

CONFERENCE PAPER

Public Accounts Committees: Learning from Other Legislatures

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Abstract

Public Accounts Committees are integral features of democratic parliaments, overseeing executive expenditure, ensuring legislatures are informed of how public money is used and increasing the transparency of political institutions to the electorate. The Public Accounts Committee of the Northern Ireland Assembly is no different in this regard, despite functioning within an unusual institutional and political framework.

This paper presents an initial overview of two elements of a larger comparative study of PACs in Northern Ireland, Westminster, Wales, Scotland and the Republic of Ireland. Qualitative data gathered in 2014 is drawn upon in offering a partial response to three questions: how does Northern Ireland's PAC compare to PACs elsewhere; what can Northern Ireland's PAC learn from other legislatures in the UK and Ireland; and how could current practice be altered to incorporate the most valuable and practical of these lessons into committee procedures?

The first part of this paper explores a tension between the theoretical expectation of how PACs should function and the challenges of achieving this in the context of Northern Ireland, focussing specifically on the issue of partisanship. Part 2 presents findings from one area of a performance review of this PAC from 2011-2016 – recommendation output and follow-up. Procedural lessons that can be learned from the comparator PACs and feasibly applied in Northern Ireland are considered within this. The conclusion shows that despite the specific challenges facing PAC in Northern Ireland, this committee remains comparable with PACs elsewhere, and that there is value in looking to other PACs to inspire continuous procedural development of this scrutiny body.

Introduction

Public Accounts Committees (PACs) fundamentally demand non-partisanship in their work (O’Dea, 2015: 159-160). Achieving an apolitical approach to committee work is challenging in any legislature, however, in Northern Ireland, partisanship along community lines is instilled throughout the institutions as a result of consociationalism. The historical and deep-seated nature of the division in Northern Ireland means that working across designated groupings within the Assembly and across parties is a much more difficult task than might be typical in more traditional left-right political settings.¹ PAC members are, therefore, placed in a difficult position, where their committee demands an apolitical stance in their work, and their position as an elected representative requires a clear identification as ‘Nationalist’, ‘Unionist’ or ‘Other’ in addition to their party affiliation, clearly demarcating and emphasising the differences between these individuals.

The research presented in this paper constitutes part of a larger body of work which commenced in 2014, the aim of which was to contribute to the PAC’s strategic development plans through undertaking an academic study of the committee in Northern Ireland and identifying appropriate examples of good practice in other legislatures that could be adapted for this committee. As part of this, interviews were completed with all 11 members of PAC in Northern Ireland at the time, extended questionnaires were completed by the Clerks to PACs in Dáil Éireann, the Scottish Parliament, the National Assembly for Wales and Westminster, and a written response was received from the Convenor of PAC in Scotland.

This paper outlines and presents some initial findings from two areas of this research. Part 1 explores the tension between what is expected of PACs and their members, and the reality of the complex political environment in Northern Ireland. This is presented over two

¹ See, for example, Wilford (2003), McGarry and O’Leary (2006) or Geoghegan, (2010) for detailed discussion on the institutions and the division in Northern Ireland.

stages. Firstly, the academic expectations of PACs are outlined and explained, with reference to the specific arrangements in Northern Ireland. Secondly, partisanship in Northern Ireland's PAC is examined, drawing on theory and qualitative input from PAC members on the topic.

The second part of the paper presents findings from one of the approaches used in undertaking a performance review of this committee, looking specifically at PAC recommendations and their uptake from 2011-2016. Comparisons are drawn with the aforementioned PACs elsewhere in the UK and Ireland throughout and from this, some tentative suggestions are presented of ways in which PAC in Northern Ireland could consider altering its processes to develop further as a scrutiny body in the future while continuing to take account of the unique challenges facing the committee within the context of Northern Ireland. It is shown, however, that while these processes are important, it is only in conjunction with political will to work as a singular unit that PACs can truly begin to work towards becoming their most effective.

