

Rationale of Establishing Public Accounts Committees: A Critical Review of Literature

Alex Chola Kafwabulula¹, Windu Matoka²

1. Department of Business Studies, School of Business, ZCAS University, Dedan Kimathi Road, P.O. Box 35243, Lusaka, Zambia – 10101, DBA Candidate, ability.always@gmail.com

2. Department of Business Studies, School of Business, ZCAS University, Dedan Kimathi Road, P.O. Box 35243, Lusaka, Zambia – 10101, windumatoka@gmail.com or windu.matoka@zcasu.edu.zm

Abstract

According to the UK Parliament, “The Public Accounts Committee examines the value for money of Government projects, programmes, and service delivery. Drawing on the work of the National Audit Office the Committee holds government officials to account for the economy, efficiency, and effectiveness of public spending.” Therefore, the purpose of this study is to provide the background information on the creating of Public Accounts Committees (Parliament). The paper further attempts to cover issues relating to external audit and legislative scrutiny. The paradigm for the Public Accounts Committees is also covered in this article. In this article, a critical review of literature has been used as a methodology. The key literature reviewed is from Google Scholar and EbscoHost, Researchgate, and other scholarly databases. Further, websites for some Parliaments and associations for parliaments across the globe have been an invaluable source of information on this subject. From the literature that has been reviewed it can be concluded that both Public Accounts Committees (PACs) and Auditors General can help to attract Foreign Direct Investment (FDI) or international capital investment to a country by providing assurances on the integrity of public sector finances, especially if challenges faced in building their capacity and performing their functions can be overcome.

Keywords: Public Accounts Committee (PAC), Auditor General’s Office, Legislative Scrutiny

DOI: 10.7176/PPAR/12-6-03

Publication date: August 31st 2022

Introduction

Parliament is usually referred to as the legislative branch of government. In John Locke’s model of the separation of powers, the legislative and executive powers are to be separated. Legislation is to prescribe rules and the power of execution, and the executive is subordinate and accountable to the legislature. As the body that represents the people, parliament is called upon to see to it that the administration of public policy reflects and meets the people’s needs. Parliament is also called upon to ensure that the agreed policy is properly implemented and delivered to target citizens. This is the role of parliamentary oversight. This oversight role is played by various committees and one such committee is the Public Accounts Committee. The Committee plays a key role in public sector accountability. It examines the Government’s use of resources and agencies’ financial operations. It also looks at financial probity and regularity, and focuses on whether agency programs are achieving their aims. The Committee reviews the Auditor-General’s reports to ensure that agencies respond appropriately to the Auditor-General’s recommendations.

Research Aim: The aim of the study is to provide the rationale for the creating of Public Accounts Committees (Parliament)

Research Objectives:

To describe the role the Public Accounts Committees (PACs) play in parliamentary scrutiny and good governance.

To discuss what the Public Accounts Committee needs in order to function

Parliament’s Legislative Function

In a World Bank paper, titled: Scrutinizing Public Expenditures : Assessing the Performance of Public Accounts Committees, it has been indicated that:

“Legislatures perform three functions - representative, legislative, and oversight. They perform a representation function in that they represent the will of the people, which is the legitimate source of authority in democratic countries. They perform a legislative function because, in addition to introducing legislation on their own, they have the power to amend, approve or reject government bills. And they perform an oversight function, ensuring that governments implement policies and programs in accordance with the wishes and intent of the legislature. They undertake this oversight function in two ways: they oversee the preparation of a given policy (ex ante oversight) or can oversee the execution and the implementation of a given policy (ex post oversight).”

Though most legislatures have the power to keep the government accountable for its actions and its policies, there is considerable variation in the legislative tools that legislatures can employ to perform their oversight function. This variation reflects to a large extent differences in the form of government and other constitutional arrangements. These means include parliamentary committees, questions in the legislature, interrogations, urgent debates, the estimates process, scrutiny of delegated legislation, private members' motions and adjournment debates that allow legislators to raise issues relating to the use or proposed use of governmental power, to call upon the government to explain actions it has taken and to require it to defend and justify its policies or administrative decisions.

One of the tools that a legislature can use to further enhance oversight of the financial operations of government is a specialized committee. In the "Westminster model" of democracy the committee is known as the Public Accounts Committee, or PAC; it is the "audit committee" of Parliament and as such is the core institution of public financial accountability. As Frantzych pointed out more than two decades ago, legislatures need useful information to perform their representative, legislative and oversight function effectively. So do PACs. This information is generally provided by the legislative auditor, or Auditor General. The auditor reports to the legislature and the public at large on whether public sector resources are appropriately managed and accounted for by the executive government"

It is against this background that several countries, especially those in the Commonwealth have established Public Accounts Committees to perform the oversight function of Parliament in respect of public finance scrutiny.

External Audit and Legislative Scrutiny

The Supreme Audit Authority (SAI) plays a key role in holding governments accountable and ensuring transparency in government operations. There are different models of external auditing, but all models are based on the fundamental objectives set out in the Lima Declaration and the International Auditing Standards developed by the International Organization of Supreme Auditing Authorities (INTOSAI). In response to the public sector's increasing performance orientation, performance (or cost-effectiveness) testing has become widespread and is being developed in Europe, Australia, New Zealand, and other parts of North America. There is also increasing emphasis on the SAI's central position in its country's national integrity system and its role in detecting and reporting corruption and fraud. As early as the 1990s, some developing countries were ahead of their developed country partners in this regard (Dye and Stapenhurst, 1998).

