



**ORIGINAL PAPER**

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LEGISLATIVE ASSEMBLY

**PUBLIC ACCOUNTS COMMITTEE**

# **ANNUAL REPORT**

**YEAR ENDED 30 JUNE 1991**

**REPORT NO. 13**

**OCTOBER 1991**

Presented and Ordered  
to be printed by the  
Legislative Assembly  
of the Northern Territory  
on 19 November 1991

**NOTES:**

- (1) Salaries and Allowances increased in 1990/91 as positions in the Secretariat were fully staffed for that period.
- (2) Consultants Fees relate to the employment by the Committee of two consultants to assist in the enquiry into the 1987/88 and 1988/89 Auditor-General's reports.
- (3) The Committee produced and tabled 3 reports compared to only one in 1989/90.
- (4) Expenditure in this category relates to the 1991 Biennial Conference hosted by the Northern Territory.

**CREDITORS AND ACCRUALS:**

The Committee has several outstanding accounts in relation to the Biennial Conference amounting to approximately \$10 000.00.

In relation re staff entitlements, the Committee Secretary has accrued 3 months, 9 days Long Service Leave and has approximately \$1 500.00 in airfare entitlements.



**LEGISLATIVE ASSEMBLY OF THE NORTHERN TERRITORY**

**PUBLIC ACCOUNTS COMMITTEE**

# **ANNUAL REPORT**

**YEAR ENDED 30 JUNE 1991**

**REPORT NO. 13**

**OCTOBER 1991**

**Secretariat**

**SUSANNE LEE BA (Accounting) CPA - Secretary**

**DIANNE STANFORD - Administrative Assistant**

**Legislative Assembly of the Northern Territory**

**PUBLIC ACCOUNTS COMMITTEE**

**GPO BOX 3721  
DARWIN NT 0801**

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## FINANCIAL REPORT

This statement is prepared on a cash accounting basis.

### STATEMENT OF PAYMENTS FOR THE YEAR ENDED 30 JUNE 1991

1989/90

1990/91

\$		\$
45 683	SALARIES AND ALLOWANCES (1)	64 051
2 485	ADVERTISING	165
1 792	COMPUTER SERVICES	6 572
9 763	CONSULTANTS FEES (2)	37 438
4 234	FURNITURE AND FITTINGS	245
180	GENERAL EQUIPMENT AND MACHINES	319
980	OFFICE REQUISITES AND STATIONERY	419
2 051	DOCUMENT PRODUCTION (3)	10 282
2 905	REGULATORY ADVISORY BOARDS	1 100
120	TRAINING AND STUDY EXPENSES	596
539	TRANSPORT - VEHICLES	288
7 180	TRAVELLING ALLOWANCE	3 420
13 526	OFFICIAL DUTY FARES	11 549
-	WORKERS COMPENSATION	93
3 219	PAYROLL TAX	4 019
2 942	CONSUMABLES AND GENERAL EXPENSES (4)	11 113
<hr/>		
97 599	TOTAL EXPENDITURE	151 668
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PUBLIC ACCOUNTS COMMITTEE

ANNUAL REPORT

YEAR ENDED 30 JUNE 1991

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**APPENDIX 4**

**FINANCIAL REPORT**

<i>Meeting No. and Date</i>	<i>Type of Meeting</i>	<i>Key Agenda Items</i>	<i>Witness</i>
No. 60 21.3.91	Deliberative	- Biennial Conference - New Reference: Cost Efficiency of 1990 Election	
	Briefing	- Department of Industries and Development	Mr D Robinson Mr P Caldwell
		- NT Treasury	Mr M Martin Ms I Barry
		- Gasgo & Darnor	Mr J Tarka
		- Office of the Auditor-General	Mr E Isaacson
No. 61 7.5.91	Deliberative	- Biennial Conference - update - Reference: Inquiry into 1990 Election Costs - Budget	
	Deliberative	- Biennial Conference	
		Briefing	- N T Electoral Office

## **CHAIRMAN'S REVIEW**

The past year was highlighted by three significant events.

Firstly, on 14 February 1991 the Committee tabled its second report on the Actual and Contingent Liabilities of the Northern Territory Government. That report expressed the Committee's concern about the accuracy of the projections underlying the Government's decision to proceed with Yulara and the Darwin and Alice Springs Sheraton projects. Aside from the ongoing problems facing the three hotel projects, the Committee was generally satisfied that the Actual and Contingent Liabilities of the Northern Territory Government are being properly managed, reported and accounted for.

