THE
LEGISLATURE
OF BERMUDA

PARLIAMENTARY STANDING COMMITTEE ON THE PUBLIC ACCOUNTS

MEMBERS' MANUAL
July 2025

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PARLIAMENTARY OVERSIGHT

One of the primary functions of the Legislature is the oversight of the Executive Branch of the Government. Oversight involves the structured scrutiny by the Legislature of the operation and management of Government Departments and other publicly-funded entities in order to improve efficiency and service delivery, and to ensure that public monies are appropriated and directed to the programmes and projects approved by the Legislature, and to ensure that the expenditure of these monies is properly managed and accounted for in accordance with Government's Financial Instructions and relevant good governance legislation. The role of the Parliamentary Standing Committee on The Public Accounts is specifically focused on providing oversight on the appropriation and expenditure of public monies in accordance with the purposes intended by the Legislature.

"The PAC task is not to challenge government policy, but to examine its implementation" (CCPAC).

It should be understood by Members of the Public Accounts Committee that this manual serves as general guidance on the role and work of the Committee, and that the manual may be updated or amended from time to time with the agreement of current Members to accord with relevant changes in the Standing Orders of the House of Assembly, the Parliament Act 1957 and the Audit Act 1990. Amendments should also be considered to accord with changes in Parliamentary Committee practice/procedure which the House may adopt or which PAC Members may adapt with the aim of more effectively engaging Committee Members and relevant stakeholders, including the Auditor General of Bermuda, Accounting Officers/Public Officers and other witnesses who may appear before the Committee. Making better use of committee resources and staffing are also key to making the PAC more effective in its Oversight role on behalf of Parliament.

This manual has benefited from notes arising from the attachment of Dr. Steven McGinness, UK Committees Clerk and former House of commons PAC Clerk in 2019.

Parliamentary Standing Committee on the Public Accounts

The Public Accounts Committee (PAC) is established by the Bermuda House of Assembly Official Standing Orders, in Standing Order 34(1)(b). S.O. 34(3) details the PAC's duty of examining, considering and reporting on:

i. the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of Bermuda
ii. Such accounts as may be referred to the Committee by the House; and
iii. The report of the Auditor for any such accounts.

Effective PACs should be represented by all parties in Parliament, and according to SO 34(3), shall consist of seven Members appointed by the Speaker, inclusive of the Chair, for the duration of the life of Parliament, and the Chair of the PAC shall be a Member of Her Majesty's Loyal Opposition.

PAC members should minimize partisanship to political parties. Members should develop good working relationships with each other and strive for consensus. The PAC focus is on the shared goal of bringing corrective action to improve public administration.

THE FUNCTIONS OF OVERSIGHT COMMITTEES

1. Hold the Executive to account for the use of public funds and identify waste within Government departments, ensuring that economic efficiency and effectiveness are achieved within their operations;
2. Improve the transparency of operations within Government Departments; and
3. Ensure that relevant policies, laws and statutes are implemented and observed.

Public Accounts Committees work to scrutinise how effective, in monetary terms, government departments are in delivering its policies rather than questioning the motives or validity of those policies. As such, the PAC would not ask whether or not a bridge should be built but instead whether the bridge was built as cost effectively as possible (and delivered all of the benefits for which it was built).

The Committee may make recommendations on how the government might consider making its spending more effective in particular areas, recommend structures it might put in place to make future projects more efficient or to improve general spending of public money. Government departments may then decide whether, or not, to accept the Committee's recommendations and, if it does accept, what it intends to do to implement them.

Committee Members

A Member appointed to the Public Accounts Committee is there to take part in the discussions and decision-making processes of the Committee and to aid the House in its scrutiny of Government. It is the duty of the Committee member to be aware of the schedule of the Committee's business and to be in attendance when key decisions are to be made.

Members should raise issues that the Committee might consider, to suggest witnesses for particular inquiries, and to contribute lines of inquiry and questions for evidence sessions. It is for each Member to bring their own experience, knowledge and expertise to the task of scrutinising the Government.

In meetings your role will likely vary between being a lead questioner or simply being in the room to ensure the Committee is quorate. Each Member should consider where they might best serve in each session and communicate that to the Chair.

Committee members should seek to get a better understanding of the offices and processes that may be valuable to them in their work in the Public Accounts Committee. Fostering good and cordial relationships with, for example, the Auditor General should improve the flow of information and support available to the Committee.

