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A comparative Analysis of the Statutory Remit and Powers of Public Accounts Committees

RaISe - PFSU

This Briefing Paper, commissioned by the Assembly's Public Accounts Committee (the Committee), provides comparative research on the Committee and its counterparts located in Great Britain (GB), and internationally. The Paper explains key roles and responsibilities of each; and for context provides an explanation of the relationship with each jurisdiction's government audit office, including roles, responsibilities, governance arrangements and work programmes in recent years.

This information is provided to MLAs in support of their Assembly duties and is not intended to address the specific circumstances of any particular individual. It should not be relied upon as professional legal advice or as a substitute for it.

Introduction

The Assembly's Public Accounts Committee (PAC) commissioned the Research and Information Service (RaISe), to compile comparative research on legislative public accounts committees in the United Kingdom (UK), at both national and regional levels and internationally. This Briefing Paper outlines RaISe's findings, to help inform the Committee's forward work planning for the remainder of this mandate. The Paper is set out as follows:

1. Overview of Northern Ireland's Public Accounts Committee's (PAC) key roles and responsibilities, including its oversight function of non-ministerial bodies.
2. Comparative perspective of the Committee's counterparts in Great Britain (GB) - centrally in Westminster and regionally in the Scottish Parliament and the Welsh Senedd, as well as the Republic of Ireland. This is followed by comparative tables.
3. Overview of international comparators in Canada, Australia and New Zealand.
4. Summary of the key takeaways.

1 Overview of Northern Ireland Assembly's Public Accounts Committee

1.1 Roles and responsibilities

The PAC is a Standing Committee of the Assembly; established in accordance with Section 60 of the Northern Ireland Act 1998¹ and Assembly Standing Order 56². It has nine members, including a Chairperson and Deputy Chairperson, and requires a quorum of five to meet³.

¹ <http://www.legislation.gov.uk/ukpga/1998/47/section/66>

² <http://www.niassembly.gov.uk/assembly-business/standing-orders/standing-orders/#a58>

³ [Standing Orders 26 November 2024](#)

The statutory function of the PAC is to consider the accounts, and reports on accounts laid before the Assembly, to ensure **accountability and transparency** in public spending. Its key functions are to:

- **Scrutinise Northern Ireland Audit Office (NIAO) Reports:** They include annual financial audits and value-for-money reports on public sector performance.
- **Call Witnesses:** The PAC summons **Accounting Officers** from departments and public bodies to give oral evidence on issues raised in NIAO reports.
- **Produce Reports:** After hearings, the PAC publishes reports with **recommendations** to improve financial governance and public service delivery.
- **Monitor Responses:** The Executive Departments respond to PAC reports with a **Memorandum of Reply (MOR)**; coordinated by the **Department of Finance** and signed by the **Minister of Finance**; and
- **Promote Good Practice:** The PAC's findings help shape better financial controls and accountability across government.

As the PAC is a Standing Committee, it is not tied to a specific statutory Department but, is focused on scrutinising public spending. It has “...*the power to send for persons and papers...*”⁴. Therefore, the PAC has the authority to compel individuals to provide evidence and submit documents that are relevant to its inquiries.

1.2 The PAC and the Northern Ireland Audit Office (NIAO)

The PAC and the NIAO have a collaborative relationship. The Comptroller and Auditor General (C&AG) attends PAC meetings and provides reports, which are used by the PAC to hold Departments to account. The PAC's inquiries are fundamentally rooted in the audit work of the NIAO, which provide the PAC with the facts and evidence required to focus their inquiries on. The PAC does not

⁴ [Introduction to Committees.pdf](#)

typically initiate standalone inquiries that are outside of the scope of reports laid before the Assembly by the NIAO⁵.

Likewise, the NIAO Public Reporting Programme⁶ includes follow-up audits to track the implementation of PAC recommendations.

1.2.1 Roles, responsibilities and governance arrangements

The NIAO, an independent of government, seeks to hold public bodies to account for the way they use public money. As head of the NIAO, the C&AG is responsible for:

- *“authorising the issue of money from the Northern Ireland Consolidated Fund to enable Northern Ireland Departments to meet their necessary expenditure, and for ensuring that there are adequate arrangements for the collection of revenue;*

And;

- *the external audit of central government bodies in Northern Ireland, including Northern Ireland departments and their executive agencies and a wide range of other public sector bodies, including executive non-departmental public bodies and health and social care bodies. The C&AG undertakes financial audit and value for money audit and the results of this work are reported to the Northern Ireland Assembly. The C&AG works closely with the Assembly’s Public Accounts Committee which takes evidence from senior officials on reports”⁷.*

The status, functions and main duties of the C&AGNI and the NIAO are set down in legislation, including the Audit (Northern Ireland) Order 1987⁸, the Northern Ireland Act 1998 (Schedule 12), the Government Resources and Accounts Act (Northern Ireland) 2001 and the Audit and Accountability (Northern Ireland) Order 2003⁹.

⁵ [Public Accounts Committee | Northern Ireland Audit Office](#)

⁶ [Public Reporting Programme 2024-29 | Northern Ireland Audit Office](#)

⁷ [About NIAO | Northern Ireland Audit Office](#)

⁸ <http://www.legislation.gov.uk/nisi/1987/460/contents>

⁹ <http://www.legislation.gov.uk/nisi/2003/418/contents/made>

The statutory responsibilities and powers of the Local Government Auditor are set out in the Local Government (Northern Ireland) Order 2005, Section 410 and the Local Government (Northern Ireland) Act 2014, Section 95¹¹.

1.2.2 Role of the C&AGNI

The C&AGNI is to lead the NIAO; responsible for authorising the issue of money from central government funds to Executive Departments, and for financial and value for money audit of central government bodies in Northern Ireland¹².