PART 1

Public Accounts Committees and the Northern Irish Example

PACs are described by Stapenhurst as 'the apex for financial scrutiny...[which] facilitate transparency in government financial operations' (2005, p. 4). It is an area which has begun to rise in prominence and importance internationally in more recent years (Wehner, 2003, p. 21-22; Jacobs, 2012, p. 7), and this has been mirrored by a growing interest in Northern Ireland's PAC, both within the institution itself and among the general public, particularly since the restoration of powers in 2007. This was evidenced most recently in the attention PAC received in relation to its inquiry on the 'Non-domestic Renewable Heat Incentive (RHI) Scheme' (Rice, 2016), and earlier through coverage of several other high-profile inquiries,

such as those which led to the reports on 'PSNI: Use of Agency Staff' and 'DCAL: Management of Major Capital Projects.'

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 came into effect in 1862 and the design quickly disseminated throughout the British Empire and Commonwealth where the Westminster-model of government was used. In this way, PACs became established internationally as fundamental features of parliaments.² Pelizzo (2012) highlights through examination of the reasons for the creation of new PACs, such as in Thailand or Ethiopia in 2006, that their contemporary purpose has not digressed from the original intent behind their creation. He highlights that in these examples, institutional reform was undertaken in an effort to overcome crises of regime legitimacy, showing 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 (Gilchrist and Coulson, 2015: 150-151). They are a means through which information can be brought to the attention of parliaments, enabling legislatures to more effectively hold their governments to account. This is usually done through *ex post* scrutiny of government spending, that is to say, scrutiny occurs in retrospect of public money being spent. This is because PACs 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.³ These reports present findings from audits and can be purely financial in nature or take the form of 'value for money' (VFM) analysis, also known as

² See Foster (2015) for a more information on the history of PACs.

³ See McGee (2002: 21-54) for information on the role and work of legislative auditors.

performance audits, which focus on specific projects and assess whether fair and financially-sound procedures were followed. Auditing bodies 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 best practice can be made and implemented within departments.

While no definitive criteria have been established to determine what exactly makes the 'perfect' PAC, existing literature and research gives a sense of what the integral features of these committees should be. Suthewasinnon and Saikaew (2015: 269) present a compilation of ten features which are highlighted across the literature, however, there are two of these in particular which are important to highlight given the scope of this paper.

Stapenhurst *et al* (loc. cit.) argue that a key 'success factor' for PACs is non-partisanship of members in undertaking their committee work, something Wehner (2003, p. 25-27) also identifies as being vital for undertaking *ex post* scrutiny. Existing literature shows that in theory, this feature is achievable through a combination of several means. Firstly, PACs customarily refrain from consideration of policy matters (Hoque and Thiagarajah, 2015: 8), as this could easily lead to some committee members toeing party lines, contrary to the ethos of PACs. This is a protocol which is followed closely in Northern Ireland. Secondly, it has become a common and somewhat encouraged practice that departmental officials, rather than departmental ministers, are called to give evidence to PACs during its inquiries, with the aim of mitigating the potential for partisanship arising during questioning or in shaping the outcome of the inquiry (Jacobs, 2012, p. 7-8). Again, this is something adhered to in the case of Northern Ireland. However, the decision to call a former departmental minister who at the time was 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 because of this protocol (Rice, 2016). Finally, PACs should have a membership proportionally representative of the composition of the legislature and be inclusive of both government and opposition members (Jones and Jacobs, 2009). In Northern Ireland, this is somewhat complicated by the power-sharing arrangements. Membership reflects the composition of the Assembly, with the position of Chairperson on this committee generally being filled by representatives that are not from the largest party.⁴

Where these three features are present – as is the case in Northern Ireland, and with its counterparts elsewhere in the UK and Ireland – there is, in theory, minimal motivation for committee members to pursue party political aims in their work within PAC. The role of the committee is reinforced as one of acting as a collective entity on behalf of the legislature, something which couldn't be achieved if the committee lacked legitimacy or was viewed as politically biased in its work. However, none of these approaches alone can combat partisanship of a PAC, but combined, it becomes possible to at least mitigate it. While even these safeguards cannot protect against party politics infiltrating the work of these committees in other ways, they nonetheless entail that an expectation is placed on members to toe a committee line as opposed to a party line when undertaking PAC work.

