

GUIDANCE

# Parliamentary Oversight – Committees and Relationships

A Guide to Strengthening Public  
Accounts Committees



CANADIAN AUDIT  
& ACCOUNTABILITY  
FOUNDATION



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## TABLE OF CONTENTS

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Introduction .....	2
Background on PACs in Canada .....	2
Executive Summary .....	4
Characteristics of Canadian PACs .....	5
Enablers of PAC effectiveness .....	5
Public Accounts and the Parliamentary .....	5
Accountability Process .....	7
Characteristics of Public Accounts Committees in Canada .....	9
Uniqueness .....	9
Non-partisanship .....	10
The dynamics of a committee .....	11
The committee as a public forum .....	12
Strengthening the Powers and Practices of Public Accounts Committees .....	14
1 – A formal and clearly defined framework of powers and practices .....	14
<i>The power to call meetings</i> .....	15
<i>The power to meet outside the legislature's session</i> .....	15
<i>The power to call witnesses</i> .....	15
<i>The power to initiate inquiries</i> .....	17
<i>The power to report substantively to the legislature</i> .....	17
<i>Bringing about corrective action</i> .....	19
2 – Government commitment .....	21
3 – The capacity to exercise the committee's powers .....	23
<i>Membership</i> .....	23
<i>Resources</i> .....	25
<i>Access to Information</i> .....	29
4 – Strong committee leadership .....	29
5 – A supportive working relationship with the legislative auditor .....	31
6 – Public and media involvement .....	34
Conclusion .....	36
Annex 1: The Research Process .....	37
Our Related Publications .....	38
Selected Bibliography and Resource Links .....	39

## INTRODUCTION

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CCAF-FCVI Inc. is a non-profit Canadian research and education foundation dedicated to increasing knowledge about governance, accountability, management and audit in the public sector. Founded in 1980, CCAF provides a neutral forum where governing-body members, public sector executives, legislative auditors and professional service providers can advance their shared interests.

Since CCAF's creation, the Foundation has worked closely with the Canadian Council of Public Accounts Committees (CCPAC) to develop innovative means to strengthen Canada's Public Accounts Committees (PACs) and enhance cooperation between PACs and legislative auditors.

### BACKGROUND ON PACS IN CANADA

In theory, PACs, which are legislative oversight committees, should be the cornerstone of financial accountability and governance in the public sector. The PAC is supposed to work in tandem with the legislative auditor (known as the auditor general or provincial auditor in Canada, depending on the jurisdiction) to hold the government to account for its use of public funds and resources.

The PAC is an essential component of the Westminster system of parliamentary government. Every legislature in Canada – federal, provincial and territorial – has such a committee (the committee name differs from jurisdiction to jurisdiction).

Legislatures in the Westminster system are involved in the budget cycle in two ways: they consider and approve the government's estimates of planned spending, and they scrutinize expenditures by government.

Generally, in overseeing expenditures, the PAC:

- Examines the government's financial statements or public accounts
- Examines whether the government has spent funds for the purposes intended by the legislature
- Examines whether the government has spent funds with due regard to economy and efficiency (and, in some cases, whether the government has the means to measure its own effectiveness).

In most instances, the PAC relies on the legislative auditor to furnish the PAC with independently verified information in the form of audit reports. These reports may highlight the extent to which:

- The financial statements or public accounts are accurate
- Government has expended funds for the purposes intended by the legislature
- Departments and agencies have spent funds with due regard to economy and efficiency (some legislative auditors also indicate whether departments and agencies have the means to measure their own effectiveness).

In the Westminster system, the legislative auditor only has the power to report findings to the legislature. Legislative auditors do not have sanctioning power – they cannot force departments or agencies to correct any deficiencies or address the auditor’s findings.

The PAC, therefore, plays an essential role in bringing about corrective action. As the audit committee of the legislature, the PAC can apply subtle pressure on departments and agencies by:

- Calling witnesses to account for what has occurred and to describe what action they are taking to fix the problem
- Endorsing the legislative auditor’s findings and recommending that departments and agencies bring about corrective action
- Compelling departments and agencies to respond to the legislative auditor’s and the PAC’s recommendations
- Following up with departments and agencies to ensure recommendations have been implemented.

PACs play a distinct role within the legislature. Unlike most committees, they are not involved in the legislative process and do not consider legislative bills. They are supposed to focus on the administration of government programs, not on the government’s policy direction. They are therefore unique bodies, often possessing their own political culture.

## EXECUTIVE SUMMARY

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This *Guide to Strengthening Public Accounts Committees* explores accountability and governance relationships among legislative oversight committees, legislative auditors, and senior government managers, with a particular focus on Public Accounts Committees (PACs).

The original edition of the guide was published in 2006 and included data from a 2004 CCAF survey of PACs in Canada. This second edition retains some of the information from the first edition, including many of the insights from interviews and roundtable discussions CCAF conducted with PAC Chairs and other parliamentarians, legislative auditors, and senior public service managers in all Canadian jurisdictions.

Since 2006, CCAF has completed several projects that are reflected in this 2010 edition of the guide, including:

- *Towards the Public Accounts Committee of the Future* (2007), a vision of PACs ten years hence, which was prepared at the request of the Canadian Council of Public Accounts Committees (CCPAC) and the Canadian Council of Legislative Auditors (CCOLA) for the 2007 annual joint conference
- *Attributes of an Effective Public Accounts Committee* (2010), a new publication prepared for CCPAC and included with this guide in a boxed set of documents for PACs
- A survey of Canada's PACs conducted in 2008 by CCAF in cooperation with the World Bank Institute and KPMG LLP. The survey was originally conducted in Australasia and then in Canada, the British Isles and Asian Commonwealth countries. Because the 2008 survey used a different questionnaire than the 2004 survey, some data in the original edition of this guide could not be updated for this edition.

This *Guide to Strengthening Public Accounts Committees* is practical rather than theoretical. It suggests a framework of core powers and practices to support the effectiveness of PACs. Examples of good legislative oversight practices, particularly from the United Kingdom and Australia, have been included throughout.

The guide begins with an overview of the parliamentary accountability process in Canada's fourteen legislatures (the federal Parliament, ten provincial legislatures and three territorial legislatures). Next, it outlines elements of an effective PAC, to provide a basis for suggestions on how to strengthen the powers and practices of PACs.

## CHARACTERISTICS OF CANADIAN PACS

The guide then briefly discusses four characteristics of Canadian PACs:

### ***Uniqueness***

PACs in each jurisdiction have unique features and differences. The membership of a committee is representative of its specific region, and varies widely in language, culture and gender, among other factors. Members must consider the values, history and dynamics of their jurisdiction, the committee's operating practices, and the public's demands and expectations. Size matters: if the legislature is large, members will likely have specific responsibilities; if small, members will more likely be generalists.

### ***Non-partisanship***

PACs must minimize partisanship to be effective. Members should develop good working relationships with each other and strive for consensus. PAC members can minimize partisanship by focusing on the shared goal of bringing about corrective action to improve public administration and by leaving questions of policy to legislative committees.

### ***The personal dynamics of a committee***

By its nature, a PAC should operate independently of government and should be curious enough to ask probing questions. Members should be strong and independent of each other, but working to complement and support each other's efforts.

### ***The committee as a public forum***

An integral element of PACs is their public nature: they have high visibility that often attracts media attention, meetings are open to citizens and the media, and full verbatim transcripts and minutes are prepared and made available to the public. Communicating PAC activities and results can stimulate public awareness and sometimes increase the likelihood that the media will report on and government will take note of the issues raised.

## ENABLERS OF PAC EFFECTIVENESS

The heart of this guide presents suggestions for strengthening the powers and practices of PACs based on CCAF's research findings. These suggestions are organized into six categories that constitute the enablers for an effective PAC. CCAF believes that a successful PAC requires:

### ***1 A formal and clearly defined framework of powers and practices***

The key to a successful committee is formal and clearly defined roles and responsibilities and a framework of powers and practices. Without this

framework, even the most committed Chair and committee members will face significant challenges in ensuring the committee is effective.