The powers and duties of the C&AGNI are set out in legislation. Section 65 of the Northern Ireland Act 1998¹³ lays out the means of appointing the C&AGNI. It provides that “...*in exercising his functions, except for any function conferred on them of preparing accounts, they shall not be subject to the direction or control of any Minister or Northern Ireland Department, or the Assembly...*”¹⁴. In essence, the C&AGNI has complete discretion in the discharge of their statutory audit functions.

The C&AGNI is a “corporation sole”, as stated in Schedule 1 of the Audit (Northern Ireland) Order 1987¹⁵. This means the C&AGNI, as a legal entity, consists of a single (“sole”) incorporated office, and is occupied by a single (“sole”) natural person. This gives the office itself a separate legal identity from the individuals who hold the office (in the flesh); and the powers of that office, as created in statute, are limited to those granted by the statute. This enables the office to pass without interruption, providing a separate and continuing existence, with only one member (the sole officeholder). And any contract made with the corporation sole continues from one officeholder to that person’s successor, or where a vacancy in the office, to the appointee. Corporation sole therefore is an incorporated series of successive persons, which are recognised

¹⁰ <http://www.legislation.gov.uk/nisi/2005/1968/article/4/made>

¹¹ <http://www.legislation.gov.uk/nia/2014/8/section/95>

¹² <http://www.legislation.gov.uk/nia/2001/6/contents>

¹³ <http://www.legislation.gov.uk/ukpga/1998/47/section/65>

¹⁴ <http://www.legislation.gov.uk/ukpga/1998/47/>

¹⁵ <http://www.legislation.gov.uk/nisi/1987/460/schedule/1/part/I>

by law as corporation: “continuous entity endowed with a capacity for endless duration”.

Furthermore, the 1987 Order:

- Specifies that the NIAO is to support the C&AGNI in the discharge of his statutory functions
- Empowers the C&AGNI to examine and report to the Assembly on whether public bodies have used resources economically, efficiently and effectively;
- Provides for the NIAO Estimate to be agreed between the C&AGNI and the Audit Committee of the Assembly; and
- Requires the DoF to appoint the Accounting Officer, who is responsible for preparing the NIAO resource accounts and the external auditor of the NIAO.

Designated NIAO staff audit local government bodies, including district councils on behalf of the Department for Communities, and report the results of their work to the Department.

2 Great Britain and Republic of Ireland Counterparts: A Comparative Perspective

This section identifies Great Britain counterparts of the Assembly’s PAC, i.e. those centrally in Westminster and regionally in the Scottish Parliament and in the Welsh Assembly. The Great Britain counterparts are discussed below:

- 2.1 United Kingdom – The Public Accounts Committee (UK PAC)
- 2.2 Scotland - Public Audit Committee (Scottish PAC)
- 2.3 Wales - Public Accounts and Public Administration Committee (PAPAC); and

- Republic of Ireland – Committee of Public Accounts (PAC).

The roles and responsibilities of each are outlined, along with a basic overview of the government audit office overseen by each, including its roles, responsibilities and governance arrangements. In addition, examples are provided from the recent work programmes for each, including inquiries and

activities undertaken and reports issued. This is to highlight potential examples that could inform the Assembly Audit Committee's future work plans.

2.1 United Kingdom Public Accounts Committee (PAC)

The United Kingdom PAC is a select committee of the House of Commons, meaning that its geographical remit is limited to England and United Kingdom wide matters. It does not scrutinise the spending decisions of the devolved administrations in Northern Ireland, Scotland and Wales. Its United Kingdom wide remit includes issues associated with His Majesty's Treasury (HMT), the Ministry of Defence and the Home Office.

2.1.1 PAC - Roles and responsibilities

The roles and responsibilities of the United Kingdom PAC are similar to that of the Assembly's Public Accounts Committee. The United Kingdom PAC:

Scrutinises financial accounts as well as the value for money—the economy, efficiency and effectiveness—of public spending and generally holds the government and its civil servants to account for the delivery of public services¹⁶.

The United Kingdom PAC usually bases its inquiries on value for money reports or, investigations by the National Audit Office (NAO) and draws on these reports to inform its scrutiny and hold hearings.

Whilst it has **discretion in how it conducts its inquiries**, including the ability to explore related issues or request further evidence, the United Kingdom PAC does **not normally launch standalone investigations** without an NAO report as the starting point¹⁷.

The United Kingdom PAC consists of 16 members, whose role it is to examine how public money is spent, not to examine the merits of government policy. The United Kingdom PAC may hold hearings on the accounts of central

¹⁶ [Our role - Public Accounts Committee - Committees - UK Parliament](#)

¹⁷ [Our role - Public Accounts Committee - Committees - UK Parliament](#)

government organisations (for example, when spending has been above departmental estimates or irregular expenditure has been noted), in practice most of these are focused on NAO value for money (VFM) reports and other related matters¹⁸. It takes evidence from a range of accounting officers (typically departmental Permanent Secretaries), who are responsible for the quality of the administration they lead.

Examples of recent completed inquiries conducted by the United Kingdom PAC in Westminster include:

- Government's use of private finance for infrastructure: this inquiry is based on the NAO's report on the government's use of private finance. The PAC heard evidence from HMT and the Infrastructure and Projects Authority on issues such as costs, benefits and risks¹⁹.
- Governance and decision making on major projects: this was based on an NAO finding that "*improving productivity in government could release tens of billions of pounds worth of public money for other priorities*". The UK PAC received evidence from HMT and the National Infrastructure and Service Transformation Authority²⁰.
- Public charge points for electric vehicles: this inquiry is based on the NAO investigation into how successful the Government has been in identifying and mitigating the challenges likely to impede a successful rollout of charging infrastructure²¹.

