



CAPAC

COMMONWEALTH ASSOCIATION
OF PUBLIC ACCOUNTS COMMITTEES



PARLIAMENT
OF THE CAYMAN ISLANDS

REPORT

on the

5TH COMMONWEALTH ASSOCIATION OF PUBLIC ACCOUNTS COMMITTEES (CAPAC) CONFERENCE

**TRINIDAD & TOBAGO
JUNE 9 – 10, 2026**

LAID ON THE TABLE ON THE

DAY OF JUNE, 2026

This Report Is submitted in accordance with Standing Order 26(4) which states:

“Within twenty-one days of the return to the Islands of an officially recognized parliamentary delegation composed in any part of Members, the head of the delegation, or a Member acting on the Member’s behalf, shall present a report to the House on the activities of the delegation.”

Cayman Islands Branch Delegation included:

- **Hon. Kenneth V. Bryan, JP, MP - Delegate**
Deputy Leader of the Opposition
Elected Member for George Town Central
- **Mr. A. Royston Tatum, Jr., Cert. Hon., JP, MP - Delegate**
Elected Member for Red Bay
- **Mrs. Tishel McLean**
Parliamentary Procedural Clerk



L-R: Mrs. Tishel McLean; Mr. A. Royston Tatum, Jr.; and Hon. Kenneth V. Bryan.

THE 5TH CONFERENCE OF THE COMMONWEALTH ASSOCIATION OF PUBLIC ACCOUNTS COMMITTEES (CAPAC)

June 9- 10, 2026 | Republic of Trinidad and Tobago

Overview

The 5th Conference of the Commonwealth Association of Public Accounts Committees (CAPAC) was hosted by the Parliament of the Republic of Trinidad and Tobago and brought together Public Accounts Committee (PAC) Members, parliamentary officials, audit professionals, and oversight practitioners from across the Commonwealth. The Conference was held under the theme, "Advancing Accountability: Strengthening the Independence, Capacity and Impact of Public Accounts Committees (PACs) across the Commonwealth."

The Conference focused on strengthening parliamentary oversight through the exchange of experiences, best practices, and practical approaches to improving the effectiveness of PACs. Through a series of presentations, panel discussions, interactive exercises, and peer-to-peer engagements, participants examined key areas including the role of PACs in promoting public accountability, the importance of PAC independence, innovative governance models, the relationship between PACs and Supreme Audit Institutions, and mechanisms for ensuring the effective implementation of PAC recommendations.

The programme featured contributions from experienced parliamentarians, parliamentary practitioners, and audit and accountability experts representing diverse Commonwealth jurisdictions. The discussions provided valuable comparative insights into the challenges and opportunities faced by PACs, particularly within small jurisdictions, while fostering collaboration and strengthening professional networks among participants.

A key emphasis of the Conference was the advancement of practical oversight tools and procedures that enhance transparency, improve public financial management, and support stronger accountability frameworks. Interactive breakout sessions and case studies enabled participants to share experiences, analyse different oversight models, and consider strategies for improving PAC impact within their respective legislatures.

A Richly Diverse Gathering

Delegates from more than 30 Legislatures joined in person and virtually for the conference, which provided an opportunity for Public Accounts Committee (PAC) Chairs and Clerks from across the Commonwealth to network and share new ideas.

Participating Legislatures:

- Belize
- British Virgin Islands (BVI)
- Cayman Islands
- Eswatini
- Falkland Islands
- Grenada
- Guyana
- Isle of Man
- Jamaica
- Kiribati
- Mauritius
- Montserrat
- Northwest Territories (Canada)
- Pakistan
- St. Helena
- St. Kitts and Nevis
- St. Vincent and the Grenadines
- Tasmania (Australia)
- Trinidad and Tobago
- Turks and Caicos Islands
- United Kingdom



OFFICIAL PROGRAMME

DAY 1: TUESDAY 9 JUNE, 2026

Venue: J Hamilton Maurice Meeting Room
Parliamentary Complex Cabildo Building, St. Vincent Street,
Port-of-Spain

Time: 9:00 am – 3:30 pm (AST)

DAY 1 - CONFERENCE	
TIME	ITEM
8:30 am	Delegates to assemble in the Lobby of the Hyatt Regency Hotel for departure.
8:45 am	Coach Departs the Hyatt Regency Hotel.
8:55 am	Arrivals at the Parliament of the Republic of Trinidad and Tobago.
9:00am – 9:10 am	Registration and seating of all delegates • QR Code Scanning – Wi-Fi, Programme, Resource Material
9:10 am – 9:15 am	Official Opening of Conference Master of Ceremonies: • Safety Briefing • The National Anthem of The Republic of Trinidad & Tobago
9:15 am – 9:20 am	Welcome Remarks Honourable Juan Watterson, MHK, Speaker of the House of Keys, Chair, PAC Tynwald and Chair CAPAC Stephen Twigg Secretary-General Commonwealth Parliamentary
9:20 am – 9:30 am	Keynote Address Senator the Honourable Wade Mark President of the Senate, Parliament of the Republic of Trinidad & Tobago