Donors often support SAI directly or indirectly in developing countries. Through specific projects or sector programs. Her latest HIPC survey shows that external audit reform is on the right track. The SAI Reform Guidelines emphasize the long-term (10+ years) and country-specific nature of reform (DFID 2005c; INTOSAI, 2007). The need to prioritize the development needs of SAI's top management is also emphasized. At the same time, many potential quick victories were identified based on experience in Eastern Europe, Brazil, and several other countries, including: iii) Write better recommendations. iv) Make reports more user-friendly. v) improved audit documentation; vi) Develop a "vision" for SAI. vii) improve communication with the auditee; viii) Use pilot audits as a learning experience (DFID, 2005a).

According to DFID (2005), recent research shows that reform methods such as peer reviews, partnership agreements, technical training capacity building and liaison committees appear to be successful in both member and developing countries. EU Member States often require peer review. Partnership agreements have also proven effective. Her SAI in Sweden has been supporting her SAI in Namibia and Mozambique for some time. The UK's National Audit Office (NAO) supports several SAIs including Ghana with many improvements. In Latvia, the establishment of a department for technical development and training has helped improve the capacity of auditors. An English-speaking African country and her EU candidate country have created a 'liaison' committee (a regional forum of audit offices) to help resolve common issues and problems (DFID, 2005a,b, c). The issue of effective follow-up is a problem shared by many of his SAIs, and an area in which civil society also makes important contributions.

Legislative Scrutiny

The British Parliament could not tax citizens without Parliament's consent, and a Commissioner was appointed to scrutinize tax collectors (Stapenhurst, 2004). In most countries, parliament's budgetary role is both ex-ante (approving and/or amending the budget) and ex-post (oversight) (Wehner 2004, Stapenhurst, 2004, Lienert 2005). The particular emphasis is different. Some research suggests that the Westminster system of parliament focuses heavily on rigorous post-mortem scrutiny, primarily through the Public Accounts Commission (PAC). On the other hand, presidential legislators such as those in the United States and France focus primarily on budgetary control and rigorous pre-screening of resource allocations (Stapenhurst, undated). The legislative

branch's role in the quasi-presidential system varies across this spectrum.

From a development perspective, only recently has the importance of the legislative branch in overseeing government activity become apparent. As Santiso (2004) points out, donor support for his PFM reforms in the 1990s focused on improving administrative and technical systems. This 'new' emphasis has led to increased research on the role of legislatures, particularly their ability to participate in budgetary processes. Many factors influence participation in legislation. These include: ii) constitutional power to modify the budget); iii) political dynamics of the party. iv) Ability to research legislative budgets. v) Access to relevant information. Adequate time for assessment, donor interest, and terms of aid are mentioned as further factors (Wehner, 2004). Although some research has been conducted on the relationship between the legislative and executive branches (Wehner, 2004, Lienert, 2005), the focus of current research is more on legislative oversight, more specifically on the Westminster system. PAC appears to play a role (McGee 2002; Stapenhurst et al., 2004; Pelizzo and Stapenhurst, 2004a,b).

According to McGee (2002), PAC development should focus on capacity building, independence and information sharing. Hudson and Wren (2007) found that the failure of measures to strengthen legislation is often due to failure to adequately address political, cultural and social realities at both the design and implementation stages.

An increasing number of actors, multilateral and bilateral institutions, research institutes and parliamentary networks are now involved in supporting parliamentary empowerment. Hudson and Wren (2007) argue that independent, systematic and comprehensive analysis of results is very limited. Stapenhurst et al. (2008) provide some examples of recent reforms. Uganda's Budget Committee and Technical Assistance Unit. There may also be room for further research, particularly on variants of the 'ideal' PAC in the Caribbean and in small island developing states (SIDS) in general.

Public Accounts Committee (PAC) Paradigm

Over the past 15 years, the international community has been operating within a new paradigm and developing policies to accommodate it. The main tenets of this new paradigm are that corruption is detrimental to socio-economic development (Pelizzo, 2012), that government accountability is essential to curbing corruption, and that statutory oversight holds government accountable. It is a process of debt (Pelizzo and Stapenhurst, 2013).) Strengthening legislators and their oversight capacity is therefore a prerequisite to reduce corruption and promote development.

The core statements of this new development paradigm are visible in numerous publications (see Pelizzo 2010, 2011). Furthermore, international organizations, academics and practitioners are working to curb corruption (Stapenhurst et al., 2006), pacify post-conflict societies (O'Brien et al., 2008), and reduce poverty (Stapenhurst and Pelizzo 2002). , create the conditions for sustainable economic growth, ensure the proper functioning of democracies and improve their quality (Pelizzo and Stapenhurst 2012).

Some studies, as well as others, address major questions, such as whether regulatory oversight can prevent corruption (O'Brien et al., 2008) or improve the functioning of democratic institutions (Pelizzo and Stapenhurst 2006). I am working on the problem. , which had a narrower focus and lacked better terminology, dealt with more technical issues (see McGee 2002; Pelizzo et al. 2006; Stapenhurst, Pelizzo and Jacobs 2013). One of these questions concerned how the PAC oversees the expenditure of public funds and budget execution.

Over the past decade, PAC research has seen something of a renaissance. As a result, three global surveys were conducted (by the Commonwealth Parliamentary Association [CPA] in 2001 and the World Bank Institute [WBI] in 2002 and 2009) to identify global trends (McGee 2002 Pelizzo 2011; Pelizzo et al. 2006). ; Stapenhurst et al., 2005. Stapenhurst et al., 2013), regional trends were identified (Pelizzo and Stapenhurst 2007), and regional case studies were produced (Pelizzo 2010; Staddon 2010).

Over the past decade, PAC research has seen something of a renaissance. As a result, three global surveys were conducted (by the Commonwealth Parliamentary Association [CPA] in 2001 and the World Bank Institute [WBI] in 2002 and 2009) to identify global trends (McGee 2002 Pelizzo 2011; Pelizzo et al. 2006). ; Stapenhurst et al., 2005. Stapenhurst et al., 2013), regional trends were identified (Pelizzo and Stapenhurst 2007), and regional case studies were produced (Pelizzo 2010; Staddon 2010).