2.1.2 National Audit Office (NAO): Roles, responsibilities and governance arrangements

The NAO's Comptroller and Auditor General (C&AG) leads the NAO, and is an officer of the House of Commons, as well as a "corporation sole"²⁹ (refer to sub-section 1.2.2 of this Paper for a definition of the legal concept "corporation sole"). The C&AG and the NAO staff (around 800 employees) are independent

¹⁸ [Managing Public Money.pdf](#)

¹⁹ [Government's use of private finance for infrastructure - Committees - UK Parliament](#)

²⁰ [Governance and decision-making on major projects - Committees - UK Parliament](#)

²¹ <https://committees.parliament.uk/work/8700/public-charge-points-for-electric-vehicles/>

of the UK Government. They are not civil servants and do not report to a minister. Once appointed, the C&AG holds office for 10 years.

The C&AG certifies the accounts of all government departments and over 400 other public sector bodies. The C&AG has the statutory authority to examine and report to the United Kingdom Parliament on whether departments and the bodies they fund have used their resources efficiently, effectively and with economy. The C&AG powers are to:³⁰

- Decide which value for money examinations to carry out;
- Decide how to report results to Parliament; and,
- Use rights of access to documents and staff to get information and explanations.

The NAO is a “**body corporate**”, as stated in Section 20 of the Budget Responsibility and National Audit Act 2011³¹. This means the NAO, made up of a group of persons, is incorporated to carry out its statutory purpose. It is a single legal entity – that is, the corporate entity is legally distinct from its members; it has legal personality and can hold property, sue and be sued in its own name as if it were a natural person.³²

The NAO Board supports and advises the C&AG in meeting his statutory responsibilities, and oversees how the NAO manages and uses its resources. The Board has a majority of non-executive members, including the chair. The Public Accounts Commission (TPAC), appoints the non-executive members, and the chair is appointed by the Crown upon recommendation of the Prime Minister and the chair of TPAC. This ensures that the non-executive members are independent of management and have the confidence of the government and the opposition in Parliament. The Leadership Team is an executive group responsible for supporting the C&AG in running the NAO.

The Budget Responsibility and National Audit Act 2011 (the 2011 Act)³³ establishes the statutory basis for the NAO’s governance. The 2011 Act states:

- Established the NAO as a corporate entity, with a statutory board.
- Requires that the C&AG and the chair are to be appointed by His Majesty the King, upon an address to Parliament by the Prime Minister

- Determined that TPAC is formally responsible for the appointment of the non-executive members of the NAO board and the external auditor of the NAO; and,
- Requires the NAO board to agree a Code of Practice setting out in detail how the relationship between the board and the C&AG will work in practice. This Code must be approved by the TPAC.

2.2 Scotland

2.2.1 Public Audit Committee

The Public Audit Committee (Scottish PAC) was established in June 2021 and consists of five members. It is a mandatory, standing committee established under Standing Orders (Rule 12.2). It primarily focuses on reports published by the Auditor General for Scotland to ensure that public money is spent efficiently and effectively by:

- The Scottish Government, and
- Other public bodies (including colleges, police and fire services and the NHS).²²

It is the Committee's remit to consider and report on:

- Any accounts laid before the Parliament
- Any report laid before or made to the Parliament by the Auditor General for Scotland; and
- Any other document laid before the Parliament, or referred to it by the Parliamentary Bureau or by the Auditor General for Scotland, concerning financial control, accounting and auditing in relation to public expenditure.

The Committee has noted a number of aims and objectives²³:

²² [Public Audit Committee | Scottish Parliament Website](#)

²³ [Public Audit Committee | Scottish Parliament Website](#)

Through its scrutiny of reports from the Auditor General for Scotland, including engaging with public and stakeholders, the Committee will make a difference to the quality of public services in Scotland by:

- *maintaining an overview of how public money is being spent by the Scottish Government, and other public bodies (including colleges, police and fire services, and the NHS)*
- *holding public-sector leaders to account on how public funds have been spent by:*
 - *influencing public bodies to take appropriate action to implement the recommendations made by the Public Audit Committee and the Auditor General for Scotland*
 - *encouraging public bodies to publicly evidence how they will respond to recommendations, and the progress they have subsequently made*
- *driving continuous improvement across the public sector by:*
 - *taking a whole-systems approach to our scrutiny of audit reports, as well as scrutinising organisation-by-organisation issues reported to us*
 - *promoting good practice which is drawn to our attention*
- *co-ordinating our scrutiny with other committees so it adds value”.*²⁴

It may be of note that the Committee receives 6-monthly Major Capital Project updates from the Scottish Government.

Examples of recent reports completed by the Scottish PAC include:

- Audits of the Water Industry Commission for Scotland: the Committee's scrutiny of the Auditor General for Scotland's section 22 reports on the 2022/23 and 2023/24 audits of the Water Industry Commission for Scotland²⁵.
- Adult Mental Health: Scrutiny of the joint Auditor General for Scotland and Accounts Commission report, "Adult mental health"²⁶; and

²⁴ [Public Audit Committee | Scottish Parliament Website](#)

²⁵ [The 2022/23 and 2023/24 audits of the Water Industry Commission for Scotland | Scottish Parliament](#)

²⁶ [Adult mental health | Scottish Parliament](#)

- Scottish Prison Service: Committee's scrutiny of the Auditor General for Scotland's section 22 report on the 2022/23 audit of the Scottish Prison Service²⁷.

2.2.2 Audit Scotland

Audit Scotland is responsible for auditing over 200 public bodies in Scotland. It is independent of government and headed by an Accountable Officer and Auditor General for Scotland (AGS).

Roles, responsibilities and governance arrangements

The AGS is appointed by the Crown, on the recommendation of the Scottish Parliament. The independent post was created under the Scotland Act 1988, Section 69²⁸, to help ensure that public money is spent properly, efficiently, and effectively. The AGS reports in public to the Scottish PAC and has a maximum term of 8 years.