SESSION I: PUBLIC ACCOUNTS COMMITTEES AT THE FOREFRONT OF ACCOUNTABILITY

This session sets the foundation by exploring the enduring importance of PACs as key institutions of parliamentary oversight and public accountability. Presentations will explore the challenges and opportunities facing PACs, particularly within small jurisdictions, and consider how effective oversight can contribute to improved public financial management and better outcomes for citizens.

9:30 am – 9:40 am	Overview of Session and Introductions Moderator Honourable Juan Watterson, MHK, Speaker of the House of Keys, Chair, PAC Tynwald and Chair CAPAC
9:40 am – 9:55 am	Guardians of Public Accountability: The Enduring Importance of PACs Sir Geoffrey Clifton-Brown MP, Chair PAC, United Kingdom, House of Commons
9:55 am – 10:05 am	The Role of Public Accounts Committees Mr. Colm Imbert, MP Chairman PAC, Parliament of the Republic of Trinidad & Tobago
10:05 am – 10:20 am	Issues and Challenges faced by small branch PACs within the Caribbean Region Dr. Lesley Burns, Vice-President, Oversight and Professional Development, Canadian Audit and Accountability Foundation (CAAF)
10:20 am – 10:40 am	Panel Discussion Speaker Juan Watterson, Member of the House of Keys, Speaker of the House of Keys, Chair PAC Tynwald, Chair CAPAC
10:40 am – 10:55 am	COFFEE/TEA BREAK (15 minutes)
10:55 am – 11:15 am	Interactive Breakout Group Exercise: Speaker Juan Watterson & Dr. Lesley Burns

11:15 am – 11:30 am	Report Back Session and Plenary Discussion Speaker Juan Watterson & Dr. Lesley Burns
11:30 am – 11:45 am	Wrap up of Session I Speaker Juan Watterson
11:45 am – 12:00 pm	OFFICIAL GROUP PHOTO (In-person & Online)
12:00 pm – 1:00 pm	LUNCH (1 hour) <i>Members' Dining Room The Red House</i>
SESSION II: RETHINKING PAC GOVERNANCE: INNOVATION, INDEPENDENCE AND EFFECTIVE OVERSIGHT <i>PACs continue to evolve in response to increasingly complex governance environments and growing expectations for transparency and accountability. This session will explore unique features in parliamentary oversight of PACs exploring alternative leadership and membership models.</i>	
1:15pm - 1:20pm	Overview of Session and Introductions Moderator Stephen Twigg Secretary-General Commonwealth Parliamentary Association
1:20pm – 1:30pm	Broadening Accountability: Lay Member Inclusion in PACs Mrs. Bernie Goodwin, CPFA Chair, PAC, Falkland Islands
1:30 pm – 1:40pm	Leader of the Opposition, Chair of PAC: Turks and Caicos Islands Hon. Edwin Astwood, MLA, Leader of the Opposition and Chair, PAC, Turks and Caicos Islands
1:40 pm – 2:00 pm	Interactive Group Exercise: PROS & CONS Discussions • Lay Members inclusion in PACs • Assessing the Leader of the Opposition as Chair of the PAC Model

2:00 pm – 2:15 pm	Wrap up of Session II Stephen Twigg Secretary-General Commonwealth Parliamentary Association
SESSION III: PARTNERS IN ACCOUNTABILITY: PACs AND THE AUDITOR GENERAL <i>This session explores the complementary roles of the Public Accounts Committee and the Auditor General in strengthening parliamentary oversight and accountability.</i>	
2:15 pm – 2:20 pm	Overview of Session and Introduction Honourable Juan Watterson, MHK, Speaker of the House of Keys, Chair, PAC Tynwald, Chair, CAPAC
2:20 pm – 3:00 pm	PACs and the Auditor General Mr. Shiva Sinanan - Auditor General (Ag.) Auditor General's Department, Trinidad and Tobago
3:00 pm – 3:15 pm	Question & Answer Session
3:15 pm – 3:30 pm	Wrap up of Day 1 Honourable Juan Watterson, MHK, Speaker of the House of Keys, Chair, PAC Tynwald, Chair, CAPAC
3:30 pm – 4:30 pm	Tour of The Parliament
5:00 pm – 7:00 pm	OFFICIAL WELCOME RECEPTION Hosted by Senator the Honourable Wade Mark President of the Senate and The Honourable Jagdeo Singh, MP Speaker of the House