The literature consistently indicates that PAC success, albeit measured, can be attributed to a variety of properties. From McGee (2002) to Stapenhurst, Pelizzo, and Jacobs (2013), PAC size is considered an important requirement for proper functioning. Several studies from McGee (2002) to his Pelizzo (2011) highlight the importance of adequate staff support for PAC success. The importance of the opposition chairman to the success of the PAC has been suggested in various studies (McGee 2002) and disputed (Pelizzo 2011). Institutionalists of various kinds stress that the success of a PAC depends on how it is institutionalized, the extent of its mandate, and its relationship with the AG.

Based on these insights, issues, and issues, we assess the performance of PACs in the East and South Africa in a comparative perspective. Although related, I want to do this for three different reasons. First, we present

evidence for PACs from regions that have never been the subject of a particular study. Second, we strive to show how these PACs compare to other PACs in the rest of the world in terms of organization, mandate, and performance. Third, using evidence from this region to test some claims, assertions, and lessons that apply to other regions or apply globally, to determine what is happening in that region. See if it's similar to what's happening elsewhere or if it's possible to talk. Exceptionalism in East and South Africa.

This work uses original survey data collected at the SADCOPAC meeting held in Kampala, Uganda in May 2013. At that time, the PAC chair and/or staff were asked to complete his 87-item questionnaire that the WBI and CPA initiated in 2009 to map the capacity and performance of his PACs around the world. rice field. Evidence has been collected from Botswana, Lesotho, Malawi, Namibia, Seychelles, South Africa, South Sudan, Swaziland, Tanzania, Uganda and Zambia.

The Organization of Public Accounts Committees

Through this analysis, we explore five characteristics commonly discussed in nearly all published studies over the past decade (McGee 2002; Stapenhurst, Pelizzo, & Jacobs 2013): parliamentary size, committee size. , consider the size of the party. The affiliation of the chairperson, the size of the staff supporting the committee, and the percentage of opposition lawmakers active in the PAC. The simple reason we have chosen to present evidence for each of these five characteristics is that a large (and growing) body of academic research is supporting the idea that each of these tissue characteristics has a large impact. accepted, disputed, modified, extended, filled in, and revived. - Not only the amount of activity carried out by the PAC (ie its output), but also its overall effectiveness and quality of performance.

For example, given the first characteristic, McGee (2002, 83) quite clearly states that PACs run by small parliaments are unlikely to work well. As for the second characteristic (committee size), it is also believed that his small PAC is unlikely to function effectively due to its small size. Additionally, small PACs can face many problems. Its members have too many other committee responsibilities and may not be able to give enough attention to the PAC's work. Also, that member may have commitments that prevent them from attending committee meetings and preventing the PAC from achieving a quorum. Or, the committee may be dominated by pro-government lawmakers with little intention of helping government spending and helping keep government spending in check effectively.

According to the literature (McGee 2002; Stapenhurst et al. 2005), a third factor influencing PAC performance is the political affiliation of the PAC chair. Indeed, these studies highlight the positive impact of the presence of opposition leaders on her PAC functioning, performance, and legitimacy. However, McGee (2002, 83) notes that while a small PAC or a PAC run by a small parliament may become dysfunctional because of its It may not function optimally if it lacks the supporting capacity to "support it to run effectively." Staff size is therefore her fourth factor to consider in the analysis.

As previous analysis (Pelizzo 2011) showed that the presence of opposition MPs within the PAC was an important factor in the number of meetings held and the reports produced by the Commission, I concluded that For the most part, I have decided to present information on this organizational feature as being sufficiently present. Table 2.1 shows the size of the legislative branch, the size of the PAC, the political affiliation of its leaders, the percentage of opposition members, and the size of its staff.

Regarding parliamentary size, Table 2.1 shows that it varies from a minimum of 33 MPs in the Seychelles to a maximum of 400 MPs in South Africa, with an average of 198.7 MPs. However, in terms of PAC size, Table 2.1 shows that it varies from a minimum of 7 members in Seychelles to a maximum of 28 members in Uganda, with an average of 17.2 members. McGee (2002) found that among supervisors leading the renaissance of PAC research, the average size of PACs was about 11 members, with Asia having on average the world's largest PACs, with an average of 17 members. Note that we have shown (McGee 2002, 61) that PACs in other regions are smaller on average, with the average size of PACs outside Asia being about 9 members.

Table 1: Organizational Characteristics

Country	Size of the Legislature— Number of MPs	Size of the PAC— Number of MPs	Opposition Chairperson	Percent of Opposition MPs Serving on the PAC	Size of the Staff— Number of Staff Members
Botswana	61	10	Yes	40	8
Lesotho	120	25	Yes	-	0
Malawi	193	23	No	-	4
Namibia	78	14	Yes	-	3
Seychelles	33	7	Yes	50	2
South Africa	400	26	Yes	14.2	10
South Sudan	332	17	No	-	6
Swaziland	66	12	*	*	1
Tanzania	370	18	Yes	20	2
Uganda	375	28	Yes	39.3	5
Zambia	158	9	Yes	77.7	3

Notes: “—” indicates that the respondent was not able to provide an answer, “*” means that as there are no parties the responded could not provide a proper answer to this question.

MPs, Members of Parliament; PAC, Public Accounts Committee (McGee 2002, 95).