## **2 Government commitment**

For parliamentary oversight to be effective, the government must strongly support the process. The government should respect the committee's powers and authority by allowing the committee to set its own meetings and topics for consideration.

## **3 Capacity to exercise the committee's powers**

In addition to having clearly defined powers, the committee must have the capacity to put those powers into practice. This is more likely if the powers are authoritative and institutionalized in standing orders, or reinforced in legislation.

## **4 Strong committee leadership**

For a committee to be effective, its powers and practices must be combined with a respected and knowledgeable Chair who has well-developed leadership skills. A Vice-Chair who is supportive of the role of the PAC is also crucial. Sub-committees can help PACs set longer-term objectives and plan for meetings.

## **5 Supportive working relationship with the legislative auditor**

A significant factor contributing to the implementation of a committee's framework of powers and practices is its relationship with the legislative auditor. This should be a close and mutually supportive relationship built on shared trust and unity of purpose, but with distinct roles and independence of action.

## **6 Public and media involvement**

An effective communication strategy helps to foster an informed public. Communicating information on activities and results can stimulate public interest and debate. This can sometimes increase the likelihood that government will take note of the issues raised by the PAC.

### **Public Accounts Committee orientation package**

This *Guide to Strengthening Public Accounts Committees* and several supplementary documents comprise a Public Accounts Committee orientation package. The supplementary documents comprise:

- *Attributes of an Effective Public Accounts Committee*
- *Statement of Mandate and Powers and Operating Principles and Practices*
- *Preparation for Hearings and Frequently Asked Questions*
- *Guide for Witnesses*
- *Guidance on Reporting and Follow-up.*



## PUBLIC ACCOUNTS AND THE PARLIAMENTARY ACCOUNTABILITY PROCESS

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It is a fundamental principle of Canada's parliamentary system that each federal, provincial and territorial government must be responsible to the legislature by whose authority it governs, and through the legislature to the citizens at large. This includes being held to account for the government's use of taxpayers' money, which is reported annually in the public accounts of each jurisdiction. The public accounts usually consist of the government's consolidated financial statements and other statements and information prescribed by law.

In each of the 14 legislatures in Canada – the federal Parliament, 10 provincial legislatures and three territorial legislatures – an independent officer, the legislative auditor, reports to the legislature and provides assurance on the reliability of the public accounts.

The legislative auditor normally has a mandate to audit all government departments, corporations, agencies and funds. The auditor's mandate, in addition to providing assurance on the reliability of financial statements, includes compliance audits and performance audits (also called value-for-money or systems audits). The auditor tables his or her audit report in the legislature at least annually.

As the Canadian Council of Legislative Auditors pointed out in its February 2000 discussion paper *Legislative Audit: Serving the Public Interest*:

*Legislative Auditors fulfill a unique position in the accountability regime of Canadian governments. They have been able to serve the accountability relationship between government and Legislative Assembly because they have sufficient independence from government to be credible, they have comprehensive mandates that are set out in legislation, and they have the forums to report directly to the Assembly. Moreover, they have acquired the necessary expertise to carry out their role effectively.*

The legislative audit process closes the circle of a legislature's accountability for public money, which begins with the granting of funds by the legislature to the government of the day.

The idea of including a committee of the legislature in the accountability process has a long history in Westminster legislatures. The first such committee was established in England in 1690 under the *Act for Appointing and Enabling Commissions to Examine, Take and State the Public Accounts of the Kingdom*. It eventually fell into disuse.

The first modern Public Accounts Committee (PAC) was struck by the U.K. House of Commons in 1861, at the instigation of the then-Chancellor of the Exchequer, William Gladstone.

Today in most Canadian jurisdictions the report of the legislative auditor is referred for review to a PAC, which is made up of elected members of the legislature. The committee, after reviewing the report, may submit its own report to the legislature, often with recommendations, and may require the government to respond to the committee's recommendations within a specified time period.

Most Canadian governments also table annual performance reports in their legislatures. Performance reports of departments and other government organizations include financial and non-financial information. They are often referred to standing committee(s) of the legislature for review. In some cases, they are referred to the PAC.

Jonathan Malloy, Associate Professor in the Department of Political Science at Carleton University and President of the Canadian Study of Parliament Group in Ottawa, describes PACs as “an auditor's best friend.” He suggests that the “key strength of PACs is their high visibility as a public forum”:

*Public Accounts Committees are an important adjunct to the work of auditors-general. While the relationship is generally close, PACs are their own institutions. Committees provide a valuable and unique public forum for further discussion and investigation of the work of auditors-general (Canadian Public Administration 47:2 [2004]).*

The PAC is a significant part of the financial accountability cycle of government. The committee is concerned with value-for-money in the administration of government policy rather than with policy itself, and it assists the legislature to hold the government to account for spending taxpayers' money and for stewardship over public funds. It helps to make sure the government accounts for its operating policies and actions, and for its management and use of public resources.

In addition to the PAC, other oversight processes and legislative committees contribute to a legislature's capacity to hold a government accountable for its spending, including question period, Crown corporations committees and estimates committees.

## CHARACTERISTICS OF PUBLIC ACCOUNTS COMMITTEES IN CANADA

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Committees are essential to the work of Canadian legislatures, and Public Accounts Committees (PACs) can be vital for effective parliamentary oversight. In her 2004 guide *The New Member of Parliament and Committees*, Amelita Armit of the Parliamentary Centre notes that:

*It is in committee where the individual MP weaves three strands of an MP's function together: as **legislator**, reviewing, modifying, amending legislation; as **overseer**, reviewing government policies, programs and expenditures; and as **representative**, hearing the various voices of the citizen, representing constituent concerns and reflecting the public interest in the deliberations of the committee.*

It is important to appreciate and respect both the similarities and differences among the oversight roles of legislatures, and how these may change and evolve in various jurisdictions. CCAF found it useful to look at PACs in terms of their uniqueness, non-partisanship, personal dynamics and public nature.

### UNIQUENESS

PACs across Canada have unique features and differences. This reflects the individual members, political realities and different interpretations of the terms of reference and the mandates of the committees in each jurisdiction.

The membership of each Canadian PAC is representative of its specific region, with wide variations in language, culture and gender, among other factors.

***Members must consider the values, history and dynamics of their jurisdiction, the committee's operating practices, and the public' demands and expectations.***

Size matters: if the legislature is large, members will likely have specific responsibilities; if small, members will more likely be generalists.

CCAF's report on *Improving Accountability: Canadian Public Accounts Committees and Legislative Auditors* (1981) observed that "because of the difference in size and traditions of the legislatures and administrations of the various Canadian jurisdictions, there may be no single model for a Public Accounts Committee."

This observation still holds: considerable variations exist in the relationships between the legislative auditor and the committee and between senior public servants and the committee, in the mandates of committees, in how they conduct their business, in their reporting to the legislatures, and in requirements for government follow-up of a committee's recommendations.

## NON-PARTISANSHIP

### ***The role of Ministers as PAC members and witnesses before PAC:***

PACs often operate in a less partisan atmosphere than other legislative committees. PACs must minimize partisanship to be effective. Members should develop good working relationships with each other and look for consensus. To reduce partisanship, CCAF's 1981 report recommended that:

*In the great majority of cases, it should be public servants, not ministers, who are asked to give testimony. Only where a minister has been directly responsible for some decision queried by the committee should the minister be called. Where public servants have been given responsibility for the administration of programs, they should be held accountable for their performance.*

***The absence of ministers, either as members of the committee or as witnesses, will have the effect of reducing the level of partisanship in proceedings.***

In CCAF's 2004 survey, eight committees responded that they operate in a non-partisan fashion. Four PACs noted a highly partisan climate, but several others stressed that their committees are "non-partisan with broadly shared values."