OFFICIAL PROGRAMME

DAY 2: WEDNESDAY 10 JUNE, 2026

CAPAC CONFERENCE AND GENERAL MEETING

Venue: J Hamilton Maurice Meeting Room

Parliamentary Complex Cabildo Building, St. Vincent Street,
Port-of-Spain

Time: 9:00 am – 5:30 pm (AST)

TIME	ITEM
8:30 am	Delegates to assemble in the Lobby of the Hyatt Regency Hotel for departure.
8:45 am	Coach Departs the Hyatt Regency Hotel.
9:00 am – 9:15 am	Safety Briefing Reflections – Recap of Day 1 Mrs. Nataki Atiba-Dilchan, Clerk of the Senate, Parliament of Trinidad & Tobago
SESSION IV: STRENGTHENING THE INDEPENDENCE AND EFFECTIVENESS OF PACs <i>This session will explore the importance of non-partisan conduct in Public Accounts Committee oversight, alongside the institutional, legal, and procedural safeguards required for PACs to operate independently and effectively hold the Executive accountable.</i>	
9:15 am – 9:25 am	Overview of Session IV and Introduction of Panelists Moderator Honourable Emmalin Pierre, MP, Leader of the Opposition of the Houses of Parliament of Grenada
9:25 am – 9:40 am	Safeguarding Independence: Strengthening Public Accounts Committees for Effective Parliamentary Oversight Mr. Kieron Testart, MLA Member of Northwest Territories Legislative Assembly and Chair, of the Standing Committee on Public Accounts

9:40 am – 9:55 am	Politicians vs Parliamentarians...does it matter in ensuring rigorous scrutiny? Hon. Ruth Forrest, MLC Chair, PAC, Parliament of Tasmania
9:55 am – 10:35 am	PANEL DISCUSSION
10:35 am – 10:50 am	COFFEE/TEA BREAK (15 minutes)
10:55 am – 11:25 am	Group Activity / Break out session
11:25 am – 11:45 am	Session Report and Plenary Discussion
11:45 am – 12:00 pm	Wrap up of Session IV Honourable Emmalin Pierre, MP Leader of the Opposition of the Houses of Parliament of Grenada
12:00pm – 1:00 pm	LUNCH (1 hour) <i>Members' Dining Room The Red House</i>

SESSION V: LEVERAGING PAC PROCESSES AND PRACTICES FOR EFFECTIVE OVERSIGHT

This session will explore practical PAC practices that strengthen oversight and increase the likelihood that audit findings lead to real change. Drawing on examples from different jurisdictions, the discussion will examine how PACs can use procedural tools, effective questioning, follow-up mechanisms, and relationships with audit offices to improve the quality of scrutiny and ensure recommendations translate into action. The session will be interactive, encouraging participants to reflect on their own practices, identify common challenges, and share approaches that have resulted in measurable impact and improved accountability outcomes.

1:15 pm – 1:20 pm	Introduction and Overview of Session V Moderator Ms. Chantal La Roche, Director, Legal Services, Parliament of the Republic of Trinidad and Tobago
1:20 pm – 1:30pm	Analysing the PAC Process Dr. Lesley Burns, Vice-President, Oversight and Professional Development, Canadian Audit and Accountability Foundation (CAAF)
1:30 pm – 1:50 pm	From Audit Findings to Actionable Outcomes - enhancing accountability through effective follow-up Dr. Lesley Burns, Vice-President, Oversight and Professional Development, Canadian Audit and Accountability Foundation (CAAF)
1:40 pm – 2:00 pm	Group Exercise (Case Study)
2:00 pm – 2:20 pm	Session Report and Plenary Discussion
2:20 pm – 2:30 pm	Wrap up of Session V Ms. Chantal La Roche, Director, Legal Services Parliament of the Republic of Trinidad and Tobago
SESSION VI: MAXIMISING THE IMPACT OF PACs THROUGH STRENGTHENING THE IMPLEMENTATION OF RECOMMENDATIONS INTO TANGIBLE OUTCOMES BY THE EXECUTIVE <i>Session six will examine mechanisms that assist in monitoring the implementation of PACs recommendations to ensure its translation into measurable improvements in governance and accountability.</i>	
2:35 pm – 2:40 pm	Overview of Session VI and Introduction of Panelist Moderator Honourable Kenneth Bryan, MP, Deputy Leader of the Opposition, Cayman Islands

