Theory vs Reality: Partisanship and Northern Ireland's Public Accounts Committee 2011-2016


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The Public Accounts Committee from three perspectives, alongside qualitative data from interviews with committee members: theory, party-partisanship and changes in the committee’s working relationship with the legislative auditor. It is argued that over the 2011-2016 mandate, this PAC coalesced and functioned well as a unit despite expectation to the contrary, and that the changing dynamics of its working relationship with the Northern Ireland Audit Office over this time are testament to its development in this way.

Keywords: Northern Ireland; Public Accounts Committees; consociationalism; devolution; scrutiny, partisanship.

Introduction
While the Northern Ireland Assembly (NIA) requires reflection from numerous angles, this article will take the approach of examining this devolved administration with regard to its primary financial oversight body: the Public Accounts Committee (PAC). The challenge confronted here is one of a juxtaposition between two competing expectations facing PAC members which, it is argued, is exacerbated in the context of Northern Ireland: that of party-political interest against the necessity for political neutrality in undertaking PAC work.

PACs act on behalf of legislatures to scrutinise the use of public funds by government departments (Pelizzo & Stapenhurst, 2008, p. 118). With this comes an expectation that these committees will strive to represent Parliament in their work and
avoid pursuit of party-political aims (McGee, 2002, pp. 9-10, 55). A number of protocols are commonly followed by PACs to try and ensure this is achieved: avoidance of calling ministers to give evidence (Stapenhurst, Sahgal, Woodley & Pelizzo, 2005, p. 11); refraining from considering matters of policy (McGee, 2002, p. 69); and having a membership reflective of the composition of the legislature it stems from (Pelizzo & Kinyondo, 2014). In addition, a strong working relationship with the legislative auditor is integral to the effective execution of the committee’s duties through ensuring that independent, expert knowledge underpins this work at all times (Pearson, 2015, pp. 24-35). In the NIA, PAC is no different in this regard. Indeed, it is the upholding of these principles which distinguishes PAC from other standing committees and the statutory committees which scrutinise the actions of ministers and departments. Further, PAC undertakes inquiries retrospectively on spending activities, making recommendations on future best practice based on learning from these.

The nature of the deep-seated division in Northern Ireland, and the reliance consociation places on demarcating communities within political institutions, entails that for the majority of elected representatives, partisanship is not simply representation of a political party, but it is to represent either the unionist or nationalist bloc. This dynamic can make working across communities and across parties particularly challenging (Conley & Dahan, 2017). As such, ‘partisanship’ is taken here to denote actions and sentiments which are driven by political motivations.

It would be expected that the greater the extent to which party politics prevails, the more fractured the committee would become; the weaker it is as a unit, the greater its dependency on the external legislative auditor. Examining the procedural relationship between PAC and its legislative auditor, therefore, provides one way of assessing the extent to which the committee functions successfully as a collective.
In taking a three-pronged approach to exploring this tension facing PAC members in the NIA, it is shown here that contrary to expectation, PAC in the 2011-2016 mandate coalesced well as a unit, relying increasingly less on the legislative auditor’s office over this time. Firstly, the theoretical underpinnings of PACs are discussed, with reference to the specific institutional arrangements in Northern Ireland. Secondly, qualitative data gathered from PAC is drawn upon in considering the extent to which partisanship can be seen to impact on the work of Northern Ireland’s PAC. Finally, the relationship between PAC and the legislative auditor - the Comptroller and Auditor General (C&AG), who heads the Northern Ireland Audit Office (NIAO) - is explored, with a view to identifying more specifically how this relationship evolved over 2011-2016 and what the significance of this is for PAC in the NIA. Qualitative PAC-member data is also considered to this end.

It is argued that a very real tension does exist for PAC members in balancing committee and party obligations, distinct from that facing other committees given its prestige as a scrutiny body, its over-arching remit, and the specialist nature of its work, but that the presence of a clear political will to work as a singular body devoid of political motivations is the key success factor of this PAC. It is this which encouraged the committee to direct attention to its own development, underpinning the changes seen in its relationship with NIAO over the course of this mandate.

This paper contributes to addressing a void in existing literature on PACs more generally and on parliamentary oversight of executive activity in Northern Ireland more specifically.