A second criterion for the 'ideal' PAC is that it puts in place procedures to follow-up on government departments and ensure committee recommendations are implemented (Pelizzo, 2011; Wehner, 2002). In Northern Ireland, this takes the form of Memoranda of Reply (MOR), which are returned to the committee through the Department of Finance (DoF)⁵ within 8 weeks of recommendations having been made. The purpose of this mechanism is to

⁴ Northern Ireland Assembly Standing Orders 51-52 outline this process, however, it is a matter of convention with PAC that the largest party will not nominate one of their members to become Chairperson.

⁵ This department was the Department of Finance and Personnel during the 2011-2016 mandate.

ensure that departments, where possible, implement the recommendations that the committee have made to them, and provide explanation when they do not.

It is evident that PAC in Northern Ireland is in line with the academic expectations of what this committee should be doing in terms of taking action to mitigate partisanship, and with regard to asserting its power through issuing recommendations following inquiries and following-up on the implementation of these. In terms of assessing this committee from a purely theoretical position, there is nothing to suggest that this committee is incomparable from PACs in other legislatures; indeed, it reinforces the point that the common fiduciary purpose shared by PACs across legislatures renders them inherently alike and perfectly placed to learn from each other. However, this does not provide any insight to the specificities of different legislatures, and the difficulties that this present for PACs in carrying out their work – having the right protocols in place and on-paper being able to show committee output does not give any indication as to whether or not a committee is working well or achieving what is intended. To get a better sense of this, it is imperative to examine the contextual specificities of legislatures themselves.

Public Accounts Committee Challenges in Northern Ireland

The Northern Ireland Assembly (NIA) is one example of a PAC which operates within a very particular institutional and political context, not least when compared to its counterparts in the rest of the UK and on the island of Ireland. By way of summary, the NIA is arranged according to the principles of consociationalism, a form of power-sharing which entails that all of the segments of divided societies are brought together to jointly govern (Lijphart, 1977). In addition, the Assembly is a devolved institution of the United Kingdom, meaning that it

holds competence for a range of legislative areas while remaining governed by Westminster for others (Dickson, 2013).

The troubled history of Northern Ireland made establishing these institutions a hard fought success with the Good Friday (Belfast) 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. The longest continuous period of operation was 2007 to January 2017, at which point the institutions were collapsed with the resignation of the Deputy First Minister. In addition, an Executive is yet to reform in Northern Ireland and the region has been without a functioning devolved government since January 2017. Such stop-start operations have not been seen elsewhere in the UK or Ireland, which itself gives testament to the difficulties of sustaining operational politics in the region.

These difficulties ultimately stem from a violent, historical conflict, which is commonly referred to as The Troubles. Epitomised by two predominant groups - the Catholic/nationalist and Protestant/unionist groups - the traditional Westminster-style, majority rule model of government had proven impractical, and indeed, had been the source of much antagonism between the two communities.⁶ Power-sharing in the form of consociationalism was determined as the only option which, in theory, ensured both sides were protected from each other and that each had a stake in the governing of Northern Ireland (O'Leary, 1999: 69). However, these procedural and institutional reassurances do not automatically entail that trust forms between the two groupings. It is this distinct lack of confidence in each other which has made it so difficult for the NIA to function smoothly.