2:45 pm – 3:00 pm	Oversight that Delivers: Turning Findings into Measurable Change Honourable Jagdeo Singh, MP, Speaker of the House, Parliament of the Republic of Trinidad and Tobago
3:00 pm – 3:15 pm	Enforcement of PAC Recommendations: The Eswatini Experience Honourable Madala Bonginkosi Mhlanga, MP, Deputy Speaker, Chair of the PAC
3:15 pm – 3:30 pm	Tracking Implementation: The Kiribati Experience Honourable Tarakabut Tofinga, MP Member of Tabiteua Island, Chair, PAC
3:30 pm – 3:50 pm	Panel Discussion
3:50 pm – 4:00 pm	Wrap up of Session VI Honourable Kenneth Bryan, MP, Deputy Leader of the Opposition, Cayman Islands
4:00 pm – 4:05 pm	Wrap up of Day 2 Honourable Juan Watterson, MHK, Speaker of the House of Keys, Chair, PAC Tynwald, Chair, CAPAC

GENERAL MEETING	
4:15 pm – 5:20 pm	CAPAC General Meeting
5:20 pm – 5:30 pm	Close of CAPAC Conference, 2026 Honourable Jagdeo Singh, MP, Speaker of the House, Parliament of the Republic of Trinidad and Tobago Vote of Thanks Honourable Juan Watterson, MHK, Speaker of the House of Keys, Chair, PAC Tynwald and Chair CAPAC

THE 5TH CONFERENCE OF THE COMMONWEALTH ASSOCIATION OF PUBLIC ACCOUNTS COMMITTEES (CAPAC)

June 9- 10, 2026 | Republic of Trinidad and Tobago

Programme Highlights

DAY 1: PUBLIC ACCOUNTS COMMITTEES AT THE FOREFRONT OF ACCOUNTABILITY

The Conference commenced with opening remarks from the Chair of CAPAC, Honourable Juan Watterson, and the Secretary-General of the Commonwealth Parliamentary Association, Mr. Stephen Twigg. The keynote address was delivered by Senator the Honourable Wade Mark, President of the Senate of the Republic of Trinidad and Tobago, who underscored the importance of strong and independent parliamentary oversight mechanisms in promoting transparency, accountability, and public confidence in democratic institutions.

A central theme of the keynote address was that effective scrutiny requires genuine institutional autonomy, with emphasis placed on the principle that "oversight without autonomy is oversight in name only." The importance of strengthening Public Accounts Committees (PACs), ensuring consistent follow-up of recommendations, and maintaining institutional continuity among PAC members was highlighted as critical to achieving meaningful and lasting accountability outcomes.



Hon. Juan Watterson



Mr. Stephen Twigg



Hon. Wade Mark

Session I: Public Accounts Committees at the Forefront of Accountability

Guardians of Public Accountability: The Enduring Importance of PACs

Presented by Sir Geoffrey Clifton-Brown MP, Chair of the Public Accounts Committee of the United Kingdom House of Commons, this presentation explored the evolving role of PACs in promoting transparency, accountability, and value for money in the use of public resources.

Drawing on the United Kingdom's experience, the presentation highlighted the importance of independent and evidence-based scrutiny, effective collaboration with Supreme Audit Institutions, and the need for PACs to remain responsive to emerging issues. The session also demonstrated that effective committees utilise a range of accountability tools beyond formal reporting, including stakeholder engagement, parliamentary interventions, correspondence, and public communication to encourage government responsiveness.

A key message from the presentation was that parliamentary scrutiny should not be limited to financial compliance but should also consider whether government decisions and expenditure are achieving tangible benefits and improved outcomes for citizens.

The Role of Public Accounts Committees

Mr. Colm Imbert, Member of Parliament and Chair of the Public Accounts Committee of Trinidad and Tobago, provided an overview of the fundamental role of PACs as Parliament's primary mechanism for examining government expenditure and ensuring that public funds are utilised economically, efficiently, effectively, and transparently.

The presentation reinforced the relationship between Parliament, the Auditor General, and the Executive within the broader accountability framework, emphasising that each institution plays a distinct but complementary role. It was noted that although PACs across Commonwealth jurisdictions often operate under similar mandates, their impact is largely determined by their practices, level of independence, and commitment to objective scrutiny.

The session further highlighted the importance of maintaining the integrity of PAC processes by ensuring that committee proceedings remain focused on identifying weaknesses, driving improvements, and securing value for money on behalf of citizens.