**Methods**

This article presents a partial overview of and an update to an initial study completed in
2014, in which a comparative analysis of PACs in the UK and Ireland was carried out with a view to identifying opportunities for further development of this committee in Northern Ireland.\(^1\) This research comprised of interviews conducted with all 11 members of Northern Ireland’s PAC in June 2014, questionnaires which were completed by PAC Clerks in Westminster, Dáil Éireann, Scotland and Wales, with a further questionnaire completed by the Convener of PAC in Scotland. Two aspects of this work are focused on here: partisanship and the relationship with the legislative auditor.

All 11 interviews were completed under an agreement of anonymity insofar as the interviewees, while all publicly known, would be identified within the research only in numerical terms i.e. Interviewee 1, 2 etc. reflective of the order in which interviews were completed.

It should also be noted that the author was previously a member of staff for Northern Ireland’s PAC, and that this analysis is also informed by expertise gained during this time.\(^2\)

**Public Accounts Committees and the Northern Irish Example**

McGee (2002, p. 59) claims PACs should be regarded as Parliament’s ‘pre-eminent committee’ while Stapenhurst (2005, p. 4) describes them as ‘the apex for financial scrutiny.’ Relatively little academic research has been completed on this topic, however, it is an area which has begun to rise in prominence and importance internationally in more recent years (Wehner, 2003, pp. 21-22; Jacobs, 2012, p. 7).

Public accounts committees are a conception of Westminster, introduced in response to criticism that Parliament’s existing financial scrutiny procedures were inadequate. Westminster’s PAC was established in 1861 and the design quickly disseminated throughout the British Empire and Commonwealth to other countries where
the Westminster model of government was used (Jacobs, 2007, pp. 29-30). In this way, PACs became established internationally as fundamental features of parliaments. In looking at countries which have only relatively recently introduced PACs, such as Thailand and Ethiopia in 2006 (Pelizzo, 2012), their contemporary purpose has not digressed from the original intent, which was to increase legitimacy and to hold the executive to account. These examples, where institutional reform was undertaken in an effort to overcome crises of regime legitimacy, show furthermore that PACs exist to serve a much greater function than mere financial oversight: they exist also to reinforce public confidence in political institutions.

PACs are oversight bodies which focus specifically on financial scrutiny of the executive (McGee, 2002, pp. 55-81). They are a means through which information can be presented to parliaments, enabling legislatures to more effectively hold their governments to account, usually through \textit{ex post} i.e. retrospective scrutiny of government spending. This is because PAC’s work derives from reports presented to parliament by the legislative auditor, an individual who is charged with overseeing audits on government departments and arms-length bodies. These reports present findings from audits of spending in government departments and can be purely financial in nature, or take the form of ‘value for money’ (VFM) analyses or performance audits, which focus on specific projects and assess if fair and financially-sound procedures were followed to achieve maximum qualitative value for the lowest quantitative amount possible. The auditing bodies headed by the legislative auditor will also present the accounts of government departments, which PACs also usually have the option of following-up on. Generally, most attention is directed to pursuing VFM inquiries, as it is through these that recommendations for better practice can be made by the committee and implemented within departments. Inquiries, therefore, are a core PAC activity.
Hamilton and Stapenhurst (2011) found that historical legacies do not have an impact on whether or not a country adopts a PAC. This suggests that the fundamental expectations of PACs as financial scrutiny bodies do not differ between parliaments, despite them having been incorporated into different political systems and contexts. In other words, and as Pelizzo (2008: p. 127) notes, they can be transplanted into any political context as they perform, essentially, the same primary functions. This indicates that despite the troubled past in Northern Ireland and the deep-seated division which pervades its society and politics, its PAC is expected to follow a similar format. It is the ability for this oversight structure to be implemented across a range of political models which has largely prompted academic research to emerge on the broader idea of how PACs conduct their work and how they perform, but none specifically has arisen in relation to PAC in Northern Ireland. While Foster (2015) examined the impact of devolution on accountability compared with during direct rule, this work omits in-depth analysis of the specific challenges facing PAC within the context of Northern Ireland. This means a notable gap remains in the literature on PAC in Northern Ireland, which this paper aims to address.

While no definitive criteria have been established to determine what exactly makes the ‘perfect’ PAC, some research exists which provides a sense of what the integral features of these committees should be.

