

# Public Accounts Committee

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## Terms of Reference

### Role:

To examine and report to Legislative Council on financial statements, accompanying management letters and reports relating to the Economy, Efficiency and Effectiveness that the Chief Auditor has brought to the attention of Council.

### Responsibilities:

Specific areas of responsibility include:

- 1) To examine and report to LegCo on
  - a) SHG financial statements as audited by the Chief Auditor & laid in LegCo
  - b) Management Letters and reports of the Chief Auditor laid in LegCo
- 2) Consider and report to LegCo on
  - a) any reports by the Chief Auditor relating to the Economy, Efficiency and Effectiveness of any Government department or public body
  - b) any other matter of importance brought to its attention by the Chief Auditor
- 3) Report to LegCo with or without recommendations
- 4) Request Chief Auditor or other suitable person to conduct specific examinations relating to Economy, Efficiency and Effectiveness of any Government department or public body
- 5) Meet in public *unless* the Chairman deems that meeting in private would be more appropriate

### Powers:

The PAC:

- 1) May invite any person to assist in its work
- 2) May
  - a) Summon any person to appear before it
  - b) Require any person summoned to answer questions and provide information
- 3) Shall not be subject to the direction or control of any person
- 4) May regulate its own procedures

### Legislation:

Title	Principal Effects
<b>Constitution Section 69</b>	Establishes PAC and its primary responsibilities Permits Standing Orders to allocate further functions
<b>Standing Orders of the Council, Order No 23</b>	Allocates further responsibilities Establishes procedures for the operation of PAC

## **Membership:**

### Voting members

- Chair and one other member appointed for any period up to four years by the Governor acting in consultation with Elected Members from among persons who are not Members of the Council
- Three Elected Members of Legislative Council selected by a majority vote of Elected Members

### Non voting members

- Chief Auditor or in his/her absence, Chief Auditor's representative

It is a convention of Legislative Council to not elect members of Executive Council to the PAC to prevent the conflict arising from such members scrutinising their own areas of responsibility.

The second member who is not an Elected Member shall be appointed as the Vice Chair. In the absence of the Chair, the Vice Chair shall have all the rights and responsibilities of the Chair.

## **Quorum**

No business shall be conducted at any Committee meeting unless a quorum is present.

A quorum shall comprise 3 members of the Committee (including the Chair).

## **Openness and transparency:**

There shall be a presumption in favour of an open agenda and the public shall be invited to attend committee meetings.

A meeting may be closed if in the opinion of the Chairman the business is more suitable to be dealt with in private. The decision shall be based on whether:

- The discussion relates to named individuals
- An individual could be identified through the discussion
- Information is commercially sensitive
- Information is subject to legal process

Transcripts shall be prepared for the use of PAC in preparing its report which may be released to any person that requests them.

## **Declarations of Interest**

Members shall review the agenda and confirm to the Chair whether or not they have a conflict of Interest in regard to any item no less than eight days prior to the meeting date.

The Chair shall provide the agenda to the Governor no less than seven days prior to the meeting date and confirm whether or not there are any conflicts of interest to allow the Governor to consult Legislative Council and appoint a temporary member to deal with the business causing the conflict.

## **Reporting:**

PAC shall prepare a Report following each session to be presented at the next Legislative Council. This report may be with or without recommendations.

The Report shall be presented as a Paper to Legislative Council under Standing Order 7 by one of the Elected Members of the PAC. Where a Report contains recommendations, the Elected Member presenting the Paper shall also submit a Motion under Standing Order 10 that Legislative Council adopts the recommendations of the Report.

## **Meetings:**

The PAC shall schedule its work to consider reports referred to it by Legislative Council and to be able to report to Legislative Council in good time. The PAC shall meet at least once a year.

The Chair shall appoint the place, date and time of each meeting.

The meeting place shall be changed if a member of public wishing to attend is unable to do so due to the accessibility of the meeting place.

The Chair may convene additional meetings as required.

## **Recurring Business**

1. Examine financial statements and Management Letters laid in Legislative Council
2. Examine reports relating to Economy, Efficiency and Effectiveness laid in Legislative Council
3. Monitor implementations of PAC recommendations accepted by SHG
4. Examine the budget of the Saint Helena Audit Service
5. Examine the Saint Helena Audit Service Annual Audit Plan setting out the performance audit programme for the year.

## **Committee meetings**

The PAC may meet formally or informally as it requires. When meeting informally, none of the responsibilities set out in the Constitution and Standing Orders may be conducted and none of the Powers set out in the Constitution and Standing Orders may be invoked.