

Summary of activities for 2012-13

- 2.1 In 2012–13, the Joint Committee of Public Accounts and Audit (JCPAA) held 24 meetings in Canberra (including six sectional committee meetings) and tabled eight reports (including *Report 433: 2011–12 Annual Report*).
- 2.2 The following section details the activities of the Committee for 2012–13, including:
 - reviews and inquires; and
 - other Committee activities.

Reviews and inquiries

Reviews of Auditor-General reports

- 2.3 The Committee is responsible for examining all of the Auditor-General's reports on behalf of the Parliament. This process is supported by regular briefings from officers of the Australian National Audit Office (ANAO) on the findings of tabled audit reports.
- 2.4 Following these briefings, the Committee selects audit reports for further examination. Public hearings are then conducted on the selected reports with witnesses present from both the audited agencies and the ANAO.
- 2.5 Guided by the findings of the audit report, at the hearings the Committee generally focuses on determining how particular deficiencies or issues arose, as well as what actions the agencies are undertaking to rectify the shortcomings identified in the audit, in particular progress on implementing the ANAO's recommendations.
- 2.6 The Committee periodically tables reports in the Parliament on its reviews of Auditor-General's reports. The Committee's reports incorporate the evidence taken during public hearings and may include recommendations

- by the Committee in addition to those already presented by the Auditor General.
- 2.7 Other parliamentary committees are also able to review ANAO reports that are relevant to their area and portfolio coverage.
- 2.8 Since the last JCPAA annual report, the Committee has presented four reports reviewing ANAO reports tabled in Parliament.

Report 431 – Review of Auditor-General's Reports Nos. 24 to 32 (2011–12)

- 2.9 In August 2012, the Committee tabled a report reviewing nine audit reports presented to Parliament by the Auditor-General between February and May 2012. The Committee selected two reports for further scrutiny at public hearings held in June 2012:
 - Audit Report No.29 2011–12, Administration of the Australia Network Tender Process; and
 - Audit Report No.31 2011–12, Establishment and Use of Procurement Panels.
- 2.10 In its report, the Committee made two recommendations, and suggested lessons for all APS agencies regarding the importance of government procurement activities being undertaken in a manner that ensures value for money and compliance with financial framework regulations.

Report 435 – Review of Auditor-General's Reports Nos. 33 (2011–12) to 1 (2012–13)

- 2.11 In November 2012, the Committee tabled a report reviewing 24 audit reports presented to the Parliament by the Auditor-General between May and August 2012. The Committee selected the following five reports for detailed examination:
 - Audit Report No.41 2011–12, National Partnership on Literacy and Numeracy;
 - Audit Report No.45 2011–12, *Administration of the Health and Hospitals Fund*:
 - Audit Report No.46 2011–12, Administration of the Northern Australia Quarantine Strategy;
 - Audit Report No.50 2011–12, Processing and Risk Assessing Incoming International Air Passengers; and
 - Audit Report No.1 2012–13, *Administration of the Renewable Energy Demonstration Program*.
- 2.12 Public hearings for two audit reports Nos 41 and 46 were held in September and October 2012 respectively. The Committee conducted its detailed reviews of the remaining three audit reports through written correspondence.

2.13 While the findings of the selected audit reports were largely positive, a range of areas for improvement were identified and the Committee made ten recommendations.

Report 437 – Review of Auditor-General's Reports Nos. 2 to 10 (2012–13)

- 2.14 In May 2013, the Committee tabled a report reviewing nine audit reports presented to Parliament by the Auditor-General between August and November 2012. The Committee decided to focus on recent developments in Indigenous service delivery, and in doing so selected Audit Report No.8 2012–13 Australian Government Coordination Arrangements for Indigenous Programs for detailed review.
- 2.15 The Committee decided to expand the inquiry to obtain a fuller picture of the issues facing Indigenous service delivery at a range of levels by:
 - concurrently examining two earlier Indigenous audit reports, in addition to the selected report:
 - ⇒ Audit Report No.43 2011–12 National Partnership Agreement on Remote Service Delivery
 - ⇒ Audit Report No. 26 2011–12 Capacity Development for Indigenous Service Delivery;
 - inviting the National Congress of Australia's First Peoples and the Aboriginal and Torres Strait Islander Social Justice Commissioner to submit comments on the audits under review; and
 - calling the COAG Reform Council to appear at a public hearing to discuss progress on the Commonwealth of Australian Government's National Indigenous Reform Agenda.
- 2.16 Public hearings on the three audit reports were held in Canberra during February and March 2013.
- 2.17 The Committee made five recommendations, including for a high-level review of leadership and collaboration arrangements in Indigenous affairs aimed at strengthening the authority of the lead agency to drive changes across government departments.