Secondly, on 8 May 1991 the Committee tabled its report on the Auditor-General's Annual Reports 87/88 and 88/89. In addressing the Auditor-General's reports the Committee undertook a thorough examination of the issues raised and is confident that as a result, significant advances will be made in public accountability in the Northern Territory.

Finally, the Committee hosted the Seventh Biennial Conference of Public Accounts Committees. The conference was the first held under the auspices of the Australasian Council of Public Accounts Committees and attracted delegates from all of the Australian states and Territories as well as Papua New Guinea, New Zealand and Canada. The conference was adjudged by delegates attending as a resounding success.

During the year, the Committee's work was interrupted by the General Election resulting in the loss to the Committee of Messrs Ede and Leo who were replaced by Messrs Stirling and Bailey.

I would like to express my appreciation of the efforts of both Dan Leo and Brian Ede in maintaining the bipartisan nature of the Committee and for the constructive contributions they made to its deliberations and reports.

Mr Leo was first appointed to the Committee at its inception on 19 June 1986 and was a strong advocate of the need for the Committee to work coherently for the betterment of both the Parliament and the Northern Territory.

I am confident the Committee will continue to provide Parliament with both useful and fearless reports.

M J PALMER

## SUMMARY OF MEETINGS

<i>Meeting No. and Date</i>	<i>Type of Meeting</i>	<i>Key Agenda Items</i>	<i>Witness</i>
No. 55 26.7.90	Deliberative	<ul style="list-style-type: none"> <li>- Biennial Conference</li> <li>- Consultants</li> <li>- Updates on Grants-In-Aid</li> <li>- Actual and Contingent Liabilities</li> <li>- Access to NT Government Purchasing and Tendering Requirements</li> </ul>	
	Briefing	<ul style="list-style-type: none"> <li>- Department of Industries and Development</li> </ul>	Mr N Almond Mr O Alder
No. 56 6.12.90	Deliberative	<ul style="list-style-type: none"> <li>- Biennial Conference</li> <li>- Contingent Liabilities</li> <li>- Auditor-General's Report</li> </ul>	
No. 57 14.14.90	Deliberative	<ul style="list-style-type: none"> <li>- Contingent Liabilities</li> </ul>	
No. 58 13.2.91	Deliberative	<ul style="list-style-type: none"> <li>- Contingent Liabilities</li> <li>- Annual Report</li> <li>- Proposed meeting dates</li> <li>- Reinstatement of Grants-in-Aid Reference</li> </ul>	
No. 59 12.3.91	Deliberative	<ul style="list-style-type: none"> <li>- Biennial Conference</li> <li>- Grants-in-Aid Reference</li> <li>- Administrative Support Arrangements</li> <li>- Auditor-General's Reference</li> </ul>	



## **CHAPTER 1**

### **NORTHERN TERRITORY PUBLIC ACCOUNTS COMMITTEE**

#### **ESTABLISHMENT OF THE COMMITTEE**

The Northern Territory Public Accounts Committee was first established by Standing Order 21A of the Legislative Assembly on 16 August 1986 as a sessional committee. It achieved permanent standing status on 23 August 1988.

At the commencement of the 1990/91 financial year, the Committee members were:

Mr Mick Palmer  
Mr Brian Ede  
Mr Dan Leo  
Mr Eric Poole  
Mr Rick Setter

On 27 October 1990 the Administrator prorogued the Parliament for the purposes of a general Territory election. This election resulted in several changes to the Committee. Mr Brian Ede (who was appointed Leader of the Opposition) and Mr Dan Leo (retired) were replaced by Mr John Bailey and Mr Syd Stirling.

#### **PROFILE OF COMMITTEE MEMBERS**

##### **MR MICK PALMER, MLA Chairman**

Appointed 16 August 1986

Chairman from 1 July 1987 - to date

Country Liberal Party

Member for Karama. First elected 1983

*Other Committees:* House, Subordinate Legislation and Tables Papers, Use and Abuse of Alcohol by the Community, Environment.

### **MR JOHN BAILEY, MLA**

From 28 October 1991 - to date

Australian Labor Party

Member for Wanguri. First elected 1989

Deputy Leader of the Opposition, Shadow Minister for Mines and Energy; Industries and Development; Trade Development Zone.