The AGS is the Accountable Officer for Audit Scotland, which is a “body corporate” (this legal concept is explained in relation to the NAO above at sub-section 2.1.2 of this Paper). The Accountable Officer is responsible for the audit of all public bodies, except local authorities. This includes the Scottish Government, government agencies, National Health Service (NHS) bodies, police and fire, further education colleges and most non-departmental public bodies. Audit Scotland is responsible for auditing 222 public bodies, including: 72 Central government bodies and Scottish Parliament (including police, fire, Scottish Water), 23 NHS bodies, 32 Councils, 73 Joint boards and committees, 21 Further education colleges and one European Agricultural Fund.

Audit Scotland provides both the AGS, and the non-ministerial body known as the Accounts Commission with the services they need. The Accounts Commission is the public spending watchdog for local government. The

²⁷ [The 2022/23 audit of the Scottish Prison Service | Scottish Parliament](#)

²⁸ <http://www.legislation.gov.uk/ukpga/1998/46/section/69>

Commission operates impartially and independently of councils and of the Scottish Government and meet and report in public.

The Commission is responsible for coordinating and facilitating scrutiny in local government. The Controller of Audit is a statutory post established alongside the Commission. The Controller reports to the Commission and highlights areas of concern. Under Section 19 of the Public Finance and Accountability (Scotland) Act 2000²⁹, Audit Scotland accounts must be sent to the SCPA (Scottish Commission for Public Audit) for auditing.

Audit Scotland's management team oversees the day-to-day operations of Audit Scotland's work. The management team is made up of the AGS, who is the Accountable Officer, and three executive directors. The Audit Scotland Board is responsible for the exercise of all functions of Audit Scotland. The Board sets and monitors the strategic direction of Audit Scotland and oversees Audit Scotland's work; and is made up of the AGS, the chair of the Accounts Commission and three independent non-executive members appointed by the SCPA. The chair of Audit Scotland is held to account by the Parliament through statutory arrangements put in place by the Scotland Act 1998³⁰, and through the Public Finance and Accountability (Scotland) Act 2000³¹.

2.3 Wales

2.3.1 Public Accounts and Public Administration Committee (PAPAC)

The Welsh PAPAC is a mandatory committee in the Welsh Government (the Senedd), established in June 2021 under Standing Orders (18.2 and 18.3). It combines two key functions³²:

- Public Accounts Oversight:
 - Scrutinises how public money is spent by the Welsh Government and its sponsored bodies

²⁹ <https://www.legislation.gov.uk/asp/2000/1>

³⁰ <http://www.legislation.gov.uk/ukpga/1998/46/contents>

³¹ <http://www.legislation.gov.uk/asp/2000/1/contents>

³² <https://senedd.wales/committee/735>

- Reviews reports from Audit Wales, the Welsh equivalent of the National Audit Office; and
- Examines the Annual Reports and Accounts of public bodies.
- Public Administration Scrutiny:
 - Investigates the machinery of government, including civil service standards and governance; and
 - Assesses the quality and effectiveness of public administration in Wales.

Its remit is to:

- Examine the economy, efficiency, and effectiveness of public resource use.
- Scrutinise any matter relating to the quality of administration provided by the Welsh Government.

It may also scrutinise any other matter relating to the machinery of government, such as the quality and standing of administration provided by the Welsh civil service and other government sponsored bodies.

The Committee consists of five Assembly Members and works closely with Audit Wales.

The PAPAC primarily draws on reports and evidence from the Auditor General for Wales. Examples of recently completed inquiries include:

- Regenerating Town Centres: drawing on Audit Wales' review of how local authorities are managing and regenerating town centres the Committee collated evidence public bodies effectiveness on regenerating town centres³³.
- Building Safety in Wales: an inquiry into the matters arising from Audit Wales's report into how the Welsh Government, local authorities and their key partners are implementing the requirements of the Building Safety Act 2022³⁴.

³³ [Regenerating Town Centres](#)

³⁴ [Scrutiny of Building Safety in Wales](#)

- Scrutinising of Digital Health and Care Wales: working with the Health and Social Care Committee, the PAPAC scrutinized the progress of the newly formed Digital Health and Care Wales³⁵.

2.3.2 Auditor General for Wales and Wales Audit Office (WAO) – Roles, responsibilities and governance arrangements

The Auditor General for Wales (AGW) is the statutory external auditor of over 800 Welsh public sector bodies, including local councils, police, fire and rescue authorities, national parks and community councils, as well as the Welsh government departments, and related public bodies, the Assembly Commission³⁶ and National Health Service Wales health boards and trusts³⁷.

Like the NAO and Audit Scotland, the WAO is a “body corporate” (see subsection 2.1.2 of this paper for a definition of the legal concept “body corporate”). The AGW is the Chief Executive (but not an employee) of the WAO, and is a “corporation sole”, similar to the C&AGNI and C&AG as mentioned previously in this Paper (see 1.2.2). The role is independent of government. The person is not a civil servant; and is appointed by the Crown on the nomination of the Senedd (the Parliament).

The AGW’s role includes examining how public bodies manage and spend public money, including how they achieve value in the delivery of public services. The AGW publishes reports on that work; some of which are considered by the Senedd’s PAPAC. He also reports every year on how well individual local authorities are planning for improvement.

The Public Audit (Wales) Act 2013³⁸ states:

The Auditor General has complete discretion as to the manner in which the functions of that office are exercised and is not subject to the direction or control of the National Assembly or the Welsh Government.

But this discretion is subject to subsection (3).

³⁵ [Scrutiny of Digital Health and Care Wales](#)

³⁶ The Senedd Commission is the corporate body of the Welsh Parliament.

³⁷ [Auditor General for Wales | Audit Wales](#)

³⁸ [Public Audit \(Wales\) Act 2013](#)

(3) The Auditor General must—

- (a) aim to carry out his or her functions efficiently and cost-effectively;*
- (b) have regard, as he or she considers appropriate, to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow; (c) have regard to advice given to him or her by the WAO (see section 17(3)).*

The Senedd appoints a Chair and three other non-executive members to the WAO statutory Board. Other members of the Board are the Auditor General and three employees. The Board is responsible for employing staff, procuring services, and providing other resources to enable the AGW to do his work. It also monitors and advises the AGW.

