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EXAMINING THE HISTORY OF ONE OF THE LONGEST ESTABLISHED PUBLIC ACCOUNTS COMMITTEES IN THE COMMONWEALTH

This article examines the history of the Parliamentary Joint Standing Committee of Public Accounts based in Tasmania.

Introduction

Celebrating 162 years of existence on 28 August this year, the following is a potted history of the establishment and successive iterations of what is now the Tasmanian Parliamentary Standing Committee on Public Accounts.

1862: The Establishment of Tasmanian Public Accounts Committee

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.^{1,2,3}

Notwithstanding, not long after the commencement of the permanent Select Committee on Public Accounts established by the UK House of Commons on 8 April 1861 (and resolved under Standing Orders on 31 March 1862), on 28 August 1862 Tasmania saw the appointment of a six Member strong 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 £25,000⁴ could not be accounted for: in fact, it could not be readily ascertained as to whether the amount was actually lost or a mistake.⁵

Despite the seemingly good cause to investigate this financial irregularity of the Colony's coffers, no meeting was ever held, and no similar Select Committee was established by the House of Assembly again until 29 October 1875. This was the first meeting where a Public Accounts Committee report was tabled (but not printed) on 2 November 1875. Such was the gravity of that first Report that it was recorded in the Tasmanian Tribune as such:

'Committee of Public Accounts

*The TREASURER brought up the report of the Public Accounts Committee, and moved it to be read. Agreed to.'*⁶

1876 to 1943: Scrutiny of Local Government Loan Applications for Sundry Works

Whilst there were appointments of House of Assembly Public Accounts Select Committees for the periods 1876-81 and 1887 through to 1916,⁷ no recorded meeting of the Public Accounts Committee took place over that period. The *Final Report of the Standing Committee of Public Accounts (No.74 of 1917)* noted that for the first time during a period of 30 years, the Committee had met to consider loan applications for sundry works from various local bodies (local government) and that some bodies had not been meeting their loan obligations and that these should be repaid in regular annual instalments until it was fully liquidated.

By and large, most reports tabled from 1916 to 1943 dealt with the Committee considering the merits of loan applications made by local government for water supply, electricity and electric lighting, sewerage, harbour works and the occasional community hall, recreation ground and aerodrome.⁸

1944 to 1948: The Batt Report and the 1948 Constitutional Crisis

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 Auditor-Generals: 70 for the incumbent Auditor-General, Mr Frederick Batt, and 65 years for succeeding Auditor-Generals. 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'.



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PUBLIC ACCOUNTS COMMITTEES IN THE COMMONWEALTH

In his previous reports, the Auditor-General had proposed the appointment of a Standing Committee of Public Accounts more akin to the UK Public Accounts Committee to inquire into the issues raised in the Auditor-General's reports but to no avail (i.e., investigating any irregularities highlighted and to deal with the recurrent problem of spending in excess of estimates); rather that the Public Accounts Committee had been set up to inquire into local government matters only. Batt viewed such a Committee as a 'necessary link in the chain of financial control by Parliament'.⁹

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:¹⁰ '... 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:¹¹ '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 whitewash 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,¹² the standing down of the incumbent Premier pending trial of receiving improper payments in relation to State road transport policy (found not guilty and later resumed their seat in Parliament), and the Legislative Council voting to return the Supply Bill to the House with a request that the sums be reduced to two months' supply 'on the understanding that the Government seek an immediate dissolution' led to the 1948 Constitutional Crisis.¹³ It may be argued that this period foreshadowed a low point in Public Accounts Committee parliamentary oversight for the intervening period.



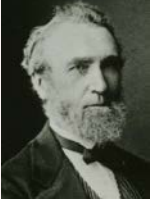


1944 to 1960: The Absent Years

From 1944-45 through to 1958 there were no Public Accounts Committee meetings recorded. It was nearly a century since the advent of the first appointed Public Accounts Committee in 1862, that the Tasmanian Parliament started to see consistent meetings and eventually more fulsome reporting from the Committee.

During this hiatus of Committee activity, the first woman Member to be appointed, Mrs (then Dame) Mabel Miller, MHA (Member for

Historical Pictures for Tasmanian Parliamentary Accounts Committee

Inaugural Tasmanian House of Assembly Select Committee into Public Accounts – 28 August 1862

					
Mr John Balfe Member for Franklin	Mr John Crookes Member for Launceston	Mr Charles Henty Member for George Town	Mr Frederick Innes Colonial Treasurer Member for Morven	Mr John Perkins Member for Kingborough	Mr William Sharland Member for New Norfolk

First Female Members for House of Assembly Select Committee on Public Accounts and Legislative Council Select Committee on Public Accounts and Finance respectively


	One of the first two women elected to Tasmania House of Assembly (Amelia Best was the other). First women elected to Hobart City Council 1952; Deputy Lord Mayor 1954-56, 1964-70; Represented Australia at UN 1967-69.		First woman in Australia to lead an Upper House. Longest term of any woman in the Tasmanian Parliament. Mother-in-law of ALP Premier Bill Neilson. Granted the right to use the title 'Honourable' for life on 12 August 1976.
Dame Mabel Miller Liberal Member for Franklin		Hon. Phyllis Benjamin, AO, MBE Labor Member for Hobart	

Image: Parliament of Tasmania.



