



## **The Application of Critical Discourse Analysis to Explore the use of Language and Speech Acts in a Public Sector Accountability Process**

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### **Abstract**

The processes used in the public sector to discharge Parliament's financial accountability are generally taken-for-granted and often unchallenged. This paper applies Critical Discourse Analysis (CDA) to the communication acts of one current parliamentary financial accountability process to provide a critique on its contribution in discharging Parliament's financial accountability. The research data in this study is an extract from a 2012 Estimates Hearing, which was based on exploring the reasons behind a net \$1.4 billion error in the 2011-12 Budget Result of the Australian State Government of New South Wales. This paper demonstrates the value of and importance that CDA contributes in determining the appropriateness of the processes used in the discharge of financial accountability by public sector organisations. The key finding is that one of the main accountability processes, Estimates Hearings, is compromised by participating individuals who distort the actual outcome of the accountability process due to the vested interests of the participants and their use of language and control of the discussion. This study also found that there is no assurance of independence within the committee conducting the hearings, further compromising the possibility of appropriately discharging public sector financial accountability.

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## Introduction

In October 2012 the Auditor General of the New South Wales (NSW) State Government in Australia released the third volume of the *2012 Auditor General Report Focusing on New South Wales State Finances*. One of the key findings of this report was the Budget Result (estimated financial position) had improved by \$1.4 billion from the original budget published in September 2011 and was \$1.0 billion better than estimated in June 2012 only some 4 months earlier. The revised Budget Result meant the NSW State Budget changed from an estimated \$320 million deficit in June 2012 to an estimated \$680 million dollar surplus in October 2012. The revised budget was due in part to 37 material misstatements over \$20 million which the Auditor General identified during the audit of the NSW State Government 2011-2012 Financial Statements. Of these 37 material misstatements two errors were greater than \$1 billion, nine greater than \$100 million and 26 between \$20 and \$100 million (NSW udit Office, 2012). A review of these material misstatements was the basis of one the key public sector financial accountability process used in the NSW State Parliament, the *Budget Estimates Hearings* of a *General Purpose Standing Committee*.

This study will demonstrate the value of and importance that the application of Critical Discourse Analysis (CDA) provides in determining the relevance and contribution the *Budget Estimates Hearings* make to discharging public sector accountability. It will investigate the use of speech acts (grandstanding, positive, negative, neutral, brief responses, and macro semantics) during the Budget Estimates Hearings, and context (timing of the hearing relative to State election, political party and motivation of individuals, participants and role in the political process) to exert dominance and resistance. The motivation of this study was initiated by a comment made by the NSW Auditor General in 2012 in relation to the revised NSW 2012 – 2013 budget:

‘ ... a \$1 million error is unfortunate, a \$10 million error is undesirable but a \$100 million error is totally unacceptable. The NSW government is a billion dollar business, it is not a school tuckshop’ (Achterstraat, 2012<sup>[2]</sup>).

This paper contributes to the academic literature related to the relevance and application of critical discourse analysis in assessing the effectiveness of public sector financial accountability processes. From a practical perspective, this study contributes to an understanding of how participants in a political process, motivated by their own self-interests, use and misuse language to advance their individual political agendas, and in so doing, compromise the purpose of the political process.

The research data used for this study is the Hansard transcript of the *2012 Supplementary Estimates* hearing of a *General Purpose Standing Committee* which had the responsibility ‘to inquire into and report on any matters regarding the expenditure, performance or effectiveness’ (Parliament of NSW, 2015) of the NSW Government Department of Treasury. The focus of this Estimates Hearing was intended, and anticipated, to be the material misstatements

identified by the NSW Auditor General in the NSW 2011-2012 Budget Results, as outlined by the Chair of the Committee at the beginning of proceedings,

“As you are aware, one of my main concerns, as I am sure it is of other Committee members, in calling you [Minister] and your officials to return to a supplementary hearing was the report of the Auditor-General, who was very critical of the budget and its results” (Parliament of NSW, 2012, p. 1).

The text will be analysed through the application of (CDA) to determine the impact of the use, and misuse of language, to obfuscate this key public sector financial accountability process. This 2012 Estimates Hearing was chosen as the context of this study as it offers a rare opportunity to investigate an extreme budgetary error, resulting from a plethora of material misstatements, that occurred at a time when both major political parties played a role in its development. Corruption findings and allegations have impacted the NSW Parliament for some years (ABC News, 2020), and this event provides an opportunity to use critical discourse analysis to understand how political processes designed to ensure accountability can be subjugated and in turn, invalidated.

The overarching research question considered in this study was based on the impact language and its (mis)use has on a key public sector financial accountability processes. The supplementary questions covered in this paper are in relation to the timing of the contributions to the hearings and the role (power/saliency) of the participants influences the discourse and serve to subjugate the purpose of the Estimates Hearing?