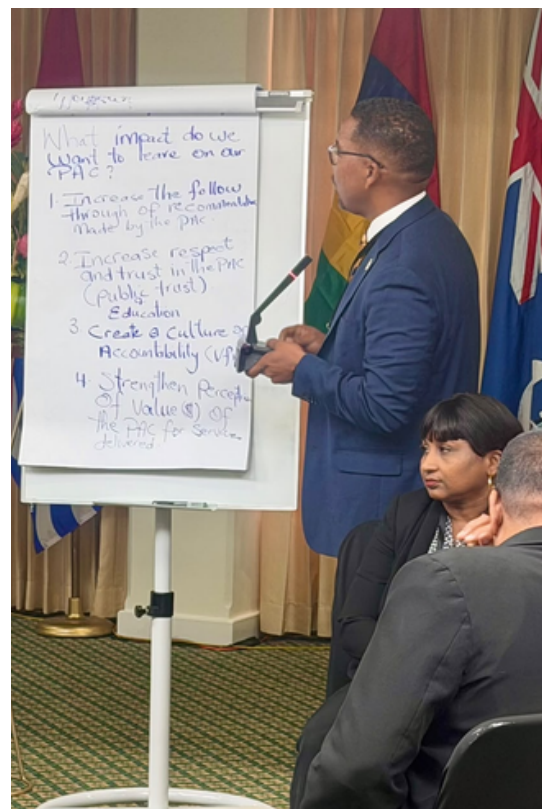
Issues and Challenges Faced by Public Accounts Committees within Small Jurisdictions

Dr. Lesley Burns, Vice-President of Oversight and Professional Development at the Canadian Audit and Accountability Foundation (CAAF), examined the factors influencing the effectiveness of PACs, particularly within smaller jurisdictions.

Drawing on comparative experiences, Dr. Burns noted that the availability of resources alone does not determine the success of a PAC. Rather, effective oversight is strongly influenced by political will, committed leadership, and a shared dedication to improving governance outcomes.

The presentation introduced a broader “system of accountability” approach, illustrating the interconnected roles of Parliament, audit institutions, government entities, and citizens in ensuring public accountability. Particular emphasis was placed on the responsibility of PACs to move beyond the review of audit findings and actively ensure that recommendations result in corrective actions and measurable improvements.

A significant point of reflection posed to participants was the question, “What impact are you hoping to have through your role on the Public Accounts Committee?” This encouraged delegates to consider the broader purpose of parliamentary scrutiny and to measure success by tangible improvements in accountability, governance, and public trust.



Session II: Rethinking PAC Governance: Innovation, Independence and Effective Oversight

Broadening Accountability: Lay Member Inclusion in Public Accounts Committees

Mrs. Bernie Goodwin, Chair of the Public Accounts Committee of the Falkland Islands, presented the Falkland Islands model of PAC governance, which incorporates lay members as a mechanism to strengthen independence and broaden accountability.

The presentation outlined how lay members contribute specialised knowledge, professional expertise, and independent perspectives that complement the work of elected representatives. The model also encourages greater public engagement by creating a more accessible and community-focused approach to parliamentary scrutiny.

While acknowledging challenges such as the learning curve for non-elected members and balancing relationships with elected officials, the presentation demonstrated that clearly defined roles, transparent recruitment processes, and appropriate support structures can enable lay member participation to significantly enhance the effectiveness and credibility of PACs.



Leader of the Opposition as Chair of the Public Accounts Committee: The Turks and Caicos Islands Experience

Honourable Edwin Astwood, Leader of the Opposition and Chair of the Public Accounts Committee of the Turks and Caicos Islands, shared the jurisdiction's approach to PAC leadership and examined the relationship between political accountability, technical scrutiny, and effective oversight.

The presentation highlighted that while technical examination of financial information is essential, PACs must also remain responsive to the concerns of citizens, who seek clear answers regarding responsibility, decision-making, and the outcomes of government expenditure.

Honourable Astwood further discussed the importance of cross-committee experience, proactive engagement with government entities, and prioritising timely and relevant audit information to address backlogs and improve oversight effectiveness. The presentation reinforced the principle that PACs should focus not only on whether public funds were spent appropriately, but whether expenditure delivered meaningful results for the public.



Mrs. Tishel McLean alongside members of the Turks and Caicos Islands delegation at the 5th Commonwealth Association of Public Accounts Committees (CAPAC) Conference.

L–R: Mrs. Darlene Clerveaux-Forbes, Executive Administrator; Mrs. Khristie Ferguson, PAC Member; Mrs. Tishel McLean, Clerk to the Public Accounts Committee, Parliament of the Cayman Islands; Hon. Edwin Astwood, Leader of the Opposition and Chair of the Public Accounts Committee; and Ms. Rosetta Talbot, Deputy Clerk.

Session III: Partners in Accountability – Public Accounts Committees and the Auditor General

PACs and the Auditor General

Presented by Mr. Shiva Sinanan, Auditor General of the Auditor General's Department, Trinidad and Tobago, this session explored the complementary relationship between Public Accounts Committees (PACs) and the Auditor General in strengthening parliamentary oversight, transparency, and accountability in the management of public resources.