The WAO accounts are audited by an independent firm appointed by the National Assembly for Wales. Each year, the AGW and the WAO present an estimate of the income and expenses of the WAO for the next financial year to the National Assembly for approval.

2.4 Republic of Ireland

2.4.1 Committee of Public Accounts (CPA)

The CPA is standing committee of Dail Eireann was established under the **Standing Order 163 of the Dáil**. It is focused on ensuring public services are run efficiently and achieve VFM³⁹.

The Committee⁴⁰ is responsible for examining, and reporting to Dáil Éireann on, the annual accounts of government departments and of other public bodies, following the audit of those accounts by the Comptroller and Auditor General (C&AG). The roles of the CPA and of the C&AG are interlinked as the bodies that are audited by the C&AG are those that are accountable to the CPA⁴¹.

The CPA's inquiries are primarily based on reports from the C&AG.

³⁹ [Committee of Public Accounts | Role – Houses of the Oireachtas](#)

⁴⁰ <https://www.oireachtas.ie/en/committees/33/committee-of-public-accounts/>

⁴¹ [About committees – Houses of the Oireachtas](#)

Legislative Basis

Standing Order 163 of Dáil Éireann requires the PCA to be constituted as a standing committee after each general election. This gives it a permanent role in overseeing public spending and accountability. As with PACs in other jurisdictions, the PCA does not comment on policy:

In accordance with [Standing Order 218\(11\)](#), the Committee does not examine the merits of government policy. Sectoral Committees of the Dáil are responsible for examining government policy matters. The Committee of Public Accounts looks at how rather than why public money has been spent⁴².

Core Functions

The PCA's statutory and procedural remit includes⁴³:

- Examining reports from the C&AG on departmental expenditure and public accounts
- Investigating issues of economy, efficiency, and effectiveness in public services
- Ensuring VFM and transparency in how certain public bodies allocate, spend and manage their finances
- Publishing reports with recommendations for reform and improved governance.

Structure & Governance

The CPA is composed of 13 members, none of whom may be a Government Minister or Minister of State. It is typically chaired by a member of the largest opposition party.

The CPA works closely with the C&AG, as the bodies that are audited by the C&AG are accountable to the committee.

Examples of recent CPA reports and inquiries include:

⁴² [Committee of Public Accounts | Role – Houses of the Oireachtas](#)

⁴³ [Committee of Public Accounts | Role – Houses of the Oireachtas](#)

- Examination of the appropriation of public moneys to RTÉ, and its expenditure of same⁴⁴
- Examination of C&AG Special Report 110 – Nursing Homes Support Scheme (Fair Deal)⁴⁵; and
- Examination of NAMA's 2019 Financial Statement & C&AG Special Report 109⁴⁶.

2.4.2 Office of the C&AG in the Republic of Ireland

The Office of the C&AG in the Republic of Ireland is the equivalent of its Audit Office. It has seven main functions⁴⁷:

- To support parliamentary accountability
- The annual audit of government departments
- To report on the accounts of public services. The C&AG publishes a report to Dail Eireann on the examination of the Accounts of Government Departments and Offices
- To issue credits on the exchequer
- The annual audit of over 200 public bodies (such as Universities, The Health Service Executive and Health Bodies and Educational Training Boards)
- To engage with the public bodies that they audit; and
- To provide special reports. The C&AG publishes a wide range of special reports into public sector expenditure.

Recent reports have included, Emergency procurement of ventilators by the Health Service Executive, Procurement of vehicles by the Irish Coast Guard

⁴⁴ [2024-03-05_examination-of-the-appropriation-of-public-moneys-to-rte-and-its-expenditure-of-same_en.pdf](#)

⁴⁵ [Committee of Public Accounts Examination of C&AG Special Report 110 – Nursing Homes Support Scheme \(Fair Deal\)](#)

⁴⁶ [An Coiste um Chuntais Phoiblí - Scrúdú ar Ráiteas Airgeadais GNBS, 2019 agus Tuarascáil Speisialta 109 an Ard-Reachtaire Cuntas agus Ciste | Committee of Public Accounts - Examination of NAMA's 2019 Financial Statement & C&AG Special Report 109](#)

⁴⁷ [Our Work - Office of the Comptroller and Auditor General](#)

and National Asset Management Agency: Progress on achievement of objectives as at end 2021⁴⁸.

Unlike the Audit Office in other jurisdictions, the C&AG does not examine the spending of individual local authorities, they are audited by the Local Government Audit Service.

The role of the C&AG is governed by a combination of constitutional provisions and statutory legislation, which together ensure the office's independence and authority in auditing public finances.

2.4.3 Key Legislative Instruments

- **Article 33 of the Constitution of Ireland⁴⁹:**
 - Establishes the office of the C&AG as a constitutional officer.
 - Guarantees independence from government.
 - Requires the C&AG to report to Dáil Éireann on the accounts of public bodies.
- **Comptroller and Auditor-General Act 1923:**
 - First formal legislation implementing the constitutional role.
 - Defines the C&AG's duties in auditing public accounts and reporting to the Dáil.
 - Expands the C&AG's remit to include:
 - VFM audits
 - Audit of health boards and vocational education committees
 - Access to documents and information
 - Inspection powers
 - Audit of effectiveness and efficiency in resource use.
 - Reinforces the C&AG's ability to influence public sector reform through evidence-based reporting.

⁴⁸ [Special Reports - Office of the Comptroller and Auditor General](#)

⁴⁹ [Article 33](#)

2.5 Public Account Committees – United Kingdom and Republic of Ireland Comparative Summary

The following table summarises the key points noted above on the structure, roles and remit of the PACs across the United Kingdom and in the Republic of Ireland.