**ATTRIBUTE 7 (CONSTRUCTIVE PARTISANSHIP):** THE ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE SUGGESTS THAT PAC MEMBERS MINIMIZE PARTISANSHIP BY FOCUSING ON THE SHARED GOAL OF BRINGING ABOUT CORRECTIVE ACTION TO IMPROVE PUBLIC ADMINISTRATION AND BY LEAVING QUESTIONS OF POLICY TO THE RESPONSIBLE LEGISLATIVE COMMITTEE.

In the interviews conducted by CCAF, one Chair talked of "constructive partisanship – while it is the job of the opposition to push the issues, government does not want to upset the apple cart. Parties need to play their roles constructively within the committee structure." CCAF subsequently adopted this term – constructive partisanship – as part of its vision for "The Public Accounts Committee of the Future". CCAF suggested that constructive partisanship could enable PACs to focus on "ensuring departments take corrective action to improve public administration."

***"Our task is not to challenge government policy but to examine its implementation"***

**Staff support:**

In the 2006 edition of this guide, one PAC member observed a need for “dedicated non-partisan research assistance - now it is provided only through the caucuses.” In 2004, only eight PACs had research support. The 2008 survey results demonstrated that the number of PACs with some form of research support had increased to eleven.

Indeed, a PAC is more likely to be able to close the accountability loop if it has staff support. Dedicated staff can directly contribute to the effectiveness and productivity of a PAC.

PAC staff should be independent and professional. Researchers could be responsible for:

- Briefing members prior to hearings
- Writing committee reports
- Requesting status reports from departments and following up to ensure implementation of committee recommendations
- Flagging instances where departments are not acting on legislative auditor reports or PAC recommendations.

**EXAMPLES FROM THE NORTH:**

***Two of Canada's territories, the Northwest Territories and Nunavut, have “consensus governments.” There are no political parties in the legislatures, but otherwise the legislatures retain the characteristics of the Westminster parliamentary system. Legislators CCAF interviewed felt that consensus government encourages collegiality and fosters a positive and co-operative relationship among committee members.***

**THE DYNAMICS OF A COMMITTEE****Independence:**

A PAC should operate independently of government and should be curious enough to ask probing questions.

**ATTRIBUTE 2 (LEGISLATIVE SUPPORT):** THE ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE SUGGESTS THAT THE LEGISLATURE CAN SUPPORT THE INDEPENDENCE OF THE PAC BY:

- ALLOWING THE PAC TO SELECT HEARING OR MEETING TOPICS WITHOUT A REFERENCE FROM THE LEGISLATURE
- ENSURING THE PAC HAS THE ABILITY TO CONVENE ITS OWN MEETINGS
- ENSURING THE LEGISLATURE HAS A MECHANISM TO ALLOW PAC REPORTS TO BE DEBATED IN THE LEGISLATURE
- PAYING ATTENTION TO PAC REPORTS AND ALLOWING TIME FOR DISCUSSION OF PAC REPORTS IN THE LEGISLATURE.

**Members:**

Members “need to have respect for the institutional process – the passion, commitment and value of parliamentary oversight,” as one respondent said in CCAF’s 2004 survey. Members should be encouraged to participate in meetings and ask questions as well as minimize partisanship. They should be strong and independent of each other, but work to complement and support each other’s efforts. “The role of the Chair and Vice-Chair and the personalities of the committee members are key to operating in a collegial manner.”

Attributes 4 (Continuity and Training) and 7 (Constructive Partisanship) in the *Attributes of an Effective Public Accounts Committee* suggest how legislators can become more effective PAC members.

*Towards the Public Accounts Committee of the Future* also suggests that continuity of membership be maintained to preserve a committee’s capacity and institutional memory and enable work to continue with little interruption. Substitutions and turnover can greatly reduce the effectiveness of a committee; new members must orient themselves to the dynamics of the PAC, which can differ greatly from other parliamentary committees.

**THE COMMITTEE AS A PUBLIC FORUM**

An integral element of PACs is their public nature: they have high visibility that often attracts media attention, meetings are open to citizens and the media, and full verbatim transcripts and minutes are prepared and made available to the public.

Communicating PAC activities and results can stimulate public awareness and increase the likelihood that the media will report on and government will take note of the issues raised.

Clerks and researchers can play an important role in ensuring that external communication is non-partisan. Annual reports that highlight the results achieved by the committee are an effective method of demonstrating to the public and media that the PAC is effective. This element is discussed in more detail in Attribute 12 (Communication) of the *Attributes of an Effective Public Accounts Committee*.

Professor Jonathan Malloy maintains that the “committees’ main contribution toward accountability is providing a formal public forum for the investigation of issues, something that auditors-general cannot do themselves. While written committee reports and recommendations can be important and influential, committees’ effectiveness should not be measured by this aspect alone. Rather, it is their ability to publicly examine issues and place information before the public and media that is most valuable.”

**ATTRIBUTE 12 (COMMUNICATION):** THE *ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE* SUGGESTS THAT PACS COMMUNICATE THEIR VALUE-ADDED IN A NON-PARTISAN MANNER. TO DO THIS, COMMITTEES SHOULD CONSIDER “CREAT[ING] GREATER AWARENESS OF THEIR ROLE AS AN OVERSIGHT COMMITTEE AND OF THE VALUE THEY ADD.”

*“... a key strength of PACs is their high visibility as a public forum ...”*

In CCAF’s 2004 survey, one respondent advised that “public transparency is important,” although another said the “complexity of government has increased immensely [making it] very difficult to project to the public any idea of accountability.”

## STRENGTHENING THE POWERS AND PRACTICES OF PUBLIC ACCOUNTS COMMITTEES

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This section contains suggestions for strengthening the powers and practices of Public Accounts Committees (PACs) based on an understanding of the current state of committee operations across Canada.

### 1 A FORMAL AND CLEARLY DEFINED FRAMEWORK OF POWERS AND PRACTICES

In an effective PAC, the results or accomplishments of the committee's work have affected a positive change in the management of a program and thus, to the improvement of public administration. One key to an effective PAC is formal and clearly defined roles and responsibilities expressed through a framework of powers and practices. Without such a framework, even the most committed Chair and committee members will face significant challenges in making sure that the committee is effective.

#### ***Committee roles and responsibilities:***

More than half of the committees responding to the 2004 survey had adopted a statement of roles and responsibilities, although it was unclear whether the statement was different from the legislature's order of reference.

Most respondents noted that since the 1981 study, their roles had changed or their responsibilities or activities had increased. For example, several are paying more attention to value-for-money issues or to reviewing the work plans of the legislative auditor. In 2008, thirteen PACs reported that they look at value-for-money issues (efficiency, economy and effectiveness of program implementation).

Most committees automatically receive and review public accounts and the reports of legislative auditors, but some PACs do not have any organized review of departmental plans or performance reports either by their PAC or another committee.

**ATTRIBUTE 1 (POWERS AND PRACTICES):** THE *ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE* ADDRESSES THE POWERS AND PRACTICES OF AN EFFECTIVE PAC. IT STATES, "THE PAC SHOULD BE RECOGNIZED IN STANDING ORDERS AND HAVE ORDERS OR TERMS OF REFERENCE THAT INCLUDE THE POWER TO EXAMINE INFORMATION AND ISSUE REPORTS THAT REQUEST GOVERNMENT RESPONSES."



## THE POWER TO CALL MEETINGS

### ***Calling meetings:***

The committee should have the power to call meetings as required. The Chair should consult with all parties represented on the committee to arrange meetings, and the committee should meet frequently and regularly.

With one exception, all PACs in Canada have the power to initiate and arrange for the holding of a meeting. However, one committee reported that while it has the power to set its own meetings, it depends on the Government House Leader for the allocation of committee meeting space. This can compromise the ability of the committee to meet when it so desires.