Committee Minutes

Minutes of proceedings are prepared for all Committee meetings and circulated to members of the Committee. Minutes and transcripts for all public meetings and public hearings may be published to the general public, including being made accessible to the press.

For In Camera or private meetings, the Committee should decide on the advisability of publishing confidential and unpublished verbatim transcripts and minutes. When the Committee decides to forego verbatim transcripts, minutes of in-camera meetings should include only attendance, subject matters discussed and decisions reached but no details of discussion, evidence presented or how Members voted.

Minutes and the recording of in camera or private meeting proceedings will be solely for the internal use by the Committee Members and the administrative work of the Committee Clerk and Staff.

Committee Chair

The Committee Chair will be appointed by the Speaker of the House and must be a member of the Opposition. Historically, the Chair has usually been the Shadow Finance Minister or primary Opposition Spokesperson on Finance matters, but there is no formal requirement that the Chair hold one of these positions. As with all Committee Members, the Chair will serve in this role for the life of the Parliament or until he or she resigns from the position or is replaced by the Speaker.

The PAC Chair will lead the Committee and have overall responsibility for ensuring that the Committee operates within its mandate or terms of reference from Parliament and adheres to its core tasks. The Chair participates in the questioning of witnesses and in other Committee deliberations, presides at all meetings, decides on questions of order and procedure, maintains order and decorum, and acts as the spokesperson for the Committee.

The Chair will work with the clerk of the Committee to produce a schedule of work for the Committee and suggest issues that the Committee might wish to engage with. The Chair will keep an eye on progress, whether the schedule needs adjustments to deliver its objectives and the reporting deadlines of the Committee.

If the Chair is absent for a meeting, the Committee will elect another Member to act as Chair for that meeting only.

Functions of the Committee Chair

According to UK House of Commons Select Committee Guidelines on core tasks, the Chair will be expected to:

- Encourage Committee Members to adopt a consensual and bi-partisan position and to engage actively in PAC work
- Encourage the Committee to develop a clear understanding of its objectives and shared expectations of behaviour
- Acquire and maintain a strong knowledge of the Committee's subject area, in order to operate effectively in committee and in the media
- Influence the Committee in its decision-making, ensuring that it follows the rules and practices agreed by the House, works within its terms of reference, and is mindful of the core tasks
- Give strategic direction to the Clerk in the management of the Committee programme, ensuring that the Committee is appropriately resourced and supported
- Act impartially in the Chair, treating Members with equal respect, ensuring that all have a fair opportunity to express their views and question witnesses
- Enhance the reputation of the House by ensuring that the Committee treats witnesses, members of the public and staff with respect and courtesy
- Act as an ambassador for the Committee, being accessible to stakeholder bodies, visitors and the media
- Show commitment to professional development, continuously developing chairmanship, questioning techniques, public speaking and media skills
- Take interest in the development of the Committee staff team and considering options for making use of resources that could be accessed from other areas in the public service.

Consensus Building

1. The Public Accounts Committee, like all Parliamentary committees, works best when its members work consensually. As a member of the Public Accounts Committee there is a responsibility to seek consensus rather than party political advantage. This comes in a variety of ways:
    - Not proposing topics simply due to party political interest
    - Not pursuing lines of question to promote/denigrate current government policy
    - Helping the committee, in private session, to avoid areas of inquiry that are likely to become party political
    - Working openly with colleagues of all parties to further the aims of the Committee
    - Openly supporting lines agreed in Committee rather than undermining those lines in public

- Promoting the work of the Committee in debate and other Parliamentary proceedings
- Not leaking information from private committee meetings to anyone outside of the committee (including party officials, government officials or the media).

2. The work of the Auditor General is an important source of information and a potential resource for the Committee. Members should seek not to undermine the findings of the Auditor General and especially not seek to assign party political intentions.
3. Committee members should also seek to reinforce the independence of the Auditor General from both Government and Parliamentary interference.

