



[Home](#) / [About ATO](#) / [Access, accountability and reporting](#) / [In detail](#) / [Parliamentary committees](#) /

Joint Committee of Public Accounts and Audit (JCPAA)

Joint Committee of Public Accounts and Audit

The Joint Committee of Public Accounts and Audit (JCPAA) owes its existence and authority to the Public Accounts and Audit Committee Act 1951. It is one of only seven statutory committees in the Commonwealth Parliament, all other committees being established by standing orders or by resolutions of the House of Representatives or the Senate. The JCPAA is also one of the oldest committees in the Parliament, having first been established in 1913.

The JCPAA's charter is to scrutinise, usually by means of public inquiry, the performance of all Commonwealth agencies in spending the funds appropriated to them by the Parliament. The Committee ensures that Commonwealth agencies are held to account for their use of public money.

Since 2007, the Commissioner of Taxation has appeared biannually before the Committee. The hearings resulted from a recommendation made by the Committee in *Report 410: Tax Administration*. The rationale for the hearings was to provide a mechanism whereby dialogue between the ATO and the Parliament could be promoted.

In July 2011, the Committee released its first report following a biannual hearing with the Commissioner. *Report 424: Eighth biannual hearing with the Commissioner of Taxation* foreshadowed an increased level of scrutiny of the ATO by the Committee, which also indicated that it will release a report after each hearing to highlight its findings and to make recommendations to the ATO.

In November 2011, the Committee signalled their intention to move to annual hearings in *Report 426: Ninth biannual hearing with the Commissioner of Taxation*.

The ATO provides a submission ahead of each hearing which details the ATO's highlights and achievements since the last hearing, as well as providing information sought by the Committee. Details of the hearings, including transcripts, are available on the JCPAA webpage on [aph.gov.au](http://www.aph.gov.au) (<http://www.aph.gov.au/>) .

Last modified: 18 Sep 2014

QC 22341

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