Stapenhurst et al. (2005, p. 8) argue that there are two core features that must exist in principle if in different forms, regardless of context, if PACs are to fulfil their fiduciary function well: that a specific, permanent reference to examine all the legislative auditor’s accounts should exist, for example, as Standing Orders of the institution; and that the committee should receive adequate support from the legislative auditor, without becoming dependent on them. In Northern Ireland, PAC’s role is outlined in Standing
Order 56 of the NIA, which states that it can consider all accounts and reports on accounts laid before the NIA. It has the power to call for all persons and papers under Section 44(1) of the Northern Ireland Act 1998, and important to note is that its role is not to act as a disciplinary body, rather, it is expected to identify where public money has been spent inefficiently or ineffectively and to recommend ways in which this can be avoided in the future. It is also supported in this role by NIAO.

In addition to these features, McGee (2002, pp. 69-70) found that a key success factor for PACs is non-partisanship of members in undertaking their committee work, something Wehner (2003, pp. 25-27) identifies as being particularly vital for undertaking ex post scrutiny. Additional literature indicates that this is achievable through a combination of means. For example, PACs customarily refrain from consideration of policy matters, as this could easily lead to some committee members toeing party lines (Canadian Audit & Accountability Foundation [CAAF], 2010, p. 5). A second is that it has become a common and encouraged practice that departmental officials, rather than departmental ministers, are called to give evidence to PACs during its inquiries, with the aim of further mitigating the potential for partisanship arising in questioning or in shaping the outcome of inquiries (Jacobs, 2012, pp. 7-8). Both of these approaches are used in Northern Ireland. However, the decision to call a former minister, the serving First Minister of Northern Ireland along with several other elected representatives, as part of PAC’s RHI inquiry in 2017 arguably tread the boundary of acceptability with regard to the latter (Rice, 2016).

Finally, PACs should have a membership proportionally representative of the composition of the legislature – as committee members act on behalf of parliaments, it follows that the committee itself should be reflective of the parliament’s make-up (O’Dea, 2012, p. 193). This also entails that the chairperson will normally come from an
opposition party, or in the case of Northern Ireland, will not be a person from the same party as the Finance Minister (NIA Standing Orders, 56(3)). This concept is already instilled in Northern Ireland through use of d’Hondt - a process which replicates the proportional allocation of seats in the NIA within the Executive and across committees. In the 2011-2016 mandate, the electorate returned 38 seats to the Democratic Unionist Party (DUP), 29 to nationalist Sinn Fein (SF), 16 to the Ulster Unionist Party, 14 to the nationalist Social Democratic and Labour Party (SDLP), 1 seat to the Traditional Unionist Voice, 1 independent, and ‘Other’ designates, Alliance and Greens with 8 and 1 seat respectively. This gave rise to an Executive comprising 6 unionist ministers (5 DUP, 1 UUP), 5 nationalist (4 SF, 1 SDLP) and 2 Alliance. It also resulted in the composition of PAC between 2011-2016 comprising 4 DUP members, 3 SF (including the Chairperson), 2 SDLP (including the Deputy Chairperson) and 2 UUP.

These features minimise motivation and potential for committee members to pursue party political aims in their work within PAC and while none of these approaches alone can combat partisanship within a PAC, combined, it becomes at least possible.

Northern Ireland’s PAC has been established to fulfil the same purpose as other PACs, and in having adopted all of the expected protocols and procedures that come with this, it is fundamentally comparable with those in other legislatures, despite operating within a very particular institutional and political context. The NIA differs in being arranged according to the principles of consociationalism, a form of power-sharing which entails that all key groups in divided societies jointly govern (see Lijphart, 1977). In addition, it is a devolved institution of the UK, meaning that it holds competence for a range of legislative areas while still remaining governed by Westminster for others, a number of which are common with the other devolved regions of the UK (Dickson, 2013, pp. 29-35). While even the safeguards outlined cannot protect entirely against party
politics infiltrating the work of these committees, they nonetheless entail that an
expectation is placed on members to follow a committee line as opposed to a party line
when undertaking PAC work. This, however, faces perhaps its most extreme test within
the UK and Ireland in the Northern Irish example.

The troubled history of Northern Ireland (see, for example, Mac Ginty, Muldoon
& Ferguson, 2007) made establishing these institutions a hard-fought success with the
Belfast (Good Friday) Agreement 1998 (GFA), yet remaining social and political division
has consistently proven to be problematic for the functioning of these institutions, with
numerous periods of inactivity and direct rule occurring in the post-GFA years (Birrell,
2009, pp. 17-19). The longest uninterrupted period of operation was 2007 to early 2017,
at which point the institutions were collapsed with the resignation of the Deputy First
Minister. The region has been without a functioning devolved government since (Heenan
& Birrell, 2018).

