



# Outline

1. Legislative powers
2. PAEC's mandate and types of inquiries
3. Setting up an own-motion inquiry
4. Benefits of own-motion inquiries
5. Conclusion



# Legislative powers



# Parliamentary Committees Act 2003

## Section 14

- Allows the Committee to ‘inquire into, consider and report to the Parliament on any proposal, matter or thing concerned with public administration or public sector finances’

## Section 33

- Allows the Committee to ‘inquire into, consider and report to the Parliament on any annual report or other document relevant to the functions of the Committee that is laid before either House of the Parliament in accordance with an Act’



# **PAEC's mandate and types of inquiries**



# Mandate

PAEC has three core functions:

1. **Public accounts**
2. Oversight
3. Budget estimates and outcomes

Within public accounts, one of PAEC's roles is:

- To undertake inquiries into important aspects of financial administration or public sector management, otherwise known as 'own-motion inquiries'



# Types of inquiries

- Public Accounts function:
  - Own-motion inquiries
  - Follow-up to Victorian Auditor-General Reports inquiries
- Budget Estimates and Outcomes function:
  - Budget Estimates inquiries
  - Financial and Performance Outcomes inquiries



# Differences between inquiries

- Own-motion: wider scope, can respond immediately to issues, more flexibility with timing (can be longer inquiries), deep-dive potential
- Follow-up to A-G reports: more restricted for scope, timing-sensitive
- Budget estimates / Performance and financial outcomes:
  - Annually
  - Set hearings processes
  - Same format for reports



60<sup>th</sup> Parliament (December 2022 to November 2026):

- Own-motion:
  - Vaping and Tobacco Controls (August 2024)
- Follow-up to A-G reports:
  - Fraud and corruption control in local government: a follow up of two Auditor-General reports (November 2025)
  - Gambling and liquor regulation in Victoria: a follow up of three Auditor-General reports (November 2023)



59<sup>th</sup> Parliament (December 2018 to November 2022):

- Own-motion:
  - Gender Responsive Budgeting (March 2022)
  - Victorian Government's response to the COVID-19 pandemic (February 2021)
- Follow-up to A-G reports:
  - Managing School Infrastructure (April 2022)
  - Meeting obligations to protect Ramsar Wetlands (June 2020)



# Setting up an own-motion inquiry



# Process of initiating


- Briefing undertaken by Secretariat
  - Variety of topics proposed, based on relevant issues, Committee interests, and in response to a report tabled in Parliament
- Selection process undertaken by Committee, guided by the Chair
- Inquiry details are agreed to by Committee



# Examples

For the Gender Responsive Budgeting / Vaping and Tobacco Control inquiries:

- Secretariat proposed several topics in a briefing paper, based on current issues, direction from Executive Officer
- Committee debated and picked them
- Were passed in the House



# **Benefits of own-motion inquiries**



# Topical and in-depth issues

- The ability to inquire into topical and current issues impacting the Victorian community, and provide recommendations in a timely manner
- The ability to deep-dive into an issue
- e.g.: Inquiry into Vaping and Tobacco Controls:
  - The black market was an increasingly problematic issue in Victoria, with real consequences for Victorians
  - Victoria did not have a licensing scheme for tobacco and e-cigarettes, while other Australian jurisdictions did
  - It was a clear area that required further examination



# Stakeholders and outreach

- Hearing from a wide variety of stakeholders facilitates multiple perspectives
- The ability to call public hearings brings added transparency and public interest elements to the investigation
- The ability to engage in broad outreach activity ensures a diverse audience and regional consideration



# E.g. Vaping and Tobacco Controls

- PAEC heard from individuals who vape and smoke, academics, industry officials, retailers of tobacco, healthcare officials, among others
- PAEC conducted a public hearing in Shepparton
- PAEC undertook two site visits (Victoria Police, Australian Border Force)



# Recommendations and impacts

- There is a high rate of adoption for own-motion inquiry recommendations.

<b>Inquiry</b>	<b>Supported in ...</b>			<b>Under review</b>	<b>Not supported</b>
	<b>full</b>	<b>principle</b>	<b>part</b>		
Vaping and tobacco controls (Aug 2024)	7	11	8	1	0
Gender responsive budgeting (Mar 2022)	9	14	0	0	0



# Recommendations and impacts

- Own-motion inquiry recommendations go beyond administrative recommendations of estimates and outcomes inquiries.
- E.g. *Tobacco Amendment (Tobacco Retailer and Wholesale Licencing Scheme) Act 2024* included recommended changes such as:
  - a best practice licensing scheme
  - a public register of licenced suppliers
  - stronger retail and wholesale tobacco licence revocation powers
  - stronger penalties.



# Conclusion



- Own-motion inquiries allow Committees to respond to topical issues that may not be examined otherwise
- Committees can give timely, relevant recommendations that are immediately responded to
  - E.g. Vaping and Tobacco Controls produced recommendations about the new tobacco licensing scheme that the Government took into consideration
  - E.g. Gender Responsive Budgeting inquiry produced recommendations about funding for GBR that were implemented



# Australasian Council of Public Accounts Committees

## **How PACs Scrutinise Executive Decisions for Effective Risk Management**

Hobart April 2026

# Public Accounts Committees as the Parliament's Risk Control

In any complex system, safeguards are rarely located at the point of decision-making itself

- They sit outside it
- They are independent
- And they ask difficult questions

In a Westminster system there are different roles in the parliament

- The government has the executive (the decision makers) and back benchers (make the government look good)
- The opposition and the cross bench – scrutinise the decisions, ask questions to hold the government to account and try to make decisions better

