

CORRECTED VERSION

PUBLIC ACCOUNTS AND ESTIMATES COMMITTEE

Independent Officers of Parliament Subcommittee

Inquiry into officers of Parliament legislation

Melbourne – 22 August 2000

Members

Mr B. Forwood
Mr P. J. Loney

Mrs J. M. Maddigan
Mr T. C. Theophanous

Chairman: Mr P. J. Loney

Staff

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Witnesses

Mr W. Cameron, Victorian Auditor-General; and
Mr J. Manders, Assistant Auditor-General.

The CHAIRMAN — I welcome Mr Wayne Cameron, the Victorian Auditor-General, and Mr Joe Manders, the Assistant Auditor-General, to this hearing on the need for officers of Parliament legislation. I note at this stage that Mr Forwood, the deputy chairman of the Public Accounts and Estimates Committee, is an apology due to a longstanding commitment. All evidence taken by this subcommittee is taken under the provisions of the Parliamentary Committees Act and is protected from judicial review. However, any comments made outside the precincts of this hearing are not protected by parliamentary privilege. All evidence given today is being recorded by Hansard. Witnesses will be provided with proof versions of the transcript early next week.

We have received your submission, which the committee has seen. Before going to questioning, is there any statement you would make or anything you would like to draw to the committee's attention from your submission?

Mr CAMERON — We welcome the opportunity to discuss this issue with the committee. On my taking up of office I was pleased to observe that at that time the Audit Act recognised the position of the Auditor-General as an officer of Parliament but I know from some experience that it is not clear to most people what that actually means — how do you actualise that reality? Downstream from that, is there anybody else who perhaps ought to be treated in a similar vein? That was why I was pleased that the committee decided to pursue this inquiry so as to establish a more enduring framework for those whose *raison d'être* it is to work for Parliament, act in Parliament's interest and report to and have a special relationship with Parliament.

The key matters we have raised in our submission are the importance of this issue in a constitutional context, principally seeking to cement the relationship of an officer of Parliament with Parliament itself. We draw on some international precedents in terms of the Australian national office. We draw the committee's attention to earlier work done in New Zealand by the public estimates committee there and to some of the work that was done in developing the amendments to the audit legislation -before Christmas. I would not add anything to that except to say that many of the elements of what we have talked about here are in place for ourselves. There are two that are not, but it still raises at large the question of whether the wider framework is available for anyone else should Parliament feel there are other officers who should be treated consistently with my office.

The CHAIRMAN — Could I take you first to the larger framework and ask if you believe there should be a single piece of legislation to cover officers of Parliament generally or a specific piece of legislation created for each officer of Parliament?

Mr CAMERON — My sense is in the enabling legislation for each officer of Parliament to simply recognise that they may be an officer of Parliament and therefore be subject to some broader framework. My experience in New Zealand is that some aspects of that framework were captured in the Public Finance Act, Part 5, which sought to deal with the accountability and funding dimension. Possibly it is tidier in the interests of Parliament to have a separate piece of legislation, but it needs to be somewhere. To put it in the Financial Management Act might limit it a little bit, just to financial issues, and I think it is broader than that. My sense is that it might be tidier as a separate piece of legislation to recognise that there is a very special group of statutory office-holders who need this kind of framework to operate in, in which case there would be downstream amendments to, for example, the Audit Act.

The CHAIRMAN — The five New Zealand criteria for establishment of officers of Parliament are noted in your submission. Do you believe that those five criteria are still sufficient or are there any other criteria you suggest should be added in looking at this question?

Mr CAMERON — I would largely confirm those criteria. However, my feeling is that there is an overarching criterion or test that was probably reflected throughout the document, although I do not recall, which is that the overriding test should be that such an office should serve the interests of Parliament. There is a lot of joined-up thinking about the independence factor versus the factor of serving the interests of Parliament. Many other office-holders, by virtue of their tasks or jobs, need to be independent. However, what makes this issue different is that they are serving the interests of Parliament by enabling Parliament to hold the executive to account as part of the accountability framework that the Westminster model has embraced.

The CHAIRMAN — It has been put to the committee that a criterion could be that officers of Parliament should have a review or inquiry function but should not have an advocacy function, and that once they become advocates for a particular interest group or on behalf of something, that may be the point at which they cross the line from being independent officers of Parliament.