These difficulties ultimately stem from decades of violent conflict (Jackson,
2010). Epitomised by two predominant groups - the Catholic/nationalist and
Protestant/unionist groups - the traditional Westminster-style, majority-rule model of
government had proven ineffectual, and indeed, was historically the source of much
antagonism between the two communities. Power-sharing in the form of
consociationalism emerged as the most appropriate option for arranging the political
institutions in Northern Ireland (McGarry & O’Leary, 2006, p. 44), however, the
procedural and institutional reassurances this model brings to the conflicting communities
do not automatically entail that trust forms between them, and it is this lack of trust which
has challenged the effective operation of the institutions (Wilford & Wilson, 2006, p. 21).

The nature of the institutional model demands that cross-community
representation is secured throughout. Politics in the NIA is innately adversarial, arguably
an outworking of the entrenchment of these historical divisions in the modern operations of the legislature, in committees as much as in the Assembly Chamber. This is epitomised in Wilford’s (2003, p. 17) statement that Northern Ireland’s politicians are inherently ‘party animals’ rather than ‘committee creatures’, indicating that Members of the Legislative Assembly (MLAs) are first and foremost party representatives, more likely to tread party lines in their committee work than to transcend these boundaries. It would be expected, therefore, that a similar comportment of members would be evident in PAC.

This is the challenge which this article explores: in an institution which prioritises community demarcation, and in a system which makes cross-community and cross-party cooperation abnormally difficult (Cole, 2014), PAC members are tasked with working on a committee which requires these most fundamental markers of difference to be transcended in favour of taking a collective approach. The expectation, based on analysis of PAC theory and the complex political arrangements in Northern Ireland, is that this will emerge as a fractured, ineffective committee, heavily reliant on the legislative auditor in conducting inquiries during 2011-2016.

**Member Reflections on Partisanship in Northern Ireland’s PAC**

For the first time, qualitative evidence was gathered from all 11 PAC members in the summer of 2014, in which member perspectives on managing party political expectations with PAC obligations were gathered.

The expectation, based on the foregone discussion, was that interviewees would highlight partisanship as an issue in conducting PAC work. However, the contrary emerged, with the evidence suggesting that partisanship was not a prevalent issue in Northern Ireland’s PAC. Rather, across all eleven interviews, reference was made to PAC being different from other NIA committees because its members were able to ‘rise above
party politics’ (Interview 1, 2014) and not use the committee’s work ‘for their own party’s political advantage’ (Interview 10, 2014). One member noted that while there have been occasions where the cohesion of the committee has been strained, it has ‘coalesced almost instantaneously’ (Interview 3, 2014); no small feat given the wider institutional context.

Teamwork was highlighted as an important element to the success of PAC and a necessity for reaching consensus (Interview 5, 2014; Interview 11, 2014). Building strong working relationships to enable and encourage this culture of cooperation was a central aim of this committee during the 2011-2016 mandate. For example, off-site residential were held in January 2013 and 2014, giving members the opportunity to learn about each other’s work styles and expectations for PAC (PAC, 2016: 10). It was clear during interviews that those members who had attended the residential had found them to be beneficial in terms of team-building. One noted that the training had been useful for both new and experienced members as ‘it focuses our minds much better’ on the committee’s priorities (Interview 4, 2014). Others spoke of how it had been particularly useful for getting to know the other members (Interview 5, 2014) and that getting to know each other ‘breaks down barriers and builds a lot of trust’ that members are all working towards the same goals (Interview 10, 2014).

Political will is evidently integral to this shared attitude. For example, Interviewee 9 noted that PAC is a committee where political affiliations are not brought ‘to the table’ because the committee is ‘about good governance and good practice in spending public money…and everybody wants to ensure that.’ Another commented that such was the rapport that had been developed between members that often ‘you would see us all singing the one hymn, off the one hymn-sheet and all in tune’ (Interviewee 2). Without this mind-set, formalised team-building opportunities would be unlikely to have proven as successful in eliciting such comments from interviewees, or actions within the
committee setting. One notable example of this collective approach was seen when a PAC member showed public disagreement with a member of their own party during a Plenary debate on the work of PAC, showing the extent to which members were willing to forego the expected party-politics in favour of having an effective committee (Hansard, 2013, p. 52). Further, PAC’s inquiry on the Police Service of Northern Ireland (PSNI): Use of Agency Staff – which lasted over a year – was perhaps one of the biggest challenges faced by the committee in terms of working as a collective on a sensitive topic, given the historical and political significance of the subject body. That PAC produced an agreed report on this is arguably testament to the ability of members to work with a common goal as opposed to working for the benefit of individual political parties. This is in contrast to Wilford’s (2003, p. 17) earlier assertion, which suggested that party-political responsibilities would prevail.