*Other Committees:* Constitutional Development; Environment; Publications.

### **MR RICK SETTER, MLA**

From 17 May 1988 - to date

Country Liberal Party

Member for Jingili. First elected in 1984

*Other Committees:* New Parliament House, Constitutional Development, Publications, Subordinate Legislation and Tabled Papers.

### **MR ERIC POOLE, MLA**

Reappointed 10 October 1988 - to date

Country Liberal Party

Member for Araluen. First elected 1986

*Other Committees:* House, Publication, Subordinate Legislation and Tabled Papers, Use and Abuse of Alcohol by the Community (Chairman).

### **MR SYD STIRLING, MLA**

Australian Labor Party

Member for Nhulunbuy. First elected 1990.

Shadow Minister for Transport and Works; Power and Water Authority;

Sports and Recreation; Racing and the TAB; Ports; Government Printer.

*Other Committees:* Constitutional Development; Subordinate Legislation and Tabled Papers.

**APPENDIX 3**

**SUMMARY OF MEETING**

6. **ACPAC shall meet in the form of a meeting of Committee Chairpersons, or their nominees, between conferences.**
7. **The President of ACPAC shall be the Chairperson of the host State of the next conference.**

## **REPORTS OF THE COMMITTEE**

The Committee is required to report to the Legislative Assembly on an annual basis as well as providing specific reports from time to time to report its proceedings and evidence taken.

## **AIMS AND OBJECTIVES OF THE PUBLIC ACCOUNTS COMMITTEE**

The Committee considers its aim to be THE PROMOTION OF VALUE FOR MONEY IN THE PUBLIC SECTOR WITH INCREASED PUBLIC ACCOUNTABILITY TO THE PARLIAMENT AND THE PUBLIC OF THE NORTHERN TERRITORY.

This aim then allows the Committee to pursue the following objectives against which its own performance might be assessed:

- . to increase the efficiency and effectiveness with which government policy is implemented.
- . to increase the public sector's awareness of the need to be efficient and effective and accountable for its operations; and
- . to increase the awareness and understanding of parliamentarians and members of the public of the financial and related operations of government.

1.

2.

3.

4.

5.

# **AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES**

## **CONSTITUTION**

The Australasian Council of Public Accounts Committees (ACPAC) is hereby established.

The aims of ACPAC are:

- a. To facilitate the exchange of information and opinion relating to Public Accounts Committees and to discuss matters of mutual concern;
- b. To improve the quality and performance of Public Accounts Committees in Australasia;
- c. To liaise with Auditor-Generals so as to improve the effectiveness of both the Auditors and the Public Accounts Committee;
- d. To communicate with individuals and organisations knowledgeable about matters of concern to public accountability; and
- e. To provide an educational service for the elected Members of Parliament, the media and the general public as to the purposes and activities of Public Accounts Committees.

Membership of ACPAC is open to all Parliamentary committees scrutinising public spending.

ACPAC shall meet at least biennially in the form of a conference with the meeting open to members of the respective Committees and staff of such Committees and such other persons as may be determined.

In the case of questions to be decided at the ACPAC Conference, one vote may be cast by each member Committee represented by its Chairman or his/her nominee.

## **Resolutions**

- (1) That the next meeting of the Council will be held in Brisbane in 1992.

**Moved:** Mr Ken Hayward, MLA    **Seconded:** Mr Nick Catania, MLA

**Motion carried**

- (2) The next Biennial Conference scheduled for 1993 will be hosted by Tasmania.

**Moved:** Mr Neil Robson, MHA    **Seconded:** Mr Ken Hayward, MLA

**Motion carried**

## **CHAPTER 2**

### **ACTIVITIES 1990/91**

#### **GENERAL**

The Committee met on 8 occasions during the year, 3 of which were deliberative briefings. Briefings were received from 11 witnesses and in accordance with parliamentary practice, were held *in camera*.

#### **REPORTS TABLED**

The following reports were tabled before the Northern Territory Legislative Assembly during the 12 months to 30 June 1991.

#### **SECOND REPORT ON THE ACTUAL AND CONTINGENT LIABILITIES OF THE NORTHERN TERRITORY GOVERNMENT - Report No. 10.**

The Committee received this reference in October 1989 and tabled its report during the February 1991 sittings.

The report attracted substantial media coverage including this article in the NT News dated 15 February 1991.