## Background

The system of government in Australia, including the NSW State Government, is based on the Westminster system where, aspirationally, there are clear lines of accountability (Shergold, 1997) which can be identified from public sector organisations through to Parliament and ultimately to society (Mulgan, 2008; Parker & Gould, 1999; Shergold, 1997). These lines of accountability which seem to be, in principle, relatively straightforward have become more complex and more obscure through various accountability reforms (Parker & Gould, 1999; Shergold, 1997).

The data used in this study is drawn from the NSW State Parliament’s Hansard transcripts of one such public sector accountability process, *Supplementary Budget Estimates* hearings from 2012. These hearings, undertaken by formal standing parliamentary committees (Portfolio Committees<sup>21</sup>) include members from various political parties and is chaired by a non-government parliamentarian (NSW Parliament, 2019c). These committees have a set membership consisting of seven Members of the Legislative Council (MLCs); with three from the Government, two from the Opposition and two representing the Minor parties or independents (NSW Parliament, 2019a) which ensures the government does not have a majority in the committee. The committee’s role is to review and report back to Parliament on the amounts to be appropriated from the Consolidated Fund. The committee’s hearings must be held in public and the committee may ask for ‘explanations from ministers, parliamentary secretaries or officers of departments, statutory bodies or corporations, relating to the items of proposed expenditure’ (NSW Parliament, 2019a, p. 2).

In 2012 the NSW Auditor General reported he could not ‘give an unqualified auditor’s opinion<sup>22</sup>’ for the NSW Government’s accounts as he was unable to ‘obtain all the information I required to form an opinion’ (NSW Audit Office, 2012, p. 6) due to the 37 material misstatements over \$20 million identified during the audit of the NSW State Government 2011-

2012 Financial Statements. The material misstatements were primarily due to the accuracy of information prepared, basic errors in spreadsheets, data entry as well as in the calculation of end of year accruals and the reconciliation processes. In addition, the change from a projected deficit of \$320 million in June 2012 to an actual surplus in October 2012 of \$680 million was highlighted due to inaccurate year to date information, inaccurate projection for the final months of the year and policy changes after the Budget had been delivered (NSW Audit Office, 2012). In response to these findings one of the Auditor General's key recommendations was 'Treasury should take further steps to improve the accuracy of information it uses to prepare whole-of-government reports' (NSW Audit Office, 2012, p. 11). It could be assumed that revising the budget from a deficit to a surplus would be a beneficial, or even preferred result, however, during the time period that the accounts were incorrect the government made a number of decisions based on the apparent deficit which had a negative impact on various sections of society. For example, during the Hansard hearing the following question and statement was put to the Minister:

What do you say to a school learning support officer who has just lost her job on the basis that our budget was in a terrible state and everything was bad and as a result we had to cut back on expenditure ... You say that you had to cut the budget because you were worried about the underlying position, but you did not really know what it was. When you cut her job you did not really know the actual budget position.

The identification of these misstatements and the change in financial position of the NSW State Government were the focus of the *Supplementary Estimates Hearing* in 2012. This 2012 Hearing event has been chosen for this study due to a number of contextual factors at play. The timing of the identification and examination of the Budget in these hearings is of particular relevance to this research. The Opposition party had been the incumbents for 16 years until an election was held in March 2011 which saw a change in government. This circumstance provides a unique opportunity as the hearing was held in late November 2012 and the material in the Budget being reviewed and discussed covered the period of time where both major political parties had some responsibility for preparing the Budget as well as being accountable for the preparation of the Government's accounts and associated financial statements.

The following section will outline the research approach used to explore the discourse associated with the accountability process of the *Estimates Hearings*.

## Research Design

### *Critical Discourse Analysis*

Critical discourse analysis (CDA), is a method<sup>[5]</sup> researchers can use to examine and explore texts, in its various forms including conversations and the written form, and how, through text, power and dominance is exerted by individuals and groups of individuals over others (van Dijk, 1993; 2001). This examination of power and dominance is why CDA is explicitly relevant as a method to analyse the parliamentary committee hearings where competing views and levels of power and dominance drive the discourse. Unlike other types of discourse analysis CDA focuses on the power wielded through text in specific discursive contexts (Corson, 2000) while Fairclough (1993) suggests CDA explores systematically relationships between texts and processes and how through text power is both exerted and resisted. CDA 'is specially interested in power abuse ... by those who wield power' (van Dijk, 1993, p. 255) and this interest results in a focus on the production and reproduction of dominance and social inequality as well as the resistance of those dominated (Leitch & Palmer, 2010; van Dijk, 1993; 2001).