Several studies (see, for example, Stapenhurst, Pelizzo, and Jacobs 2013) largely confirm McGee's findings. In an analysis of 58 PACs worldwide, Stapenhurst, Pelizzo, and Jacobs (2013) found that the average number of members in PACs worldwide was 10.6, with Asia having the largest average number of PACs, with an average of 18.7 members. , found that the average number of members in non-Asian PACs is 9.1. This information is very clear as it shows that his PACs in East and South Africa are significantly larger than those in other parts of the world. The average PAC size at the global level is 10.6 (Stapenhurst, Pelizzo, Jacobs 2013), but 17.2 in East and South Africa. Thus, if McGee (2002) correctly assumes that PAC performance is a direct result of size (larger PACs perform better), PACs in East and South Africa outperform other regions of the world. It should perform better than a small PAC.

Available data indicate that there are some differences in both the selection process of members and the duration of appointment. and in Tanzania PAC members are elected and appointed by the Chair. In all other cases (Lesotho, Malawi, Namibia, Seychelles, South Africa, South Sudan), PAC members are elected by political parties. This, of course, reflects the effectiveness of his PAC, as people liberated from party hegemony generally do better, as suggested by McGee (2002) and Stapenhurst et al (2005), respectively. and efficiency. Indeed, the role of political parties in electing PAC members explains why PACs are generally considered ineffective in countries such as Botswana, Swaziland, Tanzania, Lesotho, Malawi, Namibia, South Sudan and Uganda. (Sebudubudu 2010; Malebo 2011; Njuguna 2012; Shekighenda 2012; Sudan Tribune 2013; Yemima, 2008). To give two examples, tax revenues spent on the ruling Swapo parliament have not been actively challenged by Namibia's PAC (Duddy 2011) and the ruling Democratic Party of Botswana believes that PAC members has successfully taken disciplinary action to ensure strict compliance with In the event of a government-involved scandal (Sebudubudu, 2010). In this context of tight partisan control and discipline, parliamentarians appear to lack the political will to effectively oversee executive action and spending (Pelizzo and Stapenhurst 2012).

There is a big difference in their tenure. Members were appointed in Zambia for two and a half years, Uganda and Tanzania for two and a half years (having served full terms), Botswana, Lesotho, Malawi, Namibia, Seychelles and South Africa. gain. , South Sudan and Swaziland. The length of a term, coupled with the party's ability to appoint and remove PAC members, has a significant impact on a committee member's independence and, ultimately, his PAC's performance.

The data show that there is considerable variation in the proportion of opposition parties in PACs in the region. In fact, the percentage of non-state lawmakers on the committee varies from a low of 11.7% in South Sudan to a high of 77.7% in Zambia, with an average of 36.1% for him. This value is fully consistent with that reported by Stapenhurst, Pelizzo, and Jacobs (2013). They found that the percentage of non-state MPs working in his PAC averaged 37% in a global sample. As discussed above, the number of opposition MPs in PACs is important because it is associated with better PAC performance (Malebo 2011; McGee 2002; Pelizzo 2011; Stapenhurst et al. 2005).

Furthermore, according to the information we have gathered, 80% of PACs in the region are run by opposition members. This value is significantly higher than the global average that McGee measured in his 2002 and more recently that he measured by Stapenhurst, Pelizzo and Jacobs (2013). In fact, McGee (2002) points out

that only 67% of his PACs worldwide are run by dissident members. Stapenhurst, Pelizzo, and Jacobs (2013) also report that only 70% of his PACs worldwide are headed by opposition MPs.

In most cases (Lesotho, Malawi, Seychelles, Swaziland, Tanzania, Zambia) the Chair is elected by the PAC itself. In the remaining cases, he appoints the PAC chair using various procedures, methods and processes. For example, in Botswana the chair is appointed by the selection committee, in South Africa by the chair, and in Uganda, Namibia and South Sudan by the parliament. Finally, the data presented in Table 1 indicate that there is considerable variability in the size of staff available at PACs. Southern Africa has more employees than any other part of the world. In fact, the average number of employees in his PAC in the region is 4, while the global average is 3.45. It is clear that without proper staffing support, PACs can struggle to perform their duties, but increased staffing does not always result in superior or exceptional PAC performance. Hmm. In some cases, a large staff can demonstrate the commitment of a parliamentary or political system that a PAC is working effectively, but in other cases, employing large staff can mean something entirely different. For example, it can demonstrate the commitment of the political system to create jobs, distribute material and symbolic benefits, and reward groups of political constituencies in order to increase the legitimacy of organizations and the ruling class. increase. Therefore, it is not the quantity of staff available at the PAC that matters, but the quality or professionalism. In other words, a few well-trained employees are much more valuable to the committee than many unskilled employees. In fact, according to Njuguna (2012), most of his PACs sampled are ineffective and inefficient.

This lengthy discussion of the organizational or structural features of PACs in this region has a simple implication. If these organizational characteristics are truly implicated in PAC performance, as suggested by McGee (2002) to Stapenhurst et al (2005), then East African and South African PACs are more likely than other regions. It is well-equipped to outperform the PACs operated in Exceed. However, as the discussion below further demonstrates, this is not entirely the case.

The authority or scope of authority delegated to a PAC can be divided into three distinct areas. This includes access rights, accounts, processes, and relationships with AGs. Specifically, access rights relate to the number and type of organizations or officials whose accounts, contracts, and financial management practices may be reviewed by his PAC. The data shows that most of his PACs in East and Southern Africa have the authority to audit agency accounts, contracts, and financial management practices in the Treasury and parliamentary departments.

In fact, nine of the region's 11 PACs have full authority to audit government agency accounts outside of their financial portfolios. Only his PACs in Tanzania and Uganda do not have this authority. Respondent noted that in Uganda, like government agencies and government-owned enterprises, such institutions are not overseen by her PAC, but instead by the Commission on State-Owned Enterprises and Government Institutions. showed. Swaziland now enjoys this power with restrictions.

