

MINUTES

of a meeting of the Parliamentary Committee of Public Accounts held in the Committee's Meeting Room, Level 6 of the Parliamentary Annexe commencing at 1.12pm on Tuesday 10 November 1992. Members present: D'Arcy (until 1.50pm), Elliott, Fenlon, Grice, Hollis, Pearce, and Santoro (from 1.15pm). Also present: Mr Dahms and Mr Beh.

The Research Director opened the meeting. He advised that the Legislative Assembly had established the Public Accounts Committee of the 47th Parliament by resolution passed on the morning of 10 November 1992. The resolution provided that the membership of the Parliamentary Committee of Public Accounts be Messrs D'Arcy, Elliott, Fenlon, Grice, Pearce, Santoro and Hollis. The resolution also provided that the Committee may sit while the House is sitting.

The Research Director further advised that Section 9 of the *Public Accounts Committee Act 1988* and Standing Order 190 provide that a Chairman and a Deputy Chairman be elected before the Committee proceeds to any other business. To this end he invited Mr Tony Elliott as the longest serving Member to call on the voice of the Members present for the election of a Chairman.

Election of Chairman

Mr Elliott called for nominations for the Chair. Mr Ray Hollis was nominated by Mr Fenlon and seconded by Mr Pearce. Mr Hollis was elected as Chairman on the voice of the Members present.

Election of Deputy Chairman

Mr Hollis assumed the Chair and called for nominations for Deputy Chairman. Mr Elliott was nominated by Mr Grice and seconded by Mr Pearce. Mr Elliott was elected as Deputy Chairman on the voice of the Members present.

The Chairman addressed the Committee. He discussed the Committee's powers and functions and outlined his expectations of the Committee.

Inward Correspondence

1. Responses Re: Implementation of Committee Recommendations by Government
 - Mr R D Doyle, Clerk of the Parliament (13 July)
 - Mr K DeLacy MLA, (23 July)
 - Ms A Warner MLA, (26 October)
2. Public Finance Standards Implementation Project
 - Mr H Smerdon, Under Treasurer (11 and 18 August, 14 October)
 - Mr M Boswell, Director - Program Management Branch,

- Queensland Treasury (3 September)
 - Mr L Scanlan, Financial Management Policy Branch, Queensland Treasury (21 September)
 - Dr P H Stanley, Director-General, Queensland Health (13 and 21 August)
 - Mr A G Hayes, Director Internal Audit, Queensland Health (4 August)
3. Mr J Purvis, Secretary Australasian Council of Public Accounts Committees (31 July and 28 August)
 - 1993 Bi-ennial Conference
 4. IIR Conferences (7 and 21 September, 16 October)
 - Invitation to PAC Chairman to address 1993 Annual Public Sector Accounting Conference (Sydney), 25 February 1993
 5. Mr H Smerdon, Under Treasurer (21 October)
 - Invitation to attend senior departmental executives financial management forum on 9 December
 6. Mr B Rollason, Acting Auditor-General (2 October)
 - Extension of Mr J P Beh's secondment to Committee
 7. Mr G Scott (received 6 October)
 - Student seeking information re: Program Evaluations
 8. Mr J Little (10 October)
 - Solicitors' Trust Funds Inquiry
 9. Ms H Donaldson, IAG Conference Co-ordinator (received 16 October)
 - Invitation to Mr Hollis to address Interdepartmental Accounting Group Conference on 28 October
 10. Mr P Forster, Director - The Consultancy Bureau (22 October)
 - Soliciting consultancy work from the Committee
 11. Mr C Denes, Director Corporate Services - Coopers and Lybrand (23 October)
 - Expression of interest in Committee inquiries

Resolved (moved D'Arcy, seconded Elliott) that inward correspondence be received.

Matters arising-

1. Mr H Smerdon, Under Treasurer (14 October).

Agreed that a letter acknowledging receipt of Queensland Treasury's draft policy on the recording and valuation of non-current physical assets be sent

to the Under Treasurer thanking him for the opportunity to comment and advising that the Committee did not wish to respond at this point in time.