The 2008 survey results showed that only four PACs had a formal policy regarding meetings. The policies address such matters as the regularity of meetings and the timing of meeting notices.

### ***Number of meetings:***

There was a wide variation in the number and regularity of meetings held, with a range of zero to seventy meetings. It was noted that during election years, PACs tended to hold fewer meetings. Of the twelve committees that provided information about the number of PAC meetings they held during fiscal years 2003-2004, 2004-2005 and 2005-2006:

- 4 PACS held over 20 meetings per year
- 4 PACs held between 10 and 20 meetings per year
- 4 PACs held fewer than 10 meetings per year.

## THE POWER TO MEET OUTSIDE THE LEGISLATURE'S SESSION

The committee should have the power to sit outside the legislature's session, to sit whenever necessary, and to be able to meet throughout the year. CCAF believes this power is a valuable one, even if it is not regularly exercised. It is a particularly attractive option where the legislature meets for only a relatively short period each year. The appointment of a committee for the duration of a legislature seems the easiest way to achieve this flexibility.

## THE POWER TO CALL WITNESSES

The committee should have the power to call any witnesses it deems necessary, and as required. A typical witness is a senior public servant, supported by officials who have a detailed knowledge of the issues under discussion. CCAF's 1981 report recommended that in most cases, public servants should be asked to give testimony. Only when a minister is directly involved in or directly responsible for a decision should he or she serve as a witness.

In researching the 2006 edition of this document, CCAF heard that...

*... having the minister as the primary representative of government in Public Accounts Committee meetings will increase partisan politics by increased consideration of policy itself and will diminish discussion of the achievement of policy goals ...*

### **Calling witnesses:**

The 2008 survey indicated that all PACs, except one, have the power to invite departmental officials and heads of Crown corporations as witnesses. One is restricted to calling deputy ministers or Chief Executive Officers of certain Crown corporations.

Three of fourteen PACs call ministers as witnesses as a matter of practice.

Only five of fourteen PACs are able to call members of local government as witnesses. In two PACs, the practice is to call the ministry or agency responsible for the local government authority instead.

### **Restrictions on calling witnesses:**

Three PACs reported in 2008 that they faced some restrictions when calling witnesses. For example, these restrictions include:

- The House needs to first pass a resolution giving the PAC the right to use its power to summon witnesses
- Only deputy ministers and certain Chief Executive Officers of Crown corporations can be called
- The PAC cannot summon members of the House.

### **Effective witness questioning:**

In 2004, the comment was made that “there is a direct correlation between the quality of questioning and the quality of response.” Most committees have some sort of protocol for the order of questions and strict time limits. Many provide the opportunity for written responses if time is limited.

One committee observed that “we devise the questions, we compile all the questions, and then we divide them up among members, and it is not done in any particular order other than to try to ensure that the questions we ask are done in a consistent manner.”

The CCAF guide on *Preparation for Hearings and Frequently Asked Questions*, which accompanies this document, suggests a number of things a PAC can do prior to a hearing to ensure an effective outcome.

## THE POWER TO INITIATE INQUIRIES

The committee should have the power to initiate inquiries that are not specifically referred by the legislature or outlined in documents referred to the committee. It should not be limited to issues referred by the legislature or included in legislative audit reports.

In 2008, seven out of fourteen PACs had the power to undertake self-initiated inquiries without restriction. Another six had the power to undertake self-initiated inquiries, but faced certain restrictions. In one case, self-initiated inquiries could only be undertaken within the context of a follow-up on a matter arising from the legislative auditor's report.

### INTERNATIONAL GOOD PRACTICE:

THE AUSTRALIAN FEDERAL PARLIAMENT'S JOINT COMMITTEE ON PUBLIC ACCOUNTS AND AUDIT HAS THE POWER TO INITIATE INDEPENDENT OR SUPPLEMENTARY INQUIRIES, AND REGULARLY CARRIES OUT TWO OR MORE MAJOR INQUIRIES A YEAR THAT APPEAR TO OCCUPY AT LEAST HALF OF THE COMMITTEE'S TOTAL TIME.

## THE POWER TO REPORT SUBSTANTIVELY TO THE LEGISLATURE

The committee should have the power to report substantively to the legislature with informed and substantial conclusions.

*The conclusions and recommendations should have the full support of the committee, and not be weakened by partisan votes of dissent.*

### **PAC reports:**

All PACs table reports in their legislatures. However, in 2008, only three PACs reported that the legislature debated committee reports with any frequency. Most PACs reported that reports were rarely, never, or infrequently debated.

Although few legislatures set time aside to debate PAC reports in a meaningful way, a committee member or Chair could propose a motion, for example, to concur with a committee report.

Some PACs can table their reports out of session. Of the eight PACs that have the power to report out of session, only four do so in practice.

Four PACs provide information to the legislature on their activities on an annual basis. The content of these reports varies greatly. Some reports are detailed whereas others provide only basic details, such as a list of witnesses and hearings. For example:

- In one PAC, the annual report contains meeting schedules, a list of witnesses, evidence presented, conclusions and recommendations and future plans
- In another, the report summarizes PAC activities and reviews inquiries undertaken
- In a third, the report lists committee membership, the committee's mandate, meetings held and any conferences attended by PAC members.

### **INTERNATIONAL GOOD PRACTICE:**

**IN AUSTRALIA, MOST PUBLIC ACCOUNTS COMMITTEES ISSUE COMPREHENSIVE ANNUAL REPORTS OR REVIEWS EACH YEAR SUMMARIZING WORK COMPLETED AND IN PROGRESS, HIGHLIGHTS OF HEARINGS AND RECOMMENDATIONS, GOVERNMENT RESPONSES, AND IMPLEMENTATION ACTIONS BY THE GOVERNMENT. THE ANNUAL REPORT OF THE STATE OF VICTORIA'S PUBLIC ACCOUNTS AND ESTIMATES COMMITTEE, FOR INSTANCE, SETS OUT OBJECTIVES, IMPACTS AND PLANS, INCLUDING TARGETS FOR WORK COMPLETED AND TIMELINESS, AND A CHART SHOWING HOW THE COMMITTEE'S INPUTS AND ACTIVITIES CAN LEAD TO BETTER SCRUTINY OF GOVERNMENT, IMPLEMENTATION OF RECOMMENDATIONS, IMPROVED FINANCIAL AND MANAGEMENT PRACTICES, AND ULTIMATELY BETTER GOVERNMENT PERFORMANCE. IT SETS TARGETS FOR IMPLEMENTATION OF ITS RECOMMENDATIONS, AND PUBLISHES THE COST OF ITS INQUIRIES (CONSIDERED AN IMPORTANT PERFORMANCE MEASURE).**

### ***Reporting practices:***

Committees should work towards consensus. Five PACs responded in 2008 that decision-making was usually by consensus or that the preferred practice was consensus. A sixth committee reported that in practice, its recommendations were always unanimous.

The other eight PACs reported that generally the committee made its decisions by majority vote. Two of those eight PACs reported that consensus was desired but not often reached. The other six of eight PACs specified that dissenting opinions could be included in reports or appended at the end.

## BRINGING ABOUT CORRECTIVE ACTION

As *Towards the Public Accounts Committee of the Future* states, “the legislative auditor opens the accountability loop by reporting his or her findings to the PAC. An effective committee will then close the loop by bringing about corrective action.”

To bring about corrective action, the committee should:

- Have the power to make recommendations and do so in practice
- Require the government to respond to the recommendations
- Follow up on the implementation of its recommendations.

When completed, the committee's report should be presented to the legislature for debate; this will provide added value to the recommendations and to the work of the committee.