With respect to accounts and operations, respondents indicated that regional PACs have fairly broad mandates. For example, all PACs in East Africa and South Africa are authorized to audit accounting and financial matters. Nine of the region's 11 PACs have full powers to audit the efficiency, efficiency and effectiveness of policy implementation, but only eight have both powers.

Botswana, Malawi, Namibia, South Africa, Swaziland, Tanzania, Uganda and Zambia all have authority, while Lesotho only has authority to audit delivery of results and Seychelles has authority over pricing, efficiency It has validity and validity. money. There is only one, but he is not. South Sudan lacks both forces, but lacks effectiveness in implementing policies. While enjoying full power in Botswana, Lesotho, Malawi, Namibia, Seychelles, South Africa and South Sudan, nine of her PACs are empowered to conduct investigations on a voluntary basis, although some are in Tanzania. I have. There are some restrictions. Not present in Uganda or Zambia

Of the 11 PACs for which information was collected, only seven have the mandate to consider the economics, efficiency and effectiveness of government policies, while the remaining four (Botswana, Malawi, Seychelles, Swaziland) does not have Finally, only two of the 11 PACs in the region (South Africa and South Sudan) have the authority to audit budget estimates and carry out some pre-monitoring, in addition to more traditional post-monitoring activities. I'm here. As the evidence presented in Table 2.2 shows, there are large differences in some power frequencies. The ability to audit accounts is the most common, and the ability to review budget estimates is the least common. However, the data presented in Table 2.3 also indicate that some PACs have broader powers than others.

Table 2: Right of Access: Right to Examine Accounts of the Following Bodies

Country	Agencies in Finance Portfolio	Agencies Outside Finance Portfolio	Statutory Authorities	Government-Owned Corporations	Local Government	Parliament	Parliamentarians	Government Service Providers	NGOs
Botswana	Y	N	N	Y	N	N	Y	N	N
Lesotho	Y	Y	Y	Y	Y	N	Y	N	N
Malawi	Y	Y	Y	Y	Y	N	Y	N	N
Namibia	Y	Y	Y	Y	Y	N	Y	N	N
Seychelles	Y	Y	Y	Y	Y	N	-	N	N
South Africa	Y	Y	Y	Y	Y	N	Y	N	Y
South Sudan	Y	Y	Y	N	-	N	-	N	N
Swaziland	Y	Y	Yr	Y	N	N	Y	N	N
Tanzania	Y	N	Y	Y	-	N	-	N	Yr
Uganda	Y	N	N	N	0	N	Y	N	N
Zambia	Y	Y	Y	Y	Y	N	Y	N	N
Total 11	Y	9	8.5	9	6	11	8	6	1.5

Notes: Y means yes, Yr means yes with restrictions, while N means no. The totals in the final row are computed by assigning a score of 1 to a power enjoyed unconditionally, a score of .5 to a power enjoyed with restrictions, and a score of 0 to a power not enjoyed.

NGOs, non-governmental organizations.

The South African PAC has the broadest powers as it has all the powers mentioned above, while the Seychelles PAC has the narrowest powers as it has only three of the above six powers. Most of her PACs have 4 of the 6 permissions described in this section. In particular, it noted that South Africa enjoys all six of her powers unconditionally. Namibia unconditionally enjoys her five powers. Tanzania unconditionally has four powers and conditionally has a fifth power. Seven countries (Botswana, Lesotho, Malawi, South Sudan, Swaziland, Uganda and Zambia) have four of the six jurisdictions, while the Seychelles have only three. Overall, the region's average score is 4.22, slightly below the global average (4.3).

This evidence supports the assertion that East African and South African PACs are on average larger than global PACs but less powerful than their corresponding PACs. A lack of powers of various kinds could explain why analysts believe PACs tend to be ineffective in this region. But, of course, the situation is very complicated for him for two basic reasons. First, PAC's performance is affected by a variety of conditions beyond its mandate. The second reason is that the PAC's greater powers can be abused and should be subject to closer scrutiny, as the case in Tanzania has shown⁴ (Kamukara 2012 Katabazi and Bani 2012; Shekigenda 2012).

With respect to their relationship with the Auditor General, all PACs in the region have the right to review the Auditor General's compliance reports and refer issues to the Auditor General, with all but one (South Sudan) PAC reserves the right to verify the compliance of auditors' report. Typically for research on AG performance reports. This means that his PACs in East and South Africa have greater authority in this respect than his PACs operating in other parts of the world. In fact, if you assign the unconditional power a value of 1, conditional power a value of 0.5, and no power a value of 0, then you can calculate the power for each country and then find the power for the entire region it receives. The East and Southern Africa average (2.9) is higher than the rest of the world (2.68). However, accumulating evidence suggests that PACs do not play a significant role in AG activity in the regions studied. It is therefore not surprising that one of the key takeaways from the recent SADCOPAC and EAAPAC meetings was the need for greater coordination between his PAC, AG offices and anti-corruption agencies in the region. None (Njuguna 2012).

Only two PACs are involved in AG selection. Uganda is only consulted on the dismissal of his AG, while in South Sudan his PAC has played a very important role in the dismissal of the Auditor General. South Sudan PAC must agree to remove AG. Two he PACs (Lesotho and Tanzania) approve the Court's budget, one (Seychelles) consults on it, but all other PACs are not involved in setting or approving his WG's budget. The data in Table 2.3 indicate that, with the exception of South Sudan, the PAC has powers to review court fees. All other PACs in the region do not have authority to approve or review such fees.

In terms of identifying or setting WG priorities, most PACs indicated that they did not play such a role. Zambia said it had only been consulted informally, Seychelles said it had been formally consulted, and South Sudan said it had the right to approve the WG's priorities. No other of his PACs claimed a role in determining AG priorities.