Mr CAMERON — Yes. Speaking for my office, I do not think it is appropriate for the Auditor-General to have an advocacy role per se, because at the end of the day Parliament ought to decide on policy options. It is the

role of the Auditor-General to tell it how it is, to inform the parliamentary debate. To determine what advocacy debate takes place from that point on, one would need to be very careful. I would not characterise an Auditor-General as having an advocacy role. Certainly he or she might make suggestions, but it is not his or her role to advocate a particular course, because that becomes a policy debate.

The CHAIRMAN — Or to advocate on behalf of any particular body?

Mr CAMERON — Absolutely. That runs right in the face of the neutrality and independence of a statutory office-holder.

The CHAIRMAN — In the submissions and evidence we have taken here and elsewhere there seems to have been general agreement and acceptance that auditors-general and ombudsmen fit naturally into a definition of officers of the Parliament, and various levels of agreement or disagreement relating to other officers. Do you have a view on whether auditors-general and ombudsmen on the one hand and statutory officers on the other should be included in the definition of officers of Parliament?

Mr CAMERON — Using the criterion that those who serve Parliament's interests and provide information that allows Parliament to hold the executive to account are officers of Parliament, it would seem to me that very few positions would fall into that definition. Many other statutory positions are, by their very nature, independent, however it would be difficult to argue that they are there serving Parliament's particular interests. Often they are there as part of the operating framework of government, by whatever mechanism is appropriate.

My feeling is that independence should not be the criterion; it is more about serving Parliament's interests.

Mrs MADDIGAN — Does the Ombudsman not advocate on behalf of people?

Mr CAMERON — I would have thought — and I should not speak for him — —

Mrs MADDIGAN — What is your view, then?

Mr CAMERON — My view would be that he examines a particular concern drawn to his attention, not dissimilarly to myself, and makes a judgment about the facts of the matter. In some jurisdictions the ombudsmen then report to a minister or the executive, and that is done to get some action to take place. That is different to what happens with an auditor-general who reports to Parliament and who has, in an operational sense, a special relationship with a committee such as this, which picks that report up and applies it in the parliamentary context. Everybody accepts that is the appropriate role for an auditor-general. You would need to ask the Ombudsman about whether there would be any loss of effectiveness of his activities if he were denied the opportunity to advocate a course of action in respect of a particular concern that was raised with him.

Mrs MADDIGAN — What about the role of the health service commissioners? Would you see their role quite differently?

Mr CAMERON — Yes. Their role is similar to an ombudsman's role in the sense that they are picking up the concerns of people who feel, for whatever reason, that they are not being treated appropriately by an instrument of government. They are neutral advocates able to do that.

The issue becomes interesting: what happens to the product of that work? If their role as an independent party is simply to provide comment to the government about a wrong or a right, and the government takes action on it, I would have said in such circumstances they were not working particularly for Parliament as such. But if it were thought they should produce a report to Parliament out of those inquiries, that Parliament should be informed and debate the issue, that is a different thing. Perhaps it is a matter of size. Sometimes issues pursued by the two parties you have instanced are significantly large as to cause a debate and be an important element of the accountability relationship, but generally they are not about accountability; generally they are particularly about performance. I am thinking on my feet, but that could be a differentiator whereas our role is one that empowers Parliament to hold the executive to account across a spectrum of its activities.

Mrs MADDIGAN — But yours is about performance, too?

Mr CAMERON — Yes, of course, about the efficient and effective use of resources rather than citizens' rights, necessarily.

Mrs MADDIGAN — It becomes that, because your performance audits are handed to Parliament, on behalf of members of the community, to ensure their rights are protected and that the government is operating properly; isn't that right?

Mr CAMERON — Not so much about the protection of their rights but more about the efficient delivery of outcomes and service. If people have their rights denied, examination of that issue is not a role for our office. If, in the course of some inquiry or audit, we found that was an issue, it would be passed to the appropriate body such as the Ombudsman or the people you instanced, for them to pursue. Ours is more about use of, and accountability for, the wise use of resources, essentially.

The CHAIRMAN — To take up the point about the Health Services Commissioner, it would seem that a line or a couple of lines of demarcation are possible so that officers of Parliament would work across the whole of government and entirely within the public sector, whereas the Health Services Commissioner, for example, works within a defined area and also crosses both the public and private sectors in dealing with complaints, and that that may also constitute part of the role, and I return to the question you were discussing about acting on behalf of Parliament in reviewing government rather than taking a general interest in a specific area.

Mrs MADDIGAN — And a number of those would fit into the same category.