Interviews indicated that the impact of the divisions seen elsewhere in the institution are not as evident within PAC. In a legislature divided on as many levels as the NIA, this is a notable achievement and one which shows PAC to be in line with the normalcy of how this oversight body operates elsewhere (Staddon, 2010, p. 6). In effect, it has been shown that this PAC is more than simply a reproduction of the institutional framework within which it operates; rather, it consciously undertakes to avoid these divisions.

This does not mean to imply that achieving this has been without difficulty. For instance, in a public PAC meeting in which the RHI inquiry was being discussed in December 2016, an issue which became heavily politicised and was instrumental in bringing the downfall of the Assembly, there was a heated exchange between two members from the unionist and nationalist designations (McAdam, 2016). To suggest, therefore, that PAC members completely remove their party-political hats in undertaking
committee work would be incorrect – indeed, it would be counterintuitive to suggest any elected representative would be able to do so. Perhaps a more accurate way to capture and interpret this is to say that the conscious will and determination to think as a collective rather than as party representatives from separate communities is the true essence of what non-partisanship means for this PAC.

All of this comes with the caveat that members may possibly have sought to create a more utopian image of the committee than is the reality. However, the fact that all interviewees expressed similar sentiments on how partisanship is understood and how it impacts on the work of the committee is indicative that even in this worst-case scenario, there remains a shared sense of determination that the committee works as a collective unit. That members also refrained from sustained criticism of particular Ministers or parties in how they managed their portfolio of departments during the mandate again shows that party political mind-sets did not prevail.

Northern Ireland’s PAC members did not see partisanship as a problem within the committee. In some senses, recognition of the political, constitutional and ideological distinctions between members appears to have created more of an impetus to look for commonalities rather than differences, which for this committee was the shared interest of holding the Northern Ireland Executive to account in its use of public money. Overall, the strength of the evidence gathered in this regard contravenes what theory indicated should have been expected to emerge from this aspect of the research.

The Legislative Auditor and PAC in Northern Ireland

During the 2011-2016 mandate, PAC pursued a strategic development programme (NIA PAC, 2016, pp. 9-11). It is possible to gauge the type and extent of changes within the committee during this time through examining the working relationship with the legislative auditor and their team in the NIAO, in line with the academic expectations of
such committees outlined previously. Taking account of the procedural aspect of this working relationship elsewhere in the UK and Ireland also gives a sense of how Northern Ireland’s arrangements compare.

Before proceeding with this analysis, it is important firstly to outline the basis of the relationship between PACs and legislative auditors, which is one of the most important for these committees (see, for example, Hoque and Thiagarajah, 2015; Malloy, 2004; McGee, 2002). In brief, the legislative auditor is an individual statutorily tasked with impartially auditing all government departments and bodies within the offices they lead. Part of their role is to work closely with PACs, identifying areas which may require further investigation and following-up on areas which the committee highlights as requiring expert attention. Such is the extent of this relationship that Stapenhurst (2005, p. 12) describes the legislative auditor as a ‘friend, philosopher and guide’ to PACs. In effect, the legislative auditor and the auditing bodies they lead provide the specialist expertise that informs the work of PACs, which PAC members then use to inform their inquiry processes and their work agendas. This is a crucial and necessary dynamic given that PAC members, particularly when career politicians, may not possess specific knowledge or experience of the intricacies of the auditing process or the issues being dealt with.

While these relationships exist in different iterations in different places, in Northern Ireland, PAC and NIAO – the auditing body headed by the legislative auditor – can be characterised as two sides of the same coin, and as already outlined, it would be expected that a stronger PAC would be less reliant on the legislative auditor for support, and more dependent when weaker. In Northern Ireland, when the committee was at its weakest in the earliest days following the restoration of powers in 2007, it was heavily reliant upon NIAO. Foster’s 2015 analysis also reflects this in showing that there was a
tendency for Northern Ireland’s PAC to over-rely on NIAO in the 2007-2011 mandate, namely as a result of inexperience and to facilitate a process of knowledge transfer to the NIA following an extended period of direct rule from Westminster. It would be expected, therefore, that a decrease in dependency on NIAO would be indicative of a strengthening of the committee and by derivation, of a committee working well together.