The data presented in Table 2.3 also show that only the Seychelles PAC is involved in developing annual AG plans, while the other PACs in the region are not involved in such plans. Malawi and Tanzania can appoint his independent auditors to the AG, South Sudan can exempt or exempt the AG from legal obligations, and Malawi and Botswana have the right to assess the AG's performance.

Table 3: Relationship with AG

Country	Selection of AG	Removal of AG	AG budget and resources	Audit Office Fees	Determination of priorities	Development of AG annual plan	Access AG performance	Confer exempt of AG from legislated obligations	Approve or remove of independent Auditor of the Audit Office
Botswana	N	N	N	Y	N	N	Yr	N	N
Lesotho	N	N	Approves	Y	Y	N	Y	N	N
Malawi	N	N	Y	Y	Y	N	Y	N	N
Namibia	N	N	Y	Y	Y	N	Y	N	N
Seychelles	N	N	Consulted	Consulted	Consulted	N	-	N	N
South Africa	N	Y	Y	Y	Y	N	Y	N	Y
South Sudan	Approves	Approves	N	Y	Approves priorities	N	Not yet	Y	N
Swaziland	-	-	-	-	-	-	-	-	-
Tanzania	N	N	Approves	Y	-	N	N	N	Y
Uganda	Consulted only	N	N	N	0	N	N	N	N
Zambia	N	Y	Y	Y	Y	N	N	N	N

Notes: N means PAC is not important. Y means important. When selecting an AG to remove, the respondent was asked to indicate whether she had consulted her PAC, participated in and endorsed the selection, or was required to consent to the selection/approval. Regarding the WG's budget and resources, the respondent was asked to indicate whether she consulted her PAC, made recommendations on it, or approved her own budget. With respect to administrative fees, AG performance evaluations, AG delegation/waivers of obligations, and independent AG approval or dismissal, respondents indicated whether they exercised this power, and with some limitations. I was asked to indicate whether or not I had that authority. They didn't have that power. In setting priorities, the respondent was asked if she consulted her PAC, requested approval, or had the authority to set them. Regarding the development of AG plans, respondents were required to indicate whether the PAC had been consulted or had the authority to approve it.

AG, Auditor General; PAC, Public Accounts Committee.

The evidence presented here supports the claim that East African and South African PACs are generally less involved in AG activities. For example, Botswana has the authority to assess the performance of his AG under certain conditions. Lesotho and Tanzania will approve the WG's budget, Uganda will be consulted on selection, and Zambia will be consulted informally on priority setting.

The Seychelles PAC is fairly involved as the WG's budget, priorities and annual plans are discussed, but no PAC plays a bigger role than the South Sudan PAC. In particular, the South Sudan PAC approves AG selection, distances, charges and priorities. It is in the process of acquiring the ability to evaluate AG's performance and may exempt or exempt AG from legal obligations.

Conclusion

This paper adopts rooted McGeein's study - The Overseers: Public Accounts Committees and Public Spending:

“Both PACs and Auditors General can help to attract international capital investment to a country by providing assurances on the integrity of public sector finances. Developing countries, such as Zambia, face problems however in building their capacity and performing their functions. To function at all PACs require information that will enable them to assess governance and performance issues. In most cases this information is provided by a State Auditor (or Auditor General). Although the relationship between the Auditor General and PACs has evolved differently in the different jurisdictions, the work of the Auditor General is the staple. The PAC helps parliament to hold the government to account for its use of public funds and resources by examining the public accounts. Their work is performed through parliament for the public benefit so it is fitting that the public should know as much about it as possible. Hearing evidence in public can ensure public access.”

Bibliography

- A Parliamentarian's Handbook (2005). Controlling Corruption: GOPAC.
 Aanu, O. S., Odianonsen, I. F. and Foyeke, O. I. (2014). Effectiveness of Audit Committee and Firm Financial Performance in Nigeria: An Empirical Analysis. Journal of Accounting and Auditing (2014). Research and Practice, (1). 1-39.
 Abbott, L., Park, Y., & Parker, S. (2000). The Effect of audit committee activity and independence on corporate