The CDA approach used in this paper has been shaped by the structured approach outlined and used by van Dijk (1993) which ‘begins with [a review] of the various properties of context ... and then examines the properties of the text’ (p. 270). The legitimacy of ‘shaping’ the CDA approach in individual studies is supported by Gallhofer, Haslam & Roper (2001) who in their study indicated ‘our own approach [is] shaped by our reading of Fairclough's framework’ (p. 122). The application of CDA in this paper is also informed by Leitch and Palmer (2010) suggestions that there are three key decisions CDA researchers should address when undertaking CDA. The first decision is about defining the core concepts such as context. The second decision to be made is about the selection of the text upon which the CDA will be undertaken. The third decision Leitch and Palmer (2010) suggest CDA researchers need to consider is about data analysis, that is, ‘what you have found’ (p. 1209). It is acknowledged there are some weaknesses in the Leitch & Palmer (2010) approach, especially in its drive to provide prescriptive methodological protocols, however it is but one approach to CDA. Additionally, in keeping with the multifarious nature of CDA, the Leitch and Palmer (2010) approach is considered useful as it provides some guidance on the CDA approach used in this paper. Indeed, to disregard Leitch and Palmer (2010) on the basis it is too prescriptive would be contrary to Chouliaraki and Fairclough's (2010) own argument ‘for a flexible use of CDA’ (The Editors 2010, p. 1193).

### ***Core concepts of CDA***

CDA is based on the examination of how power and dominance is exerted and resisted through discourse. Power in CDA is generally considered to mean social power based on the access to resources valued in society ‘such as wealth, income, position, status, [and] group membership’ (van Dijk, 1993, p. 254). It is through the use and misuse of social power that individuals or groups of individuals are able to dominate others (van Dijk, 1993). The concern with social power in CDA is not to critique legitimate control rather the focus is to examine the production and reproduction of social inequality through discourse of elites which can be categorised as an attempt to exert dominance over the discussion and others (van Dijk, 1993).

Identifying and defining the contexts in which the text was produced is a key requirement of a study being undertaken using CDA (Gallhofer, Halsam & Roper, 2001) as it is through the analysis of discourse in context ‘rather than as isolated objects’ (Leitch & Palmer, 2010, p. 1195) which is the core of CDA. Fairclough (1992) suggests CDA researchers not only analyse the text but also need to interpret the context of the situation as the analysis of the text ‘depends upon the reading of the situation’ (p. 83). This view of CDA is consistent with van Dijk (2001) who explained that CDA ‘is a type of discourse analytical research that primarily studies the way social power abuse, dominance, and inequality are enacted, reproduced, and resisted by text and talk in the social and political context’ (van Dijk, 2001, p. 352). In this study context includes the ‘physical setting or location in which the text occurs’ (Leitch & Palmer, 2010, p. 1200), when the text was created in ‘relation to other texts or events’ (Leitch & Palmer, 2010, p. 1202); the ideological stances individuals who have access and participate in the committee hearings (van Dijk, 1993); and the protocols associated with the Australian Westminster system of government.

### **Research Analysis**

The CDA in this study is in line with van Dijk's (1993) outline of a general structure of CDA, where the analysis examines the access individuals had to contribute to the creation of the discourse, the roles and positions of the participants, the speech and communication acts and the macrosemantics of the discourse.

The text which will be explored through the application of CDA in this paper is the Hansard transcript of the NSW Parliament's *General Purpose Standing Committee No.1 Supplementary Estimates Hearing in 2012*. The focus of this hearing were the findings of an audit of the NSW Government's 2011-2012 financial statements. The transcript is 43 pages in length and the discussions covered a variety of topics in addition to the budget misstatements. These broad topics (macrosemantics), explicitly mentioned and discussed during the hearing, included appointments to state owned enterprises; political donations; casino gambling; audit reviews; coal mining and investments in tobacco companies. This diverse range of topics indicates the different areas of interest of the various parliamentary committee members.

The following sections will cover the basic structure under which the CDA will be applied on the data.

### ***Access to participate***

Access to participate and contribute to the discourse is a component in shaping the context of the discourse. The *Supplementary Estimates Hearings* are open to the public to attend however the public do not have the opportunity to participate unless they are called as a witness (Evans, 2008). Participation is limited to committee members, and other interested members of Parliament, the relevant Minister or their representative, relevant senior public servants and occasionally witnesses called before the committee. In this hearing the only non-committee members who participated were the Treasurer, the Secretary and Deputy Secretary of the NSW Department of Treasury. The role of these non-committee members was to address questions from the committee and provide additional information to assist the committee in their review of the budget. It was unusual for a Minister to attend a Supplementary Hearing, however, given the nature of the hearing and the items for discussion, he was required to attend as stated by the Chair of the Committee '[i]t is the reason the Committee resolved to recall the Treasurer' (NSW Parliament, 2012, p. 12).

### ***Participant positions and roles***

The individuals and groups who have the opportunity to contribute to the creation of discourse have control over those who don't have access to participate and 'those who have more control over more – and more influential – discourse ... are by definition more powerful' (van Dijk, 2001, p. 356). The role of the *General Purpose Standing Committee* in contributing to the discharge of public sector financial accountability and the requirement to report back to Parliament make the participants of these committees very powerful indeed. However, there is a significant variation in the level of power between the participants as some are able to direct and influence, to varying degrees, the discourse, while others may only passively contribute to the discourse.