Meetings

1. It is for the Committee to decide when and how often it needs to meet to discharge its responsibilities. The Chair and the Clerk of the Committee may produce an indicative schedule of meetings which the Committee may adopt (possibly with amendments based on discussion in the room).
2. Each meeting needs a quorum to make decisions or to hear evidence, the quorum of the PAC is four (including the Chair), a simple majority. If there is no quorum, an informal session may take place, to hear invited witnesses speak but this would not be usable as evidence towards the Report and no decisions could be made with regard to scheduling meetings, agreeing reports or anything else of substance.
3. Committees may only meet when the House is adjourned unless it has special permission from the Speaker of the House to meet when the House is in session.
4. Unless the Committee passes a resolution to allow members of the public to attend, all meetings of the Committee will be private (In Camera).
5. The Committee will often invite the Auditor General to attend an oral evidence session when there is a report by the Auditor General pertinent to the issue under consideration. The Auditor-General (and other auditors brought by the Auditor General) may act as witnesses to the Committee if the Chair and Members request their input; and the Auditor General may suggest or recommend certain lines of inquiry for the Committee and may suggest or recommend certain lines of questioning for witnesses appearing before the Committee. The role of the Auditor General is usually to provide details of fact to the Committee when other witnesses may seem to be obfuscating around an issue.

Public Meetings and Hearings

There may be benefit, at times, for the Committee to conduct its business in public. If there is a significant public interest in an issue or the Committee wishes to ramp up the pressure on a witness when answering questions, then knowing that questions and responses will be public can be one way of doing that.

Another reason for working in public can be if the committee wishes to seek some level of public engagement, such as suggesting questions via social media platforms or encouraging a public debate before or after the session. This is only really possible if the Committee proceedings have been open to public view.

Media and Public Relations

The news media should be invited to attend public meetings of the Committee. The Committee may allow the use of TV or video cameras and other recording devices by the media during Public Hearing sessions.

The Committee may delegate to the Chair the ability to make a press statement and/or to engage in media interviews about the Committee's consideration of a particular matter. This should not be the means for releasing the Committee's findings and recommendations (which are appropriately reported first to the Legislature) but for providing a more media-friendly presentation of the Committee's conclusions after publication of the Report.

The Committee may also choose to adopt a protocol for engaging with social media to both engender interest in an ongoing inquiry and to engage interest in the work of the Committee in general. Other tools to engage the public can include a dedicated email address or website to communicate with the public. This can include anticipated public sessions, press releases, and links to other related materials.

THE INQUIRY PROCESS

An inquiry can be initiated by Committee Members or may be referred by the House. Most inquiries are based on current/pressing issues or arise after careful analysis of administrative reports submitted to Parliament by the Auditor General, as well as Government Departments and other publicly funded entities, in accordance with the Standing Orders

BEFORE

-Identification of an issue or problem by the Committee

-Preparation of a draft Inquiry Proposal (IP)

-Review and approval of an Inquiry Proposal

-Identification and selection of witnesses/stakeholders

DURING

-Requests for written submissions on the subject of the inquiry.

-Requests for written submissions from stakeholders and the general public via advertisements (newspaper, Parliament website, social media channels)

-Analysis of written submissions

-Hearing oral evidence - Public Hearings or in camera

-Analysis of evidence gathered at public hearings and from conclusions and recommendations.

AFTER

-A draft of the Committee Report containing the findings and recommendations is prepared by the Committee Clerk in conjunction with the Chairman

-Review and approval of report by the Committee

-Presentation of report in the House of Assembly

-Request Ministerial Response to report; and debate Committee Report together with Ministerial Response

-Follow-up on the implementation of the findings and recommendations of the report

Terms of Reference

Committees will consider a term of reference to understand the scope of its responsibilities once it has commenced. The Committee should also identify issues for investigation and examination.

Inquiry Briefing Process

The Committee will set realistic objectives for a hearing or inquiry prior to scheduling one. This means that members of the Committee need to spend sufficient time identifying and discussing priority issues in camera. There is value in producing a plan, in writing, detailing how many sessions will be required, which witnesses will attend those sessions and the questions each session will address.

This planning exercise could be supplemented by briefings, advice and documents from the Auditor General, experts and/or potential witnesses. These allow (but do not ensure) that the Committee may plan and prepare for its evidence sessions. There is value in preparing for a session at least a week ahead but even a short 15-30 minute preparatory session ahead of oral evidence can be valuable.

Significant items of business raised at a meeting should be deferred to the next meeting to ensure all Members have time to be alerted and to prepare to discuss the issue raised.

What are Inquiry Proposals (IP)?