- fraud. *Managerial Finance*, 26(1). 55-67.
- Abbott, L., Parker, S., & Peter, G. (2004). Audit committee characteristics and restatements.
- Akeem, L. B. (2015). The Impact of Auditing in Controlling Fraud and Other Financial Irregularities *International Journal of Empirical Finance*. 4 (3): 147-164.
- Arishe, G. (2018). Does the Legislature possess Adjudicatory powers and privileges (Limits and Constraints) in The National Assembly Legislative Digest 2(8) Pp.8-9.
- Arizti, P., M. Lafuente, N. Manning, F. Rojas, and T. Thomas. (2009). Performance-informed Budgeting in Latin America: Experiences and Opportunities. Working Paper Series on Public Sector Management 0309. Washington, DC: World Bank.
- Beasley, M. S., Carcello, J. V., Hermanson, D. R., & Lapedes, P. D. (2000). Fraudulent financial reporting: consideration of industry traits and corporate governance mechanisms. *Accounting Horizons*. 14(4): 441-454.
- Beaumier G.A., (2006). The Accountability Act and the Parliamentary Budget Officer. Economics Division, Parliamentary Information and Research Service, Library of Parliament, Parliament of Canada.
- Becht, M., Bolton, P. and Roell, A. (2005). Corporate Governance and Control. Brussels: European Corporate Governance Institute.
- Bianchi, M. (2012). National Audit Office and the Public Accounts Committee: New Lessons from Westminster? *Rivista Italiana Di Politiche Pubbliche* 7 (1): 89-116.
- Blick, A. and E. Hedger (2008). Literature Review of Factors Contributing to Commonwealth PACs Effectively Holding Government to Account for the Use of Public Sector Resources, Overseas Development Institute, London.
- Bovens, M. (2010). Two concepts of accountability: Accountability as a virtue and as a mechanism. *West European Politics*. 33(5): 946-967, at p. 951.
- Cardinal, R. N., & Aitken, M. R. F. (2006). ANOVA for the behavioural sciences researcher. Mahwah, NJ: Lawrence Erlbaum Associates.
- Carson, D., Gilmore, A., Perry, C., and Gronhaug, K. (2001). *Qualitative Marketing Research*. London: Sage.
- Carver, J.D., Dellva, B., Emmanuel, P.J., and Parchure, R., (2011). Ethical considerations in scientific writing. *Indian journal of sexually transmitted diseases*, 32(2): 124-128.
- Chambers, A. D. (2015b). A New Vision for Internal Audit. *Managerial Auditing Journal*, 30(1). 34-55.
- Chandler, Daniel; Munday, Rod (2011). Lived experience. *A Dictionary of Media and Communication*. Oxford University Press.
- Chechet, I. L., Yancy, F. S. and Akanet, S. (2013). Impact of Internal Governance Mechanisms on Corporate Performance in Deposit Money Banks in Nigeria. *International Journal of Arts and Commerce*, 1(1). 35-46.
- Chen, G., Firth, M., Gao, D. N., & Rui, O. M. (2006). Ownership structure, corporate governance, and fraud: Evidence from China. *Journal of Corporate Finance*. 12(3): 424- 448.
- Choy, L. (2014). The strengths and weaknesses of research methodology: comparison and complimentary between qualitative and quantitative approaches. *IOSR Journal of Humanities and Social Science*, 19(4). 99-104.
- Curristine, T., Z. Lonti and I. Joumard (2007). Improving Public Sector Efficiency: Challenges and Opportunities, *OECD Journal on Budgeting*, 7(1): 161-201.
- Davey, E. (2002). Making MPs Work for Our Money: Reforming Parliament's Role in Budget Scrutiny. Centre for Reform Paper # 19, London.
- Dermawan, A., & Utomo, N. A. K. (2008). Performance Budgeting as a tool for achieving good forest governance: Potentials and Challenges. Paper presented at IASC Conference, Cheltenham, England.
- Djonieri. (2010). Predicting Qualified Audit Opinion with Corporate Governance, Auditor, and Financial Variables: Evidence from Indonesia. University of Canberra.
- Duddy, Jo-Mara. (2011a). Public Accounts Watchdog Furious about No Show. *The Namibian*. July 29.
- Duddy, Jo-Mara. (2011b). Tax Money Spent on Swapo Congress. *The Namibian*. June 17.
- Duddy, Jo-Mara. (2012). Stricter Auditing of Public Spending. *The Namibian*. May 8.
- Dumas, M., M. La Rosa, J. Mendling, and H.A. Reijers. (2013). *Fundamentals of business process management*. 1. Springer.
- Fraser, M. W. (2009). *Intervention research: Developing social programs*. Oxford University Press, Oxford.
- Guba EG. (1981). Criteria for assessing the trustworthiness of naturalistic inquiries. *Educ Comm Tech J.*; 29:75-91.
- Guest, G., Bunce, A., & Johnson, L. (2006). How many interviews are enough? An experiment with data saturation and variability. *Field Methods*, (18): 59-82.
- Hague, R. and Harrop, M. (2004). *Political Science: A Comparative Introduction*. New York: Palgrave Macmillan.
- Hedger, E., & Blick, A. (2008). Enhancing Accountability for the Use of Public Sector Resources: How to

