



Public Sector Audit Forum Melbourne, 7 - 10 April 2008

**Welcome Reception, Queens Hall, Parliament House
Monday 7 April 2008**

Guest Speaker

**Professor Kerry Jacobs
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***Partnerships in Accountability -
The Relationship between the AGs and the PACs***

Abstract

From the establishment of the modern Auditor-General and the first Public Accounts Committee by Gladstone in 1861 these two institutions have been partners in the process of public sector accountability. While many aspects of the public sector have changed this central partnership has remained the same. However, it is important that accountability be more than just rhetoric and to achieve that it is necessary to consider the nature of the accountability relationship and power differential from both a vertical and a horizontal perspective. Within Australia the relationship between the PAC and the AG has a number of particular features and the nature of that relationship does vary between each state and jurisdiction. Important insights can be drawn from the challenges faced by the smaller Pacific nations and innovations in places such as New Zealand. The high level of turnover in the membership of respective PACs and the lack of formal training in accounting and governance pose particular challenges to the expectation for the PAC to exercise an effective oversight role. However, the principles and standards of governance which are now expected of the private sector provide a valuable basis to reconsider and evaluate the accountability partnership of the AGs and the PACs.

Profile

Kerry Jacobs is Head of School and Professor of Accounting Professor at Australian National University in Canberra. He was previously the Head of Department and Professor of Accounting at La Trobe University in Melbourne and was the Founding Director of the Public Sector Governance and Accountability Research Centre at La Trobe. For eight years Professor Jacobs worked at the University of Edinburgh in Scotland and for five years at the University of Canterbury in New Zealand. He was born in Kaikoura in New Zealand, completed his bachelor and masters degrees at the University of Canterbury and his doctorate at the University of Edinburgh.

Professor Jacobs is a qualified accountant, a member of the Institute of Chartered Accountants in New Zealand and a fellow of the Australian CPA. Prior to becoming an academic, Professor Jacobs worked for the accounting firm Coopers & Lybrand and for Firestone Tire Company.

Professor Jacobs' research interests are focused on issues of public sector accountability, governance, audit, financial management and reform, particularly the relationship between accounting and politics. He is currently on the editorial board of three journals with an interest in public sector accountability and governance: Accounting, Auditing and Accountability Journal, Financial Accountability & Management and Journal of Accounting and Organizational Change. Professor Jacobs also has research interests in accounting in religious organisations and the links between culture and accounting.