Once the Committee has determined terms of reference and identified issues for investigation, the Chair or Members or the Clerk in conjunction with the Chair would draft an IP on the issues identified for examination. IPs contain background information on the issue/entity to be examined. This information may be sourced from economic reports, annual budget documents, media reports and public submissions. An IP outlines the objectives of the inquiry and may also contain questions associated with each inquiry objective. Once reviewed, the Committee will approve of the IP and initiate the identification and selection of witnesses.

Identifying Stakeholders

Stakeholders are selected based on the subject of the inquiry. The Committee Clerk, in consultation with the Chairman, may prepare a list of stakeholders which can include, but not be limited to the following:-

- Cabinet Secretary;
- Head of Public Service;
- Financial Secretary and Permanent Secretaries;
- Directors and Heads of Departments; and
- Senior Civil Servants and other public officers.

A list of proposed witnesses is normally contained in the draft IP and is subject to the approval of the Committee. It is the responsibility of the Committee to determine which witnesses it will hear.

How is Evidence Analysed?

Evidence submitted and gathered is then analysed and collated by the Committee to determine and highlight any additional issues that may require further investigation. The findings of this analysis will guide Committee Members in their questioning during hearings.

How are Public Hearings Conducted?

The following are some of the current practices and procedures for hearings:

i. At a hearing, witnesses are interviewed by Members of the Committee on matters/issues which concern the administration and operations of the entity in question;
ii. Questions should be linked to the objectives of the inquiry.
iii. Committees can determine if meetings are to be held in public or private.

Witnesses

Questioning of witnesses is a key component of the PAC's work to ensure accountability and transparency in public affairs. Questions should be directed to the relevant stakeholder responsible for the area or matter being scrutinised. Questions should be designed in order to clarify aspects of written submissions and/or to seek views and information on the inquiry topic. If at the time of questioning, the witness is not in possession of the answer, he or she may, with the leave of the Committee, submit his or her answer in writing within a given time frame.

The Committee may advertise its intention to hold hearings on a specific subject, requesting anyone interested in submitting written evidence to the Committee to contact the clerk. Such written submissions can be adopted by the Committee as evidence and may provide insight into alternative witnesses to an inquiry. The final determination of whether submissions are accepted or witnesses invited to provide oral as well as written evidence rests with the Committee.

Witnesses from the Government will usually be civil servants, the Permanent Secretaries and other senior officials responsible for the administration and implementation of the policy under scrutiny. Ministers rarely appear before Public Accounts Committees, and will not usually be invited or summonsed to appear before the Committee.

A witness may request to make an opening statement but the Committee does not need to acquiesce to this request. If a statement is to be made, the witness should be informed that they would have no more than five minutes. If more information needs to be conveyed to the Committee then that should be done, in writing, ahead of the session to allow the Committee time to consider those details.

Witnesses should be treated fairly by the Committee. There is an imbalance of power between the Committee and a witness and the witness is in a quasi-judicial environment. As such, Members should ensure that they provide a witness with opportunity to explain and to respond to questions about any claims being made.

Witnesses may be put on oath by the Committee. This is another way of increasing the pressure placed on witnesses before the Committee. There is usually no need to do this as witnesses usually come to the Committee to provide evidence; and if it is done routinely, it may lose its effectiveness in heightening the pressure on the witness. If put on oath the witness may commit perjury if that evidence is later found to be false. The Committee needs to consider whether putting a witness on oath might actually hinder the flow of information because the stakes have been raised if the witness gets it wrong.

Summoning Witnesses

The Chairman of a Committee may use formal powers to summons individuals to give evidence. When a Committee decides to summons a witness formally, the witness is summoned to attend the Committee by an order signed by the Chairman in accordance with section 30(1) of the Parliament Act 1957 (Part IV). Persons summoned will give evidence by oath; **failure to attend a Committee hearing is contempt of Parliament** and the witness's conduct is reported to the House (Erskine May Parliamentary Practice and section 12 of the Parliament Act 1957). Refusal to answer questions is addressed in the Parliament Act 1957.

Note, in order to use the powers of the Parliamentary Act 1957, Part IV, the House must pass the appropriate resolution as per section 29(1). The Speaker can then provide a signed certificate verifying such to the Chair, which can be used in the courts and similar.