- Improve the Effectiveness of Public Accounts Committees. London: Overseas Development Institute.
- Hölzl, W. and Janger, J. (2013). Does the analysis of innovation barriers perceived by high growth firms provide information on innovation policy priorities? *Technological forecasting and social change*, 80(8). 1450-1468.
- Hood, C. (2004). The New Public Management in the 1980s: variations on a theme. *International Review of Administrative Sciences*. 73 (1): 113-131.
- Huber, G. A. and Gordon, S. C. (2004). Accountability and coercion: Is justice blind when it runs for office? *American Journal of Political Science*. 48 (2): 247-263.
- Husain, I. (2004). Program and Performance Budget Concept, Philosophy and Objectives. Program and Performance Forum in Arabian Universities, Damascus, Syria, 25-26-2004. Organized by Arab Administrative Development Organization. <http://www.arado.org/> League of Arab States.
- Jacobs, K. & Moloney, T. (2007). Research on the Public Sector Governance and Accountability Research Centre/KPMG Study of PACs in Australia and New Zealand. Paper presented to 9th Biennial Conference Australasian Council of Public Accounts Committees, 11 14 April 2007, Canberra.
- Joachim Wehner, Winnie Byanyima (2004). Parliament, the Budget and Gender Issue 6 of Guide pratique à l'usage des parlementaires Issue 6 of Handbook for parliamentarians. Inter-Parliamentary Union.
- Jones, K. & Jacobs, K. (2006). Public Accounts Committees and the New Public Management. Paper presented to 20th IPSA World Congress of Political Science, Fukuoka Japan.
- Jones, K. & Jacobs, K. (2009). Public Accounts Committees, New Public Management, and Institutionalism: a Case Study. *Politics & Policy*, Vol. 37(5): 1023 1046.
- Jones, K., and Kerry J.(2005). Governing the Government: The Paradoxical Place of the Public Accounts Committee. Paper presented to the Australian Study of Parliament Group Conference by the Public Sector Governance and Accountability Research Centre. Melbourne VIC, Australia: La Trobe University.
- Kallamu, B. S. and Saat, N. A. (2013). Audit Committee Attributes and Firm Performance: Evidence from Malaysian Finance Companies. *Asian Review of Accounting*, 23(3). 206-231.
- Kamukara, E. 2012. Rushwa Yalipasua Bunge: Wabunge Wala Rushwa Kuanikwa Hadharani. Tanzania Daima. July 29.
- Kelly, L.M., and Cordeiro, M. (2020). Three principles of pragmatism for research on organizational processes. *Methodological Innovations*. 1–10.
- Kinyondo, A.; Pelizzo, R. (2013). Strengthening Legislatures: Some Lessons from the Challenged. *International Review of Administrative Sciences*. 73 (1): 113-131.
- Langley, A. (2009). Studying processes in and around organizations, in Buchanan, D. A., and Bryman, A. (eds.). *The Sage Handbook of Organizational Research Methods*: 409–29. London: Sage.
- Lijphart, A. (2006). Comparative politics and the comparative method. *The American Political Science Review*, v. 65, n. 3, p. 682-693.
- Lisa, G. ed. (2008). Lived Experience. *The SAGE Encyclopaedia of Qualitative Research Methods*. SAGE Publications.
- Lub V. (2015). Validity in qualitative evaluation: linking purposes, paradigms, and perspectives. *Int J Qual Methods*; 14:1-8.
- Lubis, A., Siregar, H. S., & Fauzi, S. (2014). A Study On The Different Applications Of Performance-Based Budget And Zero-Based Budget On Regional Task Force Units In North Sumatra. *International Journal of Management Sciences and Business Research*, 3(10).
- Madue, S. M. (2012). Complexities of the oversight role of legislatures. *Journal of Public Administration*, 47(2). 431–442.
- Malebo, V. 2011. Public Accounts Committee Relationship with Civil Society Organizations, Media and General Public: Key to Effective Accountability. Paper presented at the 8th Southern Africa Organization of Public Accounts Committees (SADCOPAC) Governing Council, Annual Conference and Annual General Meeting, Elephant Hills Resort, Victoria Falls, Zimbabwe. November 13-18.
- McGee, D. (2002). *The Overseers: Public Accounts Committees and Public Spending*. Commonwealth Parliamentary Association, London.
- Mohuiddin, M. D. and Karbhari, Y. (2010). Audit Committee Effectiveness: A Critical Literature Review'. *Journal of Business and Economics*, 9(1). 97-125.
- Morse JM, Barrett M, Mayan, Olson, Spiers J. (2002). Verification strategies for establishing reliability and validity in qualitative research. *Int J Qual Methods*; 1:13-22.
- Naimah, Z. and Hamidah, H. (2017). The Role of Corporate Governance in Firm Performance. *Four* 2016, 34(1). 1-6.
- NDI (2000). National Democratic Institute, Strengthening Legislative Capacity in Legislative-Executive Relations, Legislative Research Series, Paper # 6, Washington, DC: 19.
- O'Dea, J. (2012). The Role of Public Accounts Committee. *Australasian Parliamentary Review*, Vol. 27(1):.191-195.

- Pelizzo, R. & Stapenhurst, F. (2012). *Parliamentary Oversight Tools A Comparative Analysis*. New York: Routledge.
- Pelizzo, R. (2011). Public Accounts Committees in the Commonwealth: Oversight, Effectiveness and governance, *Commonwealth and Comparative Politics*, vol. 49, n. 4, November, pp. 528-546.
- Pelizzo, R. (2012). *Parliamentary Oversight Tools*. London: Routledge.
- Pelizzo, R. and Frederick S. (2006). Democracy and oversight, paper presented at the annual meeting of the American Political Science Association, Philadelphia PA.
- Pelizzo, R. and Frederick S. (2012). *Parliamentary Oversight Tools*, London, Routledge.
- Pelizzo, R., and Stapenhurst, F. (2013). *Government Accountability and Legislative Oversight*, New York, Rotledge.
- Pelizzo, R.. (2007). Public Accounts in Comparative Perspective. In *Performance Accountability and Combating Corruption*, edited by Anwar Shah. Washington: World Bank. 379-393.
- Pelizzo, R.. (2013). *Government Accountability and Legislative Oversight*. New York: Routledge.
- Pelizzo, R. (2011). Public Accounts Committees in the Commonwealth: Oversight, Effectiveness and governance, *Commonwealth and Comparative Politics*, vol. 49, n. 4, November, pp. 528-546.
- Schick, A. (2003). The Performing State: Reflection on an Idea Whose Time Has Come but Whose Implementation Has Not, *OECD Journal on Budgeting*, 3(2): 71-103.
- Schick, A. (2007). Performance Budgeting and Accrual Budgeting: Decision Rules or Analytic Tools. *OECD Journal of Budgeting*, 7(2). 109-138.
- Schonhardt-Bailey, C. (2015). Explanations and accountability: Deliberation in U.K. select committees. Paper presented at the Conference on the Political Development of Parties and Legislatures in Canada, Britain, and the United States (Toronto: University of Toronto, 2015).
- Smaili, N., & Labelle, R. (2009). Preventing and detecting accounting irregularities: the role of corporate governance. From University of Quebec.
- Soh, D. S. and Martinov-Bennie, N. (2011). The Internal Audit Function Perceptions of internal audit roles, effectiveness and evaluation. *Managerial Auditing Journal*, 26(7). 605-622.
- Souster, R. (2012). *Corporate Governance: The Board of Directors and Standing Committees*. Student Magazine, Glasgow: Association of Chartered Certified Accountants
- Stapenhurst, F., Riccardo P., Kerry J. (2013). *Following the Money*. London: Pluto Press.
- Stapenhurst, R., and Titsworth, J. (2001). Features and Functions of Supreme Audit Institutions. PREM Notes; No. 59. World Bank, Washington, DC.