The committee members have the right to vote on points of order raised during the hearings as well as generally direct the path and focus of the discussions (NSW Parliament, 2019a). The role of the attending public servants is very specific and reflects the nature of their accountability under the Westminster system. The public servants are not authorised to comment on government policy rather they are required to address those questions, asked of them by committee members, based on the performance and operations of their organisation in implementing and delivering government policy. However, this does not preclude the Committee members asking (or baiting) the attending public servants questions which require a biased response such as 'do you believe this policy is effective?'. The attending public servants have the least power and control of those participating in the Estimates Hearings and

when asked an opinion based question with a political focus they need to either deflect the question or redirect the question to the responsible attending government representative who would normally be the relevant Minister or their government representative. The following table, Table 1, outlines the participants, their roles and a quantitative measure of their contributions (instances) to the hearings. The category ‘contributions’ is a quantitative measure of each piece of text which can be attributed to one individual at one point in time (Bowrey, Smark & Watts, 2016). While CDA is considered to be a predominantly qualitative research approach the inclusion of quantitative measures in CDA is consistent with the corpus linguistics approach to CDA where quantitative measures support as well as enhance the credibility of the analysis (Mautner 2009; Wodak & Meyer, 2009). This inclusion of quantitative measures reflects the multifarious nature of CDA.

**Table 1 - Actors: Supplementary Estimates Hearing (Treasury) 2012**

<b>Name:</b>	<b>Role</b>	<b>Position</b>	<b># / % Contributions</b>
The Hon. M. Baird	Minister	Govt. MP	337 (38%)
The Hon. G. Donnelly	Committee Member	Opposition. MLC	149 (17%)
The Hon. W. Secord	Committee Member	Opposition. MLC	123 (14%)
Dr J Kaye	Committee Member	Minor Party MLC	102 (11%)
Reverend the Hon. F. Nile	Chair	Minor Party MLC	89 (10%)
The Hon. C. Cusack	Committee Member	Govt. MLC	46 (5%)
Mr P. Gaetjens	Public servant	Secretary, NSW Treasury	20 (2%)
The Hon. M. Mason-Cox	Committee Member	Govt. MLC	12 (1%)
The Hon M. Pavey	Deputy Chair	Govt. MLC	8 (1%)
Mr M. Ronsisvalle	Public servant	Deputy Secretary, NSW Treasury	1 (0%)
<b>Total</b>			887 (100%)

Given the political nature of much of this hearing, the majority of questions asked by the committee were directed to the Minister and as such the Minister provided the majority of contributions to the hearing. This would not normally be the case as the purpose of these hearings is to review the budget and the public servants would provide the majority of the responses to the committee. This political focus is further supported by the greater level of contributions of the Opposition MLC committee members and minimal contributions from Government MLC committee members.

### **Speech and Communication acts.**

The identification and examination of speech and communication acts in the selected text allows the CDA researcher to identify, analyse and interpret the various meanings presented and contained in the text. The dominance or the corresponding resistance exhibited in the discourse is delivered through specific speech acts used by the participants include assertions, accusations and allegations (van Dijk, 1993, 2001). Communication acts such as formal politeness (or lack thereof), argumentation, rhetoric, choice of words, level of specificity and coherence (van Dijk, 1993, 2001) also contribute to both the exertion and the resistance of dominance in the discourse. The focus on the speech and communication acts in relation to the ideological context of the Estimates Hearing is an important component in this paper for as Collins (1985) suggests:

the basic values [of political parties in Australia] are so similar, the party competition characteristically focuses on tactics and motives rather than upon strategies and goals. Since in practical operations the parties are so

alike, the rhetoric used by each side typically strains to present the rival in the image of its most extreme and impotent faction (p. 154).

The Hansard of the *Supplementary Estimates Hearings* for the Treasury has been reviewed to classify identified speech and communication acts into four different categories: Grandstanding; Positive; Negative; and Neutral. These categories are based on van Dijk's (1993) statement 'that dominance is semantically signalled by positive self-presentation and negative other-presentation or derogation' (p. 275). In the discussion below on the Estimates Hearings each of these categories of the speech acts and the associated communication acts in the discourse are discussed. In addition to these categories the extracts were also reviewed to identify brief responses, generally one or two word responses, which is another discourse tactic used by participants primarily to demonstrate resistance. The following briefly outlines each of these categories.

### ***Grandstanding – Speech Acts***

One of the speech categories of responses to questions directed to various participants of the Estimates Hearings is Grandstanding. This category is assigned to those sections of the text where an individual uses the opportunity to self-promote their achievements of the past and/or their plans (visions) for the future. These types of speech acts are primarily delivered by the Minister or the attending Opposition and Minor Party MLCs. For example:

Mr MIKE BAIRD: The answer is: No, I haven't. What I have done is I have taken every day, since I came to government, fixing up your rotten mess. I tell you what: I am determined to make New South Wales a much better place than you left behind. Do you want to know why we are doing that? We are taking decisions that are not easy. They are the right things to do for the State. And I tell you what: when I hand across—whenever that may be—the finances of the State they are going to be in a better state than they were when I inherited them, I can assure you (Parliament of NSW, 2012, p. 18).