Questioning Witnesses

1. Members of the Committee should seek to act in consensus and refrain from party political rhetoric.
2. Questioning witnesses works best when the Committee spends some time ahead of the actual evidence sessions considering what it wishes to achieve from the session, the details it would like to find out and the questions it intends to ask. Members with similar lines of question should work together to maximise the scrutiny of the witness. There is often value in two or more Members working together to agree in advance how they will choreograph a line of questioning and how they might pass the questioning baton between each other.
3. There is value in the Committee developing a system of communicating with the Chair while in Session. The Chair can manage the session more effectively if there is a way of knowing if an intervention is going to be substantive or simply a quick question for short answer.
4. It is good practice to have a list of questions developed prior to an evidence session, to which all Members have access. The Chair should apportion time equitably among the Members wishing to question the witnesses based on the list of questions.
5. Equitable time between Members for questioning may be more easily achieved across a number of sessions rather than necessarily within a single session.

Scope of Questions

1. Within the remit laid out in Standing Order No. 34(3)(c) the Committee will seek to concentrate on issues of management, financial administration, administrative policy and the implementation of government policy. It is not the Committee's role to question whether a particular policy should or should not have been implemented.

2. The Committee may examine both past expenditure and future commitments if those relate directly to and have impact on the period under review.
3. With respect to any matter within its mandate, the Committee may request the Auditor General to perform specific reviews. If the Auditor General is unable to do so for lack of resources or other reason, the Committee shall report such reasons to the legislature.
4. The Committee will agree, in advance of an inquiry, a scoping document to determine the purpose and ambitions of the inquiry. This scoping document may be prepared by the Clerk or by interested Members before being considered by the Committee.

THE COMMITTEE REPORT

Under the provisions of Standing Order 38, a draft report is prepared on behalf of and under the direction of the Chairman, which will contain opinions and observations obtained by the Committee. The report will then be submitted for consideration of the Committee informally by having discussions on the report. Formal consideration will entail reviewing the document paragraph by paragraph, resolving differences and affirming each paragraph. Alternative drafts or amendments may be submitted for consideration by any Member of the Committee.

Once a report is collectively agreed upon, it will be presented to the House by the Chairman or other Member deputised by the Committee. The report may be accompanied by any Minutes of evidence or transcripts taken before the Committee. In accordance with Standing Order 38 (17) the report may be taken under consideration by the House on a motion that the report be debated and/or adopted, and this motion may be moved by the Chairman or any Member of the Committee.

1. The Committee will submit an annual performance report to the Legislature on its activities over the past year and its planned activities for the upcoming year. The annual report shall include information on the objectives and results of all its activities.
2. The Committee shall also, as appropriate, report the results of specific inquiries to the Legislature. In the absence of any commitments by the Government to respond, a Report may suggest a reasonable time frame by which a response might be given to the Committee. The Committee should also remember that not every inquiry needs to result in a Report as the publicity attendant on public hearings or the lack of any necessary recommendations to be made may make the production of a Report redundant. The Committee should decide if a Report is necessary or whether resources might be better directed toward the next inquiry.
3. After taking all planned written and oral evidence the Committee will usually meet in-camera to review its inquiry and the nature of its findings and decide what should be in any Report. It is important that the Committee provide clear direction to the author of a draft Report to minimise the need for extensive amendments to the draft.
4. The Committee generally reaches agreement by consensus on the final version of a Report. This may involve considering and agreeing informally amendments suggested by members of the Committee. If consensual agreement is possible, the Committee will then formally adopt the (amended) Report and present it to the Legislature. If there is no consensus, the Committee can deliberate by voting on each amendment, paragraph or section: this should be carried out in paragraph order and, once agreed, the Committee cannot return to something

already formally agreed upon. Any Member dissenting from a Report of a majority of the Committee may, with leave of the Committee, provide a concise written statement of the reasons for that dissent which will be appended to the Report.

5. It is important for Members to understand that the revelation of papers and decisions of the Committee prior to publication of the Report may be considered as a contempt, as may revelation of any in-camera considerations and discussions of the Committee.
6. If a draft Report contains findings about a corporation or private organisation or individual, the Committee may consent to give that person/organisation an opportunity to comment or respond prior to publication. This may be done to ensure accuracy or to permit the person the opportunity to ready their response once the Report is published. Any individual provided this opportunity should be alerted that any revelation of contents to individuals, other than those authorised by the Committee, could be considered a contempt.
7. The Committee may, in its Report, refer to any review of confidential evidence that it has conducted but shall not include or publish that evidence in its Report.
8. A Report will contain recommendations to Government based on its deliberation and questioning.
9. It should be rare for the Committee to provide policy recommendations to Government, instead challenging the Government to develop solutions to problems identified by the Committee. However, the Committee may make recommendations on steps to be taken, such as recommending internal audits, amendments to any rules held by the Government on the management of public funds and even making regular reports to the Committee (though the Committee should take care not to cause too much work or generate information that it may never use).