Table 1: Summary, comparative table of Public Audit Committees in the United Kingdom and Republic of Ireland

Jurisdiction	PACs	Audit Office and Comptroller & Auditor General (C&AG) or equivalent	Key Roles and remit	Committee Membership
Northern Ireland	Northern Ireland Assembly Public Accounts Committee (PAC) - Standing Committee	Northern Ireland Audit Office (NIAO) Comptroller and Auditor General for Northern Ireland (C&AGNI)	<ul style="list-style-type: none"> • Scrutinise NIAO Reports, including annual financial audits and value-for-money reports on public sector performance. • Summons Accounting Officers from departments and public bodies to give oral evidence on issues raised in NIAO reports. • Produce Reports: PAC publishes reports with recommendations to improve financial governance and public service delivery. • Monitor Responses: Departments respond to PAC reports via a Memorandum of Reply • Promote Good Practice: PAC's findings help shape better financial controls and accountability across government. 	9 members from the Northern Ireland Assembly (a quorum of 5)
United Kingdom	House of Commons, the Public Accounts Committee (PAC) - Standing Committee	National Audit Office (NAO). Comptroller and Auditor General (C&AG)	<ul style="list-style-type: none"> • Examines the appropriation accounts showing how public money is used • Examines financial management across government and public bodies • Considers reports from the C&AG • Holds the government and its civil servants to account for the delivery of public services, taking evidence from accounting officers. 	9 Members of Parliament (MPs) including the Chairman of the Public Accounts Committee (PAC), and the leader of the House of Commons (a quorum of 5).

Scotland	Public Audit Committee (PAC) – Standing Committee of the Scottish Parliament.	Audit Scotland Auditor General Scotland (AGS)	<p>Considers any:</p> <ul style="list-style-type: none"> Accounts laid before the Parliament; Report laid before or made to the Parliament by the Auditor General for Scotland; and Other document laid before the Parliament, or referred to it by the Parliamentary Bureau or by the Auditor General for Scotland, concerning financial control, accounting and auditing in relation to public expenditure. 	5 Members of the Scottish Parliament (MSPs) including the convener of the Public Audit Committee (PAC)
Wales	Public Accounts and Public Administration Committee (PAPAC) – Mandatory Committee of the Senedd.	Wales Audit Office (WAO) Auditor General Wales (AGW)	<ul style="list-style-type: none"> To consider matters that relate to the economy, efficiency and effectiveness with which resources are employed in the discharge of public functions in Wales; and May scrutinise any other matter relating to the machinery of government, including the quality and standards of administration provided by the Welsh Government's civil service and Welsh Government Sponsored Bodies. 	5 Members of the Senedd (with a quorum of three).
Republic of Ireland	Committee of Public Accounts (CPA) - Standing committee of Dáil Éireann	Office of the Comptroller and Auditor General (C&AG).	<p>Responsible for:</p> <ul style="list-style-type: none"> Examining, and reporting to Dáil Éireann, on the annual accounts of government departments and of other public bodies, following the audit of those accounts by the C&AG. The roles of the CPA and of the C&AG are interlinked as the bodies that are audited by the C&AG are those that are accountable to the Committee; and <p>Examining and reporting on other reports of the C&AG. Includes the C&AG's annual Report on the Accounts of the Public Services, and special reports of the C&AG.</p>	13 members (a quorum of four).

3 International Comparators

The following section provides an overview of the roles and responsibilities of committees that are the equivalent to the Northern Ireland PAC in Canada, New Zealand and Australia.

3.1 Canada

3.1.1 Standing Committee on Public Accounts

Canada's version of the PAC is the **Standing Committee on Public Accounts** (Public Accounts Committee of Parliament, PACP). It operates at a federal level, and its core functions are to:

- Review reports from the Auditor General of Canada
- Examine the Public Accounts of Canada, which are the Government's annual financial statements
- Call witnesses (including ministers and officials) to respond to audit findings
- Focus on efficiency and effectiveness of government programs—not on setting policy goals, as such, the PACP scrutinises government spending to ensure it aligns with its policy intentions; it does not set policy⁵⁰.

Every legislature in Canada – federal, provincial and territorial – has such a committee⁵¹.

Structure & Influence

- Like the United Kingdom, the Canadian CPA is chaired by a member of the Opposition, reinforcing its accountability role.
- IT operates under the Westminster system, meaning it shares many structural similarities with the United Kingdom PAC.
- It has existed since Confederation in 1867, making it one of the oldest Standing Committees in Canada.

⁵⁰ Audit Committees

⁵¹ [The Essential Role of PACs - Canadian Audit and Accountability Foundation](#)

Every province and territory also has its own version of a Public Accounts Committee.

The PACP reviews all reports from the Auditor General (AG) and uses them as the basis for its investigations and hearings⁵². The PACP and the AG work together in a number of ways:

- When the AG releases a report, it is **automatically referred to the PACP**.
- The PACP **selects chapters** to study and **calls witnesses**, including the AG and senior officials from audited departments.
- The AG provides **expert testimony and clarification**, helping the PACP understand complex findings.
- The PACP then **issues its own reports** with recommendations to improve government practices.

This relationship is described as **symbiotic**—the AG provides the evidence, and the PACP ensures accountability through public scrutiny and follow-up. For example, the PACP requires departments and agencies to submit action plans, prepared in response to performance audits, prior to a hearing⁵³.

The PACP is not governed by a single piece of legislation, it operates under the Orders of the Houses of Parliament.