These speech acts are associated with the production and reproduction of dominance, when delivered by a Government MLCs, or as resistance to dominance when delivered by a Non-Government MLCs. It is not expected the discourse created by public servants is likely to be categorised as a grandstanding speech act.

### ***Positive – Speech Acts***

The positive speech act category is assigned to those responses that are supporting or affirming in nature and generally confirm questions which have been directed to public servants.

Extracts of the discourse categorised as a positive speech act are generally shorter in length in comparison to Grandstanding and Negative speech acts because positive responses often do not require additional explanation or justification. For example, when a MLC from a minor party asked the Minister about the decrease in the spot price for coal:

Dr JOHN KAYE: Yes, but the spot price for coal at the moment is low compared with what it was. It is down around \$60 a tonne, is it not?

Mr MIKE BAIRD: Yes, it does give us a capacity to negotiate, there is no doubt about that, and that is a positive. That is why we need to move quickly in relation to it because the economic environment is such there is a window to maximise that (Parliament of NSW 2012, p. 41).



### ***Negative – Speech Acts***

This category of a speech act is assigned to those responses that are generally negative or unresponsive in nature and are often longer than positive responses as they include a clarification of why a negative response is warranted. The following is an example of a negative speech act:

Dr JOHN KAYE: Is that including superannuation?

Mr MIKE BAIRD: No, that is not including superannuation, so there is unfunded superannuation that goes on top of that. Infrastructure NSW has put out a report that suggests that the backlog of infrastructure required over the next 10 years is over \$30 billion. So you have got net debt of \$55 billion and you have got infrastructure of \$30 billion, and we are operating at best at a break-even level. There is no capacity because if you do not generate any form of surplus then you have to borrow. But we are right on the limits in relation to the triple-A rating on what we can do to borrow. We are not making up the financial challenges in any way. You look at the rating agencies and I notice today that the rating agencies have put Queensland on watch for a potential further downgrade. We are in a position where we now have a negative outlook. There are two things that the rating agencies talk about—they talk about the reduction and pressure on revenue and they talk about pressures on the infrastructure backlog we have been left with. All that puts us in a position where we are a long way, John, from having anything like a sustainable surplus (Parliament of NSW, 2012, p. 15).

### ***Neutral – Speech Acts***

The speech act category of neutral is assigned to those responses that are neither positive nor negative in nature but are generally directed to provide information that has been directly requested or is required to address specific concerns or to inform the committee.

The extracts of the discourse grouped under this category, particularly when associated with the Minister or other Government MLC, are often examples of the production and reproduction of dominance as suggested by Wodak and Meyer (2009) who explain that ‘dominant ideologies appear ‘neutral’, holding on to assumptions that stay largely unchallenged’ (p. 8). The following are examples of a neutral speech act:

Mr MIKE BAIRD: Yes, I do. You are going to quote them from my maiden speech. Knock me out, boys (Parliament of NSW, 2012, p. 2).

Mr MIKE BAIRD: This is fascinating, unqualified, because you have been running around on the budget and here you go straight into whatever you can sling mud at in any way, shape or form (Parliament of NSW, 2012, p. 2).

### ***Brief responses***

Questions are often asked during the Estimates Hearings which result in one word or very short responses. These responses are very direct and provide little information except to either confirm or refute a particular question asked or statements made. The following is an example from the Estimates Hearing of brief responses to a line of questioning by a Non-government MLC :

The Hon. WALT SECORD: That is your electorate office, that is right. Are you familiar with a meeting that occurred on 9 December 2010?

Mr MIKE BAIRD:  
No, I am not.

The Hon. WALT SECORD: A meeting took place involving Advocacy Services Australia Pty Ltd. Does that jog your memory?

Mr MIKE BAIRD: No.

The Hon. WALT SECORD: A meeting took place at that address. In the electoral returns it says that that organisation "paid for a policy briefing" in your electorate office. Are you familiar with it now?

Mr MIKE BAIRD: No. (Parliament of NSW, 2012, p. 2).

In this instance no additional information is provided because the Non-government MLC was asking about a 'meeting where the Minister received a donation' however the Minister is denying any knowledge of such a meeting. However, it later transpired that there was a 'briefing' (not a meeting) in which the Minister was present but the money was a donation to the Liberal Party and not to the Minister.

### ***Macro semantics: topics***

The power to choose, change and control the topics, macro semantics, in the creation of discourse is a key component in the production and reproduction of dominance over others or the resistance of dominance (Leitch & Palmer, 2010; van Dijk 1993; 2001). In the Estimates Hearings the Non-Government MLCs are able to select and examine specific topics to be discussed which are of interest to themselves or their party. This is demonstrated through the questions they ask during the hearings, and this may be interpreted as attempts to discredit the government and in-turn demonstrate resistance to the control of the government in policy development and delivery or as opportunities to demonstrate, in their opinion, superior policy. Government MLCs are also able to direct the topics of discussion by asking questions themselves which often results in the Minister, or their representative, launching into a discussion on topics of their choice which contributes to the production and reproduction of dominance. The selection of topics is also an opportunity for MLCs to demonstrate they are giving a voice to their constituents on issues which they consider to be relevant and important.