Premature publication or disclosure of a Committee Report is considered Contempt of the House.

Report Follow-Up

The work of the Committee may be enhanced by a systematic review of all Government action and formal responses to the Committee's recommendations. This could be a useful appendix to the annual Report by the Committee and may be requested from Government or the Auditor General. It may also include follow up of recommendations made by the Auditor General where those recommendations have not been considered by the Committee.

The Committee may also take the opportunity of the presence of a department of Government to follow-up on previous recommendations where the Committee has not received any recent updates or where it is suspected improvements have yet to be made. Such follow-up should not be so extensive that they substantially curtail the time allocated to the current inquiry.

PROFESSIONAL DEVELOPMENT

Members should be open to improving their skills and knowledge. Meetings or briefings of the Committee may be held from time to time for professional development of Members. This may take a variety of forms which should seek to make the Committee more informed and its members more skilled in their role as Committee members.

The Committee may determine whether it wishes to be represented at international conferences of Public Accounts Committees. If it is represented, then it must report the results of such attendance in its annual Report or in a separate Report to the Legislature.

Members may also take advantage of various training and upskilling programmes offered through the Commonwealth Parliamentary Association and related organisations. CPA Parliamentary Studies Workshops, PAC Workshops, the CPA Academy – PAC Certificate programmes available to both Members and Staff, the CPA – McGill University Parliamentary Studies Programme, the Commonwealth Association of Public Accounts Committees, etc.

HOUSE OF ASSEMBLY STANDING ORDERS FOR PARLIAMENTARY COMMITTEES (EXCERPT)

Below are excerpts from the Standing Orders (SOs) for the Public Accounts Committee, from the 14 Feb 2023 version. Refer to the full SOs for more information

34. COMMITTEES

(1) There shall be the following Standing Committees:

- (a) The Private Bills Committee;
- (b) The Public Accounts Committee;
- (c) Committee on the Office of the Auditor
- (d) Committee on Register of Members' Interests
- (e) Parliamentary Oversight Committees

(2) .....

(3) (a) **The Public Accounts Committee** shall consist of seven Members appointed by the Speaker, inclusive of the Chair, for the duration of the life of Parliament; however any Member may be discharged from serving as a Member of the Committee by the Speaker and replaced.

(b) The Chair of the Public Accounts Committee shall be a Member of Her Majesty's Loyal Opposition.

(c) The Public Accounts Committee shall have the duty of examining, considering and reporting on:-

(i) the accounts showing the appropriation of the sums granted by the Legislature to meet the public expenditure of Bermuda;

(ii) such accounts as may be referred to the Committee by the House; and

(iii) the report of the Auditor for any such accounts.

……

38. PROCEDURE OF COMMITTEES

(1) Except as otherwise provided in these Orders, this order shall apply to all Select Committees.

(2) If the Chair of any Select Committee shall be absent from any meeting, the Committee shall elect another member to serve as Chair for that meeting only.

(3) Unless the House otherwise directs, except for the Standing Orders Committee and the House and Grounds Committee, all other Select Committees shall have the power to send for persons, papers and records.

(4) Unless the House otherwise orders, a simple majority of the Members of the Committee shall be a quorum.

(5) The first meeting of a Select Committee shall be held at such time and place as the Chair [in the case of a Standing Select Committee], or the Speaker [in the case of a Special Select Committee], shall appoint. Subsequent meetings shall be held at such time and place as the Committee may determine: provided that if the Committee fails to do so, the Chair shall, in consultation with the Clerk of the Committee, appoint such time and place.

(6) The deliberations of a Select Committee shall be confined to the matter referred to it by the House and any extension or limitation thereof made by the House.

(7) A Select Committee shall not have the power to delegate any of its functions to the Chair.

(8) Subject to any order of the House or resolution of the Committee, the sittings of a Select Committee shall be private.