Mr THEOPHANOUS — Your submission is arguing that in the case of your office, you should be an officer of Parliament and there should be some recognition of that by way of some extension. Is not the current situation that you have been recognised as an officer of Parliament?

Mr CAMERON — The statute was amended in 1997 to make the position an office of Parliament. The subsequent discussion is: what does that mean?

Mr THEOPHANOUS — In terms of your office, what would you like to see come out of this?

Mr CAMERON — As I said earlier, many of the elements that one would expect to see in a framework that protects the interests of an officer of Parliament have been captured in the audit legislation except for two elements. At the moment the appointment of the position of Auditor-General falls within the role of the committee and essentially the terms and conditions of appointment are established there, but the question about remuneration is at large. I do not think it should be at large but that it should be determined by an arms-length mechanism. Many other jurisdictions have either a higher salaries tribunal or commission that reviews the salaries of many independent statutory office-holders or, in some cases, there is a linkage with some other position. I instanced those examples.

Mr THEOPHANOUS — Remuneration is one; what is the other?

Mr CAMERON — The other is about determining the appropriation. The final disconnect from the executive is to have Parliament determine the amount of resources allocated to an office of Parliament. At the moment the mechanism is that the committee examines the budgetary bid by the office. It can take advice from whichever party — and it is appropriate to take advice from, for example, the Department of Treasury and Finance. That would seem sensible. But at the end of the day the Treasurer determines what he puts in the budget — in other words, it forms part of the government's budget. One alternative mechanism is that the results of the committee's deliberations on the budget review be tabled in the house and the Treasurer be requested to incorporate that budget submission into his budget. In other words, you simply require the budgetary sum for an office of Parliament to be included in the budget.

Mr THEOPHANOUS — The two issues you have raised are both financial. What do you say to the argument that ultimately the budget is determined by Parliament, anyway? The overall budget has to be voted on by members of Parliament, including the budget that goes to the Auditor-General. In that sense, Parliament can have its say, as it were, although ultimately it becomes a recommendation of the Treasurer.

In answer to your question, your submission to the committee goes to one side of the equation — that is, the side of increasing your rights or, to put it another way, strengthening the position of the Auditor-General as an independent officer, which includes your recommendation about remuneration and a budget. However, there are two sides to all stories. Your position has been significantly strengthened by legislation. That has increased your ambit and made you an officer of Parliament, so your position has been strengthened quite significantly. It is interesting that the only issue you can raise relates to financial aspects.

My concern is that this is a two-way street. One of the roles of this committee is to actually make the Auditor-General accountable for the efficient use of public funds, on the one hand, and for his or her perceived performance, on the other hand. I know you have had some transitional issues to deal with and on one occasion this committee raised some matters with you about a timely response to the committee. As an officer of Parliament how do you think we could strengthen your accountability and that of your office to the committee, as it does not seem to be part of the submission?

Mr CAMERON — One of the changes that were made to the audit legislation pre-Christmas was the recognition that the quid pro quo for increased powers was improved accountability. An important element of that was the requirement for me each year to produce a plan on what we were going to do with the resources that Parliament would allocate to us and for me to discuss that plan with the committee and take into account the comments made thereon. That is a very important ex ante scrutiny role that has not happened anywhere else in the world that I am aware of. Some would argue against it on the grounds that it does encroach a little on the independence of the office. I do not share that view; I see absolutely nothing wrong with discussing what the Auditor-General is going to do with the resources allocated by Parliament, roughly by when, and the performance requirements, et cetera.

Mr THEOPHANOUS — The previous Auditor-General did a similar sort of exercise. It is not a — —

Mr CAMERON — He did not table anything and did not do it in detail, I think. Joe?

Mr MANDERS — There was provision, as you would be aware, in the legislation for consultation with the committee on the performance audit program.

Mr CAMERON — That is right.

Mr MANDERS — But it was just one important element of the operations of the office, not the totality of the operations of the office. So that latest amendment to incorporate — —

Mr THEOPHANOUS — So you extended it from the committee being consulted about performance audits to a broader ambit of the whole — —

Mr CAMERON — The whole dimension of the office's performance — not just in terms of undertaking performance audits but also in terms of looking at the maintenance of its operational capability and the general performance criteria for the office as a whole. On the suggestion by the committee the last time we met on this subject we have committed to re-examine our performance measures and indicators and to discuss those with the committee so that at the next planning round the committee is comfortable and thinks it is appropriate — or has a strong input, anyhow, into the appropriate measures of performance of the office.