2. Mr H Smerdon, Under Treasurer (21 October)
 - Invitation to attend senior departmental executives financial management forum on 9 December

Messrs Fenlon, Grice, Hollis, Pearce, Santoro, and Dahms expressed an interest in attending this forum.

Agreed Mr Dahms make the necessary arrangements.

3. Ms H Donaldson, IAG Conference Co-ordinator (received 16 October)
 - Invitation to Mr Hollis to address Interdepartmental Accounting Group Conference on 28 October

Chairman presented a report to the Committee on participation by Messrs Beh, Dahms and himself at the conference.

Outward Correspondence

1. Mr H Smerdon, Under Treasurer (11 August)
 - Public Finance Standards Implementation Project
2. Mr J Purvis, Secretary Australasian Council of Public Accounts Committees (28 August)
 - 1993 Bi-ennial Conference
3. Ms A Willoughby, IIR Conferences (5 October)
 - 1993 Annual Public Sector Accounting Conference (Sydney), 25 February 1993
4. Mr G Scott (6 October)
 - Response to request to Committee concerning material about program evaluations
5. Mr T Perrett MLA (19 October)
Mr J A Elliott MLA (19 October)
Dr D Watson MLA (19 October)
Ms L Bird MLA (19 October)
Mr J Sullivan MLA (19 October)
Mr W D'Arcy MLA (19 October)
Mr G Fenlon MLA (19 October)
Mr J Pearce MLA (19 October)
 - Draft copy of Committee report - "Review of the Implementation of the Public Finance Standards"
6. Ms H Donaldson, IAG Conference Co-ordinator (20 October)
 - Mr Hollis - Acceptance of invitation to address conference

Resolved (moved Grice, seconded D'Arcy) that outward correspondence be adopted.

Authority of Officer on Secondment (Mr E C Dahms)

Resolved (moved D'Arcy, seconded Elliott) that Ted Dahms (on interchange from the Queensland Museum to the Parliamentary Committee of Public Accounts) be appointed to assist the Committee in the conduct of its business and to act under the Committee's authority and direction, in terms of Sections 19 and 20 of the *Public Accounts Committee Act 1988*.

Authorisation for Chairman to make statements on Committee's behalf

Resolved (moved D'Arcy, seconded Elliott) that the Chairman be authorised to make statements on behalf of the Committee, subject to any further direction by the Committee.

Public Finance Standards Implementation Project

Mr Beh provided an overview of the Public Finance Standards Implementation project to the Committee. He also discussed matters contained in the Chairman's draft report which were additional to and varied from the report outline approved by the Public Accounts Committee of the 46th Parliament at its meeting of 14 August 1992. In accordance with Standing Order 203, the Chairman's draft report was read to the Committee and minor editorial changes were made and accepted by the Committee.

Agreed that the Chairman present the final draft of his report to the Committee at its next meeting.

Appointment of Auditor General

Mr Hollis informed the Committee that he has assumed Chairmanship of the selection panel for the appointment of the Auditor-General.

Committee Budget Statement (31.10.92)

Noted by Committee.

Committee Travel

- Interstate visit (23 and 24 February 1993)

The Chairman suggested that the Committee travel to Canberra and Sydney on 23 and 24 February 1993 to meet with the Commonwealth and New South Wales Public Accounts Committees. The Chairman and Research Director will be staying over in Sydney for an IIR Conference (25-26 February 1993) on Public Sector Accounting and Resource Management and the Chairman invited other Members to do likewise.

Agreed Mr Dahms provide a costing to the Committee at its next meeting.

- 1993 Bi-ennial Conference (Hobart, 29-30 March 1993)

The Chairman provided brief details and proposed that all Members attend.

Next Meeting

12.45pm Friday 13 November 1992, Committee's Meeting Room, Level 6 Parliamentary Annexe.

The meeting closed at 2.12pm.

Confirmed

13th November 1992

Chairman