## - NT GOVERNMENT OUTLAYS SOAR -

**The NT Government's liability in Darwin Joinery and Furniture Manufacturing which it bailed out last year amounts to \$3.6 million, the 1990 Public Accounts Committee report has revealed.**

And the report shows that Government outlays to the Yulara and other Sheraton hotels have far exceeded original estimates.

The report, tabled in the Legislative Assembly yesterday by committee chairman, Karama MLA, Mr Mick Palmer, said Darwin Joinery assets more than covered the Government liability.

The underestimation of Darwin Sheraton contributions was massive: \$27 million had been given up to 1990, slightly more than double original estimates.

Projected estimates to 1996, the earliest the Territory can divest itself of the hotel are a further \$25 m, compared to the \$4 m originally expected.

The report said there would be a complete loss of faith in the Territory by the business community plus possible litigation if the Government pulled out before 1996.

It said the "current financial model" suggested that if a sale was delayed until 1998, the Government could net \$22 m instead of as predicted \$17 m loss in 1996.

For the Yulara project, taxpayer contributions to 1990 were \$56 m, \$10.5 m more than originally estimated. Projected contributions to 1996 are a further \$87 m, \$13 m more than originally expected.

The resort cannot be sold before September 1996 without agreement from equity partners.

Mr Palmer said it was difficult to place a market value on Yulara and the conditions of a potential sale remained unknown.

The report said the majority of commercial elements at Yulara had

been achieving better than expected results but the Yulara Sheraton was consistently unsatisfactory because of Sheraton management style, the pilots' strike and flooding.

Contributions to the Alice Springs Sheraton — \$34 m to 1990 exceeded original estimates by \$13 m. A further \$14 m is predicted until 1993, \$3 m more than original estimates.

Investnorth had negotiated the interest rate on borrowed funds from 13.5 per cent to 10.2 per cent; but although the Sheraton could be sold without penalty, the report said it would be difficult to find a buyer at an attractive price because of low occupancy levels. It said the Sheraton would revamp its management style this year to catch the business conference market.

Outside the House, the Industries and Development Minister, Mr Steve Hatton, said there were no sales on the horizon and the Government was trying to find where it stood contractually with the Sheraton hotels.

"Hopefully we have removed the risk of unforeseen shocks" he said.

"Who could have predicted the interest rate hike or the pilots' strike," he said.

He said it by cutting losses now, the Government could be forgoing a future surplus.

"It's not easy but we are confronted with contractual obligations — we can't renege on that."

He criticised the Sheraton-Government management system, negotiated in the early 1980s by former chief minister, Mr Paul Everingham.

It gives the Government the "least control" of any possible structure, Mr Hatton said.

But he argued that returns from the Sheratons were equal to the cash put into them.

The Opposition will debate the report during the next Assembly sittings in May.

**AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS  
COMMITTEES**

**ANNUAL GENERAL MEETING, FRIDAY 31 MAY 1991**

**BEAUFORT HOTEL, DARWIN**

Mr Mick Palmer, MLA, Chairman, Northern Territory Public Accounts Committee in the Chair.

**Present**

New South Wales Public Accounts Committee  
Commonwealth Joint Parliamentary Committee of Public  
Accounts  
Victorian Economic and Budget Review Committee  
Victorian Public Bodies Review Committee  
South Australian Public Accounts Committee  
Tasmanian Parliamentary Public Accounts Committee  
Western Australian Public Accounts and Expenditure  
Review Committee  
Queensland Parliamentary Committee of Public Accounts  
Northern Territory Public Accounts Committee  
Australian Capital Territory Public Accounts Committee  
Papua New Guinea Permanent Parliamentary Committee on  
Public Accounts  
New Zealand Finance and Expenditure Committee



The thrust of the Committee's recommendations were that it continue to monitor, on an annual basis, the Government's exposure to major commitments such as the Alice Springs, Yulara and Darwin Sheratons, and the Darwin Joinery. It also elected to report annually on any new contingent liabilities as well as the Northern Territory Governments exposure in relation to its Superannuation Liability.

**REPORT ON THE AUDITOR-GENERAL'S ANNUAL REPORTS 1987/88 and 1988/89 - Report No. 12.**

The recommendations contained in the Auditor-General's report for 1987/88 were superseded by the recommendations in his 1988/89 report, hence the Committee, in essence, only reviewed the 1988/89 report. Because of the nature of the Auditor-General's report, the Committee engaged two consultants to review the content of the Auditor-General's report and make appropriate recommendations.