Report 439 - Review of Auditor-General's Reports Nos. 11 to 31 (2012-13)

- 2.18 In June 2013, the Committee tabled a report reviewing 21 reports presented to the Parliament by the Auditor-General between November 2012 and May 2013. The reports reviewed by the JCPAA in detail were:
 - Performance Audit Report No.17 2012–13 Design and Implementation of the Energy Efficiency Information Grants Program; and

- ANAO Report No.28 2012–13 *The Australian Government Performance Measurement and Reporting Framework: Pilot Project to Audit Key Performance Indicators.*
- 2.19 Public hearings for the two reports were held in Canberra in June 2013.
- 2.20 The Committee made two recommendations aimed at strengthening the framework for, and culture of, performance monitoring, reporting and evaluation in the Australian Public Service.

Review of Defence Materiel Organisation Major Projects Report

- 2.21 In addition to the review of ANAO reports referred to above, each year the JCPAA scrutinises the Defence Materiel Organisation (DMO) through examining the ANAO's annual DMO Major Projects Report (MPR). In support of this process, the JCPAA also annually reviews and endorses the MPR Guidelines prior to the ANAO's production of each report.
- 2.22 Each MPR is automatically referred to the JCPAA in accordance with its statutory obligations to examine all reports of the Auditor-General. The Committee currently examines each MPR through a public hearing, and prepares a report to the Parliament.
- 2.23 The 2011–12 MPR was presented to the Parliament by the Auditor-General in December 2012. The Committee held a public hearing in March 2013 and received four submissions as part of its inquiry. Evidence was given by representatives from the ANAO and the Defence Materiel Organisation.
- 2.24 In May 2013, the Committee tabled *Report 436: Review of the 2011–12 Defence Materiel Organisation Major Projects Report* on the outcomes of its examination. The Committee made five recommendations in the report aimed at enhancing transparency and accountability in relation to the acquisition and sustainment of major defence projects.
- 2.25 The Guidelines for the 2012–13 MPR were endorsed by the Committee in September 2012, following discussions with the ANAO.

Australian Public Service Updates

- 2.26 In recent years, the JCPAA has held an annual meeting with the heads of key agencies responsible for public sector governance and administration. The meeting provides the JCPAA with a regular opportunity to discuss whole-of-government issues and trends, and review the overall performance of the Australian Public Service (APS).
- 2.27 As noted in the JCPAA 2011–12 Annual Report, the 2012 APS annual update took place in June 2012. On 23 August 2012, *Report 432 APS Fit for Service* (2012 APS annual update) was tabled.

2.28 On 26 June 2013, the Committee held its inaugural public hearing with key whole-of-government scrutiny bodies. In attendance were the Auditor-General, the Australian Information Commissioner, Freedom of Information Commissioner and the Commonwealth Ombudsman. The hearing gave the Committee an opportunity to reflect on the overall state of Commonwealth administration. The Chair included comments on the hearing in a Statement to the House made on 27 June 2013.

Commissioner of Taxation hearings

- 2.29 The Committee meets annually with the Commissioner of Taxation, and key public sector stakeholders to discuss the performance of the Australian Taxation Office (ATO) and current issues in taxation practice. From time to time the Committee may extend its scrutiny by inviting other interested stakeholders to make a submission or attend the meeting.
- 2.30 On Friday, 14 September 2012, the Committee held its 2012 public hearing with the Commissioner of Taxation in Canberra. The ATO was joined by the Auditor General, the Inspector General of Taxation, the Commonwealth Ombudsman, and representatives from small business and tax professional organisations.
- 2.31 On 26 November 2012, the Committee tabled *Report 434: Annual Public Hearing with the Commissioner of Taxation* 2012. The report contained a number of recommendations around service standards, compliance, policy development and external scrutiny.
- 2.32 On 26 June 2013, the Committee held an abridged version of its annual meeting for 2013 with the Commissioner of Taxation. Also in attendance were the Auditor-General, the Inspector General of Taxation and the Commonwealth Ombudsman.
- 2.33 The Commissioner outlined his plans to restructure the ATO, execute a vision out to 2020, modernise the way the office communicates with the public, and to test business assertions to ensure the integrity of Australia's corporate tax base. The ATO's scrutineers expressed support for the Commissioner's plans. The Chair included comments on the hearing in a Statement to the House made on 27 June 2013.