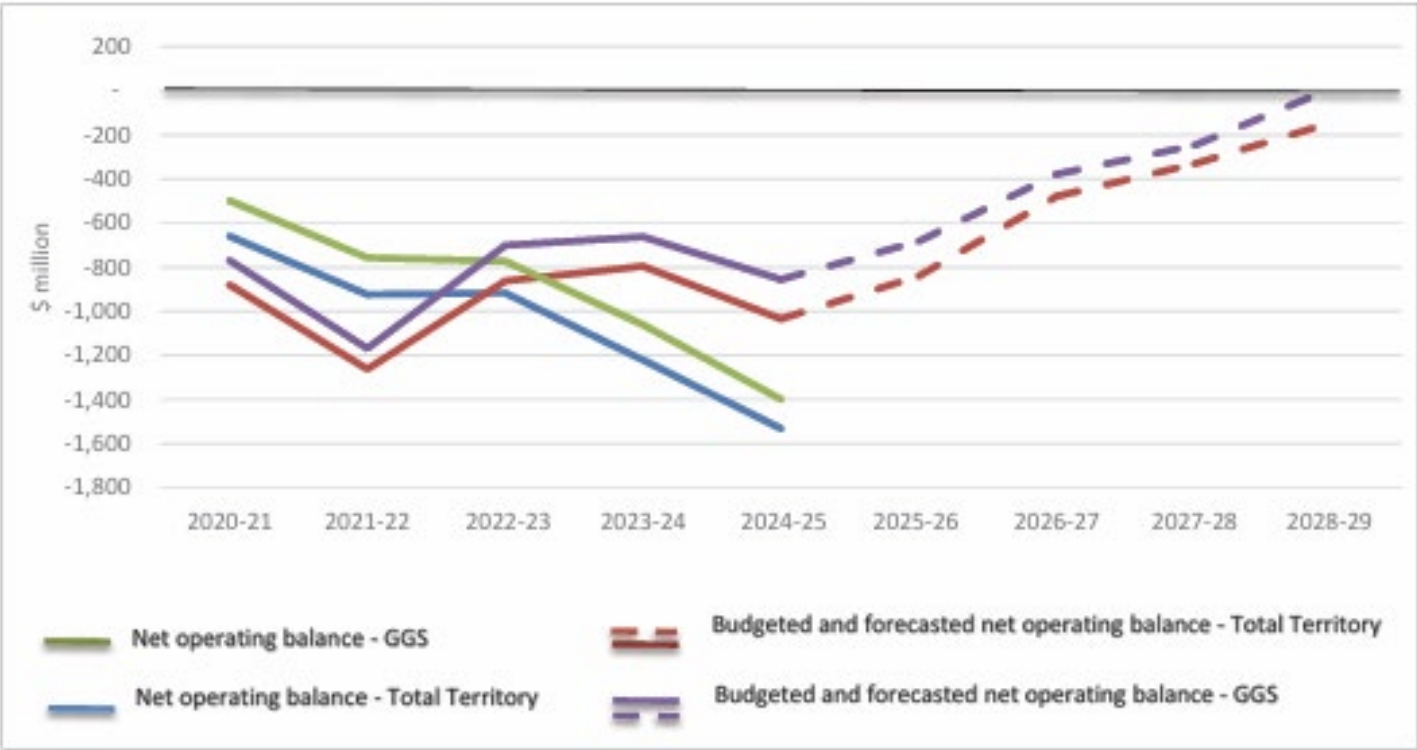
The PACs

- Inquire into government finances and other matters as appropriate
- Request submissions from stakeholders, including the public
- Hold hearings to ask questions
- Deliver a report with findings and recommendations to government



# ACT Auditor-General's 2024-25 Financial Audit Program – Overall Results

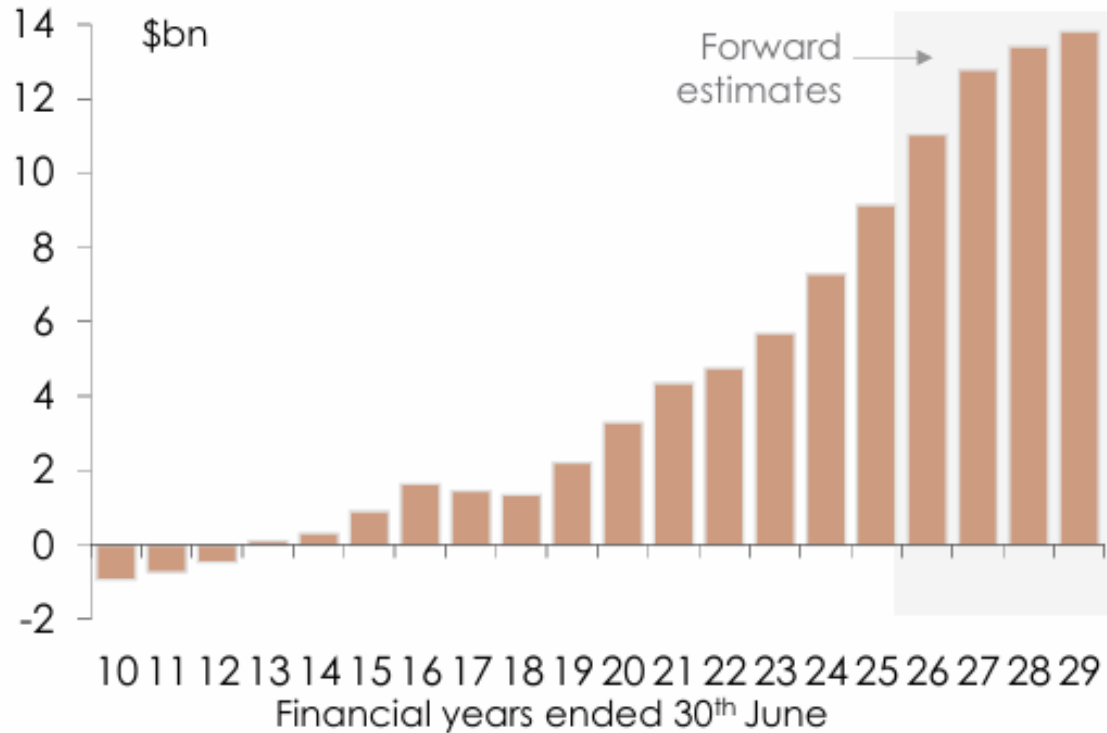
Figure 2-1 Net Operating Balance - Actual vs Budget



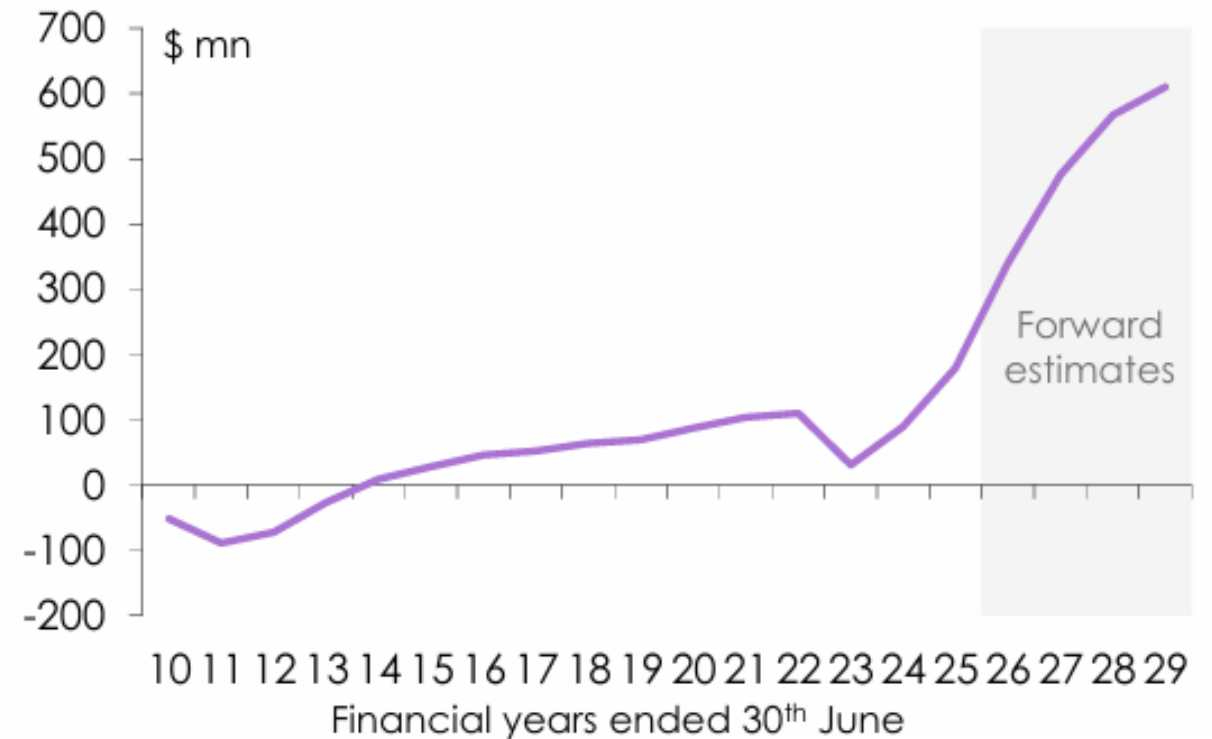
Source: The Territory's audited financial statements for relevant years and 2025-26 Budget Papers.