⁶ For a full account of the history of these two groups, see Alvin Jackson *'Ireland 1798-1998'* and R. F. Foster *'The Oxford History of Ireland.'*

The nature of the institutional model demands that cross-community representation is secured throughout its operations, from the Executive to committees. In PAC, a committee which should be regarded as 'the pre-eminent committee' (McGee, 2002, p. 59), this is noteworthy. The particular style of adversarial politics in the Assembly is arguably a manifestation of the entrenchment of the historical divisions in the modern operations of the legislature, something which would be anticipated to extend throughout the institution to be seen in committee rooms as well as in the Assembly Chamber. This is epitomised in Wilford's assertion that Northern Ireland's politicians are inherently 'party animals' rather than 'committee creatures' (2003, p. 17), indicating that Members are first and foremost party representatives and so are 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 given that its composition reflects that of the Assembly.

In the Northern Irish case, therefore, this indicates that there is an inherent tension between PAC theory and the complex reality of the political arrangements in the NIA, which is exacerbated by the deep-seated and institutionalised nature of the divisions present and renders it an extreme example compared to other UK and Irish PACs, where more common left-right political arrangements prevail.

Member Reflections on Partisanship in Northern Ireland's PAC

As there is little quantitative evidence which can offer insight to the prevalence of partisanship in PAC in Northern Ireland, qualitative evidence was gathered on this matter from PAC members through interviews in 2014.⁷ Overall, this evidence suggests that partisanship is not an issue Northern Ireland's PAC, going somewhat against the expectation

⁷ All interviews were conducted by the author in June 2014.

that the nature of the consociational arrangement would present some uncertainty about this. Rather, across all eleven interviews, reference was made to PAC being different from other Assembly committees because 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). The 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 leaving political baggage at the door, given the historical and political significance of the subject body. That the committee was able to produce an agreed report on this topic is arguably testament to the ability of individuals to work as committee members with a common goal as opposed to working for the benefit of individual political parties. From this, it would appear that Wilford's (2003) assertion about the character of MLAs on NIA committees is brought into question with specific reference to PAC.

Teamwork has been integral to the development of this sense of unity on PAC, with an example of this collective approach being 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 are willing to forgo the expected party-politics in favour of having an effective committee (Hansard, 2013: 52).

This PAC clearly operates within a very different political and institutional context to that of its counterparts in the rest of the United Kingdom (UK) and Ireland. However, 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 brings PAC in line with the normalcy of how this oversight body operates elsewhere (Staddon, 2010: 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 2016, an issue which became heavily politicised and ultimately brought the downfall of the Assembly, there was a heated exchange between two members from the unionist and nationalist designations (Newsletter, 2016). To suggest, therefore, that PAC members do completely remove their party-political hats completely 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 evidence in the Northern Irish case 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 PACs, and this one in particular.

Northern Ireland's PAC clearly did not see partisanship as a problematic feature of the committee. In some senses, the recognition of the political, community and ideological differences between members appears to have created more of an impetus to look for the commonalities rather than the differences which existed, which for this committee is the shared interest of holding the Executive to account and establishing guidelines with the aim of making these processes in using public money more rigorous. That it is something which members recognise as necessitating a conscious effort to overcome is further indication that political will is key to its success, and that the formal processes and protocols which exist to limit partisanship in PACs are not enough in and of themselves to achieve it.

PART 2

Recommendation Output and Follow-up in Northern Ireland

Within the full research project undertaken, four areas were identified from the literature as appropriate bases for comparison across the case study PACs which would provide an insight into the functioning of these committees, and provoke discussion on practices and procedures in Northern Ireland. The first of these areas – recommendation uptake and follow-up – differs from the others in that examining this area provides a quantitative insight to the formal impact of the committee’s work on departments. Wehner (2003) identifies a lack of responsiveness of governments as one of the biggest challenges facing PACs, so it is apt to consider this as one way in which the effectiveness of any PAC can be examined. As highlighted previously, it is also one of the ten features which emerge in the literature as a necessary feature of the ‘ideal’ PAC.