IN SOME CASES, PACS ADD THEIR OWN SUBSTANTIVE RECOMMENDATIONS TO THOSE OF THE LEGISLATIVE AUDITOR. **ATTRIBUTE 9 (REPORTING)** POINTS OUT THAT “PAC MEMBERS MAY HAVE A DIFFERENT PERSPECTIVE THAN THE LEGISLATIVE AUDITOR. IN ADDITION TO ADOPTING OR SUPPORTING THE LEGISLATIVE AUDITOR'S RECOMMENDATIONS, THE PAC MAY WISH TO MAKE ADDITIONAL RECOMMENDATIONS AND OBSERVATIONS THAT REFLECT THAT UNIQUE VIEWPOINT.”

Follow-up is the final step to close the accountability loop: this could include having follow-up meetings with witnesses, and establishing a systematic follow-up process and procedures. As one roundtable participant suggested in 2004, “perhaps the Public Accounts Committee should set up a report card on the committee website where we report on how the government is doing in implementing the recommendations.”

### ***Making recommendations:***

In 2008, eleven PACs reported that they issue recommendations. Of those eleven, four endorse the recommendations of the legislative auditor; another seven PACs reported that they issue their own substantive recommendations above and beyond those contained in the legislative auditor's report.

### ***Government response to PAC recommendations:***

Four of fourteen PACs reported in 2008 that a government response to PAC recommendations is required. While the 2008 survey did not ask whether the requirement for a response is governed by standing orders, one of the four committees did specify that the requirement for a response is governed by the rules of the Legislative Assembly.

In another three PACs, the committee must request the response. In the remaining seven PACs, no government response is required.

The average time frame for a government response is 120 days. The government normally has to respond to reports and recommendations via the deputy minister of the department in question or a government member.

CCAF's 2004 research indicated that some committees posted government responses on the committee's website with the committee report. One researcher noted that "this helps to strengthen the onus on the government to produce a meaningful accounting of its actions."

### **Follow-up process:**

The 2008 survey data revealed that only three PACs play some role in tracking the implementation of recommendations made. Follow-up mechanisms include:

- The committee clerk maintains a status document to track and periodically report on the actions being taken to implement the PAC's recommendations
- Research staff monitors written government responses and the implementation of PAC recommendations through periodic "monitoring reports." Two monitoring reports are compiled annually. The first report analyses the government responses to the PAC recommendations, categorizing responses according to whether recommendations were accepted, "status quo" responses, or rejected by government. Updates are also provided on any clarifications sought by the committee during the preceding year and information provided by the government. The second monitoring report summarizes the government's action in response to earlier recommendations.

**ATTRIBUTE 10 (FOLLOW-UP PROCESS):** THE *ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE* SUGGESTS THAT "UPON THE RELEASE OF THE LEGISLATIVE AUDITOR'S REPORT, PACS SHOULD REQUEST A STATUS UPDATE FROM DEPARTMENTS AND AGENCIES." THIS CAN SEND A MESSAGE TO A DEPARTMENT OR AGENCY THAT THE PAC TAKES THE LEGISLATIVE AUDITOR'S REPORT SERIOUSLY AND EXPECTS ACTION. THE PAC CAN ALSO USE THE STATUS REPORTS DURING A HEARING TO FOCUS ON THE EXTENT TO WHICH THE DEPARTMENT OR AGENCY HAS TAKEN CORRECTIVE ACTION TO REMEDY A PROBLEM.

The trend in the other eleven PACs is for the committee to rely exclusively on the legislative auditor to monitor implementation of recommendations. After completion of a progress update on an audited entity – either in a dedicated status report or in subsequent reports of that audited entity – the legislative auditor reports back to the PAC. The PAC may decide to review the follow-up report and call witnesses.

**Follow-up hearings:**

Five PACs reported that they held dedicated follow-up hearings with departments or agencies regarding implementation of the recommendations of the PAC or the legislative auditor.

For example, in one jurisdiction the PAC holds hearings on the legislative auditor's annual Status Report, which is a dedicated report looking at the implementation of previous legislative auditor recommendations and in some cases PAC recommendations.

Four PACs reported that, although they don't hold dedicated follow-up hearings, they do look at progress made by audited entities in subsequent reports presented by the legislative auditor. For example:

- One PAC reported that questions arise in subsequent years during regular meetings with ministries and the legislative auditor about the status on the implementation of the legislative auditor's recommendations
- Similarly, another PAC reported that many of the committee's hearings include a follow-up component
- In another PAC, all legislative auditor reports contain a section that reviews and updates all previously made recommendations.

In 2004, one committee had issued a guide to its follow-up processes. Unless the committee makes a substantive report and follows up on the implementation of its recommendations, it is less likely that a government will feel compelled to take action.

*“... perhaps the Public Accounts Committee should set up a report card on the committee web site where we report on how the government is doing in implementing the recommendations.”*

## 2 GOVERNMENT COMMITMENT

Government support of the legislative oversight process can be an important precondition to the effective functioning of a Public Accounts Committee (PAC).

**Cooperation:**

Attribute 3 (Government Support) of the *Attributes of an Effective Public Accounts Committee* divides government commitment into two parts. The first part pertains to the government's cooperation throughout the PAC process.

For the PAC to be effective, the government must be supportive of the PAC's role and should respect the committee's powers and authority. For example, it should allow the PAC to set its own meeting schedule and select topics for hearings and meetings without reference from the legislature.

All PACs, except one, report that the PAC has the right to set its own meetings. The committee where the PAC does not have the right to set meetings, the Government House

**IN ATTRIBUTE 3 (GOVERNMENT SUPPORT),** SUGGESTED PRACTICES INCLUDE:

- NOT INTERFERING IN THE PLANNING, TIMING AND SUBJECT MATTER OF PAC MEETINGS
- CLEARLY DEFINING THE PROCESS FOR THE PAC TO ACCESS GOVERNMENT DOCUMENTS
- ENCOURAGING DEPARTMENTS AND AGENCIES TO DEVELOP ACTION PLANS TO ADDRESS PAC FINDINGS AND IMPLEMENT RECOMMENDATIONS.

Leader's approval is required for PAC meetings to be scheduled. Another PAC requires approval only when the Legislature is out of session. The committee generally determines timing of PAC meetings. In a third PAC, although the Chair can call meetings, the House Leader assigns meeting room space. This can constrain the ability of the PAC to meet.

**Witnesses:**

The second part of Attribute 3 (Government Support) addresses the participation of witnesses.

**ATTRIBUTE 3 (GOVERNMENT SUPPORT):** THE *ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE* STATES THAT "COOPERATION WITH DEPUTY HEADS OF DEPARTMENTS AND HEADS OF AGENCIES IS IMPORTANT IF THE PAC IS TO FUNCTION EFFECTIVELY." THE PAC CAN INCREASE EFFECTIVENESS OF THE WITNESS QUESTIONING PROCESS BY:

- ENCOURAGING WITNESSES TO BE FORTHCOMING IN THEIR TESTIMONY
- PREPARING OR ENCOURAGING GOVERNMENT TO PREPARE GUIDES FOR WITNESSES TO EXPLAIN THE PURPOSE OF THE PAC AND THE PAC HEARING PROCESS
- QUESTIONING WITNESSES IN A CONSTRUCTIVE MANNER.

*"Ultimately, a well functioning Public Accounts Committee is one in which government plays a more arms-length role on the committee thereby demonstrating its commitment to letting the committee do what it is created to do – holding government accountable for its stewardship responsibilities."*



### 3 THE CAPACITY TO EXERCISE THE COMMITTEE'S POWERS

In addition to having clearly defined powers, a Public Accounts Committee (PAC) must have the capacity to put those powers into practice. As stated above, this is more likely if the powers are authoritative and institutionalized in standing orders, or reinforced in legislation.

The ability of the committee to exercise its powers may also be influenced by the knowledge and experience of its members, the practices the members adopt, the availability of resources such as financing, the committee's access to expert advice and access to support and relevant information.