Franklin) for the term 1955-59.¹⁴ The Legislative Council's short-lived Public Accounts and Finance Committee (see below) appointed Mrs Phyllis Benjamin, MLC (Member for Hobart) between 1968 and 1969.¹⁵

1960 to 1970: Elevation to Standing Committee

On 7 December 1960, the House of Assembly Standing Orders Committee recommended a new Standing Order No. 408A to be included in the relevant Standing Orders as follows:

'Public Accounts Committee. 408A. - (1) A Committee of Public Accounts, to consist of seven Members, of whom four shall be a Quorum, shall be appointed when this Standing Order becomes effective and thereafter at the commencement of each Parliament, for the examination of the accounts showing the appropriation of the sum granted by Parliament to meet public expenditure, and of such other accounts laid before Parliament as the Committee may think fit.

(2) The Committee shall have power to send for Persons, Papers, and Records, to report from time to time, and to sit during any adjournment exceeding Fourteen days and any recess of Parliament.'

This was the first time that a Tasmanian Public Accounts Committee became a Standing Committee in Parliament. 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 that was agreed on 11 November 1965: *'At the beginning of every Session a Select Committee on Public Accounts and Finance shall be appointed.'*

1970 to Present Day: Statutory Recognition of the Parliamentary Joint Standing Committee

It became evident that having two Standing Committees for public accounts scrutiny was not the best use of resources in a small Parliament. The *Public Accounts Committee Bill, 1970 – Second Reading Notes* states that the Bill was designed to give effect to the following Resolution which was agreed to by both Houses of Parliament on Tuesday 4 November 1968: *'That the Legislative Council and the House of Assembly jointly recognise the autonomous role and independence of each House to the other, but in the matter of appointment of Committees of Public Accounts, accept the proposition that interests generally would be better served if both Houses were represented on a single Committee of Public Accounts.'*¹⁶

The *Public Accounts Committee Act 1970*¹⁷ commenced on 15 December 1970 and has remained more or less untouched over the past 54 years. Under section 6 of the Act, the Committee:



Image: Parliament of Tasmania.

- *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.*

Since 1971, the Public Accounts Committee has consistently tabled a rich and varied range of reports on the topical issues of the day, including but not limited to:

- stores control in public sector departments (1971)
- outstanding fees for Tasmanian public hospitals (1971)
- domestic and interstate travel by State servants (1972)
- purchase of imported wooden benches for a police station (1986)
- prison officers' absenteeism (1987)
- cost of fire protection in public schools (1996)
- television advertisements for a Tasmanian political party (2008)
- the efficiency and effectiveness of the Fox Eradication Program in Tasmania (2009)
- the Office of the Ombudsman and Health Complaints Commissioner
- the Government's economic and health expenditure response to the COVID-19 pandemic (2022), and
- Tasmanian Government's Continuing Response to the COVID-19 Pandemic (2023).

In line with the Act, the Public Accounts Committee now reviews selected reports from the Parliamentary Standing Committee on Public Work to follow-up on the outcome of approved projects with particular reference to the adherence to authorised budgets, project timeframes and agreed deliverables.



PUBLIC ACCOUNTS COMMITTEES IN THE COMMONWEALTH

With the first Statement of Understanding between the Tasmanian Auditor-General and the Committee having been struck in June 2007, the Public Accounts Committee also reviews past performance audit reports of that Office predominantly with a view of following-up the implementation of recommendations by public sector agencies.¹⁸

The maturation of the Public Accounts Committee and the complexities of modern parliamentary processes over the last five years or so has meant the tabling of three special reports for parliamentary debate:

- Failure to Comply with Summons (March 2017)¹⁹
- Unauthorised Disclosure of Committee Deliberations (March 2017)²⁰
- Failure of Minister to Agree to Publicly Release Documents (20 November 2020)²¹

The Public Accounts Committee is also a full member of the Australasian Council of Public Accounts Committees, and since 2022 a member of Commonwealth Association of Public Accounts Committees (CAPAC).

The current Committee continues to provide collective good governance and oversight in a consensus driven way to achieve good outcomes on behalf of the Tasmanian community. The Committee looks forward to tabling well considered and outcome focussed reports in Parliament on any matter 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.

It will be interesting to see what the Tasmania Public Account Committee's role will be when it reaches its bicentenary in 2062.

- Copies of past and current reports are available on the Tasmania Public Accounts Committee's website: <https://www.parliament.tas.gov.au/committees/joint-committees/standing-committees/public-accounts-committee>.
- The research for this article was undertaken by the author during prorogations of the Tasmanian Parliament in 2022.