To explore whether or not such development occurred, it is first necessary to outline the working relationship between NIAO and PAC. By way of summary, both produce reports – NIAO before PAC – however, these differ in that the Northern Ireland Executive is expected to respond to PAC reports in the form of a Department of Finance (DoF) Memorandum of Reply (MOR) within eight-weeks of a report’s publication, indicating whether it accepts or rejects each of the committee’s recommendations (DoF, 2018). Where recommendations are not accepted, a full explanation must be given. The MOR is prepared by DoF in consultation with the departmental body examined and must outline any action the body intends to take in response to the committee’s recommendations. Whilst PAC cannot compel action on its recommendations, if it is not satisfied by the responses in the MOR, it may decide to take further oral or written evidence from a department’s Accounting Officer and might request the C&AG to investigate further. Ultimately, it can take the issue forward for discussion in plenary. In effect, this means that PAC inquiries build upon the initial report from the legislative auditor.

The PAC - NIAO relationship is not dissimilar to that seen elsewhere in the UK and Ireland. Completed concurrently in mid-2014, all questionnaire responses highlighted the fact that the respective auditing bodies and in particular, the Auditor Generals of these offices, had an important role in each PAC inquiry process, albeit in varied ways. All participating legislatures, except the Scottish Parliament, responded that the Auditor
General and officials from the relevant auditing bodies were present at all PAC meetings, providing briefings on the details of the reports into which they were about to undertake an inquiry, and giving advice to the committee throughout inquiry processes. PAC in Scotland noted that when Audit Scotland (AS) officials were not required to give evidence, they and the Auditor General generally still attended the meetings, but did so in an unofficial capacity, sitting in the public gallery. In contrast, the Auditor General in Wales was seated next to the Chairperson to advise and assist during all meetings, and in Northern Ireland, the C&AG was present at all meetings but called upon formally for input either as part of a pre-planned agenda item or spontaneously when oral evidence is being taken.

The general consensus across all of the PACs questioned was that the Auditor General has an important advisory role to play during committee meetings, providing factual clarification where appropriate. However, one difference that emerged from questionnaires was the degree of input from Audit Office officials in preparing for PAC gathering oral evidence during inquiries. In Westminster, the National Audit Office (NAO) completed most of the preparatory work for taking evidence from witnesses, with the Committee Clerk and a Committee Specialist providing an alternative source of advice on witnesses. In the Dáil, a Liaison Officer from the Office of the Comptroller and Auditor General (OCAG) was seconded to PAC, their role being to prepare briefings for members on key issues and relevant information from other sources such as the media, and suggested questions. In Wales, the Wales Audit Office also provided a briefing and suggested lines of questioning to members prior to evidence sessions and in Scotland, Committee Clerks prepared papers for these sessions, with AS officials being called upon for technical advice as and when the committee determined.
What is particularly interesting here is that none of these relationships mirrored that in the NIA – indeed, no two appear to be the same. In the NIA, NIAO officials previously prepared questions for PAC evidence sessions which were followed closely by committee members. Following the restoration of powers to the NIA in 2007, a member of staff from NIAO was seconded to PAC, facilitating the ease with which NIAO was able to fulfil this function while also enabling a transfer of knowledge to staff within the NIA both on how NIAO functions and what was needed of PAC as a committee to uphold its fiduciary obligation. By 2016, however, no NIAO staff worked in this office and lines of questioning were identified and questions prepared internally by Clerks working closely alongside members on an individual and small group basis. While suggested questions were still forwarded by NIAO, the committee did not actively seek these, and as the committee’s skills in preparing for evidence sessions developed, there was decreasing reliance on assistance of this nature from NIAO. This represents a significant change in the working relationship between PAC and NIAO.

What seems to be the case in looking at the PAC–legislative auditor relationship in a comparative context is that there is no exact specification for what this should look like. It appears that the level of work being undertaken by auditing bodies for PACs – in terms of written material and briefings being produced for committee use – varies due to the specific demands and needs of each PAC. On the supply side, the auditing bodies are all in a position to offer a similar degree of support, but it is PAC on the demand side which ultimately determines how much of and in what ways this supply is availed of. Factors internal to each PAC, therefore, are the key determinants of the nature and shape of this relationship.