To summarise the process, PAC inquiries lead to the production of recommendations which are published in a formal report. Following the publication of PAC reports in NI, the DoF is required to co-ordinate a formal response along with the relevant Executive department detailing which recommendations will be accepted or rejected and reasons for both. This document is the aforementioned MOR; it is managed by the Treasury Officer of Accounts (TOA) within the DoF and is presented to the Assembly within eight weeks of the report publication. It is standard practice for PAC to consider MORs thereafter and seek clarification on elements of it where necessary. Until recently, it was also common practice for the TOA to be present at PAC meetings when MORs were considered in order to offer a direct response to members’ questions where the information was available for them to do so.

While there is no formally established framework for how to measure the effectiveness of PACs, one way it has been suggested that its impact can be measured is by

adopting an ‘output focus’ and looking at the rate of uptake of report recommendations (Jacobs, 2012: 8).

Between 2011-2016, there was a high rate of acceptance of PAC recommendations. 88% of recommendations were fully accepted⁸ and a further 7% were partially accepted. 2% of recommendations were noted, and 3% of recommendations were rejected.

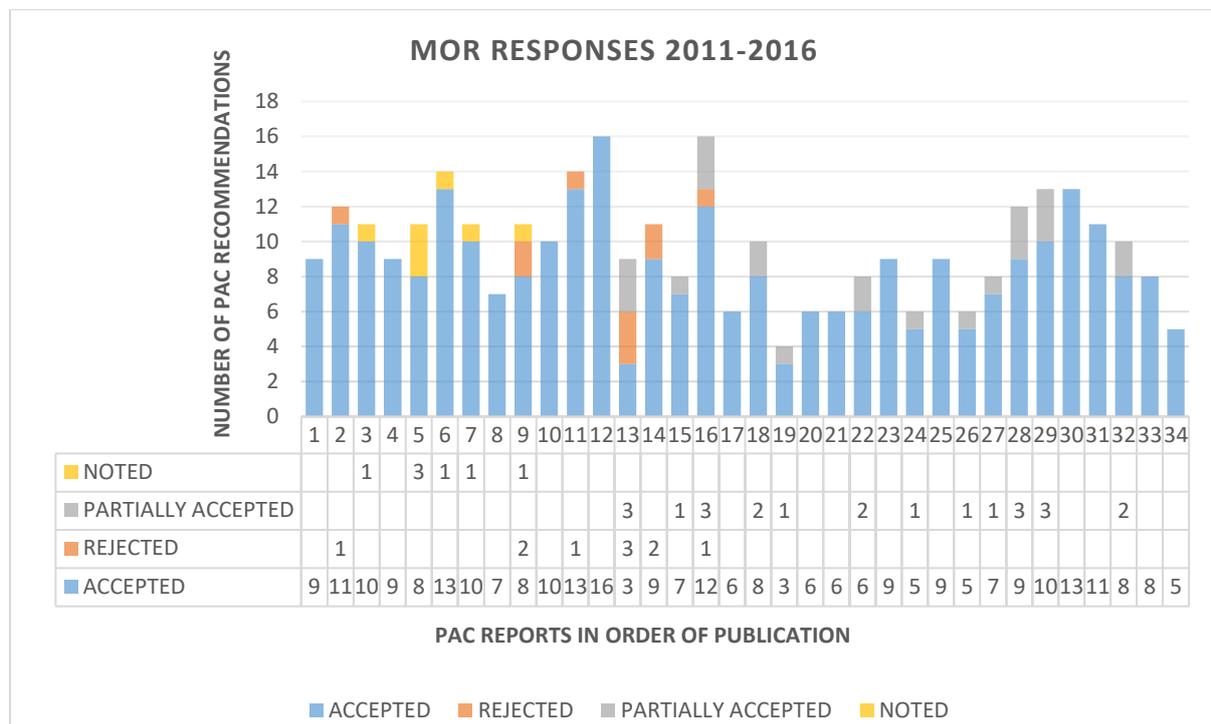


Figure 1 – Uptake of Recommendations per PAC Report 2011-2016

Figure 1 further breaks-down this information to show the MOR responses for each of the 34 PAC reports⁹ produced in the 2011-2016 term. Out of 329 recommendations made by PAC during this time, 289 were accepted, 10 were rejected, 23 were partially accepted and 7 were noted. Fourteen reports had all of their recommendations accepted. In all other cases,