#### MEMBERSHIP

Because of a PAC's unique parliamentary oversight role, the ideal personal requirements for membership are expertise and experience. It has been said that "to be effective, the committee requires skilled and interested members who are willing to work in a non-partisan fashion," and that "to be effective as a committee member, it takes a while to become experienced [and] it takes experience to be effective. It takes more time to be effective on the Public Accounts Committee than on other committees where you can just jump in."

As *Towards the Public Accounts Committee of the Future* outlines, continuity and stability of membership are important for the committee's capacity and institutional memory. When members spend a substantial amount of time on the PAC, they are more likely to acquire an in-depth knowledge of the oversight responsibilities of the PAC, public sector management issues as well as the issues that are raised in the legislative auditor's reports.

**ATTRIBUTE 4 (CONTINUITY AND TRAINING):** THE ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE SUGGESTS THAT COMMITTEES NEED TO "ENSURE THAT STANDING ORDERS ALLOW PAC MEMBERS TO BE APPOINTED FOR THE LIFE OF THE LEGISLATURE" AND "DISCOURAGE THE SUBSTITUTION OF MEMBERS WHEREVER POSSIBLE." BOTH PRACTICES WOULD REDUCE THE RISKS OF UNDERMINING TRAINING AND FAMILIARIZE MEMBERS WITH THE UNIQUE FUNCTION OF THE PAC.

CCAF also heard that "one must consider the fluidity of committee membership and changing parliamentary priorities." It was also deemed important that a PAC have permanent members, and that committee members be appointed for the full term of the legislature. One observer said "permanent membership adds to the culture, the knowledge of what needs to be done."

In the 2008 survey, six PACs reported that members of the committee are appointed for the life of the legislature, three committees appoint members on a sessional basis and the remaining five PACs have undefined terms.

**Committee size:**

The 1981 CCAF study *Improving Accountability: Canadian Public Accounts Committees and Legislative Auditors* suggested that PACs should have between five and eleven members. In 2004, ten of fourteen committees met the recommended size. According to the 2008 survey data, this had not changed. However, three of the four PACS outside the recommended size had twelve members, exceeding the recommended maximum size by only one member.

**Ministers on the committee:**

Cabinet ministers are generally excluded from serving on PACs on the grounds that if the committee is to scrutinize government expenditure, it does not make sense to have executive members taking part in the process. Ministers may also lack sufficient time to prepare themselves to participate effectively. Finally, if deputy ministers are the chief witnesses before a PAC, it could be disadvantageous to the work of the committee to have a minister responsible involved.

**ATTRIBUTE 7 (CONSTRUCTIVE PARTISANSHIP):** THE ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE RECOMMENDS THAT THE PAC CALL DEPUTY HEADS OF DEPARTMENTS AND HEADS OF AGENCIES AS WITNESSES, AND THAT THE PAC "CALL MINISTERS ONLY IN EXCEPTIONAL CIRCUMSTANCES."

In both 2004 and 2008, five PACs said ministers were permitted to sit on their PACs. The 2008 survey also asked whether ministers actually sat as members of the PAC; two committees responded affirmatively.

The Canadian Council for Public Accounts Committees 1989 guidelines specify that "It would not be appropriate to appoint ministers to the committee as they could not be expected to be objective when dealing with their own departments and departments of their cabinet colleagues and their presence may heighten the political partisanship in committee proceedings."

**Orientation:**

*TOWARDS THE PUBLIC ACCOUNTS COMMITTEE OF THE FUTURE AND ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE (ATTRIBUTE 4 – CONTINUITY AND TRAINING)* BOTH STRESS THAT COMMITTEE MEMBERS SHOULD BE PROVIDED SUFFICIENT OPPORTUNITIES FOR ORIENTATION ON THEIR OVERSIGHT ROLES AND RESPONSIBILITIES, THE RESULTS THAT CAN BE ACHIEVED AND KEY ISSUES IN GOVERNANCE. THIS ORIENTATION COULD INCLUDE GUIDANCE ON HOW BEST TO FOCUS THE ISSUES AT HAND, HOW TO ASK THE RIGHT QUESTIONS, HOW TO BUILD UP EXPERTISE IN AND KNOWLEDGE OF GOVERNMENT PRACTICES AND PUBLIC SECTOR MANAGEMENT, AND HOW TO INCREASE FINANCIAL LITERACY.

The 2008 survey data revealed that eleven of fourteen committees provide some form of orientation or training to new members. The quality and quantity of orientation varies greatly among PACs.

The legislature provides some type of orientation information in a number of PACs. CCAF was told in 2004 that it could be appropriate for the legislative auditor's office to "assist the committee in improving its effectiveness through coaching and sharing their insight on questions asked and answers provided at the committee."

The 2008 survey data offered some insight into the types of orientations offered to PAC members:

- Members receive an orientation on the overall committee system and on the practices and procedures unique to the PAC following every general election
- The PAC receives briefings from the clerk, the legislative auditor and the Comptroller General regarding their respective roles
- Sessions are organized by the clerk with the cooperation of high-level ministry officials on topics such as Treasury Board practices, new legislation pertaining to oversight and accountability and public-private partnerships
- Members participate in the CCPAC annual conference, parliamentary exchanges and local events offered by other organizations.

## RESOURCES

***Sufficient budgetary and staff support:***

Resources must be sufficient for the committee to achieve its mandate. PACs experience increased effectiveness when they are supported by knowledgeable clerks and politically neutral research staff who are highly knowledgeable in public administration.

Processes should be put in place to ensure the continuity of staff. Good advice and information is necessary for the committee to select the right issues and to be able to follow them through to an appropriate conclusion.

“The roles of the committee clerk and researchers are important, particularly with respect to corporate memory,” one participant mentioned in 2004. Another pointed out that “without sufficient resources and standing, [the committee’s] ability to influence or change behaviour is limited.” One respondent said...

*“... the Public Accounts Committees with dedicated staff are the most productive and effective. They look at things in more depth, they fashion recommendations, and they follow through on those recommendations.”*

Sufficient budgetary and staff support can also help the PAC to close the accountability loop, by allowing the committee to play a more substantive role in communicating with departments and agencies about the status of implementing PAC or the legislative auditor’s recommendations.

#### **INTERNATIONAL GOOD PRACTICE:**

**BEFORE STARTING AN INQUIRY, THE AUSTRALIAN FEDERAL PARLIAMENT’S JOINT COMMITTEE ON PUBLIC ACCOUNTS AND AUDIT SETS UP A SUB-COMMITTEE OF MEMBERS WITH ITS OWN FULL-TIME SECRETARIAT, AND IF NECESSARY WITH OBSERVERS FROM THE DEPARTMENT OF FINANCE AND OBSERVERS AND INDIVIDUALS ON SECONDMENT FROM THE AUSTRALIAN NATIONAL AUDIT OFFICE. FOR EXAMPLE, A 2004 INQUIRY INTO THE MANAGEMENT AND INTEGRITY OF ELECTRONIC INFORMATION HAD A STAFF OF SIX: A SECRETARY, TWO RESEARCH OFFICERS AND THREE ADMINISTRATIVE OFFICERS. THE COMMITTEE THEN ADVERTISES THE INQUIRY IN THE NATIONAL PRESS AND ON THE INTERNET, CALLS FOR WRITTEN SUBMISSIONS FROM INTERESTED INDIVIDUALS AND ORGANIZATIONS, AND ENCOURAGES KEY STAKEHOLDERS TO ATTEND PUBLIC HEARINGS. ON OCCASION, EVIDENCE IS GATHERED DIRECTLY FROM FIELD INSPECTIONS OR BY QUESTIONNAIRE.**

#### **Clerks:**

Clerks can provide logistical and administrative support to the committee and advise on procedural matters. Clerks can also liaise with witnesses about their forthcoming appearance before the PAC.

According to the 2008 survey data, all PACs in Canada have a clerk serving the committee. Only one PAC has a dedicated clerk serving the committee on a full-time basis. In all other PACs, the clerk is shared with other committees.