Other inquiries

- 2.34 The Committee, on occasion, exercises its power to undertake policy inquiries or may have a Bill referred to it by either House.
- 2.35 Policy inquiries may arise either from findings of the Auditor-General or at the initiative of the Committee. Over the term of the 43rd Parliament, the JCPAA has tabled reports of three major inquiries: two that assisted in

- scrutinising the role of the Auditor-General; and the most recent report on National Funding Agreements examining the arrangements surrounding Federal financial relations with States and Territories.
- 2.36 Bills dealing with subjects related to the JCPAA's functions—for example, major changes in Commonwealth financial controls, management and audit—may be referred to the Committee for inquiry and report.

Public Government, Performance and Accountability Bill 2013

- 2.37 The Public Governance, Performance and Accountability Bill 2013 (hereafter referred to as the Bill) was introduced into the House of Representatives on 16 May 2013. On the same day, the House of Representatives Selection Committee referred the Bill to the JCPAA for inquiry and report.
- 2.38 To inform the Committee of key issues related to the proposed modernisation of the financial framework, stakeholders were invited to participate through written submission or attendance at a public hearing.
- 2.39 Seventeen submissions, three supplementary submissions and an exhibit were received. A number of stakeholders also referred the Committee to their submissions made to the Department of Finance and Deregulation (Finance) as part of the Commonwealth Financial Accountability Review. The public hearing was held in Canberra on Friday 24 May 2013 and included representatives from the ANAO, Finance, Office of the Australian Information Commissioner, Australian Public Service Commission, a range of public sector bodies, academics, and industry bodies.
- 2.40 On 4 June 2013, the Committee tabled *Report 438: Advisory Report on the Public Governance, Performance and Accountability Bill 2013* recommending that the objectives of the Bill be supported, but the timing of its passage be a matter for the broader Parliament to determine. The Committee also made a number of recommendations around independence, transparency and ongoing evaluation of the reform.

Fair Work Commission (previously Fair Work Australia)

- 2.41 In May 2012, issues were raised in the Parliament following the release of the KPMG Report: *Process review of Fair Work Australia's investigations into the Health Services Union*. The JCPAA decided to seek advice from stakeholders on steps taken to address matters raised on the report.
- 2.42 Following a briefing from Fair Work Australia, the Department of Education, Employment and Workplace Relations and the Auditor-General, the Committee asked the responsible minister the Minister for Employment and Workplace Relations to provide additional

- information on steps taken to date to address both policy and administrative issues related to Fair Work Australia.
- 2.43 The Committee subsequently received a response from the Minister outlining work underway and an undertaking to provide quarterly reports. Two reports have been received, the first on 31 October 2012, and the second on 14 March 2013.

Responses to JCPAA reports

- 2.44 The JCPAA's reports can include both administrative recommendations and/or policy recommendations. Responses to administrative recommendations can be decided on and implemented by the relevant affected agencies, and are submitted to the Committee in the form of an 'Executive Minute', which is tabled in the Parliament by the Committee Chair. Policy recommendations may have direct implications to existing Government policy and therefore require a response from the relevant Minister, generally with the endorsement of Cabinet. Government responses to policy recommendations are tabled in the Parliament by a Minister.
- 2.45 Under a resolution adopted by the House of Representatives on 29 September 2010, the Government has given a commitment for responses to Committee reports to be provided within six months of the date of a report's tabling.
- 2.46 Upon receipt, the Committee reviews each Government response and considers:
 - whether it addresses the issues raised in the report recommendations;
 - if any further action should the taken by the Committee in regard to the Government's response.
- 2.47 Table 2.1 below lists Government responses received by the Committee in 2012–13, either as a policy response tabled by the Government in the Parliament or an administrative response submitted to the Committee from the relevant agency. For further details, including copies of the responses and dates of submission, see the Committee's website.¹