In addition, during in the 2011-2016 mandate, there was arguably a revolving door between PAC and the (then) Committee for Finance and Personnel, with 10 individuals
having sat on both over the mandate. It would be remiss to conclude that this would not also have contributed in some way to the changing dynamic of the PAC – NIAO working relationship.

Over the course of the 2011-2016 mandate, the procedural dynamics of the working relationship between PAC and NIAO changed in ways which were indicative of a committee growing in strength and capability, particularly with regard to gathering inquiry evidence. Comparative assessment indicates that an established rule concerning the ‘ideal’ relationship does not exist between the two bodies, although in looking at the matter in terms of supply and demand, it emerges that the nature of the interaction is determined by each PAC, as opposed to the auditing bodies. However, this is only one way of approaching the matter. Another is to gain a sense of how committee members themselves perceived the relationship and its development over this period.

**Member Perspectives on the NIAO Relationship**

In general, the feedback from members during interview was positive about the relationship between the PAC and NIAO, and reflected the foregone analysis of the committee having matured and grown over the course of the mandate. One interviewee described the work of the committee as being a ‘two-pronged approach’ (Interview 6, 2014), with another describing the two as ‘working in tandem’ in order to get to the centre of the key issues (Interview 7, 2014). It was also noted by members as being unusual at first to adapt to having an external body, independent of the committee, working so closely with it (Interview 11, 2014). Compared to statutory committees, this is a unique relationship, but as was suggested in the interviews, it is a necessity for a committee as specialist as PAC, which deals routinely with complex financial matters, to have the support of trained auditors who are able to offer expertise which the committee would otherwise lack (Interview 7, 2014; Interview 8, 2014). Interviewee 2 commented that this
is ‘part of the strength of the PAC’ while Interviewee 6 noted it is a necessary ‘partnership approach.’ The interviews indicate that there is a general acceptance amongst members about the necessity of having a good working relationship with NIAO. Some additional positive sentiments were that a good working relationship makes the work of the committee ‘much easier’ (Interview 4, 2014) and that the relationship ‘is good in terms of support for members’ (Interview 10, 2014). With regard to the work NIAO undertakes supporting the committee and the guidance officials are able to offer, members were notably appreciative across interviews for this and all recognised NIAO as having an important role in supporting PAC.

The only critical comments in this regard came from one member who stated that they would like more information provided by NIAO but presented in a simpler form, although they noted that this was ‘just not possible’ and that the balance of this at present was ‘just about right’ (Interview 3, 2014). A further suggested that PAC would benefit from having greater ability to steer the work of NIAO by having more influence on the topic choices of VFM reports (Interview 1, 2014). In reality, though, it is ultimately the C&AG who, within the confines of resource limitations and other factors such as topicality and urgency, makes the final decision on VFM report topics. The practicality of this suggestion is, therefore, negligible.

Members were also vociferous in response to claims in the media that PAC ‘piggybacks’ on the work of NIAO (British Broadcasting Corporation Radio Ulster [BBCRU], 2013). While, overall, the idea that an element of piggybacking exists in the relationship was accepted as true (given that the work of PAC derives directly from NIAO reports) – for instance, Interviewee 11 stated they ‘wouldn’t argue with that [critique]’ – members also emphasised that PAC was able to add its own dimension to investigations. One interviewee noted that as elected representatives, members might have information
brought to them from constituents relating to PAC inquiries that NIAO might not have had during its report fieldwork, which in a ‘smoke and gun’ situation could help ‘steer [PAC] in the right direction’ (Interview 6, 2014). It was also noted that PAC is able to take NIAO reports ‘to the next level’ and ‘really action’ them (Interview 7, 2014). Another member argued that as PAC processes move on, they increasingly diverge from the initial NIAO report (Interview 10, 2014), indicating that PAC has the flexibility in its remit to examine the general topic of NIAO reports in a completely different way. Where the NIAO investigation works towards the creation of a VFM report, PAC works from this as a starting-point. These comments appear to indicate a strong support for the notion that PAC does ‘piggyback’ on the work of NIAO insofar as it selects NIAO reports to base inquiries on, but that beyond this point, it is a separate and distinct project. This suggests a confidence in the committee that it was able to take ownership of its own inquiries and effectively fulfil its fiduciary function.

