Abstract:

Statutory recognition of the Auditor-General as an Officer of Parliament—does it make a difference?

A number of Australasian jurisdictions include a provision in their legislation which specifically recognises that their respective Auditor-General is an independent Officer of Parliament.

Other jurisdictions for the purpose of reference in the statutory framework do not declare their Auditor-General as an Officer of Parliament. In practice, this means that whilst the Auditor-General is an independent statutory officer that reports to the relevant Parliament/Assembly, the Act establishing the Office does not use the phrase—Officer of Parliament.

The literature suggests that the action of declaring the Auditor-General an Officer of Parliament in statute strengthens the status and symbolism of the Auditor-General and the important relationship the Office of Auditor-General has with the Parliament. In practice, it has no effect to the Auditor-General’s actual independence from the Executive Government. Independence is a fundamental requirement for Auditors-General to effectively carry out their important role of assisting Parliaments to hold executive governments to account. There is a strong argument that regardless of how Auditors-General are classified, the control of and the amount of the relevant appropriation plays a more significant role in their effectiveness. However, formal designation can raise awareness regarding the special relationship between the Auditor-General and the Parliament and may also strengthen that relationship. Further, formal designation also symbolically distinguishes the Auditor-General from the Executive and associates the Office with the Parliament.\(^1\)

After a short presentation, a panel format comprising representatives—from jurisdictions where the respective Auditor-General has been formally declared an Officer of Parliament together with jurisdictions where formal declaration has not occurred—will consider and discuss experiences, lessons learned, benefits and practical implications arising from statutory designation or non-statutory designation of the Auditor-General as an Officer of Parliament with a view to exploring the question of whether it makes a difference.

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