(9) A Select Committee may:-

(a) sit at any time when the House is adjourned;

(b) except by leave of the Speaker not sit while the House is sitting.

(10) Every Select Committee shall, before the end of a Session, make a report to the House upon matters referred to it; but where a Committee finds itself unable to conclude its investigations before the end of the Session it may so report to the House.

(11) A Report of a Select Committee may contain the opinions and the observations of the Committee and may be accompanied by any Minutes of evidence taken before the Committee.

(12) A Select Committee may make a special report relating to its powers, functions and proceedings on any matters that it thinks fit to bring to the notice of the House.

(13) (a) The Chair of a Select Committee shall prepare a draft report and submit it for the consideration of the Committee; but alternative drafts may be submitted for consideration by any other Member of the Committee;

(b) The report finally to be adopted shall be such as is agreed to with amendments, if any, by all the Members of the Committee or, failing unanimous agreement by a majority of the Members;

(c) Any Member dissenting from the report of a majority of the Committee may by leave of the Committee put in a concise written statement of his reasons for such dissent, and such statement shall be appended to the report.

(14) The proceedings of and the evidence taken before any Select Committee and any documents presented to and decisions of such a Committee shall not be published by any Member thereof, or by any other person, before the Committee has presented its Report to the House.

(15) A report or special report together with a copy of the Minutes of proceedings of a Select Committee and a copy of the Minutes of any evidence given before that Committee shall:

(a) be presented to the House by the Chair or other Member deputised by the Committee; and

(b) shall without question put be ordered to lie upon the table and the report shall be ordered to be printed.

(16) The minutes of proceedings of a Committee shall record:

(a) the names of the Members present each day of the sitting of the Committee;

(b) the names of the witnesses examined;

(c) in the event of a division taking place, the question proposed, the name of the proposer and the respective votes thereon of the members present;

(d) a copy of the draft report and any alternative draft, and any amendments thereto.

(17) The report of a Select Committee may be taken into consideration by the House on a motion "That the Report of the Select Committee on _______ be adopted" and such a motion may be moved by any Member.

(18) In any Select Committee, the Standing Orders of the House shall be observed so far as may be applicable, except the Order limiting the number of times of speaking. Unless provided by unanimous consent, no Member shall speak for more than 20 minutes at any one time.

ANNEX 1 – GUIDE FOR WITNESSES

Before the committee session

Before the committee session the committee will issue a press notice in advance of the oral evidence session, announcing the date and time of the hearing and naming the witnesses from whom the committee will be hearing.

How committee staff can help you

The clerk will contact you a few days prior to the oral evidence session and let you know:

- Where the session will take place
- If other witnesses are appearing at the same session: if other witnesses are scheduled to appear prior to your appearance, it is helpful to the committee if you can attend earlier and listen to the previous witnesses' evidence, so that you are in a position to comment on that evidence.
- Special requirements: committee staff are happy to assist with requests and to make reasonable adjustments to accommodate a witness's needs. For example, some disabled witnesses may wish to be accompanied throughout an evidence session by a facilitator for assistance with their mobility or communication needs.

The clerk will endeavour to let you know if the session might necessitate you gathering together some information or views. With the agreement of the Committee, the clerk may also be able to give you an informal indication of possible lines of inquiry, to assist you in preparing for the session. However, you should not expect the Committee to restrict itself to these lines of inquiry.

On the day of the session

Conduct of the session

Giving oral evidence to the Committee may be done in private or in public. If evidence is taken in public, the proceedings are transcribed and representatives of the press may be present. However, in appropriate circumstances, committees are able to take evidence in private. If you have particular reasons why you want to give some or all of your evidence in private, you should contact the clerk of the committee as early in the process as possible.

The focus of an evidence session is on the Committee putting questions to witnesses. In limited circumstances, it may be appropriate for witnesses to make an opening statement before questioning commences. However, committees generally prefer to get questioning immediately underway. Witnesses should therefore expect that material they may wish to cover in an opening statement to be requested in writing.

You may appeal to the committee chair if you consider that a particular question is unfair or that you are not the appropriate person to answer it, or you would like time to consider the answer or to seek advice. However, if a committee, collectively, considers that the question is proper, you must attempt to answer it. If you do not have the information to answer a question immediately to hand, you may offer to come back to the committee in writing on a particular point. A committee may also ask you to submit further written information to it.