**ATTRIBUTE 5 (STAFFING AND BUDGET):** *THE ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE SUGGESTS PRACTICES FOR PACS TO CONSIDER WHERE STAFFING IS CONCERNED:*

- CONTINUITY OF RESOURCES TO PROVIDE INSTITUTIONAL MEMORY
- DETERMINING REQUIRED COMPETENCIES FOR STAFF.

*ATTRIBUTE 5 FURTHER ELABORATES ON THE ROLES THAT CLERKS AND RESEARCHERS CAN PLAY.*

**Research support:**

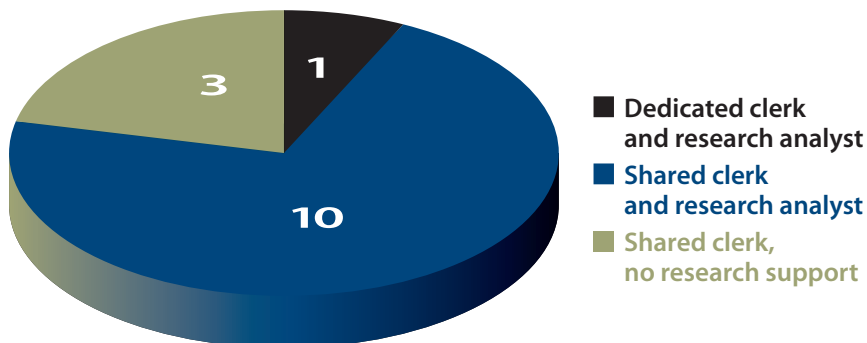
Researchers can be invaluable to the PAC by providing information to the members of the committee, writing reports, tracking relevant issues, briefing committee members prior to hearings, requesting status reports from departments and flagging instances where departments have not implemented recommendations.

At the time of the 2008 survey, eleven of fourteen PACs had some form of research support (three of the eleven committees acquired their research support only recently.) Of those eleven committees, only one PAC had dedicated research staff assigned to the committee on a full-time basis. Two PACs received the support of one or more analyst from their legislative library on an as-needed basis.

The remaining eight of eleven committees had one researcher assigned to the PAC. That researcher's time was shared with other committees. The number of committees served by a researcher varied in those PACs. One committee, for example, shared the researcher with six other committees.

Although many PACs have access to research support, this support is often not used to its full potential.

**Chart 1: Number of PACs with dedicated clerk and research analyst, with shared clerk and research analyst or shared clerk and no research analyst**



#### **INTERNATIONAL GOOD PRACTICE:**

IN AUSTRALIA, THE PUBLIC ACCOUNTS AND ESTIMATES COMMITTEE OF THE STATE LEGISLATURE OF VICTORIA SECONDS A PERFORMANCE AUDITOR FROM THE AUDITOR GENERAL'S OFFICE TO HELP WITH RESEARCH FOR THE COMMITTEE'S REVIEW OF DEPARTMENTAL ESTIMATES. IN THE UNITED KINGDOM, SINCE 2002, THE HOUSE OF COMMONS COMMITTEE OFFICE HAS INCLUDED A SCRUTINY UNIT OF RESEARCHERS TO HELP COMMITTEES, AND THE NATIONAL AUDIT OFFICE PROVIDES EXPERT ASSISTANCE AND SUPPORT TO DEPARTMENTAL SELECT COMMITTEES TO REVIEW DEPARTMENTAL ESTIMATES, BUSINESS PLANS AND ANNUAL REPORTS.

#### ***External support:***

The PAC should also have an adequate budget to allow for external consultants to be hired if required.

Some PACs told CCAF they have the power to hire external expert consultants if necessary, but lack the funds to do so. In the 2008 survey, only four PACs reported that they had used external advisors and experts in the past to assist in the conduct of specific committee inquiries and writing of reports.

Some committees report that they often share resources – such as people, information and procedural advice – with other committees. In the four PACs in which a Crown corporations committee plays an oversight role, the PAC works jointly with that committee on occasion.

## ACCESS TO INFORMATION

To be effective, a committee must have access to credible, reliable and appropriate information. Factual, non-partisan information is vital for holding the government to account. The committee should have a permanent reference to examine public accounts and the legislative auditor's reports.

In 2004, most committees reported that they automatically receive and review the public accounts and the legislative auditor's reports and have the power to send for papers and records. In 2008, all PACs reported they had the power to examine the public accounts; the survey did not ask whether the public accounts were permanently referred to the committee.

Committees spend little, if any, time reviewing the public accounts. In most cases, PACs tend to focus on the reports of the legislative auditor, which tend to look at issues of value-for-money. In some cases, PACs will also look at government performance reports, although this is a rarity in all but two PACs in Canada.

The 2004 survey revealed that not all committees could gain access to cabinet documents. In 2008, all PACs reported that they do not face restrictions when it comes to requesting information and documents. However, in some PACs special procedures or powers are in place for summoning information:

- One PAC has the authority to call for witnesses, information or documentation. If those called refuse to either appear or produce documents, the PAC can notify the Assembly. The Assembly can then issue subpoenas for people or documents
- Pursuant to the Legislative Act, the House must first pass a resolution giving the committee the right to use its power to summon witnesses and information
- Matters of Cabinet Confidence are respected. Provisions of Access and Privacy legislation and other relevant legislation (where applicable) must also be adhered to.

## 4 STRONG COMMITTEE LEADERSHIP

For a committee to be effective, its powers and practices must be combined with a respected and knowledgeable Chair who has well-developed leadership skills.

***Even the strongest mandated powers will not guarantee a committee's effectiveness without a knowledgeable and experienced Chair.***

A Vice-Chair who is supportive of the role of the PAC is also crucial.

**ATTRIBUTE 6 (PLANNING):** THE *ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE* STATES THAT “PLANNING CAN SIGNIFICANTLY ENHANCE THE EFFECTIVENESS OF A PAC IN PREPARING FOR MEETINGS AND FOCUSING ON HIGHER PRIORITY ISSUES.”

Sub-committees can help PACs to set longer-term objectives and plan for meetings. Steering sub-committees can help plan meetings, develop strategies to strengthen PAC operations in the long term and maintain communication with House Leaders and Whips to create awareness about the importance of minimizing substitutions and turnover.

### **Leadership:**

To provide strong leadership, the committee's Chair must be credible – sufficiently experienced to earn the respect of all committee members. He or she must have the appropriate authority and ability to manage the process “out of the dynamics of shifting politics.” In the words of one respondent: “The roles of the Chair and Vice-Chair are very important in terms of leadership and alignment and realignment of members.”

The tone set by committee Chairs and Vice-Chairs in the conduct of meetings is critical, encouraging non-partisanship and informality, for example, and allowing members ample opportunity to ask questions.

In many instances, the Chair is permitted to ask questions as well.

Several committees noted that the Chair's remuneration for the extra work and responsibility increases the prestige of the position, and thus contributes to committee effectiveness.

Four committees said in 2008 that PAC members receive additional remuneration; most specified that additional remuneration was only given to Chairs and Vice-Chairs due to their added responsibility. Nearly half of Canadian PACs pay a special attendance or expense allowance to members attending committee meetings when the legislature is not in session.

### **Sub-committees:**

In 2008, five committees had a planning or steering sub-committee where the committee's work is planned, including the setting of meeting agendas, or sensitive issues are reviewed. In some cases, the legislative auditor attends those sub-committee meetings.

Several committees hold in-camera meetings of the whole committee to receive briefings, write reports or hold hearings on sensitive issues.



## 5 A SUPPORTIVE WORKING RELATIONSHIP WITH THE LEGISLATIVE AUDITOR

A significant factor contributing to the implementation of a committee's framework of powers and practices is its relationship with the legislative auditor and Comptroller. This should be a close and mutually supportive relationship built on shared trust and unity of purpose, but with distinct roles and independence of action.