3.1.2 Auditor General (Canada)

The Office of the Auditor General of Canada (OAG) is an independent institution that serves Parliament by conducting audits of federal departments, agencies, and Crown corporations⁵⁴. Its mission is to ensure that public funds are used efficiently, effectively, and with integrity.⁵⁵

⁵² [Building and Sustaining Effective Auditor General–Public Accounts Committee Relationships – A Discussion Paper](#)

⁵³ [Government Support - Canadian Audit and Accountability Foundation](#)

⁵⁴ In Canada, Crown Corporations are government owned, arms length bodies, such as Canada Post and Bank of Canada.

⁵⁵ [What We Do](#)

Key responsibilities of the OAG include:

- **Performance audits:** Evaluating whether government programs are run efficiently, economically and achieve intended results.
- **Financial audits:** Verifying the accuracy of financial statements, including the **Public Accounts of Canada**.
- **Special examinations:** Conducted for Crown corporations to assess systems and practices.
- **Reporting to Parliament:** The Auditor General (AG) publishes reports that highlight issues like waste, mismanagement, or lack of transparency.

The Auditor General Act (1985)⁵⁶ gives the OAG considerable discretion about what area of government to consider within its performance audits. They usually focus on areas that are of a high risk to tax payers and relevant to parliament. Around 25 performance audits are conducted each year⁵⁷. All of the OAG reports are automatically referred to the Public Accounts Committee. Recent examples of Canada's OAG reports include:

- Accessible Transport for Persons with Disabilities (2023)⁵⁸
- Housing in First Nations Communities (2024)⁵⁹
- National Trade Corridors Fund (2024)⁶⁰; and
Current and Future Use of Federal Office Space (2025)⁶¹.

3.2 New Zealand

3.2.1 Finance and Expenditure Committee

The Finance and Expenditure Committee (FEC) is the equivalent of the PAC in New Zealand and was established in 1962. It is a select committee of the

⁵⁶ [Auditor General Act](#)

⁵⁷ [What We Do](#)

⁵⁸ [Report 1—Accessible Transportation for Persons With Disabilities](#)

⁵⁹ [Report 2—Housing in First Nations Communities](#)

⁶⁰ [Report 4—National Trade Corridors Fund—Transport Canada](#)

⁶¹ [Report 3—Current and Future Use of Federal Office Space](#)

House of Representatives in the New Zealand parliament and was established under standing order 189⁶².

Its role is to examine matters relating to economic and fiscal policy, taxation, revenue, banking and finance, superannuation, insurance, government expenditure and financial performance, and public audit. Four Ministers are answerable to the committee, they are:

- Minister of Finance
- Minister of Revenue
- Minister of Social Development and Employment; and
- Minister for Seniors.

The Committee's remit includes:

- Examining government spending and revenue
- Reviewing departmental performance
- Scrutinizing appropriations and fiscal policy; and
- Investigating any matter referred to it by the House or initiated by its own members.

Reports from the Office of the Auditor General (OAG) are a key input, however, the Committee is **not limited to them**. The Committee can also **launch its own investigations** independently, particularly if:

- There is public concern or media attention
- MPs raise issues during parliamentary debates; and
- There are anomalies in financial reporting or budget execution.

A recent example when the FEC initiated its own investigation is the **2024 Inquiry into Banking Competition**, when the FEC launched the inquiry **independently**, not in response to an Auditor-General report. It aimed to examine whether **banking services were sufficiently competitive**, especially in underserved sectors. The inquiry explored:

⁶² [Standing Orders of the House of Representatives 2020, SO 189](#)". *New Zealand Parliament*.

- High profit margins among incumbent banks
- Barriers to entry for new competitors; and
- Regulatory and legislative factors affecting market dynamics.

Submissions were received from stakeholders, including **The New Zealand Initiative**, a policy think tank, which raised concerns about regulatory inefficiencies and lack of challenger banks⁶³.

3.2.2 Office of the Auditor-General in New Zealand

The Office of the Auditor-General (OAG) operates independently of Government and its role is to provide Parliament and the public with an independent view of how public organizations are performing. The Office conducts annual audits of around 3,400 public bodies, ensuring they operate lawfully and accountably, and reports both good and poor performance⁶⁴.

The OAG also audits the Government's financial statements. The statements consolidate the financial results of all government departments, State-owned enterprises, Crown entities (including schools and Crown research institutes), Officers of Parliament, the New Zealand Superannuation Fund, and the Reserve Bank⁶⁵. These audits are published as per the Public Audit Act 2001.

In addition to audit reports, the OAG has the power to carry out inquiries into the use of public money. These inquiries are used to scrutinise public organisations and hold them to account.

Examples of recent inquiries include:

- Inquiry into the Strategic Tourism Assets Protection Programme⁶⁶
- Oranga Tamariki: Inquiry into procurement and contract management⁶⁷; and

⁶³ [Submission: Inquiry on Banking Competition | The New Zealand Initiative](#)

⁶⁴ [Home — Office of the Auditor-General New Zealand](#)

⁶⁵ [Our audit of the Government's financial statements and our Controller function — Office of the Auditor-General New Zealand](#)

⁶⁶ [Inquiry into the Strategic Tourism Assets Protection Programme — Office of the Auditor-General New Zealand](#)

⁶⁷ [Oranga Tamariki: Inquiry into procurement and contract management — Office of the Auditor-General New Zealand](#)

- Effectiveness of arrangements for reducing child poverty⁶⁸.

3.3 Australia

3.3.1 Joint Committee of Public Accounts and Audit

The Joint Committee of Public Accounts and Audit (JCPAA) is a committee of both Members of the House of Representative and Senators of the Australian Parliament. The legislative duties and powers of the JCPAA are contained within the following Acts of Parliament.

- Public Accounts and Audit Committee Act 1951 (PAAC Act)
- Auditor-General Act 1997
- Parliamentary Service Act 1999; and
- Public Governance, Performance and Accountability Act 2013 (the PGPA Act).

The PAAC Act provides that a *Joint Committee of Public Accounts and Audit will be appointed* at the beginning of each Parliament, and that the Committee shall have 16 members, six of whom shall be appointed by the Senate and ten of who shall be appointed by the House of Representatives.