# Fiscal Sustainability

## Net debt

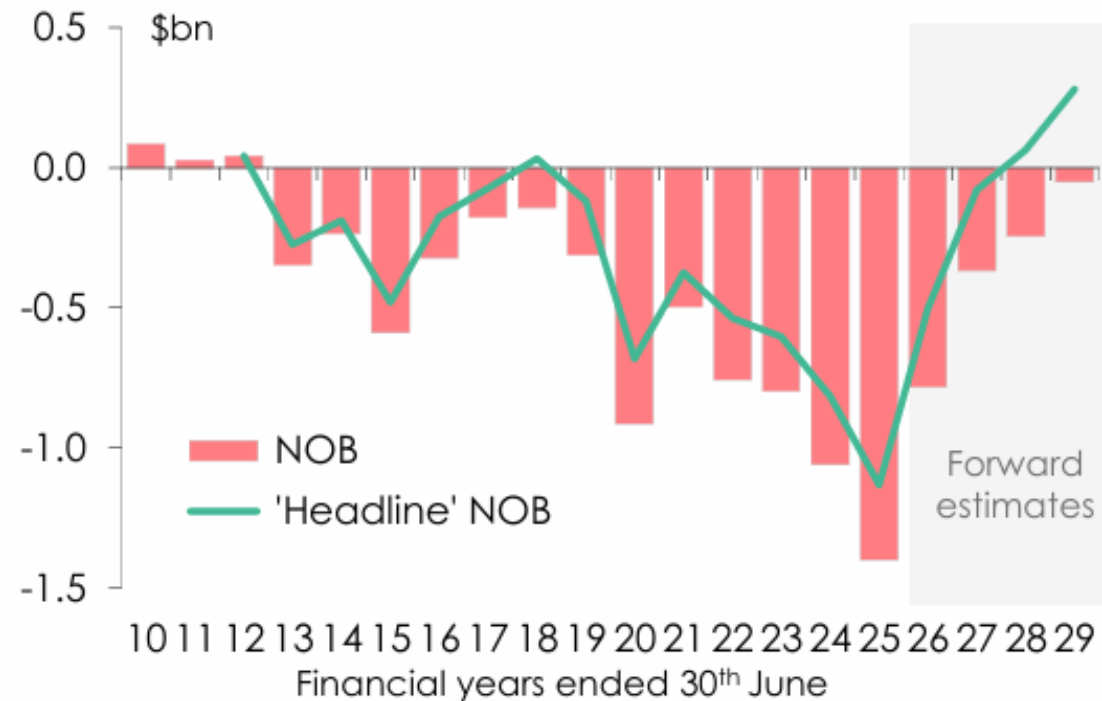


## Net interest payments

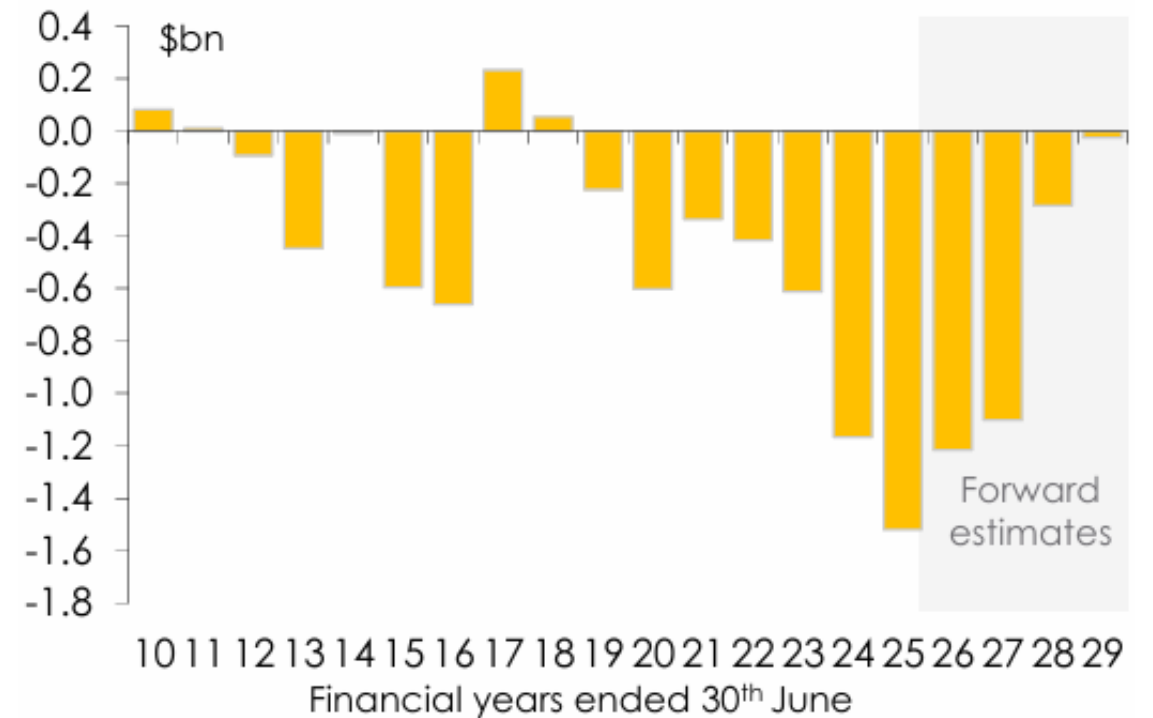


# Headline Net Operating Balance

## Net operating balance (NOB)



## Cash balance



# Headline Net Operating Budget

Table 1.1.2: General Government Sector Headline Net Operating Balance (\$m)

	2024-25 Budget	2024-25 Estimated Outcome	2025-26 Budget	2026-27 Estimate	2027-28 Estimate	2028-29 Estimate
Revenue	8,145.8	7,873.9	8,928.2	9,435.4	9,787.0	10,273.5
Expenses	9,000.8	9,255.1	9,608.9	9,813.2	10,034.7	10,260.8
Superannuation Return Adjustment	230.9	267.3	255.9	275.1	295.7	317.9
<b>HEADLINE NET OPERATING BALANCE</b>	<b>(624.1)</b>	<b>(1,113.8)</b>	<b>(424.9)</b>	<b>(102.8)</b>	<b>47.9</b>	<b>330.6</b>
Net cash from operating activities	24.2	(339.7)	(63.0)	191.1	382.0	820.3
Net debt (excluding superannuation)	8,870.0	9,278.0	11,001.8	12,626.1	13,229.5	13,637.5
Net financial liabilities	14,396.4	15,148.8	16,459.4	17,546.4	17,818.2	17,914.8

Note: Numbers may not add due to rounding.