¹ JCPAA Website - All inquiries and reports at: http://www.aph.gov.au/Parliamentary_Business/Committees/House_of_Representatives_C ommittees?url=jcpaa/reports.htm

Report title	Status of response	Full response within six months
Report 426: Ninth biannual hearing with the Commissioner of Taxation	Complete	No
Report 427: Inquiry into National Funding Agreements	Complete	No
Report 429 - Review of the 2010-11 Defence Materiel Organisation Major Projects Report	Complete	Yes
Report 430 - Review of Auditor-General's Reports Nos. 47 (2010-11) to 9 (2011-12) and Reports Nos. 10 to 23 (2011-12)	Complete	No
Report 431 - Review of Auditor-General's Report Nos 24 to 32 (2011-12)	Complete	Yes
Report 434 - Annual Public Hearing with the Commissioner of Taxation - 2012	Complete	Yes
Report 435 - Review of Auditor-General's Reports Nos. 33 (2011-12) to 1 (2012-13)	Complete	Yes

Table 2.1 Government responses received by the Committee 1 July 2012 to 30 June 2013

2.48 As at 30 June 2013, the response to Recommendation 1 of *Report 423: Review of Auditor-General's Reports Nos.39 (2009-10) to 15 (2010-11)* was the only remaining overdue government response to a JCPAA report.

Other major Committee activities

Audit priorities of the Parliament

- 2.49 While the Auditor-General is given the authority to autonomously determine the work program undertaken by the ANAO, the JCPAA is responsible for determining and advising the Auditor-General of the Parliament's audit priorities.
- As part of the identification of the Parliament's priorities, the JCPAA seeks input from all other parliamentary committees, asking for advice on any programs or functions within their portfolio that they believe should be audited. The consolidated list is then referred to the Auditor-General for consideration in the finalisation of the ANAO's work program for the proceeding financial year.
- 2.51 In April 2013, the Committee received the ANAO's draft audit work program for 2013–14. The JCPAA forwarded the draft program to all other parliamentary committees in order to assist it in determining the audit priorities.

- 2.52 Following the JCPAA's deliberations and other committees' responses, the JCPAA advised the Auditor-General of the following audit priorities from the ANAO's draft Audit Work Program:
 - Audit of Key Performance Indicators
 - Effectiveness of the Cabinet Implementation Unit Department of the Prime Minister and Cabinet
 - The Charter of Budget Honesty
 - Provision of Agency Advice to Inform Ministerial Decisions on the Approval of Grants
 - Agencies' Preparation of Budget Estimates
 - Administration of Government Advertising Arrangements
 - Implementation of the Information Security Manual
 - Fraud Control
 - Procurement
 - Implementation of the COAG Service Delivery Principles for Programs and Services for Indigenous Australians
 - 2012–13 and 2013–14 Defence Materiel Organisation Major Projects Reports
 - Administration of the National Disaster Relief and Recovery Arrangements
 - Defence Major Capital Equipment Acquisition Test and Evaluation
 - Materiel Sustainment Agreement performance measurement
 - Defence Major Capital Equipment Acquisition Project Status Monitoring and Reporting
 - Low Socio-economic Status School Communities National Partnership Agreement
 - Fair Work Commission
 - Recommendations Made in Previous ANAO Audit Reports Department of Human Services
 - Indigenous Servicing Strategy Department of Human Services
 - Design and Implementation of Streams 1 and 2 of the Regional Infrastructure Fund
 - Administration of the Parliamentary Budget Office
 - Design, Implementation and Administration of Rounds 3 and 4 of the Regional Development Australia Fund
 - The Conduct of Value for Money Reviews of Flood Reconstruction Projects in Victoria

- Australian Taxation Office Service Standards
- Australian Taxation Office Strategies to Address the Cash Economy
- Development and Management of Contracts to Deliver Services at the Regional Processing Centres on Manus Island and Nauru
- General Skilled Migration Program
- Community Detention and Bridging Visas for Irregular Maritime Arrivals
- Identification and Management of Visa Overstayers
- Development and implementation of Free Trade Agreements
- Exporter Supply Chain Assurance System
- Caring for our Country Initiative
- Management of Payments to Statutory Research and Development Corporations
- Regulation of Pesticides and Veterinary Medicines
- Quarantine Biosecurity System.
- 2.53 The Committee also expressed support, as audit priorities of the Parliament, for audits on the following topics that were not included in the ANAO's draft Audit Work Program:
 - Agency implementation of multicultural access and equity policy
 - Management of the Family Court of Australia, the Federal Court of Australia and the Federal Circuit Court
 - Scrutiny of the airline and air and sea freight contracts and arrangements involving Norfolk Island and the Indian Ocean Territories
 - the Civil Aviation Safety Authority regulatory reform process
 - the effectiveness of the Department of Agriculture, Fisheries and Forestry's monitoring of the implementation of ANAO and internal audit recommendations.

