

PUBLIC ACCOUNTS COMMITTEE

Table of Contents

	<i>Page</i>
<i>Principal</i>	
Public Accounts Committee Act 1992	
Table of Provisions	405
Table of Amendments	407
Public Accounts Committee Act 1992	409

Public Accounts Committee Act 1992

TABLE OF PROVISIONS

<i>Section</i>	<i>Title</i>
1	Short title and commencement
2	Definitions
3	Appointment of the Committee
4	Chairperson and Deputy Chairperson
5	Meetings of the Committee
6	Quorum and voting
7	Duties of the Committee
8	Sectional Committees
9	Evidence before a Committee no longer existing
10	Evidence and publication
11	Warrant of apprehension
12	Summoned person to attend
13	Persons not to be prevented from attending
14	Summoned person not to refuse oath or affirmation
15	Persons not to give false evidence
16	Protection for witnesses
17	Offences
18	Immunity from judicial review
19	Regulations
	SCHEDULE
	FORM A — OATH OF WITNESS
	FORM B — AFFIRMATION OF WITNESS

Public Accounts Committee Act 1992

TABLE OF AMENDMENTS

The Public Accounts Committee Act 1992 No 9 was certified and commenced on 19 September 1992 (GN No 356/1992; Gaz 61/1992).

Amending Legislation	Certified	Date of Commencement
Statute Law Revision Act 2011 No 8	15 April 2011	15 April 2011
Public Accounts Committee (Amendment) Act 2013 No 9	5 December 2013	5 December 2013
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021

An Act to provide for a Parliamentary Committee of Public Accounts and for ancillary purposes.

Enacted by the Parliament of Nauru as follows:

1 Short title and commencement

This Act may be cited as the *Public Accounts Committee Act 1992* and came into effect on 19 September 1992.

2 Definitions

In this Act:

‘Chairperson’ means the Chairperson of the Committee;

‘Committee’ means the Committee of Public Accounts for the time being constituted under this Act;

‘Deputy-Chairperson’ means the Deputy-Chairperson of the Committee; and

‘member’ means a member of the Committee.

3 Appointment of the Committee

(1) As soon as practicable after the commencement of this Act and thereafter after the first session of each Parliament a committee of five members of the Parliament (to be known as the Committee of Public Accounts) shall be appointed according to the practice of the Parliament with reference to the appointment of members to serve on standing committees of the Parliament.

[subs (1) am Act 8 of 2011 s 12 and Sch 1[129], opn 15 Apr 2011]

(2) Each member shall hold office during the pleasure of the House.

(3) Each member shall cease to hold office when the Parliament expires by effluxion of time or is dissolved.

4 Chairperson and Deputy Chairperson

(1) There shall be a Chairperson and a Deputy Chairperson of the Committee who shall be elected by the members from time to time and shall hold office as Chairperson and Deputy Chairperson during the pleasure of the Committee.

(2) The Chairperson shall preside at all meetings of the Committee at which he or she is present.

(3) In the event of the absence of the Chairperson from a meeting of the Committee the Deputy-Chairperson shall, if he or she is present at that meeting, preside at that meeting.

(4) In the event of the absence of both the Chairperson and the Deputy Chairperson from a meeting of the Committee, the members present may appoint one of their member to preside at the meeting and the member so presiding shall in relation to the meeting have all powers and functions of the Chairperson.

5 Meetings of the Committee

- (1) The Committee may meet at such times and at such places within the Republic as the Committee by resolution determines or subject to any resolution of the Committee as the Chairperson determines but shall now meet at any place outside of the Republic.
- (2) At any time when the Chairperson is absent from the Republic or is, for any reason, unable to perform the duties of his or her office or there is a vacancy in the office of the Chairperson, the Deputy Chairperson may exercise the powers of the Chairperson under subsection (1).
- (3) The Committee may meet and transact business notwithstanding any prorogation of the Parliament.
- (4) The Committee shall take all evidence in public, unless the Committee otherwise resolves.

6 Quorum and voting

- (1) At a meeting of the Committee, 3 members constitute a quorum.
- (2) All questions to be decided by the Committee shall be decided by a majority of the votes of the members present.
- (3) The Chairperson or other member presiding shall have a deliberative vote and in the event of an equality of votes shall also have a casting vote.
- (4) Where the members present do not vote unanimously, the manner in which each member votes, shall if a member so requires be recorded in the minutes and in the Committee's report.

7 Duties of the Committee

- (1) The duties of the Committee are:
 - (a) to examine the accounts of the receipts and expenditure of the Republic including the financial statements transmitted to the Auditor General under Section 10 of the *Audit Act 1973*;
 - (b) to examine the financial affairs of prescribed bodies;
 - (c) to examine all reports of the Auditor General copies of which have been laid before Parliament;
 - (d) to report to Parliament with such comment as it thinks fit any items or matters in the those accounts, statements and reports or any circumstances connected with them, to which the Committee is of the opinion that the attention of the Parliament should be directed;
 - (e) to report to Parliament any alteration which the Committee thinks desirable in the form of the public accounts or in the method of keeping them or in the mode of receipt control issue or payment of public monies; and
 - (f) to inquire into any question in connection with the public accounts which is referred to it by Parliament and to report to the House upon that question,and include such other duties as are assigned to the Committee by Standing Orders of Parliament.