The presentation highlighted the distinct but interconnected responsibilities of the Auditor General and PACs within the broader accountability framework. The Auditor General's role in conducting independent audits and providing objective assessments of government expenditure, systems, and performance was recognised as a critical foundation for effective parliamentary scrutiny. PACs, in turn, were identified as the mechanism through which audit findings are examined, public officials are held accountable, and recommendations are pursued to achieve meaningful improvements.

The session emphasised the importance of maintaining a constructive and professional relationship between PACs and Audit Institutions, grounded in respect for their separate mandates and a shared commitment to good governance. Effective collaboration, timely access to audit reports, and strong follow-up mechanisms were recognised as essential elements in ensuring that audit findings translate into practical reforms and improved public administration.



DAY 2: STRENGTHENING THE INDEPENDENCE, EFFECTIVENESS, AND IMPACT OF PUBLIC ACCOUNTS COMMITTEES

Safeguarding Independence: Strengthening Public Accounts Committees for Effective Parliamentary Oversight

Mr. Kieron Testart, MLA, Chair of the Standing Committee on Public Accounts, Northwest Territories Legislative Assembly, examined practical approaches to strengthening the independence and effectiveness of Public Accounts Committees (PACs). Mr. Testart highlighted the importance of strategic planning, active member engagement, evidence-based scrutiny, and robust follow-up mechanisms to ensure that Committee recommendations result in meaningful improvements.

The session emphasised that effective PACs must maintain constructive relationships with audit institutions while preserving their independence from the Executive. The discussion also highlighted the need for greater transparency, public engagement, and continuous monitoring of recommendations to maximise the impact of parliamentary oversight and strengthen public confidence in the accountability process.



Politicians vs Parliamentarians...does it matter in ensuring rigorous scrutiny?

Hon. Ruth Forrest, MLC, Chair of the Public Accounts Committee, Parliament of Tasmania explored the different Public Accounts Committee models operating across Australian jurisdictions and considered whether the political affiliation of a Committee Chair influences the effectiveness of parliamentary scrutiny.

Drawing on the Tasmanian experience, the presentation examined the advantages and challenges associated with government-chaired, opposition-chaired, and independent-led committees. While different structures may influence perceptions of independence and access to decision-makers, the presentation concluded that the effectiveness of a PAC is determined less by its governance model and more by its culture, commitment to non-partisan scrutiny, and members' willingness to act in the public interest.



L–R: Mrs. Bernie Goodwin, Legislative Assembly of the Falkland Islands; Dr. Lesley Burns, Canadian Audit & Accountability Foundation (CAAF); Mr. A. Royston Tatum, Jr., Parliament of the Cayman Islands; and Hon. Edwin Astwood, Parliament of Turks and Caicos Islands.

SESSION V: LEVERAGING PAC PROCESSES AND PRACTICES FOR EFFECTIVE OVERSIGHT

Analysing the PAC Process

Dr. Lesley Burns, Vice-President of Oversight and Professional Development, Canadian Audit and Accountability Foundation (CAAF) examined the Public Accounts Committee process and the factors that contribute to effective parliamentary oversight. Drawing on international experience, she noted that differences in committee structures, staffing, and resources do not alone determine effectiveness. Rather, successful PACs are those that are capable of translating audit findings and recommendations into tangible improvements in governance.

The presentation revisited the accountability framework involving Parliament, the Auditor General, and the Executive, highlighting the importance of a continuous cycle of auditing, parliamentary scrutiny, government response, and implementation of corrective actions.

A key message was that the effectiveness of a PAC should not be measured solely by the number of meetings held or reports produced, but by its ability to influence meaningful change, improve transparency, and strengthen public confidence in the management of public resources.



From Audit Findings to Actionable Outcomes: Enhancing Accountability Through Effective Follow-up

Dr. Lesley Burns examined the critical role of effective follow-up in ensuring that Public Accounts Committee (PAC) recommendations translate into meaningful improvements in public administration. The presentation highlighted that the accountability process does not conclude with the publication of an audit report or the issuance of recommendations; rather, it requires ongoing monitoring, engagement with responsible entities, and a commitment to implementing corrective actions.

The session explored the importance of establishing clear follow-up mechanisms, including implementation timelines, progress reporting, and regular review of outstanding recommendations. Dr. Burns emphasised that PACs should adopt a strategic and outcomes-focused approach, prioritising recommendations with the greatest potential to improve governance, strengthen public financial management, and deliver better services to citizens.