⁸ One of the ten recommendations made within the ‘Report on Department of Finance and Personnel – Collaborative Procurement and Aggregated Demand’ contained seven parts which received separate responses in the MOR. All MOR figures used in this paper have been calculated on the basis of there being seventeen recommendations and responses for this report in order to take full account of the fact that different replies were received for each element.

⁹ This figure comprises only those reports which were published following a full PAC inquiry.

the majority of recommendations were accepted, with the exception of Report 13 (Report on Invest NI: A Performance Review), where only one-third were fully accepted. This appears to have been the least positive PAC report in terms of the changes it successfully brought about. However, looking at the content of the MOR reveals that these recommendations were accepted in principle but that either activity was already on-going in line with the committee's suggestion which the department approved of, or that there was another practical reason why the committee's recommendation could not be implemented in full. In this way, it is not entirely accurate to interpret the 'partially accepted' response as negative, as it is a *de facto* acceptance of the recommendation. However it could prove problematic in the future if it becomes seen as a way of side-stepping aspects of recommendations, which would fundamentally undermine their very purpose.

Discussions in PAC meetings on MORs generally focus on those recommendations which have not been fully accepted, as these are usually the areas in which members need to seek clarification. This is akin to an additional layer of accountability, as it ensures that departments provide robust reasons for not (fully) accepting PAC recommendations if it is felt adequate justification has not been provided in the MOR. The attendance of the TOA at meetings where MORs were being discussed by PAC helps to facilitate this process of information exchange by allowing members to ask exploratory questions about the details of MORs. It is also one way in which the potential difficulties the relatively new 'partially accepted' responses give rise to can be kept in check. Follow-up, particularly through MORs, is considered to be an important part of the accountability cycle, so much so that the committee identified it as a priority area for future development (PAC, 2014: 8-9).

MORs are also intrinsic to the work of PACs elsewhere, albeit that this device differs nominally across legislatures. In Westminster and Scotland, responses are expected to be

prepared within eight weeks of the report publication, and within six weeks in Wales. A formal response is also given to PAC reports in the ROI in the form of a minute from the Minister for Public Expenditure and Reform, however, a time frame for this was not specified.

It is clear from this evidence that uptake of recommendations by the Executive is broadly positive, which in turn is an implicit indicator that PAC is successfully effecting change. However, empirical theory can often differ greatly from the reality. It is theoretically and practically important, therefore, for attention to also be given to tracking the implementation of these recommendations and assessing their impact.

A key way in which such follow-up can be executed by PAC is indirectly, through NIAO. A number of follow-up reports have been undertaken by officials mirroring the scope of previous VFM reports to allow for comparative analysis of the information to determine the progress that has been made on accepted PAC recommendations. The committee can also request the legislative auditor – the Comptroller and Auditor General – to conduct follow-up work in specific areas if it sees that there is an issue which is not being addressed.

PAC also regularly asks for progress reports to be forwarded to it from departments within set timeframes (generally six-months or a year depending on the urgency of an issue), occasionally as a constituent element of a report recommendation and sometimes after receipt of the MOR. This enables members to take account of the progress and outworking of their recommendations.