**Thank you**

Risk = the impact  
of uncertainty on  
objectives

# Drivers of Risk

Lack of understanding of the full budget picture and key drivers over the long term

- Political issues of the day versus long term spending trends
- Political ideology versus community needs
- Utilise external reports and integrity agencies

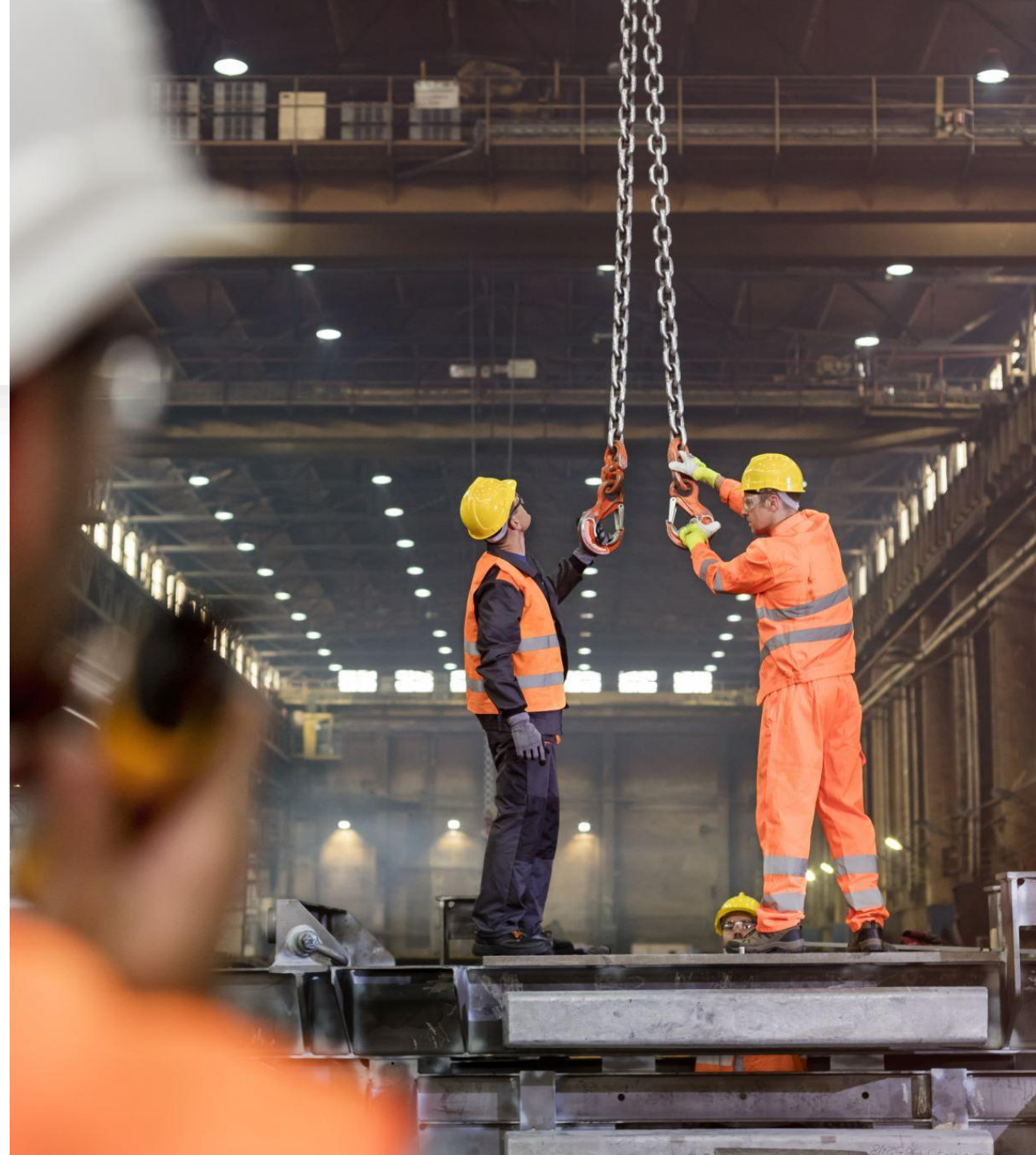
Shifting economic and policy models - transition risk

- Old policies / models of decision making don't always work
- What has changed?

# Drivers of Risk

**Infrastructure** - contracting models, capability, contingency, scope management, long term funding

- Do we have the right expertise and contracting model to deliver the project effectively and efficiently?
- Which generation pays for infrastructure? Debt? Taxation?



# Drivers of Risk



**Agency outcomes** –  
accountability for deliverables  
within budget

Are we costing more to deliver  
less?



**Cost** - inflation, supply chain,  
workforce productivity and  
structure

What is the underlying driver  
of cost?



**Revenue** – taxation, cost  
recovery, sources of funding

How do we pay for community  
services and assets?

# Parliament of Victoria

## VAGO Follow up inquiries: a PAEC perspective

---

ACPAC, Hobart

20-21 April, 2026



# Outline

1. Recent audit follow ups conducted by the Victorian PAEC
2. Setting up an audit follow up inquiry
3. Benefits of audit follow up inquiry
4. Conclusion

A vertical teal line runs down the left side of the slide, with horizontal teal lines crossing it at three points. Small teal dots are located at the intersections of the vertical line with the horizontal lines.

**Audit follow up inquiries by PAEC**



60<sup>th</sup> Parliament (December 2022 to November 2026):

- Follow-up to A-G reports:
  - Fraud and corruption control in local government: a follow up of two Auditor-General reports (November 2025)
  - Gambling and liquor regulation in Victoria: a follow up of three Auditor-General reports (November 2023)

59<sup>th</sup> Parliament (December 2018 to November 2022):

- Follow-up to A-G reports:
  - Managing School Infrastructure (April 2022)
  - Meeting obligations to protect Ramsar Wetlands (June 2020)

A decorative graphic on the left side of the slide consists of a vertical teal line with three horizontal teal lines intersecting it at different points, creating a grid-like structure.

# Setting up an audit follow up inquiry



# Process of initiating

- Briefing undertaken by Secretariat
  - Variety of topics proposed, based on audit topics and their current relevance , the time since the original audit was tabled and Committee interests
  - This may include combining multiple audits that fall under one topic (e.g. the Gambling and liquor regulation inquiry followed up on 3 VAGO reports relating to gambling and liquor regulation)
- Selection process undertaken by Committee, guided by the Chair
- Inquiry details are agreed to by Committee



# Examples

For the **Gambling and liquor regulation in Victoria follow up** of conducted in 2023:

- the 2017 VAGO *Regulating Gambling and Liquor* audit, the 2019 *Follow up of Regulating Gambling and Liquor* and the *Reducing the Harm Caused by Gambling* audit of 2021 were selected by the Committee.

For the **Fraud and corruption control in local government follow up** conducted in 2025:

- the 2019 *Fraud and Corruption Control in Local Government* and the 2022 *Fraud Control over Local Government Grants* were selected.



# Gambling and liquor regulation follow up

- Victorian gambling and liquor regulation functions were combined in 2012, leading to the original 2017 VAGO audit.
- The Government announced a new stand alone the gambling and casino regulator in 2021.
- Harm minimisation was part of the new gambling regulator's legislated mandate.
- There was increasing community concern on the impact of gambling, particularly in disadvantaged communities.



