



In the absence of angels: the role of auditors and parliament within our system of checks and balances

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IPAA WA – Integrity and accountability conference: Building a resilient public service

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Outline

If men were angels, no government would be necessary. If angels were to govern men, neither external nor internal controls on government would be necessary.

- Federalist papers 1788

- Recent address to Australasian Council of Public Accounts Committees Conference
- Reflections on human nature
- Auditors General and Financial Oversight Committees
- Challenges facing democracies
- Our roles in restoring/maintaining trust

Reflections on human nature

wickedness of man was great on earth

- Genesis

man is by nature a political animal

- Aristotle

constant experience shows us that every man invested with power is apt to abuse it

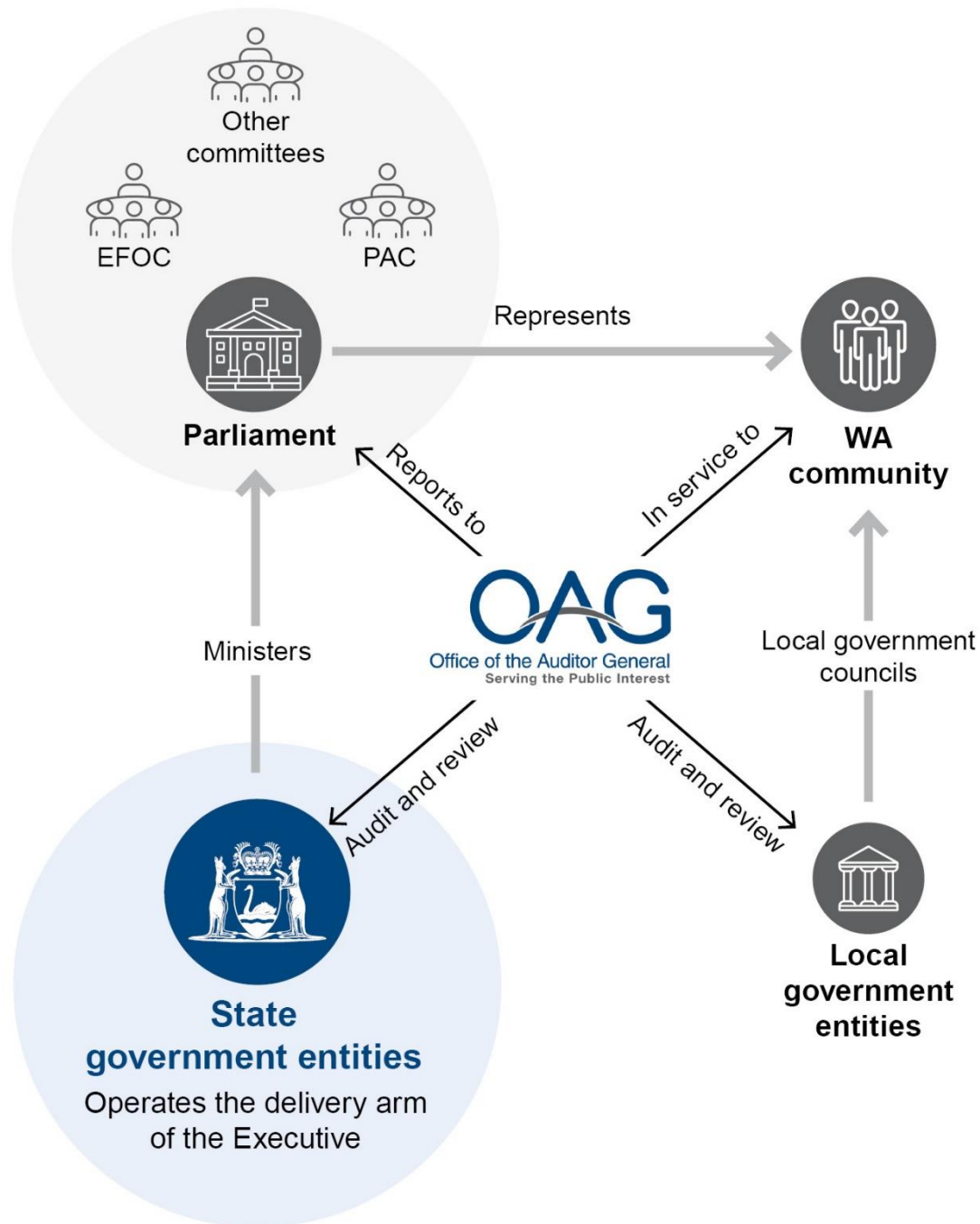
- Montesquieu

power tends to corrupt and absolute power corrupts absolutely

- Lord Acton



The Death of Julius Caesar, Vincenzo Camuccini, 1804 - 1806; Italy



Checks and balances within parliamentary systems

Auditors General and Financial Oversight Committees

- Gladstonian Reforms 1861-1866
- WA Public Accounts Committee (PAC) – established 1971
- WA Estimates and Financial Operations Committee (EFOC) – established 1989

the role of Parliament in the process of [financial] control was limited [and] its scrutiny of public spending was weak

- UK PAC report

Auditors General: a conduit to informed parliamentary scrutiny

Somewhere, someplace in Canberra right now public servants are making an administrative or a policy decision and one of the key questions they are going to ask is this: will this survive scrutiny at estimates?