The other dimension — which is not in the legislation and does not need to be, but which I committed to — is that each quarter I would produce for the committee and send to the Chair a report on our performance against the annual goals so the committee was well informed on a regular basis about how we were progressing against them, thus avoiding having this discussion at the beginning of the year and know very little about our progress until the end of the year, which is not appropriate. I see the committee as a surrogate minister in that sense. I am more than happy to, on a quarterly basis, talk about the performance of the office against those criteria. I think the mechanism is in there — certainly the will for my part is there — to more than adequately establish some form of better quality accountability for these powers the office has sought to be given.

The CHAIRMAN — I follow through on what Mr Theophanous has said. In New Zealand the officers of Parliament committee actually recommends to Parliament what the appropriation should be about a fortnight before the budget, and the recommended appropriation for the Auditor-General is put to Parliament sometime before the budget. Prior to that the committee is supplied by the relevant officer of Parliament with very detailed information on the budget, including performance measures and how performance measures from the previous year were met, and all that sort of information. It then conducts hearings, at which the Auditor-General's office makes presentations and is subject to questioning from the committee and Treasury and Finance presents its view on the estimates, et cetera, after which further negotiations take place.

I should point out that the Presiding Officer of the New Zealand Parliament is part of that committee and essentially acts in the manner you are talking about — as minister. If you were looking at having a greater responsibility for the budget, is that the sort of process you would look at — giving that detailed information to the committee?

Mr CAMERON — Absolutely, yes.

The CHAIRMAN — And you would expect there to be input from both the Auditor-General and Treasury and Finance, and perhaps even the committee by taking independent expert advice on some of those matters before coming to a view?

Mr CAMERON — Yes. My feeling would be that the committee would get advice on our plans and on our budgetary submissions. One of the appropriate sources for advice is Treasury, because it is not only a source of disciplined analysis which is compiled or transacted on a consistent basis across all other agencies, but is — my feeling is — quite a good mechanism and a good way of making sure that you do not get too far out of sync, essentially, with the kinds of considerations and disciplines that are being imposed on other agencies, so that whatever is happening to them, the context of analysis and scrutiny for my office is the same.

For example, for this year I have undertaken to produce a comprehensive business analysis of, essentially, the new organisation for discussion with the committee before Christmas. That is a major task — a significant task — and will take some fairly lengthy discussion. Joe is responsible for that task. My expectation is that coming out of that the committee would be pretty well informed about what it is we do, how effectively we do it, how we measure our performance, and those sorts of things, so that when it came to the budget-round discussion in February or March — whenever the time is — that sort of detailed scrutiny and analysis you were talking about could take place in the context of the wider business plan. Then we could close out our planning discussions with the committee by, let us say, the end of March, including the draft annual plan for the forthcoming year.

Mr THEOPHANOUS — You know that individual members of the Public Accounts and Estimates Committee probably have their own views about the priorities that should apply to audits. That is evident when you consult with the committee about performance audits, and so forth, and from internal committee discussions. Given that your plan would, to some extent, take up some suggestions of a commitment, and to another extent perhaps would not, do you not think that the relationship between the committee and the Auditor-General would be one in which there would be some temptation or expectation by some committee members that the Auditor-General ought to conduct certain types of audits and should be funded for those audits? All I am saying is that the committee is intimately involved in the process of performance audits and other activities of the Auditor-General.

Mr CAMERON — Only — —

Mr THEOPHANOUS — Why is taking it one step away to Treasury, which arguably does not have the same access and knowledge and relationship with the Auditor-General, not a better model? Can you point to somewhere where that relationship has affected the operation of the Auditor-General's office?

Mr CAMERON — The relationship between the parliamentary committee and the Auditor-General?

Mr THEOPHANOUS — No, where retaining the power to decide the budget of the Auditor-General in Treasury has actually affected the operations of the audit office?

Mr CAMERON — As of yesterday it is the case in Queensland. There are many examples, for whatever reason — and I make no comment about why — where essentially the government of the day cuts the Auditor-General's budget. It is like getting the chief accountant cutting the audit budget. It is the very party one is actually examining. If anybody cuts it, it should be Parliament, and it is Parliament's right to do so.

Mr THEOPHANOUS — If the committee cut it, would you accept it?