One of the main purposes of the Estimates Hearings on which this study is based, as outlined by the Chair of the 2012 Committee, was the findings of the Auditor General in the review of the State's Budget Result. It would be expected the main topic of discussion would initially be the net \$1.4 billion of misstatements in the government's financial accounting records however there were also a number of other topics raised and discussed including Political Donations; Government Appointments to State Owned Enterprises; Gambling Industry; Coalmining, Government Investments in tobacco companies; and Budget – Audit Review. The non-government MLCs diverted the Estimates Hearing from the primarily topic (Budget misstatements), of which they had no involvement in creating or directly addressing, to other issues which were not associated with the \$1.4 billion misstatements. This may have occurred as the minor parties wished to draw attention to issues other than the Budget which were central to their own political agendas, such as the Greens Party MLC, Dr J Kaye, who dominated the discussion on Coal Mining and the Reverend Fred Nile, Christian Democrats Party MLC who along with Dr J Kaye dominated the discussion on Casino Gambling. The following table (Table 2) outlines the extent of discussion held for each of these topics in the *Supplementary Estimates Hearing*.

While the initial introduction of the Hansard transcript showed the intent to focus on errors in the budget forecasts, this topic was quickly substituted with other topics which deflected the focus away from the Budget forecast issues. It is apparent from the above analysis as only 36% of the discussion instances were related to discussion of misstatements in the relevant Budgets while 64% of the discussion focused on politically motivated topics, including predominantly

Appointments to Political Offices and Political Donations. The *Budget Estimates Hearings* serves as a key accountability mechanism where, in this instance, financial misstatements, poor analysis and administration were to be examined by the committee. However, this examination made up only a relatively minor proportion of the committee hearing.

**Table 2 - 'Contributions' of Topic Discussions**

	Contributions		Gvt %	N-Gov %	Chair %	P.S.
	#	%				
Budget - Misstatements	305	36%	48%	42%	10%	0%
Appointments-SOE	220	26%	47%	45%	7%	0%
Political Donations	124	15%	50%	43%	7%	0%
Casino -Gambling	76	9%	47%	37%	14%	3%
Budget- Audit Review	61	7%	30%	41%	5%	25%
Coalmining	27	3%	48%	48%	4%	0%
Budget- Tobacco	26	3%	50%	50%	0%	0%
<b>TOTAL/ Avg %</b>	<b>839*</b>		<b>50%</b>	<b>43%</b>	<b>7%</b>	<b>0%</b>

\* this figure varies from the total number of contributions in Table 1 as some very general discussions were held on other topics, such as the potential sale of various NSW Government schools, besides the main topics listed in this table.

## Discussion and Conclusion

Analysis of each topic introduced in the committee hearing was conducted (refer Appendix A) to determine which committee member(s) contributed to the discussion. For example, the questioning of the Minister about Political Donations comprised 15% of the 'contributions' with the discussion dominated by members from the two major parties. It is also interesting to note the timing of the introduction of this topic in the hearing. While the donation in question was for \$1,500, which when considering the magnitude of the Budget misstatements, were entirely immaterial, the discussion was the first item introduced by the Opposition party members. Indeed, the discussion was introduced straight after the Minister provided an explanation of the 'misinformation that has been put around' (Parliament of NSW, 2012, p.1) about the Budget results. That is, the topic of the Budget results was initially completely ignored by the Opposition party members, rather they chose to focus on topics which did not draw attention to issues of concern for which they had contributed.

Similarly, discussion around Appointments to State Owned Enterprises, comprising 26% of instances, was also dominated by the major parties. These types of appointments are seen in some cases as reward for service and a result of political capital. The two major parties had the most invested in securing positions for their supporters who it would be anticipated would support the differing policy agendas. Interestingly, in the discussion associated with Political Donations and Appointments to State Owned Enterprises the two attending senior public servants were not involved, rather the discussions were primarily between representatives from the two major political parties with only minor input from minor party members.

The proportion of the Estimates Hearing covering the main focus of the Budget Misstatements made up 36% of contributions, while a related topic covering the appointment of and fees paid to the Auditor General to undertake a Budget Audit Review accounted for 7% of contributions of hearing. Both major political parties, Government and Opposition, had political capital invested in these topics as they had both been in Government during the time the qualified audit opinions had been expressed, and both were to some degree responsible for Government financial management when these misstatements had occurred. The discussion

focused predominantly on either deflecting blame or accusing the other for the results. The following extract from the Hansard demonstrates the blame being placed on others:

CHAIR: With some of those errors created by various individuals, have those individuals been appointments of the previous Government, without naming anyone? I know you cannot have a changeover of the whole public service.

Mr MIKE BAIRD: I do not view this as a witch-hunt; I view it as something that we have inherited, that is, a mess. We inherited it, it needs to be fixed and we are determined to do it. Whether we need new people or new systems, we will get them but we will continue to work with what we have at the moment, which is a system that needs to be improved. We will do what we can to do that.

CHAIR: But that is a system of the previous Labor Government?