The Committee considered the Consultant's reports and comments it received from various Departments and Statutory Authorities and tabled its report during the May 1991 sittings of Parliament.

Apart from the recommendation that a Working Party of representatives from the four central agencies (Public Service Commissioner's Office, Auditor-General's Office, Chief Minister's Department and NT Treasury) be established which will report to the Parliament through the Public Accounts Committee on a number of issues, the Committee made a number of recommendations in relation to companies, corporations and trusts in which the Government maintains a controlling interest.

It recommended that a register of these interests be maintained by the N T Treasury and that these interests be audited by the Auditor-General.

**PUBLIC ACCOUNTS COMMITTEE - ANNUAL REPORT YEAR ENDED 30 June 1991 - Report No. 11.**

This report was tabled in February 1991 and reviewed the activities of the Committee over the previous 12 months.

## **CURRENT INQUIRIES**

### **THIRD REPORT ON THE ACTUAL AND CONTINGENT LIABILITIES OF THE NORTHERN TERRITORY GOVERNMENT**

In its second report on Actual and Contingent Liabilities, the Committee decided it would monitor and report the Northern Territory Government's exposure to these liabilities on an annual basis. Briefings will be sort from relevant personnel.

#### **STATUS**

A report will be issued during 1991/92.

### **INQUIRY INTO 1990 ELECTION COSTS**

In accordance with Clause 2(d) of the Terms of Reference of the Public Accounts Committee, the Chief Minister requested the Committee to inquire into and report to the Legislative Assembly on:

"The efficient conduct of the October 1990 General Territory Election with particular regard to the cost efficiency of:

- (a) the employment and/or secondment of temporary staff;
- (b) mobile polling,
- (c) postal voting and,
- (d) the conduct of the actual poll including the subsequent count of votes".

The Committee has been briefed by the Electoral Office and is pursuing issues arising from this briefing.

#### **STATUS**

A report will be issued during 1991/92.

**APPENDIX 2**

**AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS  
COMMITTEE**



## **REPORT ON THE AUDITOR-GENERAL'S ANNUAL REPORT 1989/90**

The Committee has a standing reference to inquire into the Auditor-General's Reports on an annual basis. The 1989/90 report reflects a return to matters of cost saving and efficiency gains rather than financial accountability. Hence the Committee prefers to review the Auditor-General's Report 12 months after it has been tabled which allows Departments and Statutory Authorities time to implement/question the recommendations.

### **STATUS**

A brief will be sought from the Auditor-General and report will be issued during 1991/92.

## **INQUIRY INTO THE APPLICATION OF NORTHERN TERRITORY GOVERNMENT GRANT-IN-AID FUNDING BY COMMUNITY ORGANISATIONS**

This reference was reinstated by the Committee after the October 1990 election, however, the Committee has deferred the inquiry pending a report by CRESAP into the operations of the Department of Health and Community Services.

### **STATUS**

A report will be issued in due course.

## **INQUIRY INTO ACCESS BY INTERSTATE BUSINESSES TO NORTHERN TERRITORY GOVERNMENT PURCHASING AND TENDERING REQUIREMENTS**

A number of submissions were received by the Committee in response to public advertising, all of which were investigated by the Committee. A number of minor procedural problems were raised with the relevant Departments and resolved satisfactorily.

### **STATUS**

This reference lapsed within the prorogation of Parliament on 5 October 1990 and was not reinstated.

## **OTHER ACTIVITIES**

### **AUSTRALASIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES**

The Annual General Meeting of the Public Accounts Committee was held on Friday, 24 May during the 1991 Biennial Conference of Public Accounts Committees.

It was decided that :

- (a) the next meeting of the Council will be in Brisbane in 1992;
- (b) Tasmania would host the next Biennial Conference scheduled for 1993.

### **BIENNIAL CONFERENCE OF PUBLIC ACCOUNTS COMMITTEES**

The Committee hosted the Seventh Biennial Conference of Public Accounts Committees between 22 and 26 May 1991. The Conference was attended by 52 delegates and 15 accompanying persons representing Public Accounts Committees from Australia, New Zealand, Papua New Guinea and Canada as well as Auditor-Generals from several Australian states. A number of academics and invitees also attended.