Mr CAMERON — I have no say in that. It is clearly the role of the committee, not me, to determine my budget. My role under those circumstances would be to point out what the ramifications would be. It is clearly Parliament's prerogative, not mine, to determine what audit function it wants and how effective it wants it to be. What I plan to do before the close of the year is to discuss with the committee how we go about determining the discretionary audit program. We have not covered that business yet because we have been making changes in the organisation. It is important that the committee has a good feeling about how we choose to allocate our limited shot, so to speak; what kind of rationale we use and what risk-based methodology is applied in determining why there and not there. People are doing work on that now and we will produce a comprehensive picture about how we do that. We will then engage in a discussion on those matters.

It is my role to explain to the committee how we go about doing those things and to give it a better feeling about our planning process.

Mr THEOPHANOUS — I am genuinely trying to work out in my mind on which side of this equation I will come down ultimately. I cannot see why the committee is the body that ultimately determines this and whether that is not a better position for the committee to be in because it has a strong advocacy role it can play on behalf of the Auditor-General in representations to the Treasury and to the executive.

Mr CAMERON — To the executive. I do not think the committee would have a direct relationship to Treasury — I could have discussions with it — but essentially with the executive. It is clearly Parliament's call. This office is about assisting Parliament to hold the executive to account. It is appropriate that Parliament determine how resources will be allocated to that function and how effective it should be. It is inappropriate to have the agency that is the subject of the audit determine that quantum and that direction.

Mr THEOPHANOUS — Not in a vacuum. To take the point to its logical conclusion, what you say is that if the budget cut that occurred in Queensland occurred on the recommendation of the public accounts committee there, what possible argument could the Auditor-General put?

Mr CAMERON — None, except to point out clearly to the committee what the implications of that decision would be. That would be for the committee to weigh up. It is not my role to say I need a lot more or a lot less unless I feel that I cannot provide the service that the community needs.

Mr THEOPHANOUS — The budget of the Auditor-General is very public, and any reduction in its budget, or any government that tends to do that, would leave itself open to criticism for having done it. However, a public accounts committee could probably do it without having the same level of public criticism. In a genuine way I am putting a set of issues that it is not as simple as knowing something about how committees work.

Mr CAMERON — I understand what you are saying, and how some colleagues would feel about what you are expressing. It is my role to paint a clear picture, but the dynamics of politics is not my specialty. I work in the interests of Parliament. It is appropriate that Parliament determine the rules for what happens to the office, but I would accept what the committee decides in this area. This debate has been held in other jurisdictions with no changes made in most cases. One could argue about what difference it makes, but I believe I have presented the case. I will not die in the ditch over it; it is simply the purity of the issue about what should happen. At the end of the day the committee will make the call about what is the most effective way to meet the needs of Parliament.

Mr THEOPHANOUS — The other issue that was raised earlier is equally complex and difficult for the committee: that is, who should come within the ambit of an officer of the Parliament. I do not think it is as simple as whether they deal with the Parliament, because there is an overlap. For example, the commissioner for ecological sustainable development would have dealings with the government but would also have dealings outside of the government. That is a Canadian model. A suggestion has been made of establishing an essential services commissioner who would deal largely with electricity, gas and so on, some of which areas are government influenced and much of which now are not. Do you think it is a question of providing the protection that comes with being an officer of the Parliament to some of the statutory bodies rather than the simple question of whether they deal only with the government?

Mr CAMERON — I certainly think it is about recognising the special position of those bodies that work in Parliament's interest and not necessarily in the interests of the executive. There is no doubt about that. One of the differentiators might be that we cannot criticise policy. Some of those bodies may have the ability to comment on policy. We can talk about the effect of the implementation of policies but cannot comment either adversely or in support of a particular policy.

Mr THEOPHANOUS — We have had this argument with previous auditors-general on many occasions about whether they have stepped over the mark on policy comment. One could apply the same criteria. An ecologically sustainable development commissioner may not necessarily advocate a policy but may indicate in a report that the outcome of pursuing a particular policy is this, and might say, 'If you pursue another option you may get this result', as the Auditor-General has done in the past, which is a fine line.

Mr CAMERON — I understand that, especially when in the course of more comprehensive audits one can tell that the policy is not working and one cannot say that but can see when the advice was poor.

Mr THEOPHANOUS — I see it more in terms of the protection Parliament offered to such a body precisely because it might actually say some things that policy-makers do not like. Ultimately, even the Auditor-General is in that position. Even if you do not comment on policy, the fact is that when you make a comment about the functioning of a policy, it impacts on the perception of policy-makers and consequently it is

important that you are protected. I would say that the same thing in some sense applies to many others, but whether they deserve the protection of the Parliament, which is a high level of protection, is a complex question.

