

Strengthening Parliamentary Budget Oversight in the Caribbean – Phase 2

Port of Spain, Trinidad and Tobago

5-6 February, 2014

Agenda

DAY 1

8:30-9:00 Registration

9:00-9:30 Introductions/opening remarks and setting of context for workshop

9:30-10:30 Overview of budgetary cycle and discussion

- **Hon. Carl Greenidge**, Chair, Public Accounts Committee, Guyana
- Facilitated by Geoff Dubrow, ParlAmericas Consultant

This introductory session is designed to set the stage for the workshop by reviewing the role of the Public Accounts Committee within the overall budgetary process. Reference will also be made to the effectiveness of legislatures in their roles in reviewing the budgetary estimates.

10:30-10:45 Break

10:45-12:30 Challenges and Practices: Public Accounts Committees in “Small” and “Large” Legislatures
Panel:

- **Hon. Sen. Wilfred Abrahams**, Member, Public Accounts Committee, Barbados
- **Hon. Julius Espot**, Chair, Public Accounts Committee, Belize
- **Hon. Colm Imbert**, Chair, Public Accounts Committee, Trinidad and Tobago
- **Hon. Audley Shaw**, Chair, Public Accounts Committee, Jamaica

This panel will look at the existing practices and challenges of PACs in the Caribbean. Reference will also be made to international guidance and leading practices on PAC effectiveness.

After reviewing the conclusions reached on the topic of activating PACs in smaller Caribbean legislatures at the January 2012 ParlAmericas workshop on strengthening parliamentary oversight, the panel will comment on the discussion paper “Re-visioning Public Accounts Committees in Small Legislatures”.

12:30-1:45 Lunch

1:45-3:15 Breakout groups/workshops:

Workshop A: Strengthening existing practices; Completion of self-assessment and development of go-forward plan

- Intended primarily for MPs and SAI heads from countries with an active PAC.
- The purpose of this workshop is to provide an opportunity for PAC members to self-assess their PAC’s performance, share experience and identify opportunities to strengthen their PACs.

Workshop B: Re-visioning Public Accounts Committees

- Intended primarily for MPs and SAI heads from countries where the PAC does not meet regularly.
- Purpose of workshop is to share feedback on the discussion paper “Re-visioning Public Accounts Committees in Small Legislatures,” as circulated to participants in advance.

3:15-3:30 Break

3:30-4:45 Reporting on breakout groups and discussion
Working groups will report back to plenary on the key findings arising from their deliberations.

4:45-5:00 Wrap-up

7:00 Dinner (location TBC)

DAY 2

9:00-9:15 Overview of previous day

9:15-10:30 Supreme Audit Institution (SAI)-Parliament Cooperation

- Update on strengthening of SAI independence in the Caribbean
- SAI best practices in reaching out to the Public Accounts Committee

Panel:

- **Hon. Emma Hippolyte**, Minister for Commerce, Business Development, Investment and Consumer Affairs, Saint Lucia
- **Hon. Mrs. Sharman Ottley**, Auditor General, Trinidad and Tobago and Chairman, CAROSAI

After reviewing the discussion on this topic at the January 2012 ParlAmericas workshop on strengthening parliamentary oversight, this panel will update participants on actions taken to strengthen SAI independence as well as SAI-PAC relations.

10:30-10:45 Break

10:45-12:00 Understanding Key Audit Products—Introduction to Regularity/Financial Statement and Value-for-Money Audit

Facilitated by Geoff Dubrow, ParlAmericas Consultant, with support from SAI heads

During the January 2012 ParlAmericas workshop on strengthening parliamentary oversight, participants demonstrated a strong interest in learning more about the audit products—particularly Value-for-Money audit—produced by SAIs for review by PAC. This session is intended to demystify audit products and discuss their review by active PACs in the Caribbean.

12:00-1:30 Lunch

1:30-3:30 Breakout groups/workshops:

Workshop A: Working with key audit products

- Asking effective questions in PAC using financial statement and VFM audits
- Audit committee best practices

A hands-on workshop designed to strengthen effective questioning skills of PAC members and to provide SAI representatives with perspective on how to prepare suggested questions for their PACs (if appropriate). Private sector audit committee practices will also be addressed.

Workshop B: Working with key audit products

- Introduction to a VFM audit
- Discussion on releasing financial statements on a timely basis
- Finalization of strategy to activate or find alternatives to the PAC

A hands-on workshop designed to introduce VFM audit to smaller legislatures as well as discuss the release of financial statements on a timely basis. The session will also include finalization of the discussion paper considered in the previous workshop.

3:30-3:45 Break

3:45-4:45 Plenary discussion on the way forward

Working groups will report back to plenary on the key findings arising from their deliberations. This includes:

- Observations and lessons learned from breakout groups/workshops
- Formulation of recommendations to strengthen the estimates process, and strengthen public accounts committees in the Caribbean

4:45-5:00 Closing remarks