The CPA Parliamentary Academy has a **Public Accounts Committee online course** which is free for both Members of Parliament and parliamentary staff from CPA Branches or for a small fee for others. Visit www.cpahq.org/parliamentary-academy/ to register.

References:

- ¹ See Tasmanian House of Assembly *State of the Public Service Report* (No. 2 of 1857), https://www.parliament.tas.gov.au/__data/assets/pdf_file/0016/34702/ha1857pp2.pdf
- ² See *Report of the Royal Commission Appointed to Inquire into the Accounts, and the Departments of the Government, Southern Side* (No. 11 of 1863), https://www.parliament.tas.gov.au/__data/assets/pdf_file/0029/39674/ha1863s2pp11.pdf
- ³ See *Report of the Royal Commission Appointed to Inquire into the Working of the Departments on the Northern Side of the Island* (No.18 of 1863), https://www.parliament.tas.gov.au/__data/assets/pdf_file/0030/39099/ha1863s2pp18.pdf
- ⁴ Around \$3.37M using the Retail Price Index in 2023: see <https://www.thomblake.com.au/secondary/hisdata/calculate.php>
- ⁵ *The Mercury* (Hobart, Tas.:1860 – 1954), Friday 29 August 1862, page 4, <https://trove.nla.gov.au/newspaper/article/8810163>
- ⁶ *Tasmanian Tribune* (Hobart Town, Tas. : 1872 - 1876), Wednesday 3 November 1875, page 3, <http://nla.gov.au/nla.news-article200366699>



Image: Parliament of Tasmania.

⁷ No Select Committees for Public Accounts were established between 1882 and 1886 inclusive.

⁸ The period between 1916 to 1943 was arguably of sporadic activity:

- from 1916-17 to 1920-21, there were 18 meetings held but no reports tabled,
- from 1921-22 to 1924-25 saw 14 reports tabled (but no records of meetings),
- from 1925-26 to 1930 saw a total of 16 meetings and 19 reports being tabled, but
- from 1931 to 1943 only one meeting and a single report in 1934.

⁹ See 'Chapter Ten – Frederick John Batt' in *Independence – A Foundation of Accountability: A History of the Tasmanian Audit Office*, Lindy Scripps, p.169-170

¹⁰ See *Audit Inquiry Continued* from Page 7, *The Mercury*, Thursday 29 June 1944, p.14 <https://trove.nla.gov.au/newspaper/article/26003743/1868838>

¹¹ See *Parliament Must Decide*, *The Mercury*, Thursday 9 June 1944, p.3 <https://trove.nla.gov.au/newspaper/article/26003706/1868827>

¹² *Journal and Printed Papers of Parliament 1946 No.1 Report of the Royal Commission of Forestry Administration and Journal and Printed Papers of Parliament 1948 No.1 Report of the Royal Commission Upon Certain Allegations of Improper Payments to the Honourable the Premier in Relation to State Road Transport Policy*

¹³ Despite this, the Tasmanian Government was returned to power having lost one seat and with the help of an Independent.

¹⁴ One of the first two women elected to Tasmania House of Assembly (Amelia Best was the other). First women elected to Hobart City Council 1952; Deputy Lord Mayor 1954-56, 1964-70. Represented Australia at UNO 1967-69. <https://www.parliament.tas.gov.au/history/members/millerm523.html>

¹⁵ First woman in Australia to lead an Upper House. Longest term of any woman in Tasmanian Parliament. Mother-in-law of ALP Premier Bill Neilson. Granted the right to use the title 'Honourable' for life on 12 August 1976. <https://www.parliament.tas.gov.au/history/members/benjaminp514.html>

¹⁶ See *Review of the Public Accounts Act 1970* (No. 34 of 2017), Appendix 3, https://www.parliament.tas.gov.au/__data/assets/pdf_file/0034/59776/report20no.3420of20201720report20on20review20of20the20public20accounts20committee20act201970.pdf

¹⁷ See <https://www.legislation.tas.gov.au/view/html/inforce/current/act-1970-054>

¹⁸ See *Statement of Understanding between the Public Accounts Committee and the Auditor-General*, https://www.parliament.tas.gov.au/__data/assets/pdf_file/0022/57442/2021090220pac20statement20of20understanding20signed.pdf

¹⁹ See: https://www.parliament.tas.gov.au/__data/assets/pdf_file/0030/57891/pac20sr20520of20201720for20website20_20printing.pdf

²⁰ See: https://www.parliament.tas.gov.au/__data/assets/pdf_file/0029/58862/pac.rep.finalspecialreport.releaseofdocumentscombined.neaw.002.pdf

²¹ See https://www.parliament.tas.gov.au/__data/assets/pdf_file/0029/58862/pac.rep.finalspecialreport.releaseofdocumentscombined.neaw.002.pdf

²² It is intended as a future project for copies of all available Tasmania Public Accounts Committee reports to be uploaded to the website for public interest and research purposes.