[subs (1) am Act 8 of 2011 s 12 and Sch 1[129], opn 15 Apr 2011; Act 9 of 2013 s 3 and Sch clause [1], opn 5 Dec 2013]

- (2) The Committee may at any time prior to making a final report to the Parliament:

- (a) make one or more interim reports to the Parliament on the proposal, matter or thing; or
 - (b) publish a document pertaining to the proposal, matter or thing.
- (3) The Chairperson of the Committee shall lay each report of the Committee to the Parliament within 5 sitting days of the report being adopted by the Committee.
- (4) In this Section:
- 'prescribed body'*** means:
- (a) a body corporate or an unincorporated body:
 - (i) established for a public purpose by or in accordance with the provisions of a written law; and
 - (ii) required by law to have its accounts audited by the Auditor General or to present its accounts to or otherwise report in respect of its financial activities to Parliament;
 - (b) a body corporate or an unincorporated body in relation to which a body corporate or an unincorporated body referred to in paragraph (a) holds a controlling interest or otherwise exercises effective control; or
 - (c) a body corporate or an unincorporated body in relation to which the Republic holds a controlling interest or otherwise exercises effective control.

[subs (4) subst Act 9 of 2013 s 3 and Sch clause [1], opn 5 Dec 2013]

8 Sectional Committees

- (1) The Committee may appoint a Sectional Committee or Sectional Committees of 3 or more of its members to enquire into and report to the Committee upon such matters with which the Committee is concerned as the Committee directs.
- (2) The provisions of this Act, other than this Section 8, apply in relation to a Sectional Committee in like manner as they apply in relation to the Committee and for the purpose of those provisions as so applying a reference to the Chairperson or the Deputy Chairperson of the Committee shall be read as a reference to the Chairperson or the Deputy Chairperson of the Sectional Committee.

9 Evidence before a Committee no longer existing

Where the Committee as constituted at any time or a Sectional Committee as constituted at any time, has taken evidence in relation to a matter but the Committee as so constituted has ceased to exist before reporting on the matter, the Committee as next constituted may consider that evidence as if it had been given before it.

10 Evidence and publication

- (1) The Committee may summon a person to appear before it to give evidence and produce documents.
- (2) A summons to a witness may be in accordance with the prescribed form and shall be signed by the Chairperson or the Deputy Chairperson.
- (3) A summons to a witness may be served upon the witness either personally or by being left at his or her usual place of business or of abode.

- (4) A person or body may make written submissions to the Committee with respect to any proposal, matter or thing being inquired into or being considered by the Committee.
- (5) The Committee may commission a person or persons to investigate and report to the Committee on any aspect of a proposal, matter or thing being inquired into or being considered by the Committee.
- (6) The Committee may, in lieu of or in addition to commissioning an investigation under subsection (5) with the consent of the Chief Secretary, make use of the services of any of the officers of the public service.
- (7) Where evidence is taken by the Committee in private, otherwise than at the request of a witness, a person, including a member of the Committee, shall not without the authority, in writing signed by the Chairperson, of the Committee under subsection (8), disclose or publish the whole or a part of that evidence, other than evidence which has already been lawfully published.
- (8) The Committee may in its discretion disclose or publish or authorise the disclosure or publication of evidence taken in private but this subsection does not operate so as to affect the necessity for the consent of a witness under subsection (3).

11 Warrant of apprehension

- (1) Where a person upon whom a summons under Section 10 has been served fails to appear or having appeared fails to continue in attendance in obedience to the summons the Chairperson or the Deputy Chairperson may issue a warrant for the person's apprehension.
- (2) The warrant may be in accordance with the prescribed form.
- (3) The person executing a warrant under this Section may:
 - (a) apprehend the person in respect of whom it is issued;
 - (b) bring that person before the Committee; and
 - (c) detain that person in custody until released by order of the Committee.

12 Summoned person to attend

A person upon whom a summons under Section 10 has been served shall not without reasonable excuse (proof whereof shall lie upon that person) fail to appear or to continue in attendance in obedience to the summons.

13 Persons not to be prevented from attending

A person shall not knowingly dissuade or prevent a person from obeying a summons under Section 10.

14 Summoned person not to refuse oath or affirmation

A person summoned to appear before the Committee shall not without just cause (proof whereof shall lie upon him or her) refuse to:

- (a) be sworn or make an affirmation;
- (b) answer a question put to him or her by the Committee or by any member thereof; or
- (c) produce a document which he or she is required by the Committee or by a member thereof to produce.

15 Persons not to give false evidence

A person shall not wilfully give false evidence on oath or affirmation before the Committee.

Penalty: 1 year imprisonment.

16 Protection for witnesses

- (1) A person summoned to appear or appearing before the Committee as a witness shall have the same protection and privileges as a witness in proceedings in the Supreme Court.
- (2) A person shall not use, cause, inflict or procure any violence, punishment, damage, loss or disadvantage on or to a person for or on account of his or her having appeared as a witness before the Committee or for or on account of any evidence lawfully given by him or her before the Committee.

17 Offences

- (1) A person who contravenes or fails to comply with this Act, other than Section 15, is guilty of an offence against this Section.

[subs (1) am Act 8 of 2011 s 12 and Sch 1[129], opn 15 Apr 2011]

- (2) An offence against this Section may be prosecuted in the District Court.
- (3) The punishment for an offence against this Section is a fine not exceeding \$500 or, imprisonment for a term not exceeding 6 months.
- (4) An offence against this Act shall not be prosecuted without the written consent of the Director Public Prosecutions.

18 Immunity from judicial review

The proceedings of the Committee or report of the Committee or any documents published by the Committee shall not give rise to any cause of action in law or be made the subject of or in any way be called into question, in any proceedings before a court.

19 Regulations

The Cabinet on the advice of the Speaker, may make regulations not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act.

SCHEDULE

FORM A

[Section 14]

OATH OF WITNESS

The evidence I shall give before the Committee shall be the truth, the whole truth and nothing but the truth, so help me God!

FORM B

[Section 14]

AFFIRMATION OF WITNESS

I do solemnly and sincerely affirm and declare that the evidence I shall give before the Committee shall be the truth, the whole truth, and nothing but the truth.