Mr CAMERON — Quite right.

The CHAIRMAN — That is an argument essentially about independence and how you give independence to the various ranges of people, which may necessarily be different for an officer of Parliament.

Mrs MADDIGAN — There might be some other level than officer of Parliament that does that.

The CHAIRMAN — That is right.

Mr CAMERON — Yes, it could be about statutory independence. It may be a little about representation. When you talk to those people they actually want independence or they want special recognition for particular reasons, mainly representation and funding. Certainly in New Zealand there was a forum of such officers that met on a regular basis because they did not feel they had adequate representation. They never advocated as a body, and that would be inappropriate to their independent positions to do so, but they drew strength from talking to each other, sharing skills and knowledge, et cetera. I do not think at any point they were ever considered to be serving Parliament's interests. They were seen to be more independent or statutory officers.

Mr MANDERS — From our brief research on that issue we found the diversity of frameworks for the various positions is quite striking in Victoria. I am sure that would be coming through in the committee's research. It is an area that is germane when looking at whether there is scope for some form of uniform standard of legislative approaches to those various areas, if they are on that second tier underneath the officer of Parliament status.

Mr THEOPHANOUS — It may be in terms of the various codes of practice that New Zealanders have developed, where they prescribe the relationship between the various officers.

Mr CAMERON — Yes, that is right, protocols.

The CHAIRMAN — It is interesting to note, particularly in light of the line of inquiry Mr Theophanous was pursuing, the submissions that a number of those statutory officers, who should be independent, have made where they essentially talk about financial independence, and it raises that whole question again. I would put forward the view that financial independence on its own is not sufficient reason to be an officer of Parliament.

Mr CAMERON — No.

The CHAIRMAN — Yet in many of the submissions to the inquiry that is probably the key issue that has been put forward as to why this officer or that officer should be an officer of the Parliament. I am not sure, for example, that the Director of Public Prosecutions would rightly be an officer of the Parliament. I would have thought he might be more an officer of the judiciary. There could be almost a separation of powers issue by saying he is an officer of Parliament. There are a range of other issues that sit there in company with those subjects.

Mr THEOPHANOUS — Should officers of the Parliament be subject to or exempt from FOI legislation?

Mr CAMERON — There is no reason why they should be exempt for their administrative actions, but it is pretty well recognised where that kind of legislation exists anywhere else that they should be exempted in the completion of their professional duties because it undermines the essential flow of information. It puts at risk the flow of information that occurs in the audit process if in fact some of that material becomes discoverable. So it is well recognised that we are subject to it for administrative activity, but not for professional activity.

The CHAIRMAN — It is probably an unfair question to put to you, but when you say it is fairly well recognised, I thought the Ombudsman had put the view that he was totally exempt.

Mr CAMERON — Would he be for his administrative activities? I cannot speak for him but our legislation recognises, as I pointed out — —

The CHAIRMAN — I think there has been recent debate around exactly this point with the Ombudsman, and the Ombudsman has put forward the view that he is totally exempt. However, it is subject to some argument and challenge.

Mr CAMERON — I would not advocate that the whole office be exempt. I think that is a pretty hard call, especially when we are not a small office. We are not big, but we are not small either. We employ more than 100 people. It is not inappropriate for administrative behaviours to be subject to that test. Why not?

Mr THEOPHANOUS — If somebody put in an FOI application seeking information on all the performance audits that you considered, and then all the ones you decided to do, would you consider that to be outside the ambit of FOI?

Mr CAMERON — I do not see anything wrong with people finding out what we may or may not have considered if it did not put at risk the completion of any professional duty. I am hesitating because it is not always apparent what is a performance audit. Some take a couple of hours; some take a year. I call them discretionary interventions, or special studies. What is a performance audit?

I like to keep an open mind about what you have to do in a year in terms of the annual financial audit, and everything else in my discretion. I can tell the committee that I have received my fair share of letters that are cause for some examination. Whether they progress into a full-blown audit is a matter of fact. One would need to be careful about that. I would not like to be required to disclose those kinds of letters.

Mrs MADDIGAN — Because of the allegations that are made.

Mr CAMERON — They are potentially damaging, so you would not do it. I am paid to make the judgment about what is made public and what is not in the public interest. Public access would simply undermine public confidence and not only the machinery of government but maybe some of the players in it; to make such disclosure public would be quite wrong.

The CHAIRMAN — Thank you, Mr Cameron and Mr Manders, for your attendance this afternoon.

Committee adjourned.