Mr MIKE BAIRD: It certainly is.

These discussions were dominated by representatives of the two major parties however a significant proportion (25%) of the discussion was contributed to by the senior public servants in their capacity as advisors to the Minister. The role of the senior public servants in these hearings is to provide information in relation to proposed expenditure as well as the effectiveness and efficiency of various government programs. However, as they are meant to be apolitical they do not have the authority to comment on the merits of Government policy.

The other topics raised in the hearing: gambling (9% of contributions); coal mining (3% of contributions); and investments in tobacco companies (3%) were dominated by the minor parties directing their questions of the Minister. The representatives from the Opposition did not contribute to these discussions suggesting that there was no political motivation for them to be involved in these issues. Again, there was only minimal contribution of factual information required from the public servants.

The inclusion of topics and the avoidance of others provide a clear example of the manipulation of the Estimates Hearings as a financial accountability process of Parliament. Given the nature of the actors involved and their ability to direct the discussion when there is a topic which is either consistent or contrary to their political views impacts upon the independence of the process and compromises the discharge of accountability function of the hearing. In this instance both Government and the Opposition had a significant role in the creation of these Budgets and major role through the committee of reviewing the Budget performance. So accordingly, it was in neither's interest to explore in any real detail, and so discharge their accountability, the material misstatements and the inaccuracy in the Budget projections. This impacted on the capacity of the *Estimates Hearing* to serve as an independent committee of review.

This study has demonstrated that the political environment of the 2012 *Supplementary Budget Estimates Hearings* served to subjugate the stated purpose of the hearings. Both the Government and the Opposition had vested interests in obscuring the reasons behind the misstatements, and rather than being used as an opportunity to bring out the reasons for the financial misstatements the hearings were used by the major parties to obfuscate the information. Minor party members were more focused on furthering their own political point scoring and advancing their political agendas. This has served to demonstrate that in this instance the 2012 *Supplementary Budget Estimates Hearings* failed to address the primary purpose of the Hearings and that this was primarily due to the political environment and the self-interests of the participants.

Further research is needed to determine how often the minor parties influence the *Estimates Hearing's* topics discussed to include those which support their own agendas and whether the Opposition party acts more aggressively when they are not responsible for the creation or effectiveness of Budgets being considered. This requires the analysis of Estimates Hearings over a number of years to determine how patterns of behaviour are influenced by the timing of events such as change in Government.

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**Appendix A**

## Political donations

<b>Name:</b>	<b>Role</b>	<b>Position</b>	<b># / % Instances</b>
Reverend the Hon. F. Nile	Chair	Minor Party MLC	9 ( 7%)
The Hon. C. Cusack	Committee Member	Govt. MLC	24 ( 19%)
The Hon. G. Donnelly	Committee Member	Opposition. MLC	19 ( 15%)
Dr J Kaye	Committee Member	Minor Party MLC	2 ( 2%)
The Hon. M. Mason-Cox	Committee Member	Govt. MLC	2 ( 2%)
The Hon M. Pavey	Deputy Chair	Govt. MLC	2 ( 2%)
The Hon. W. Secord	Committee Member	Opposition. MLC	32 ( 26%)
The Hon. M. Baird	Minister	Govt. MP	34 ( 27%)
Mr P. Gaetjens	Public servant	Secretary, NSW Treasury	
Mr M. Ronsisvalle	Public servant	Deputy Secretary, NSW Treasury	

## Budget - Misstatements

<b>Name:</b>	<b>Role</b>	<b>Position</b>	<b># / % Instances</b>
Reverend the Hon. F. Nile	Chair	Minor Party MLC	31 ( 10%)
The Hon. C. Cusack	Committee Member	Govt. MLC	7 ( 2%)
The Hon. G. Donnelly	Committee Member	Opposition. MLC	33 ( 11%)
Dr J Kaye	Committee Member	Minor Party MLC	46 ( 15%)
The Hon. M. Mason-Cox	Committee Member	Govt. MLC	7 ( 2%)
The Hon M. Pavey	Deputy Chair	Govt. MLC	1 ( 0%)
The Hon. W. Secord	Committee Member	Opposition. MLC	49 ( 16%)
The Hon. M. Baird	Minister	Govt. MP	131 ( 43%)
Mr P. Gaetjens	Public servant	Secretary, NSW Treasury	
Mr M. Ronsisvalle	Public servant	Deputy Secretary, NSW Treasury	

## Casino – Gambling

<b>Name:</b>	<b>Role</b>	<b>Position</b>	<b># / % Instances</b>
Reverend the Hon. F. Nile	Chair	Minor Party MLC	10 ( 13%)
The Hon. C. Cusack	Committee Member	Govt. MLC	( %)
The Hon. G. Donnelly	Committee Member	Opposition. MLC	( %)
Dr J Kaye	Committee Member	Minor Party MLC	28 ( 37%)
The Hon. M. Mason-Cox	Committee Member	Govt. MLC	( %)
The Hon M. Pavey	Deputy Chair	Govt. MLC	( %)
The Hon. W. Secord	Committee Member	Opposition. MLC	( %)
The Hon. M. Baird	Minister	Govt. MP	36 ( 47%)
Mr P. Gaetjens	Public servant	Secretary, NSW Treasury	2 ( 3%)
Mr M. Ronsisvalle	Public servant	Deputy Secretary, NSW Treasury	