Role

The Committee has the capacity to determine its own work program and priorities, which is unique amongst Australian Parliamentary Committees and gives the JCPAA a significant degree of independence from the Executive arm of government.

It initiates its own inquiries into public administration matters and can conduct inquiries into matters referred to it by either House of Parliament. Unlike other committees, inquiry referrals can only come from either house of parliament but not a Minister.

⁶⁸ [Effectiveness of arrangements for reducing child poverty — Office of the Auditor-General New Zealand](#)

Among its responsibilities, the JCPAA: approves the proposed appointment of the Auditor-General; advises the Auditor-General on the Parliament's audit priorities; and considers the operations and resources of the Australian National Audit Office (ANAO), including consideration of the ANAO draft budget estimates and making recommendations on it to both Houses of Parliament. The JCPAA is also required to review all ANAO reports that are tabled in Parliament and to report the results of its deliberations to both Houses of Parliament⁶⁹.

As a **Statutory Committee**, the JCPAA can:

- Invite individuals or representatives of organisations to give oral evidence.
- Summon witnesses if necessary — meaning they can legally require someone to appear before the committee.
- Request the production of documents relevant to their inquiries.
- Conduct public hearings where witnesses are questioned about government spending, audit findings, or financial administration.

The JCPAA collaborates with and receives **performance and financial audit reports** from the ANAO. It uses these reports to **hold departments and agencies to account**. Furthermore, it also reviews the ANAO's **budget and strategic direction**, making it a key oversight body; and is required both to review all ANAO reports that are tabled in the Parliament and to report the results of its deliberations to both Houses of Parliament.

Examples of the JCPAA work

Recent examples on JCPAA reports from inquiries based on Auditor-General reports, include⁷⁰:

- Inquiry into the Defence Major Projects Report 2022-24 (2024)
- Inquiry into public sector information technology procurement and projects (2024); and

⁶⁹ [Relationships | Australian National Audit Office \(ANAO\)](#)

⁷⁰ [Completed inquiries and reports – Parliament of Australia](#)

- Inquiry into probity and ethics in the Australian public sector (2024).

3.3.2 Australian National Audit Office (ANAO)

The Auditor-General is an independent officer of Parliament. Supported by the [Australian National Audit Office](#) (ANAO), the Auditor-General provides an independent assessment of public sector reporting, administration and accountability.

The ANAO examines public sector entities' performance by conducting audits in the areas of operations, resources, information systems, performance measures, monitoring systems, legal and other compliance and corporate governance process.

This means the ANAO conducts performance audits that examine the efficiency and effectiveness of public bodies. Each year the ANAO also undertakes a financial statement audit, which provides assurance that its financial report gives a true and fair view of our financial position.

Each year the ANAO also develops an [Annual Audit Work Program](#). The Program gives specific attention to performance audit coverage. It lists the performance audits in progress at the start of a financial year as well as potential audits and reserve topics for that year. Reserve topics provide replacements for any proposed audit, which may not proceed.

ANAO roles and responsibilities

The purpose of the ANAO is to support accountability and transparency in the Australian Government sector, through independent reporting to the Parliament, and thereby contribute to improved public sector performance. It supports Parliament, by reporting on the use of public resources and the administration of its enacted legislation. The Auditor-General provides independent assurance as to whether the Executive is operating and accounting for its performance, in accordance with the Parliament's intent.

Australian National Audit Office (ANAO) audits approximately 250 Australian Government bodies each year. These include:

- Government departments (such as; Defence, Health, and Treasury)

- Statutory authorities (such as; the Australian Taxation Office and CSIRO)
- Government-owned corporations (such as; Australia Post and Australian Rail Track Corporation); and
- Entities receiving Commonwealth funding.

The ANAO conducts:

- **Financial statement audits** for all entities subject to the *Public Governance, Performance and Accountability Act 2013*
- **Performance audits** that assess efficiency, effectiveness, and economy in public administration
- **Assurance reviews** and **information reports** on specific issues of public interest.

The Auditor-General is appointed for a term of 10 years, and is an independent officer of the Parliament, with complete discretion in performing or exercising the functions or powers specified under the *Auditor-General Act 1997*. In particular, the Auditor-General is not subject to direction in relation to:

- Whether a particular audit is to be conducted;
- The way a particular audit is to be conducted; or
- The priority given to any particular matter⁷¹.

4 Key Takeaways

As noted in the above sections, there are many commonalities across the PACs or its equivalent in the various jurisdictions. A few key points to highlight are:

- Each jurisdiction has a designated Parliamentary PAC or its equivalent whose role it is to scrutinise public sector spending, hold the government to account and to conduct inquiries into matters of public interest.
- Most - across the United Kingdom and the Republic of Ireland and the international comparators - are Standing Committees, which means they are a permanent, parliamentary oversight body.

⁷¹ [The Auditor-General and the ANAO | Australian National Audit Office \(ANAO\)](#)

- All state that their role is to examine the efficiency and effectiveness of public spending and not to determine the merits of government policy.
- Each ,works closely with their relevant national audit office, all of whom are independent from government.
- In each jurisdiction the majority of the committee's reports and inquiries are prompted by findings issued by their respective national audit body.
- There are some minor differences in the how the Committees operate and the data they receive. For example, in Scotland the Committee receives bi-annual progress reports on major capital projects.
- Most work is reactive based on national auditor reports. However, there are some rare examples, such as in New Zealand, where committees have, in certain circumstances initiated their own inquiries. Also, the Australian PAAC Act 1951 provides the JCPAA with special powers to self-initiate, conduct and report on specified inquiries.

In closing, although tangential to this Paper, it also is worth noting that most of the PACs or their equivalent can seek legal guidance regarding their own powers and governance arrangements and those of equivalent committees other jurisdictions.