Review the annual budget of the ANAO

- 2.54 Under the PAAC Act, the Committee is required to consider 'draft estimates' for the ANAO and the level of fees determined by the Auditor-General.
- 2.55 In support of this process, the ANAO submits the draft estimates and briefs the Committee on its ability to meet its mandate within the funding envelope. The Committee then:

- is able to make formal representations to the Government on behalf of the ANAO if necessary; and
- make a statement to both Houses of Parliament on budget day, expressing the Committee's opinion as to whether the ANAO has been given sufficient funding to perform its functions.
- 2.56 The intention of this process and the Committee's power in considering the draft estimates for the ANAO is to dissuade governments from attempting to influence the Auditor-General through restrictions to the ANAO's funding.
- 2.57 In February 2013, Auditor-General submitted the ANAO's 2013–14 budget estimates to the JCPAA, and briefed the Committee on the impact of the proposed budget on the ANAO's capacity to meet its mandate. On budget day—14 May 2013—the Chair of the Committee made a statement to the House on the adequacy of the ANAO's appropriation, with a corresponding statement later delivered in the Senate.²
- 2.58 On behalf of the Committee, the Chair noted the Auditor-General's advice that while the ANAO did not receive the level of appropriation that it had requested, with the help of prior surpluses, it would be sufficient for him to discharge his statutory obligations and his work program for the year ahead.
- 2.59 On this basis, and noting the tight fiscal environment, the Committee endorsed the proposed Budget for the ANAO in 2013–14. However, the Chair noted the Committee's strong concern about the level of funding uncertainty in the forward years and recommended that steps be taken in the 2014–15 Budget to place the ANAO on a more financially sustainable footing.

Engagement with the Independent Auditor

- 2.60 An Independent Auditor is tasked with auditing the ANAO's financial statements, as well as periodically conducting performance audits of the ANAO. In its role overseeing the ANAO, the Committee engages with the Independent Auditor, including providing advice on the Parliament's priorities for future audits of the ANAO.
- 2.61 In August 2012, the Committee examined the Independent Auditor's performance audit report on the ANAO's *IT Audit Capability and Resourcing*, and met with the Independent Auditor for a private briefing on the report.

- 2.62 In October 2012, the Committee considered a proposed schedule, submitted by the Independent Auditor, of ANAO audit topics for the 2012–13 Financial Year and future years. The Committee advised the Independent Auditor that it considered the proposed audit program to offer a balanced selection, consistent with parliamentary priorities. Further, the Committee supported an audit of the ANAO's Quality Control around Assurance Audit Services Group Financial Statement Audits being adopted as a first priority.
- 2.63 In June 2012, the Committee noted the findings of the report on the ANAO's *Quality Control Around Financial Statements Audits*, which had been recently tabled by the Independent Auditor.

The work and operation of the Parliamentary Budget Office

- 2.64 In accordance with the *Parliamentary Services Act* 1999, the JCPAA's role in relation to oversight of the PBO includes: approving the appointment of the Parliamentary Budget Officer; considering the operations and resources of the Office; and reporting to the Parliament on relevant matters relating to the PBO.
- 2.65 In 2012–13, the Committee had formal consultations with the PBO to consider its work plan and draft budget estimates.
- 2.66 On 11 October 2012, the Committee endorsed the PBO's 2012–13 work plan, noting that work was underway to address an inconsistency between the PBO's legislation and existing law and practice in the House of Representatives and the Senate.
- 2.67 In March 2013, the Parliamentary Budget Officer submitted the PBO's 2013-14 budget estimates to the JCPAA, and briefed the Committee on the impact of the proposed budget on the PBO's capacity to meet its mandate. On budget day 14 May 2013 the Chair of the Committee made a statement to the House on the adequacy of the PBO's appropriation, with a corresponding statement later delivered in the Senate.
- 2.68 On behalf of the Committee, the Chair noted the Parliamentary Budget Officer's advice that while the PBO had a small level of additional savings allocated to it over the next two years, it had received additional funding to increase its permanent staffing in response to a decision by Government to extend the PBO's mandate. The Parliamentary Budget Officer had given assurances to the Committee that overall the budget approved for 2013–14 provided the necessary funding for the PBO to operate effectively and meet its legislated mandate.
- 2.69 On this basis, the Committee endorsed the proposed Budget for the PBO in 2013–14.