Despite much positivity, some members expressed uncertainty about the level of interaction between PAC and NIAO. One member was emphatic that there needed to be a much greater separation between PAC and NIAO, stating that the progression and strengthening of the committee would be limited so long as a perception existed that PAC was merely an extension of NIAO (Interview 1, 2014). It was also suggested that it may be beneficial to reduce the amount of time NIAO officials spend at PAC meetings, the reasoning being that officials being present for almost all agenda items at every meeting was leading to a culture of asking ‘what does the Audit Office think?’ each week (Interview 7, 2014). This member proposed that if meetings could be structured so that officials only had to be present ‘time to time,’ or in such a way that a NIAO presence might only be necessary ‘once every few weeks’ then it might weaken this tendency. This suggests that there was a desire to some degree within the committee for even greater
autonomy and perhaps for the committee to take greater control of the working relationship with NIAO. This is something for which PAC in the Scottish Parliament could be used as an example, given that this particular committee appears to generally have a more distanced relationship with AS.

Members clearly perceive this as a positive, productive and, above all, a necessary relationship that in general works well, but which, nonetheless, could benefit from a contemporary reassessment of practices and procedures. This finding is in line with the theory presented in the literature on PACs and with larger-scale research on PACs which has been completed elsewhere, namely the Commonwealth Parliamentary Association’s (CPA) survey of PACs as presented by McGee (2002). This is encouraging, and reinforces that despite the contextual challenges for PAC in Northern Ireland, the PAC and legislative auditor relationship is fundamentally comparable with that seen elsewhere in terms of its purpose, while remaining procedurally distinct. Further, it shows that the committee did develop in terms of becoming more self-sufficient over time, albeit with members remaining pragmatic at the time of interviews of the need for continuous reflection on further development in the future. The emerging independence of this committee and the desire for this to increase showed an internal confidence growing in the committee’s abilities. That this was mirrored by a change in the procedural relationship with NIAO from one of near-dependency to support over these years offers further indication that this is a committee which did grow in strength over this time.

Conclusions

This paper has sought to further understanding of PACs in considering how theory about these scrutiny bodies is challenged when confronted with the complex realities of institutional organisation. In choosing the extreme case of Northern Ireland, PAC theory
It has been put to a hard test. It has been shown here that even in the context of consociational power-sharing institutions, which emerge in response to deep-seated social division and which in the Northern Irish example reinforces binary community identities, it is still possible for the influence of party-political interests in PAC work to be mitigated. This is not without its challenges, but it has been shown that when the political will is present to do this, in conjunction with formalised protocols in the design and operation of such committees to support this, it is possible for a comfortable space between PAC theory and the demanding, complex political reality of the legislature to be settled in. Maturation of PAC as a scrutiny body has been evident in Northern Ireland in looking at the ways in which its interaction with NIAO changed over the 2011-2016 period, and in taking into account the perceptions and experiences of this relationship shared by members in 2014. Northern Ireland has defied expectation in the success of its PAC members navigating this complexity and in the committee succeeding in not only functioning, but functioning well as a collective unit with aspirations for further development, albeit the impact of the current political stalemate on this will remain to be seen (Rice, 2018).

This research also reinforces the importance of PAC mechanisms to mitigate partisanship and moreover, it shows that even in legislatures where deep division exists, these protocols are effective instruments in managing partisanship in PACs. It is also testament that as the cohesiveness of a PAC increases and trust between members grows, focus redirects from managing relationships to managing the committee, and with that comes a motivation to further develop the committee’s capabilities going forward. This has implications for the relationship with the legislative auditor, changing it from a relationship akin to dependency to one of support. However, this paper also highlights that such success is heavily reliant on the existence of political will for members to
become ‘committee creatures’ over ‘party animals’ – without this, a PAC simply cannot achieve becoming more than a procedural box-tick in the parliamentary scrutiny framework. It is this which has been central in making the reality for PAC in Northern Ireland so drastically different from initial theoretical expectation.

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1. This research was partially presented in a dissertation in 2014 for the award of M.A. Legislative Studies and Practice in the School of Politics, International Studies and Philosophy at Queen’s University Belfast.
2. The author was a PAC member of staff in the Northern Ireland Assembly from September 2013 to June 2014.
3. For a more fulsome account of the history of PACs, see Jones & Jacobs (2006) pp. 68-69.
4. See Foster (2015) for a more thorough explanation of the work of legislative auditors.

References