The presentation also highlighted the need for strong collaboration among PACs, Auditor General offices, government ministries, and public entities to ensure that accountability remains a continuous cycle. Effective follow-up was identified as essential to preventing recommendations from remaining unresolved and to ensuring that parliamentary scrutiny results in tangible and measurable change.



L–R: Mr. Stephen Twigg, CPA Headquarters; Hon. Edwin Astwood, Parliament of Turks and Caicos Islands; and Hon. Kenneth Bryan, Parliament of the Cayman Islands.

Session VI: Maximising the Impact of PACs Through Strengthening the Implementation of Recommendations into Tangible Outcomes by the Executive

In his role as Moderator, Hon. Kenneth Bryan, Deputy Leader of the Opposition of the Cayman Islands facilitated engaging discussions among delegates and speakers, encouraging the exchange of practical experiences and diverse perspectives on strengthening Public Accounts Committees across the Commonwealth.

His remarks emphasised the critical role of PACs in promoting transparency, accountability, and good governance, and highlighted the importance of ensuring that parliamentary oversight moves beyond the identification of deficiencies to achieving meaningful improvements within the public sector. He encouraged

open dialogue on the challenges and opportunities faced by PACs, particularly within small jurisdictions, and underscored the value of collaboration, knowledge sharing, and the adoption of best practices.

Through his moderation, Hon. Bryan fostered insightful discussions on effective oversight, the relationship between PACs and Supreme Audit Institutions, and the importance of robust follow-up mechanisms to ensure that recommendations result in tangible outcomes.



Oversight that Delivers: Turning Findings into Measurable Change

Hon. Jagdeo Singh, MP, Speaker of the House of Representatives, Parliament of the Republic of Trinidad and Tobago examined the importance of addressing the “implementation gap” between the identification of audit findings and the achievement of meaningful corrective action. The presentation highlighted that the effectiveness of parliamentary oversight depends not only on identifying deficiencies but also on ensuring that recommendations are monitored, implemented, and translated into measurable improvements.

Drawing on international examples from the United Kingdom, Canada, and Australia, the session explored various mechanisms for strengthening implementation, including formal government responses to PAC reports, management action plans, recommendation-tracking systems, and performance-based oversight approaches.



L–R: Dr. Marlene Attzs, Senator, Parliament of Trinidad and Tobago; and Mr. A. Royston Tatum, Jr., Member of Parliament, Parliament of the Cayman Islands.

Enforcement of PAC Recommendations: The Eswatini Experience

Hon. Madala Bonginkosi Mhlanga, MP, Deputy Speaker and Chair of the Public Accounts Committee, Eswatini shared Eswatini's approach to ensuring that Public Accounts Committee recommendations are implemented through structured monitoring and follow-up mechanisms. The presentation outlined the Committee's constitutional powers, hearing procedures, and the process through which recommendations adopted by Parliament become formal resolutions requiring action by responsible government officials.

The presentation highlighted the importance of clear implementation timelines, regular reporting, and ongoing engagement with ministries to maintain accountability. While challenges remain, including limitations in enforcement mechanisms and dependence on other independent institutions, the Eswatini model demonstrated how sustained follow-up and institutional commitment can improve compliance, strengthen financial governance, and enhance public sector accountability.



Tracking Implementation: The Kiribati Experience

Hon. Tarakabut Tofinga, MP, Chair of the Public Accounts Committee, Kiribati discussed the challenges associated with ensuring that Public Accounts Committee recommendations move beyond parliamentary reports and result in meaningful action by government entities. The presentation emphasised that accountability should operate as a continuous cycle involving audit findings, parliamentary scrutiny, implementation by the Executive, and ongoing monitoring.

The Kiribati experience demonstrated the use of both formal mechanisms, including parliamentary procedures and legislative requirements under the Public Finance Management Act 2025, and informal approaches rooted in community engagement, traditional leadership, civil society participation, and public awareness.

Despite challenges associated with limited resources, geographical constraints, and difficulties obtaining timely information, the presentation illustrated the importance of maintaining strong follow-up processes, encouraging citizen engagement, and promoting a culture of accountability to support effective implementation of PAC recommendations.



L–R: Hon. Edwin Astwood, Leader of the Opposition, Parliament of Turks and Caicos Islands; Mr. A. Royston Tatum, Jr., Member, Parliament of the Cayman Islands; and Hon. England Iuta, Member, Parliament of Kiribati Maneaba Ni Maungatabu.

CAPAC General Meeting

The Conference also included the CAPAC General Meeting, which provided Members with an opportunity to consider key governance matters concerning the future direction and administration of the Association. A significant outcome of the meeting was the unanimous decision by Members to transfer the CAPAC Secretariat to the Commonwealth Parliamentary Association (CPA), reflecting a shared commitment to strengthening collaboration and enhancing institutional support for Public Accounts Committees across the Commonwealth.