# **Benefits of audit follow up inquiries**



# Topical and in-depth review

- An opportunity to hear from stakeholders impacted by the audit follow up topic issue directly
- Can canvass public interest issues beyond the scope of the original audits, which tend to focus on value-for-money and/or whether strategic aims of programs are being met
- Can conduct an expanded review of the audit topic
- Calling public hearings adds transparency and public interest elements to the investigation, and is another point of difference with VAGO audits



# Stakeholders and outreach

- Can accept submissions from the public and community
- Can call on expert witnesses to appear before the Committee
- Can conduct site visits, regional hearings
- The ability to engage in broad outreach activity ensures a diverse audience and regional consideration



# VAGO recommendation implementation review

- Review of VAGO audit's recommendation implementation beyond the existing system of self assessment
- Input of Victorian Auditor General in PAEC follow ups



# Findings, recommendations and impacts

- PAEC's findings and recommendations build on VAGO's to improve public administration
- E.g. *Gambling and liquor regulation in Victoria* report included 61 recommendations:
  - 30 supported in full
  - 29 supported in principle
  - 1 under review
  - 1 not supported
- Fully supported recs for delivery of programs by health-based agency and transferring bookmaking licencing to VGCCC



# Conclusion

- PAEC audit follow ups allow for **detailed examination** of key issues and topics relating to public administration
- They are **more inclusive** and have **greater transparency** in comparison to original VAGO audits, incorporating submissions and public hearings with members of the community, key stakeholders and expert witnesses
- They can also consider any **new issues** that have arisen since the original audit reports were tabled

# ACPAC 2026



AUSTRALASIAN COUNCIL OF  
PUBLIC ACCOUNTS COMMITTEES

**Parliament House - Hobart - Tasmania**

FINANCIAL OVERSIGHT • ACCOUNTABILITY • TRANSPARENCY

Jurisdiction Reports

2024-2026

Cth Joint Committee  
of Public Accounts  
And Audit

NZ Finance and  
Expenditure  
Committee

QLD Governance,  
Energy and Finance  
Committee



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SA Economic and  
Finance Committee

SA Statutory  
Authorities Review  
Committee

NT Public Accounts  
Committee

Cook Islands Public  
Accounts  
Committee

WA Standing  
Committee on  
Estimates and  
Financial Operations

WA Public Accounts  
Committee

ACT Standing  
Committee on  
Public Accounts and  
Administration

Tas Parliamentary  
Standing Committee  
of Public Accounts

**Jurisdiction Reports Received**

**2024-2026**

How PACs have overseen **government spending**, evaluated **financial reporting, transparency & accountability** of public institutions

Highlights of specific completed inquiries e.g. investigations into **stadium construction, housing schemes, management of cultural institutions**

Emphasise critical **relationships** between Committees and Auditors-General.

**Challenges** of budgetary scrutiny and legislative compliance.

Committee **membership** changes following elections.

Ongoing **efforts to modernise financial reporting** standards across the public sector.

**SUMMARY OF REPORTS – in broad terms**

**2024-2026**



# ACPAC 2026

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**Reports provided a comprehensive overview of the parliamentary mechanisms used to maintain public trust and integrity in the administration of government funds**



**Reports reveal landscape focused on strengthening government accountability through rigorous financial scrutiny, following up on audit recommendations, and addressing pressing social issues**

Overview of Jurisdiction Reports Content

2024-2026

# Trends and common themes

## **Housing and Land Management**

A dominant theme across jurisdictions is the scrutiny of housing affordability and government land schemes

WA inquiring into land rent schemes

ACT investigated the Home Buyer Concession Scheme

SA conducted a major inquiry into housing availability

Tas inquiring into disposal of public land

# Trends and common themes

## **Strengthening Auditor-General Relations**

Most committees have formalised or deepened their relationship with their respective AGs

NT entered a Memorandum of Understanding with AG in 2025

Tasmania has a 'Statement of Understanding' to ensure the AG's independence

Review of relevant Audit Office legislation in a number of jurisdictions

# Trends and common themes

## **Infrastructure and Procurement Oversight**

There is a strong focus on the 'public purse' regarding major capital works

Defence procurement at Commonwealth level

NT - Darwin Ship Lift

Tasmania - The Spirit of Tasmania vessel replacement project and new stadium

ACT investigated the Home Buyer Concession Scheme

# Trends and common themes

## **Standardisation of Scrutiny**

Committees are moving toward more structured questioning

NZ developed a 'Standard Annual Review Questionnaire' to improve the quality of scrutiny while reducing the burden on agencies

WA is investigating digital options to manage the increasing volume of budget estimates questions

# Political Cycles and Member Turnover

Elections disrupted committee work in ACT, NT, WA, SA and Tasmania during 2024–2026

Often results in a loss of institutional knowledge and requires extensive induction for new members

## Challenges



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**Parliament House - Hobart - Tasmania**

# Compliance and Resourcing

The Cook Islands report a critical challenge with reporting compliance: only 22% of government entities submitted 2023–2024 performance results on time

Many committees also cited a need for more dedicated research and secretariat staff to handle increasingly complex inquiries

## Challenges



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# Fees and Financial Sustainability

Rising audit costs, driven by complex financial environments and professional service markets, are a challenge, particularly for smaller local governments in WA and sustainability of audit offices in Queensland

## Challenges



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## Self-Referral Powers

Most committees across Australasia possess the power to 'self-refer' or initiate inquiries into matters they deem important to parliament

## Bipartisanship

Committees generally emphasise a custom of general bipartisanship or non-partisanship to maintain the integrity of financial oversight

## Follow-up Practices

A core function for nearly all jurisdictions is following up implementation of AG recommendations to ensure agencies take corrective action

# Similarities



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# Organisational Structure



Queensland is unique - no dedicated Public Accounts Committee. Qld utilises 7 portfolio committees that undertake financial scrutiny for each specific area



The ACT recently moved oversight of AG's office (admin & budget) to a separate Integrity Commission committee.

PAC still reviews the AG's audit reports



The Commonwealth JCPAA has unique statutory role overseeing the Parliamentary Budget Office and defence acquisition

## Differences



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## **Regional Collaboration**

Small island jurisdictions like the Cook Islands and Kiribati place a high priority on regional workshops and learning from larger jurisdictions to build capacity

## **Unique Legislative Duties**

The NT PAC is responsible for considering whether public petitions read in the Assembly should be debated

**Total Reports by Jurisdiction**

**2024-2026**

## Commonwealth

- The Joint Committee of Public Accounts and Audit presented 14 reports (numbered 502 through 515)
- Reports included 2 Annual Reports and various inquiry reports into public sector ethics, defence procurement and AI governance

## New Zealand

Finance and Expenditure Committee tabled 3 reports, an interim report on performance reporting and public accountability (September 2025), a report on long-term fiscal trends, and a report on banking competition

## **Australian Capital Territory**

- The Tenth Assembly PAC completed a total of 24 reports before ending in October 2024
- The subsequent 11th Assembly PAC has completed 5 inquiries so far
- A notable report was tabled following the inquiry into the Home Buyer Concession Scheme administration

## Cook Islands

- The Committee tabled 6 reports
- Reports covered annual reviews of government entities and scrutiny of various Appropriation Bills