After the committee meeting

You will need to send any further information which you have agreed to provide to the committee to committee staff, as soon as possible. This information is ordinarily treated as written evidence and published alongside the other written evidence received by the committee.

A transcript of what was said in oral evidence is published on the committee's website a few days after the hearing. You may also be sent the transcript by the committee staff and asked to identify any supplementary information asked for by members of the committee.

There is an obligation on witnesses to be honest and open in the evidence which they give to committees. Knowingly to mislead a committee is a contempt of the House. If you have become aware that you need to make corrections of any matters of fact or interpretation to ensure that the final record of what you said to the committee is accurate and complete, you should submit a separate note which will be appended to the evidence either as a footnote or as a freestanding memorandum.

APPENDIX: CANADIAN AUDIT AND ACCOUNTABILITY FOUNDATION RESOURCES

CANADIAN AUDIT & ACCOUNTABILITY FOUNDATION
Advancing public sector audit, oversight and governance

FONDATION CANADIENNE POUR L'AUDIT ET LA RESPONSABILISATION
Faire progresser l'audit, la surveillance et la gouvernance dans le secteur public

THE ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE

THE TWELVE ATTRIBUTES

1. Powers and Practices

To be effective, a PAC should be granted specific authoritative powers, and use these powers appropriately.

2. Legislative Support

An effective PAC depends upon the support and cooperation of the Legislature and of PAC Members from all parties.

3. Government Support

An effective PAC needs both the support of the Government (Cabinet) and the cooperation of Senior Public Officers (Permanent Secretaries, Heads of Departments, Directors, etc.)

4. Continuity and Training

PACs have a particular role and function. It takes time and training for PAC Members to understand the unique role, functions and culture of the PAC.

5. Staffing and Budget

A PAC needs professional staff support if it is to be effective. Committee Clerks and research staff can prepare material in advance of meetings, provide briefings and write reports.

6. Planning

Planning can significantly enhance the effectiveness of a PAC in preparing for meetings and focusing on higher priority issues.

7. Constructive Partisanship

PACs function more effectively when Members develop constructive working relationships with each other and with witnesses, and when Members focus on improving the administration of government programmes.

8. Relationship With The Legislative Auditor (Auditor General)

A significant factor contributing to the effectiveness of a PAC is its relationship with the Auditor General. The relationship should be close and mutually supportive and built on shared trust and unity of purpose, but with distinct roles and independence of action.

9. Reporting

PAC Members may have a different perspective than the Auditor General. In addition to adopting or supporting the Auditor General's recommendations, the PAC may wish to make recommendations and observations that reflect this unique viewpoint.

10. Follow-Up Process

PACs can close the accountability loop by holding follow-up hearings and by monitoring the implementation of recommendations.

11. Performance and Impact

By assessing their impact and value-added, PACs can be confident that their work is making a substantive difference in the delivery of public services. This will help the PAC to communicate that difference to the legislature, the media and the public.

12. Communication

PACs can communicate the results or impact of their work to the legislature, the public and the media. Communicating results or impact can stimulate public debate and in some cases increase the likelihood that Government takes note of the issues raised by the PAC.

APPENDIX: REFERENCE MATERIALS/RESOURCES ON PAC PRINCIPLES AND PRACTICES

- Links/websites for various parliamentary financial oversight organisations

- Operating principles, practices and standards for PACs

- Government of Bermuda Financial Instructions

- Audit Act 1990

- Government of Bermuda – Office of Project Management and Procurement: Code of Practice for Project Management and Procurement

- Parliament Act 1957

- Bermuda Parliament Partnership Agreement with UKOTP and CPA UK:-
- **UKOTP Financial Oversight Forums**
- **PAC Workshops**
- **PAC Clerk Attachments**
- **PAC Visits to UK House of Commons PAC or other Parliaments**

- Procedural and Operating Practice Reference and Guidelines from the Auditor General

- CAROSAI Parliamentary Oversight Reference Guide

- Canadian Audit and Accountability Foundation: "Accountability in Action: Good Practices for Effective Public Accounts Committees"

- Trinidad & Tobago Parliament Manuals on Oversight Committees

- Anguilla Parliament PAC Manual and Wales Parliament PAC Manual

- CPA – Study Group Report on 'Recommended Benchmarks for Democratic Legislatures'