Coalmining

<b>Name:</b>	<b>Role</b>	<b>Position</b>	<b># / % Instances</b>
Reverend the Hon. F. Nile	Chair	Minor Party MLC	1 ( 4%)
The Hon. C. Cusack	Committee Member	Govt. MLC	( %)
The Hon. G. Donnelly	Committee Member	Opposition. MLC	( %)
Dr J Kaye	Committee Member	Minor Party MLC	13 ( 48%)
The Hon. M. Mason-Cox	Committee Member	Govt. MLC	( %)
The Hon M. Pavey	Deputy Chair	Govt. MLC	( %)
The Hon. W. Secord	Committee Member	Opposition. MLC	( %)
The Hon. M. Baird	Minister	Govt. MP	13 ( 48%)
Mr P. Gaetjens	Public servant	Secretary, NSW Treasury	( %)
Mr M. Ronsisvalle	Public servant	Deputy Secretary, NSW Treasury	

Budget: Investments in tobacco companies

<b>Name:</b>	<b>Role</b>	<b>Position</b>	<b># / % Instances</b>
Reverend the Hon. F. Nile	Chair	Minor Party MLC	( %)
The Hon. C. Cusack	Committee Member	Govt. MLC	( %)
The Hon. G. Donnelly	Committee Member	Opposition. MLC	( %)
Dr J Kaye	Committee Member	Minor Party MLC	13 ( 50%)
The Hon. M. Mason-Cox	Committee Member	Govt. MLC	( %)
The Hon M. Pavey	Deputy Chair	Govt. MLC	( %)
The Hon. W. Secord	Committee Member	Opposition. MLC	( %)
The Hon. M. Baird	Minister	Govt. MP	13 ( 50%)
Mr P. Gaetjens	Public servant	Secretary, NSW Treasury	( %)
Mr M. Ronsisvalle	Public servant	Deputy Secretary, NSW Treasury	( %)

Budget: Audit Review

<b>Name:</b>	<b>Role</b>	<b>Position</b>	<b># / % Instances</b>
Reverend the Hon. F. Nile	Chair	Minor Party MLC	3 ( 5%)
The Hon. C. Cusack	Committee Member	Govt. MLC	4 ( 7%)
The Hon. G. Donnelly	Committee Member	Opposition. MLC	25 ( 41%)
Dr J Kaye	Committee Member	Minor Party MLC	( %)
The Hon. M. Mason-Cox	Committee Member	Govt. MLC	( %)
The Hon M. Pavey	Deputy Chair	Govt. MLC	( %)
The Hon. W. Secord	Committee Member	Opposition. MLC	( %)
The Hon. M. Baird	Minister	Govt. MP	14 ( 23%)
Mr P. Gaetjens	Public servant	Secretary, NSW Treasury	14 ( 23%)
Mr M. Ronsisvalle	Public servant	Deputy Secretary, NSW Treasury	1 ( 2%)



## Appointments to state owned enterprises

<b>Name:</b>	<b>Role</b>	<b>Position</b>	<b># / % Instances</b>
Reverend the Hon. F. Nile	Chair	Minor Party MLC	16 ( 7%)
The Hon. C. Cusack	Committee Member	Govt. MLC	9 ( 4%)
The Hon. G. Donnelly	Committee Member	Opposition. MLC	67 ( 30%)
Dr J Kaye	Committee Member	Minor Party MLC	1 ( %)
The Hon. M. Mason-Cox	Committee Member	Govt. MLC	( %)
The Hon M. Pavey	Deputy Chair	Govt. MLC	2 ( 1%)
The Hon. W. Secord	Committee Member	Opposition. MLC	32 ( 15%)
The Hon. M. Baird	Minister	Govt. MP	93 ( 42%)
Mr P. Gaetjens	Public servant	Secretary, NSW Treasury	( %)
Mr M. Ronsisvalle	Public servant	Deputy Secretary, NSW Treasury	( %)

<sup>[1]</sup> Cited in Parliament of New South Wales Transcript, Hearing 26/11/2012 Treasury - Supplementary hearing, Budget Estimates 2012 – 2013.

<sup>[2]</sup> Cited in Parliament of New South Wales Transcript, Hearing 26/11/2012 Treasury - Supplementary hearing, Budget Estimates 2012 – 2013.

<sup>[3]</sup> Portfolio Committees are standing committees in that they meet regularly and are generally appointed for the life of the Parliament.

<sup>[4]</sup> An unqualified audit opinion implies the financial reports are free from material errors and misstatements.

<sup>[5]</sup> Critical discourse analysis has also been used as a methodology and theory (see Wodak and Meyer, 2009) however for the purposes of this paper CDA will be considered primarily as a research method.