## South Australia

- Economic and Finance Committee tabled 8 reports throughout the 55th Parliament (2022–2026) including 3 specific reports tabled since the 2024 jurisdiction report including inquiry into SA Housing Availability
- Statutory Authorities Review Committee tabled 1 major inquiry report in August 2025 regarding the South Australian Museum and the Art Gallery of South Australia

Total Reports by Jurisdiction

2024-2026

## Western Australia

- Estimates and Financial Operations Committee issued 4 specific reports (Reports 91–94), primarily focusing on budget estimates and the financial operations of greyhound racing
- Public Accounts Committee - previous committee tabled 2 reports (ESG investment & Auditor General recommendations) and current committee tabled 1 brief report on the state budget

Total Reports by Jurisdiction

2024-2026

## Queensland

While Queensland utilises portfolio committees rather than a single PAC, the Governance, Energy and Finance Committee and its precursor tabled reports on:

- 2024–25 and 2025–26 budget estimates
- Strategic Review of the Queensland Audit Office
- oversight of audit fees

## Tasmania

- The Parliamentary Standing Committee of Public Accounts tabled 12 reports during this period
- These included inquiries into the Basslink Services Agreement, the Spirit of Tasmania vessel replacement, and the Hobart Arts Entertainment and Sports Precinct

+  
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- Role and importance of Committee Secretary

- Committees cannot operate with an effective secretary
- Committee secretaries need to be confident and maintain confidentiality
- The Committee Secretary must be a trusted partner
- Committee secretaries provide procedural advice
- The relationship between Chair and secretary is critical
- Mutual respectful is key

+  
•

- Role and importance of Committee Secretary

- Report writing, Secretary needs to ensure all relevant evidence is readily available and accessible to members
- Using other services such as parliamentary research and other resources, especially in small jurisdictions vital and can assist with chronological records of inquiry matters

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- Role and importance of Committee Secretary

- Agree on a reporting style and template to expedite reporting
- Secretary can value add through additional research and sourcing relevant information
- MPs need to be prepared for meetings and engaged

## Methodology Note

The majority of information in this presentation was compiled using AI (Google NotebookLM) to interrogate the 11 jurisdictional reports received from ACPAC member committees.

### Prompts used:

- Australasian Council of Public Accounts Committees 2026 Insight - trends, common themes, challenges, similarities, differences
- How many reports tabled

End Note



PARLIAMENT of AUSTRALIA



QUEENSLAND PARLIAMENT  
**COMMITTEES**



# ACPAC 2026



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# Climate and Insurance

*ACPAC 2026*

Deborah Russell and Nancy Lu





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The Commissioner

Functions & powers

Mission & values

Transparency

Emissions reporting

Contact

Careers

## The Commissioner

The current Commissioner





# Estimate of environmental expenditure 2025/26

Method and results

November 2025



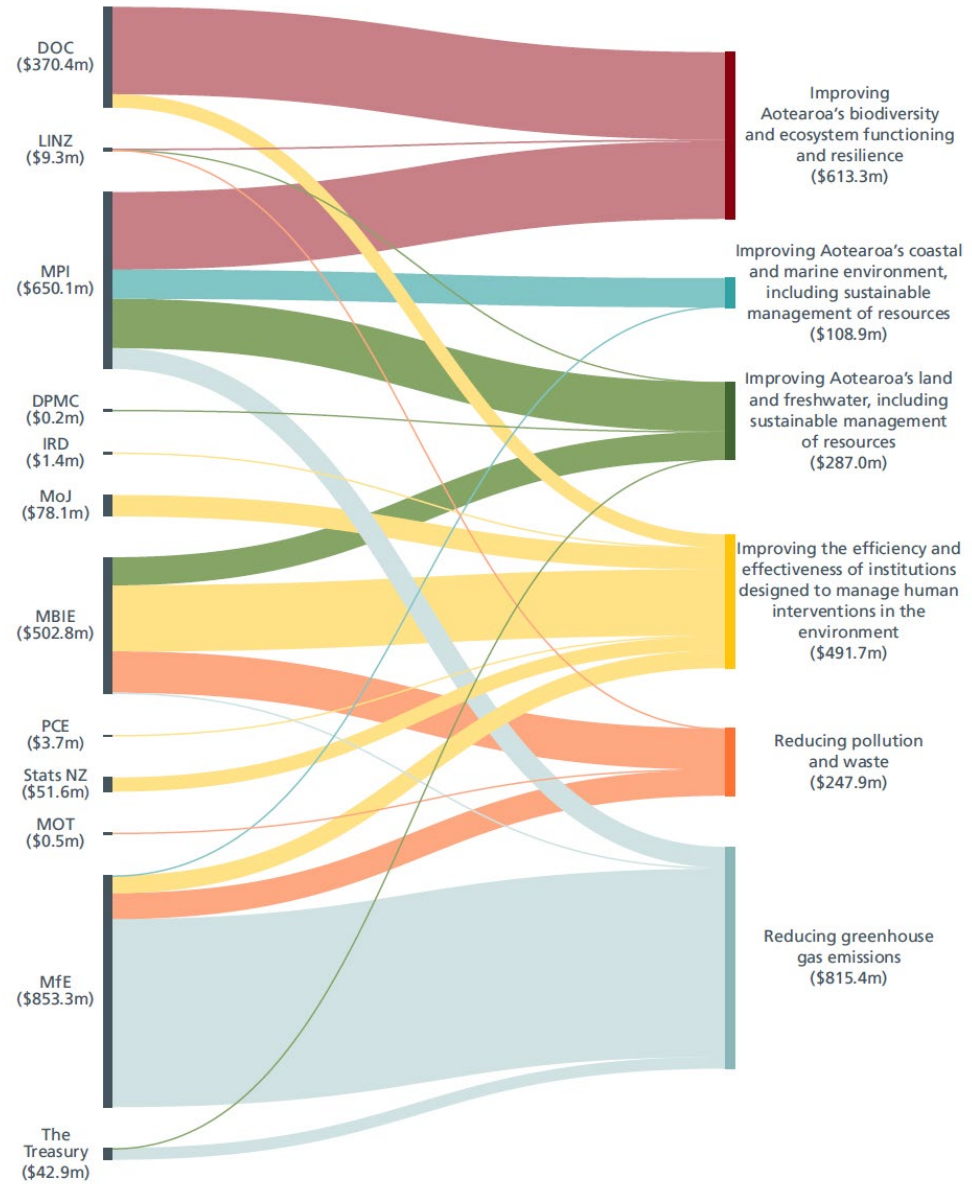
Parliamentary Commissioner for the Environment