Following the decision, CPA Secretary-General, Mr. Stephen Twigg, addressed delegates and welcomed the transition, highlighting the opportunities it would create for both CAPAC and the CPA. He reiterated the vital role that Public Accounts Committees play in promoting good governance, strengthening parliamentary oversight, and advancing accountability throughout the Commonwealth.

The General Meeting also facilitated the election of a new CAPAC Executive Committee to guide the work of the Association. The newly elected officers were Hon. Colm Imbert, MP, Trinidad and Tobago, as Chair; Hon. Ruth Forrest, MLC, Tasmania, as Vice-Chair; Hon. Mark Yon, MLC, St Helena, as Treasurer; and Hon. Nyota Mulcare, MP, Montserrat, as Executive Committee Member. Members noted that additional Executive Committee members may be co-opted at a later stage as required.

Overall, the General Meeting marked an important milestone in the continued development of CAPAC, reinforcing its commitment to strengthening Public Accounts Committees through enhanced cooperation, knowledge exchange, and effective parliamentary oversight across the Commonwealth.

DELEGATE REFLECTIONS

The 5th CAPAC Conference provided an invaluable forum to deeply examine the core functional principles of Public Accounts Committees across our Commonwealth jurisdictions. Engaging directly with Speakers, Auditors General, and frontline oversight practitioners offered a vital perspective on how different branches navigate their legislative powers, evaluate committee membership roles, and structure accountability frameworks to serve the public interest. Reviewing these diverse operational methodologies and hearing direct evidence on cross-jurisdictional challenges significantly sharpens our collective understanding of what a rigorous, transparent committee can achieve.

The most impactful takeaway of the assembly centered directly on the final session, which I had the privilege of moderating: maximizing PAC impact by translating committee findings into tangible, enforceable outcomes by the Executive. Historically, the greatest structural hurdle for most Public Accounts Committees is the "implementation gap" — the tendency for exhaustive investigations, sharp questioning, and meticulous reports to simply be filed away without driving structural change. Our extensive discussions illuminated necessary avenues to bridge this gap, specifically focusing on systematic parliamentary follow-ups, sustained public transparency, and the potential implementation of formal legislative sanctions to mandate compliance from the government.

Ultimately, this conference served as a vital mechanism for both myself and my colleague, Mr. A. Royston Tatum, Jr., to refine our approach to fiscal scrutiny. Ensuring that accountability operates as a complete, continuous cycle, from initial audit to verified executive action, is fundamental to safeguarding public finances. The practical insights gained from this gathering will directly strengthen our capacity as committee members to ensure that national expenditure and policy development remain thoroughly accountable to the people we serve."

-Hon. Kenneth V. Bryan, JP, MP

I truly appreciated the opportunity to attend the CAPAC Conference in Trinidad and Tobago. It was a valuable opportunity to engage with colleagues from across the Commonwealth on the evolving role of Public Accounts Committees, or PACs, in promoting accountability and transparency. We were challenged to look beyond those words and consider what accountability means in practice. It was brought home to us that strong parliamentary financial oversight is one of the most important safeguards against waste, poor performance, mismanagement and corruption in government. This underlined the value and importance of the PAC's work.

We also discussed the importance of PACs working closely with, and making effective use of, the work and reports of the Auditor General's Office. However, PACs are most effective when they are informed by the Auditor General's work while remaining independent in deciding which inquiries to undertake, including inquiries that do not arise from an Auditor General's report. The importance of an independent Auditor General was also emphasised, alongside the recognition that no institution is infallible and that errors in that Office's reports, when identified, should be acknowledged and addressed promptly. The exchange of experiences and practical approaches provided useful perspectives on committee procedures, recommendation follow-up, member capacity and public engagement, which can help strengthen the work of the Public Accounts Committee.

-Mr. A. Royston Tatum, Jr., Cert. Hon., JP, MP

As Clerk to the Public Accounts Committee, I particularly valued the opportunity to engage with fellow parliamentary officials and learn about the different structures, procedures, and practices used to support effective PAC operations. The discussions on strengthening the relationship between PACs and Auditors General, while maintaining institutional independence, offered valuable perspectives on enhancing collaboration and improving follow-up on recommendations.

The Conference also provided practical ideas for strengthening the support I provide to the Committee, particularly in areas such as strategic planning, meeting preparation, and recommendation tracking. Overall, the experience broadened my understanding of international best practices and reinforced the importance of continuous learning and collaboration in supporting effective parliamentary oversight.

-Mrs. Tishel McLean