The Conference was opened by the Honourable Shane Stone, MP, Minister for Education and the following papers were presented:

- \* "PUBLIC ACCOUNTS COMMITTEES - A BUREAUCRATS PERSPECTIVE" by Mr David Shand, Commissioner, Public Sector Management Commission, Queensland.
- \* "ANNUAL REPORTING AND THE PARLIAMENT" by Mr Nick Catania, MLA, Chairman, Public Accounts Committee, Western Australia.
- \* "THE FORMAT OF THE PUBLIC ACCOUNTS" by Mr Kevin Hamilton, MLA, Chairman Public Accounts Committee, South Australia.

- (9) The Committee shall have power to appoint sub-committees and to refer to any such sub-committee any matter which the Committee is empowered to examine.
- (10) Three members of the Committee shall constitute a quorum of the Committee and two Members of a sub-committee shall constitute a quorum of the sub-committee.
- (11) The Committee or any sub-committee shall have power to send for persons, papers and records, to adjourn from place to place, to meet and transact business in public or private session and to sit during any adjournment of the Assembly.
- (12) The Committee shall be empowered to print from day to day such papers and evidence as may be ordered by it and, unless otherwise ordered by the Committee, a daily *Hansard* shall be published of such proceedings of the Committee as take place in public.
- (13) The Committee may proceed to the despatch of business notwithstanding that all Members have not been appointed and notwithstanding any vacancy.
- (14) The Committee shall report annually and shall have leave to report from time to time and to report its proceedings and evidence taken; and any Member of the Committee shall have power to add a protest or dissent to any Report.
- (15) Unless otherwise ordered by the Committee, all documents received by the Committee during its inquiry shall remain in the custody of the Assembly: provided that, on the application of a department or person, any document, if not likely to be further required, may, in the Speaker's discretion, be returned to the Department or person from whom it was obtained.
- (16) The Committee shall be provided with all necessary staff, facilities and resources and shall be empowered, with the approval of the Speaker, to appoint persons with specialist knowledge for the purposes of the Committee.
- (17) The foregoing provisions of this Resolution, so far as they are inconsistent with the Standing Orders, have effect notwithstanding anything contained in the Standing Orders.

- (e) to examine the reports of the Auditor-General laid before the Legislative Assembly with the accounts of a Public Authority of the Northern Territory (including any documents annexed or appended to those reports).
- (3) The Committee shall examine only those accounts or receipts and expenditure for the Northern Territory and reports of the Auditor-General for financial years commencing after 30 June 1986; provided that this shall not prevent the consideration by the Committee of matters included in reports of the Auditor-General for the year ending 30 June 1986 which have or may have a continuing effect on the form of the public accounts; the method of receipt, control, issue or payment of public moneys.
- (4) Prior to determining whether to undertake an inquiry into any matter which may have arisen in connection with the public accounts of the Territory, pursuant to paragraphs (2)(a) and (e), with the concurrence of the Committee, the Chairman is empowered to write to the Chief Executive Officer of the relevant Department or Public Authority for a report on the matter.
- (5) The Committee shall take care not to inquire into any matters which are being examined by a Select Committee of the Assembly especially appointed to inquire into such matters and any question arising in connection therewith may be referred to the Assembly for determination.
- (6) The Committee shall elect a Government member as Chairman.
- (7) The Chairman of the Committee may, from time to time, appoint a Member of the Committee to be the Deputy Chairman of the Committee and the Member so appointed shall act as Chairman of the Committee any any time when there is no Chairman or when the Chairman is not present at a meeting of the Committee.
- (8) In the event of any equality of voting, the Chairman, or the Deputy Chairman when acting as Chairman, shall have a casting vote.

\* "THE ADOPTION OF CORPORATE FORMS FOR GOVERNMENT BUSINESS UNDERTAKINGS: ACCOUNTABILITY ISSUES FOR THE 1990's",

- . financial reporting
- . provision of auditing
- . performance review
- . funding of community service obligations
- . other accountability issues

joint presentation by Mr James Guthrie, University of New South Wales and Commonwealth Joint Parliamentary Committee.

\* "AUDITING IN THE AFTERMATH OF THE FITZGERALD COMMISSION OF INQUIRY" by Mr Ches Baragwanath, Auditor-General for Victoria.