Te Kaitiaki Taiao a Te Whare Pāremata



# Environmental Expenditure

2019 - 2020





# Environmental Expenditure

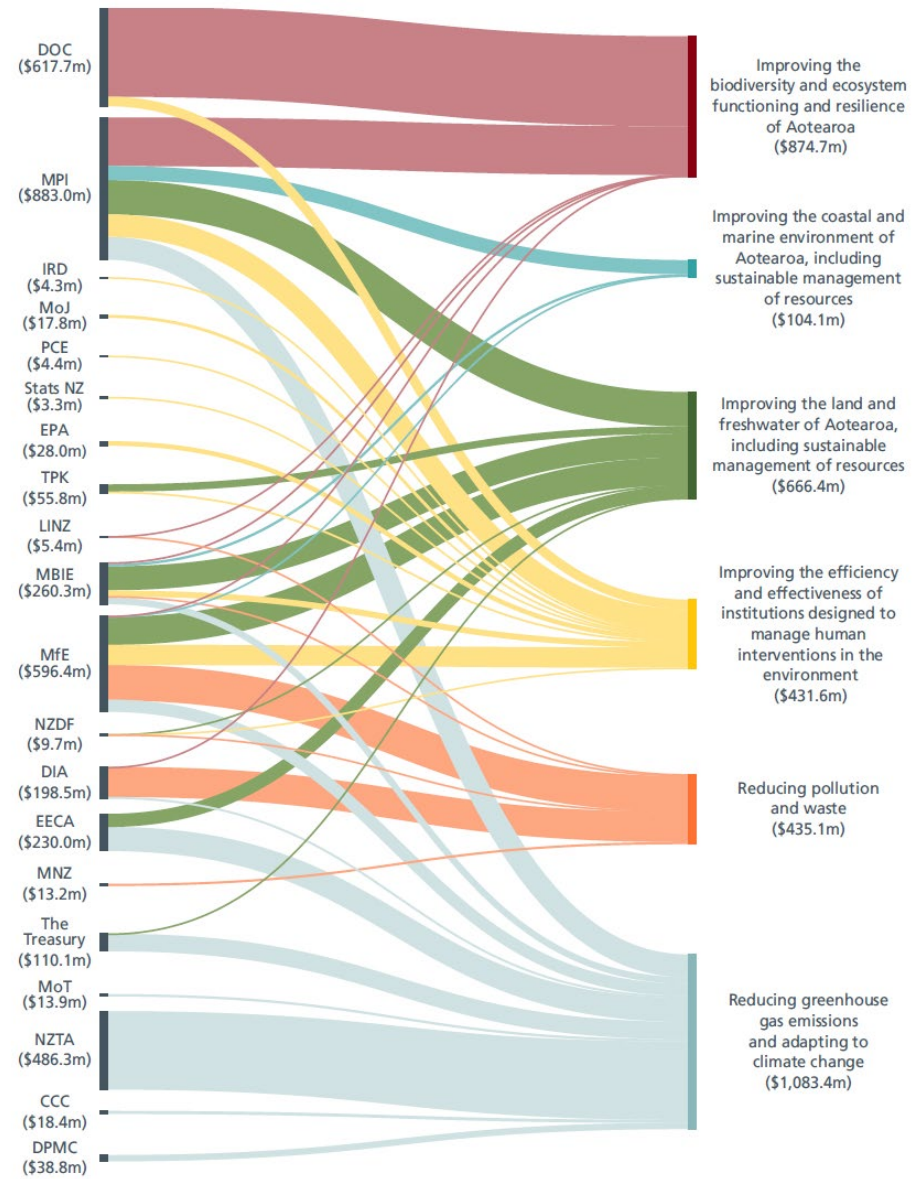
2022-23





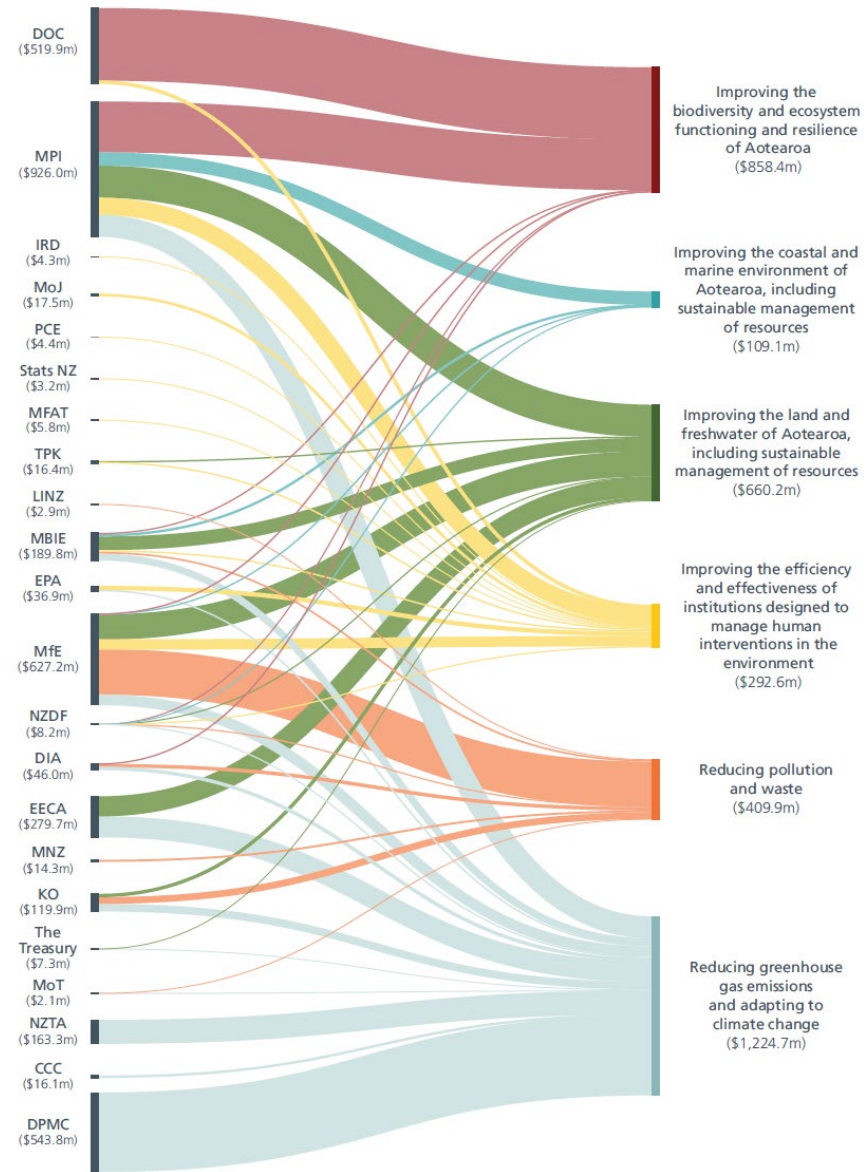
# Environmental Expenditure

2023 - 2024



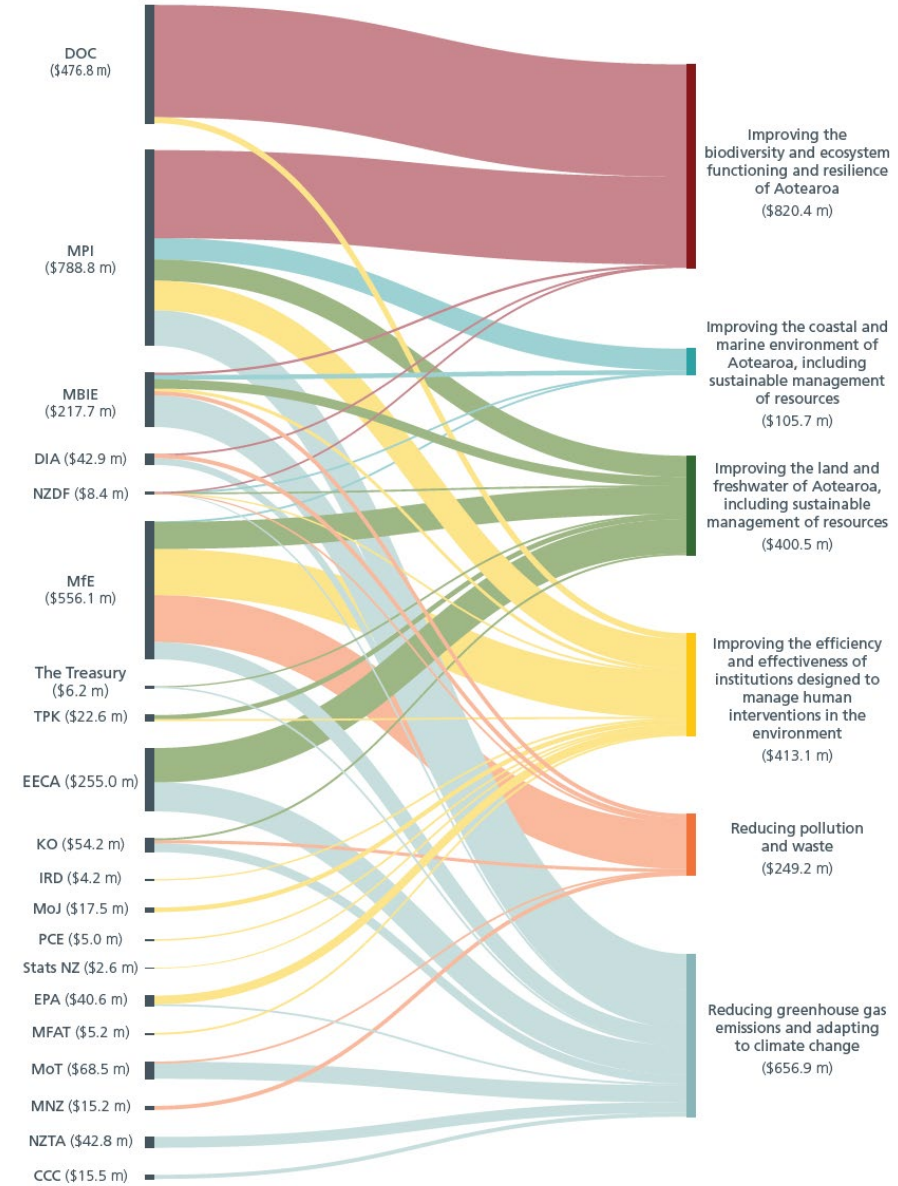
# Environmental Expenditure

2024 - 2025



# Environmental Expenditure

2025 - 2026



# Climate expenditure 2019 to 2026



YEAR	TOTAL	% OF GOVT BUDGET	CLIMATE	REDUCING GHG	ADAPTATION
2019-22	\$2.6b	2.0%	\$815	\$813	
2022-23	\$3.5b	2.2%	\$800m	\$700m	\$40m
2023-24	\$3.6b	2%	\$1.1b	\$840m	\$55m
2024-25	\$3.6b	2%	\$1.2b	\$471m	\$722m
2025-26	\$2.6b	1.4%	\$657m	\$444m	\$192m

<https://pce.parliament.nz/>

<https://pce.parliament.nz/publications/estimate-of-environmental-expenditure-202526-method-and-results/>



# PIVOT

New Zealand is a  
disastrous country



# The insurance gap

If your property has been affected by recent flooding, storm or landslip damage, contact your private insurer. They'll help you with your natural hazards claim and what you need to do next.

For more information, go to [Cover for storm, flood and landslide damage](#).



[Publications](#)

[News](#)