How many billions of dollars do you think have been saved simply by having the threat of Senate estimates committees?

- former Senator Robert Ray



Democracy under threat?

Democracies around the world are under threat from a range of anti-democratising forces

- Hon Clare O'Neil

... depressing fact ... that here, as elsewhere, trust in democracy appears to be falling

- Peter Shergold, AC

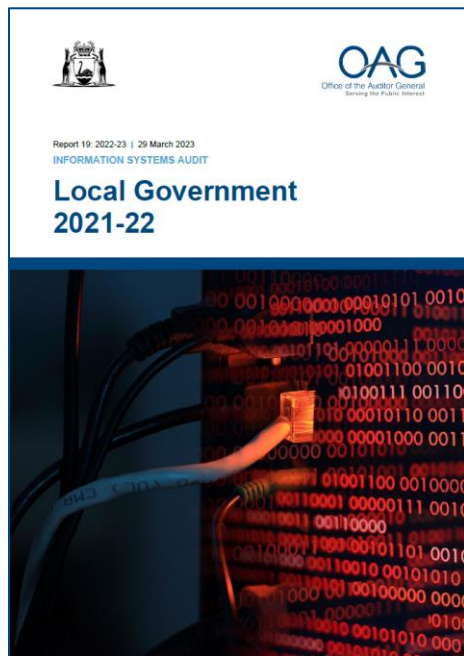
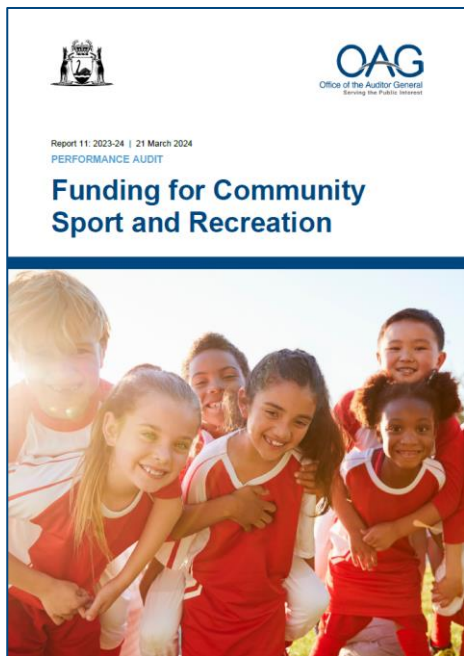
“post-truth” era of social media

- Peter Shergold, AC

Australia is now ... engaged in a democracy-changing experiment with the smartphone and losing trust in institutional authority

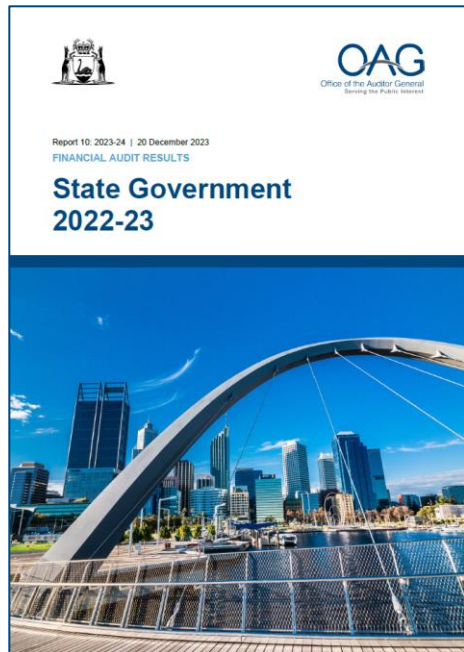
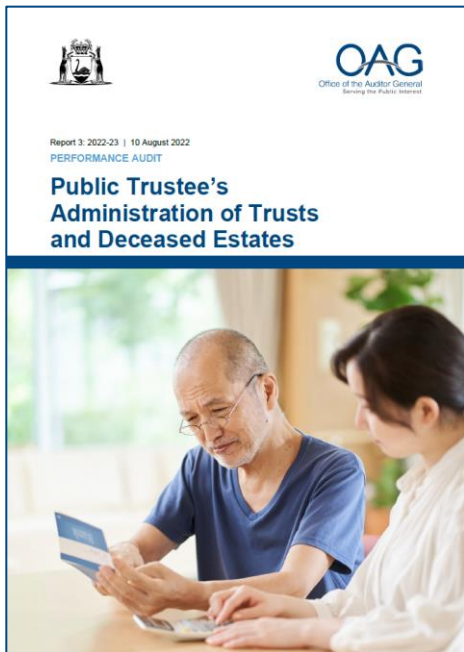
- Paul Kelly





Our role in restoring and maintaining trust

- Transparency and accountability
- Strong parliaments
- Auditors General support Parliament *and* Executive
- Credible information and independent assurance
- Accountable and responsive governments



Questions?

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