Annual report requirements for Commonwealth agencies

- 2.70 Annual reports of Australian Government agencies are an important source of both current performance and historical information.
- 2.71 Each year, in accordance with the *Public Service Act 1999*, draft Requirements for Annual Reports for Departments, Executive Agencies and FMA Act Bodies are submitted by the Department of the Prime Minister and Cabinet to the JCPAA for approval. As these provide the basis for agency reports, the Committee carefully considers any proposals to amend, add or omit any requirement.
- 2.72 On 19 June 2013, the Committee approved the 2012–13 Requirements for Annual Reports.

External engagement and communication

- 2.73 The JCPAA seeks to disseminate information on its role and activities, and to contribute to enhancing public sector accountability. The Committee ensures relevant information is accessible through its website at www.aph.gov.au/jcpaa.
- 2.74 The Committee, often through the Chair, Deputy Chair and secretariat, endeavour to meet with visiting delegations, attend seminars, make presentations, and encourage regional engagement in support of the Committee's work.

International engagement

- 2.75 Throughout 2012–13, the JCPAA has continued to work with the ANAO to support regional parliaments with capacity building, including hosting secondments for staff of the Indonesian public accounts committee equivalent and continuing discussions for similar arrangements with Papua New Guinea counterparts.
- 2.76 In August 2012, the Chair met with a parliamentary delegation from the Lao People's Democratic Republic. The delegation was particularly interested in discussing the relationship between the Parliament and the office of the Auditor General.
- 2.77 In September 2012, the Committee met with a parliamentary delegation from Sweden. Discussions focused on taxation arrangements and economic participation.
- 2.78 In February 2013, members of Afghan Public Accounts Sub-Committee met with the JCPAA as part of a study tour to examine budgeting and oversight mechanisms at the Parliament of Australia. Discussion with

- members of the Sub-Committee has continued in relation to options for assistance in support of their committee.
- 2.79 In November 2012, at the invitation of the Commonwealth Parliamentary Association, the Chair attended the Commonwealth Parliamentary Association/World Bank Institute Study Group on Public Accounts Committees, hosted by the Legislative Assembly of British Columbia. The purpose of the meeting was to discuss the role of the public accounts committee and emerging trends and challenges, and recap the seminal public accounts committee book 'The Overseers'.
- 2.80 In February 2013, at the invitation of the Organisation for Economic Cooperation and Development (OECD), the JCPAA Committee Secretary attended the fifth annual OECD Parliamentary Budget Officials and Independent Fiscal Institutions meeting in Ottawa, Canada. The Secretary presented a country example of parliamentary oversight, and more specifically budget oversight, under minority governments.

Australasian Council of Public Accounts Committees

- 2.81 The JCPAA is an active member of the Australasian Council of Public Accounts Committees (ACPAC). ACPAC provides a forum for public accounts committees to: exchange information and opinions; consider ways to improve quality and performance in scrutinising government expenditure; and promote communication between committees and Auditors-General, experts, the media and the public.
- 2.82 Membership consists of parliamentary public accounts committees from around Australia, New Zealand, Papua New Guinea, Fiji and the Solomon Islands. ACPAC holds biennial conferences for member and interested non-member committees from the region, and smaller mid-term meetings on alternate years for members only. These conferences are a valuable opportunity to exchange views and experiences between the different jurisdictions.
- 2.83 In April 2013, the Chair participated in the ACPAC's biennial conference in Sydney, which was hosted by the New South Wales Legislative Assembly Public Accounts and Audit Committee. The Chair made a presentation on ACPAC's role assisting to strengthen accountability in international parliaments and improving international collaboration between public accounts committees.

Robert Oakeshott MP Committee Chair