[Natural Hazards Portal](#)

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[Insurance and claims](#) ▾

[Resilience and research](#) ▾

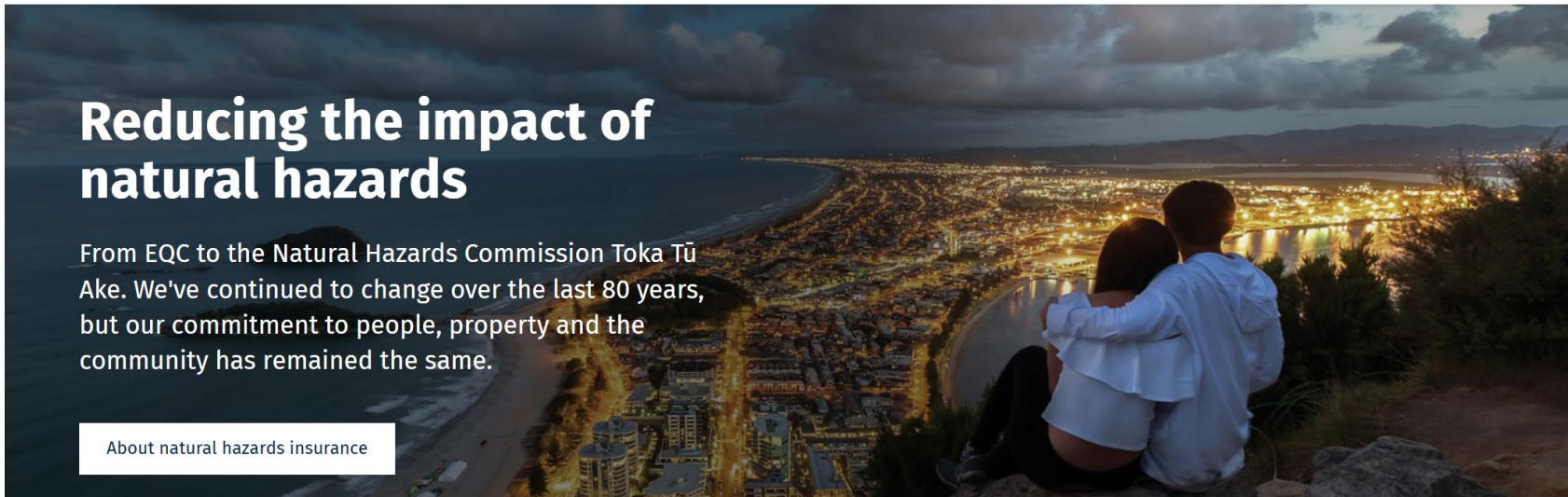
[Be prepared](#) ▾

[About NHC Toka Tū Ake](#) ▾

## Reducing the impact of natural hazards

From EQC to the Natural Hazards Commission Toka Tū Ake. We've continued to change over the last 80 years, but our commitment to people, property and the community has remained the same.

[About natural hazards insurance](#)



















ENVIRONMENT / CLIMATE

# 'A storm every eight days' - country's biggest insurer calls for systemic response

7:45 am today

Share this



**Kate Newton**, Climate Change Correspondent  
✉ [kate.newton@rnz.co.nz](mailto:kate.newton@rnz.co.nz)



# Issues for PACs

- PACs need to be across the insurance risk
  - Is government adequately insuring its own property?
  - Is government adequately insuring infrastructure?
  - How is government ensuring that private property is adequately insured?
  - How will government ensure that insurance continues to be offered to be AT AN AFFORDABLE PRICE to all property owners?
  - What will government do if when insurers refuse to insure some properties?