Follow-up to PAC reports is handled differently in each of the other legislatures. In Westminster, it was noted that this is a particularly difficult task given the volume of reports produced annually (60-plus), and is one to which the committee is simply unable to dedicate vast amounts of time. While the option is there to write to departments to request details, the NAO is tasked with undertaking this work and reporting back to the committee where any

discrepancies are noted. The committee also holds a number of follow-up evidence sessions each year, where officials from departments on which particularly unfavourable reports were written or which provided poor MORs are recalled to give further evidence. Wales and Scotland have a similar mechanism to that in Northern Ireland, in that they seek updates at pre-determined intervals. Scotland has an additional feature whereby it is compulsory for six-monthly updates to be given to the committee on all major capital projects over the value of £20million. In the ROI, departments are not required to provide any updates to the committee in terms of follow-up.

Some suggestions were mooted during interview as to how better follow-up could be achieved when members were asked about how they would like to see PAC develop in Northern Ireland. The potential for the committee to enforce the removal of individuals from their posts if they were found to have been involved in serious wrong-doing in regards to the use of public money was raised several times. One member expressed an interest in the potential for involving the PSNI in cases where corrupt practices are involved (Interview 9, 2014). While not a follow-up device in the conventional sense, it nonetheless could be considered as such in terms of the precedent it could set and the lessons it could provide for other departments of best practice in certain areas. Arguably, it could change the perceived influence of the committee over the work of departments, thus giving it the 'clout' (Interview 4, 2014) that some members appear to be suggesting it lacks in this regard. Such moves could bring broad-reaching consequences and potentially make the committee a much more powerful oversight tool, however doing so would entail a movement towards PAC becoming a disciplinary body rather than a scrutiny one, which at present, it does not have the power to do.

The general agreement across interviews was that follow-up was an important part of the work of the committee, and a number were in favour of consideration being given to new ways in which the committee could enhance its ability to hold departments to account (Interview 4, 2014; Interview 9, 2014). Views on the finer details of follow-up appear to be mixed among the committee's membership, however, suggesting perhaps that this is something on which greater clarification is needed between members and support staff before strategic objectives can be established about how to improve this issue.

Overall, follow-up has been seen to be an important feature of the work of all the PACs examined. It has been shown here that there is no prescribed way of approaching this task and that each institution has its own way of handling it. In the NIA, it is clear that there is some demand for the committee at the very least to strengthen the way it carries out this element of its work, albeit that no consensus was apparent among members about what this should entail. Deciding to involve the PSNI or following Scotland's example of holding periodic 'follow-up evidence sessions' may be appropriate ways of advancing further towards this objective. It certainly appears that tightening-up this aspect of PAC work could enhance the (perceived) power of the committee and in practice, make it a much more rigorous scrutiny body overall.

Conclusion

This paper, in presenting a partial overview of two areas from a larger study, has shown that despite there being a clear tension between academic PAC theory and the complexity of context in Northern Ireland, this committee remains comparable with other PACs. It has been able to largely transcend party politics, supported by procedural mechanisms and political will, and this has made it an exemplary case given the extremity of the divisions in question.

Comparison with practice in other PACs has shown that there is no singular way of designing a PAC, but it has been shown that it is possible for these committees to learn from each other nonetheless.

Recommendation output and uptake levels vary across legislatures, and while there are numerous explanatory factors for these differences, this gives an indication as to how productivity of this committee compares with those in other legislatures.¹⁰ That Northern Ireland compares favourably in terms of output is testament in part to the commitment members have shown to working as a collective unit, which has made it possible to somewhat mitigate the challenges presented by divisions within the institutions from the work of this important committee.

While procedural ideas from elsewhere can help a PAC become better at fulfilling its role, it does not necessarily follow that more recommendations will make it a better committee. Having processes in place which enable the committee to make better recommendations, alongside commitment from members to work together, is the key to PAC success. It has been shown even within the narrow scope of this paper that there are feasible methods that can be adapted from practice elsewhere for procedural development in Northern Ireland to continue.

¹⁰ This is explored in more depth elsewhere in the research.

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