\* "AN OVERVIEW OF THE PUBLIC ACCOUNTABILITY PROCESS IN CANADA WITH A SPECIAL EMPHASIS ON CANADIAN PUBLIC ACCOUNTS COMMITTEES: WHAT THEY HAVE IN COMMON, MAJOR DIFFERENCES AND PROPOSED REFORMS" by Mr Barry Pashak, MLA, Chairman, Standing Committee on Public Accounts, Alberta, Canada.

\* "THE RELATIONSHIP BETWEEN PUBLIC ACCOUNTS COMMITTEES AND AUDITORS-GENERAL" by Hon Theo Theophanous, MLC, Chairperson, Victorian Economic and Budget Review Committee.

\* "MEDIA REVIEW" by Ms Clare Martin, ABC Radio, Darwin.

Delegates voted the Conference a success and elected to hold the next Biennial Conference in Tasmania in 1993.

## **GOVERNMENT ACCOUNTING GROUP/PUBLIC ACCOUNTS COMMITTEE JOINT SEMINAR**

On 28 May 1991 the Public Accounts Committee and the Government Accounting Group held a seminar in Darwin on "Keeping Pace with Public Sector Accounting and Reporting in the 90's". The Seminar was opened by Mr Mick Palmer, Chairman of the Northern Territory Public Accounts Committee and included speakers from Canada, South Australia and New South Wales as well as the Secretary of the Chief Minister's Department who provided the luncheon address. Approximately 100 attended the Seminar.

## **ANNUAL REPORTS AWARDS**

The Committee continues to provide financial assistance to the Annual Reports Awards sponsored by Panel Kerr Forster (Chartered Accountants) and the Government Accounting Group.

The 1991 Awards built on the success of previous Awards and saw an overall improvement in the quality of annual reports.

Annual Reports are important documents from the Committees as well as the public's point of view. They provide an overview of the activities of a particular department/statutory authority and contain valuable financial information regarding the cost of the service provided.

It is the Committee's intention to continue to support these awards which promote quality in the content of Annual Reports.

## TERMS OF REFERENCE

### STANDING ORDER 21A PUBLIC ACCOUNTS COMMITTEE

- (1) A Standing Committee of Public Accounts to consist of 5 members shall be appointed at the commencement of each Assembly.
- (2) The duties of the Committee shall be -
  - (a) to examine the accounts of the receipts and expenditure of the Northern Territory and each statement and report transmitted to the Legislative Assembly by the Auditor-General, pursuant to the *Financial Administration and Audit Act*;
  - (b) to report to the Legislative Assembly with such comments as it thinks fit, any time or matters or arising in connection with the receipt or disbursement of the moneys to which they relate, to which the Committee is of the opinion that the attention of Parliament should be drawn;
  - (c) to report to the Legislative Assembly any alteration which the Committee thinks desirable in the form of the public accounts or in the method of keeping them or in the method of receipt, control, issue or payment of public moneys;
  - (d) to inquire into and report to the legislative Assembly on any question in connection with the public accounts of the Territory -
    - (i) which is referred to it by a resolution of the Assembly; or
    - (ii) which is referred to it by the Administrator or a Minister; and

APPENDIX I

THEMIS OF KITHIRIA

## **CHAPTER 3**

### **ADMINISTRATION AND STAFFING**

#### **SECRETARIAT**

Staffing for the Public Accounts Committee Secretariat is provided by the Legislative Assembly.

The Committee currently has a full-time Secretary with shared administrative support services.

Staff as at 30 June 1990:

#### **SECRETARY -**

Ms Susanne Lee BA (Accounting) CPA

#### **ADMINISTRATIVE SUPPORT STAFF -**

Ms Dianne Stanford  
Ms Rosalind Vogeli

#### **STAFF CHANGES**

Ms Dianne Stanford, who is on temporary higher duties from the Department of the Chief Minister, commenced in the Secretariat in March 1991.

CHAPTER 1

ADMINISTRATION AND FINANCE

SECRETARIES

The Secretary of the Board shall be appointed by the Board and shall hold office for a term of three years.

The Secretary shall be a resident of the State and shall be a person of good character and sound mind.

He shall be a member of the Board.

He shall be a resident of the State and shall be a person of good character and sound mind.

ADMINISTRATIVE

The Board shall have the honor and respect of the State.

STAFF HONORS

The Board shall have the honor and respect of the State.

**APPENDIX 1**

**TERMS OF REFERENCE**