*“... better relationships with both the legislative auditor and the Comptroller would likely contribute to more productive Public Accounts Committees, and perhaps a balance between the two might help reduce partisan tension.”*

Ideally, a Public Accounts Committee (PAC) would have the capacity to provide input to the legislative auditor's work plans and priorities, to ask the auditor to conduct specific reviews on its behalf, and to work closely with the auditor to make sure that the recommendations of the legislative auditor and the committee are followed up.

### **Role of the legislative auditor in PAC proceedings:**

Committees noted that, for the most part, they have a good relationship with their legislative auditor. CCAF's 2004 research showed that representatives of the audit office almost always attend committee meetings and participate in hearings as witnesses when audit chapters are being discussed.

*“During hearings, the Public Accounts Committee must rely on the legislative auditor for expert assistance to define the true nature of problems and to assess the validity and implications of the evidence brought forward,” one observer noted. One legislative auditor stated that the Public Accounts Committee is considered “as the auditor's partner in improving the administrative and fiscal management practices within government organizations.”*

During the 2004 roundtables, one respondent stated that “a clear distinction should be maintained between the role of the committees and the role of the auditors. The legislative auditor must remain an independent officer.” The issue of whether the legislative auditor is a trusted advisor and source of expertise, or a permanent witness was also raised.

The 2008 survey found similarly that the legislative auditor serves as a witness for six PACs, and an advisor for five. In three other cases, the auditor can serve in either an advisory capacity or as a witness, depending on the circumstances. For example:

- When a meeting is dedicated to reviewing the legislative auditor's report, the legislative auditor is a witness. For all other meetings where ministries and entities are appearing as witnesses, the legislative auditor is an advisor

- The legislative auditor's act establishes an advisory role for the legislative auditor. This includes attending all PAC meetings, providing an overview of report chapters under review, assisting with agenda preparation, preparing special reports at the committee's request and providing advice on matters before the committee. The legislative auditor is a witness when the legislative auditor's estimates or business/financial plan is being considered.

In 2004, only half the committees consulted the auditor as an expert advisor when they prepared their work plans or reports.

***"... a clear distinction should be maintained between the role of the committees and the role of the auditors. The legislative auditor must remain an independent officer."***

Legislative auditors also play an important role in the follow-up process. They can help PACS to track over time whether or not recommendations have been followed up.

**ATTRIBUTE 8 (RELATIONSHIP WITH THE LEGISLATIVE AUDITOR):**

THE ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE CALLS ON THE PAC TO "PLAY A ROLE IN ADDRESSING (THE LEGISLATIVE AUDITOR'S) CONCERNS REGARDING MANDATE, RESOURCES, ACCESS TO INFORMATION AND INDEPENDENCE."

***PAC role in the legislative auditor plan and budget:***

As of 2004, ten of the fourteen committees could review legislation dealing with the act governing the legislative auditor.

***"I think that to be informed of the Auditor General's work plan and to give members of the committee the opportunity to provide input to the Auditor General for consideration in their work plan is key, as is the ability to request the Auditor General to undertake various examinations," one committee Chair mentioned during 2004 interviews.***

The 2008 survey reported that in only one committee does the PAC approve the legislative auditor's priorities. In six committees, the PAC is consulted on the legislative auditor's priorities.

One PAC approves the legislative auditor's annual plan while another five are consulted.

In five committees, the PAC is involved in the review of the performance of the legislative auditor.

***Budget of the legislative auditor:***

Many PACs specified in 2004 that another parliamentary committee other than the PAC approves or recommends the budget for the audit office. Three PACs in 2008 reported that the PAC was consulted in the determination of the audit office's annual budget and resources. One PAC has the power to recommend the annual budget and resources of the audit office.

Aside from the PACs, some legislatures play a role in recommending appropriate funding levels for the legislative auditor. Some examples of the roles played are:

- At the federal level, an all-party advisory panel of MPs (Advisory Panel on the Funding and Oversight of Officers of Parliament ) recommends funding levels for all Officers of Parliament (including the legislative auditor) to Treasury Board
- In one provincial PAC, the Standing Committee on Legislative Offices is empowered to review the budget and operations of the legislative audit office.

***PAC role in legislative auditor appointment and removal:***

The 2008 survey found that nine of fourteen PACs do not play a role in the appointment of the legislative auditor. Of those that do:

- One PAC undertakes the selection process and makes a recommendation
- In two PACs there is some consultation with the committee prior to appointment.

In certain cases, other committees of the legislature are involved in considering the appointment of the legislative auditor. For example, in one PAC, a select special committee of the legislature can be struck to consider the appointment.

Three PACs reported in 2008 that the committee is to be consulted before the removal of the legislative auditor.

***Referring matters to the legislative auditor:***

In 2008, thirteen PACs had the power to refer matters to the legislative auditor. Of those thirteen committees, six reported experiencing restrictions that included requiring permission from the House to refer matters. However, the legislative auditor retains the right to decide if the office will undertake the review. Committee members were of the view in 2004 that "the auditor must have the final say to retain [his or her] independence."

***Relationships with the Comptroller:***

Relationships with the Comptroller can also be useful to PACs (usually a Comptroller is responsible for the overall quality and integrity of a government's financial management and control systems).

In 2004, half of the committees said they set aside time to familiarize themselves with the work of the Comptroller's office, but only three have the Comptroller or Comptroller's office staff attend committee meetings or hearings. In three PACs, the Comptroller makes arrangements for the attendance of government witnesses at public hearings to respond to the auditor's reports; in one jurisdiction, the Comptroller prepares and releases a guide for government witnesses.

The role of the Comptroller and the legislation governing the Comptroller vary in different jurisdictions. Comments on the Comptroller's role included:

- "The Comptroller attends committee meetings to provide the Department of Finance's views on the findings of the auditor."
- "The Comptroller could have a key education role for the committee."
- "The Comptroller should be part of the process as a balance to the Auditor General."
- "If the Comptroller were present, that balance towards the perspective of the public servant would contribute to a more effective balance of information."
- One committee member noted, "I like the idea of having the Comptroller present, but in what capacity – as an advisor or as a witness?"

It seems reasonable that a senior representative of a government central financial-control entity should attend meetings to answer questions of a government-wide nature that might arise.

## 6 PUBLIC AND MEDIA INVOLVEMENT

An effective communication strategy helps to foster an informed public. Communicating information on activities and results can stimulate public interest and debate. This can sometimes increase the likelihood that government takes note of the issues raised by the Public Accounts Committee (PAC). Furthermore, if PAC members can demonstrate value to their constituents, the members may be even more motivated to fulfill their oversight role.

**ATTRIBUTE 11 (PERFORMANCE AND IMPACT):** *THE ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE* NOTES THAT "BY ASSESSING THEIR IMPACT AND VALUE-ADDED, PACS CAN BE CONFIDENT THAT THEIR WORK IS MAKING A SUBSTANTIVE DIFFERENCE IN THE DELIVERY OF PUBLIC SERVICES." THIS WILL HELP THE PAC TO COMMUNICATE THAT DIFFERENCE TO THE LEGISLATURE, MEDIA AND PUBLIC. ATTRIBUTE 11 NOTES THAT "NO PACS IN CANADA HAVE A FORMAL MECHANISM FOR ASSESSING OR REPORTING IMPACT OR RESULTS." HOWEVER, THE ATTRIBUTES DOCUMENT CITES SOME INTERNATIONAL GOOD PRACTICES.

**INTERNATIONAL GOOD PRACTICE**

IN AUSTRALIA, COMMITTEE CHAIRS GENERALLY APPEAR TO PLACE A HIGH VALUE ON PUBLISHING AND EXCHANGING INFORMATION. THEY REACH OUT TO THE PUBLIC THROUGH THE INTERNET, ORGANIZE STUDY TOURS, ATTEND GATHERINGS OF PARLIAMENTARIANS IN ASIA, EUROPE AND NORTH AMERICA, AND HOLD BIENNIAL CONFERENCES (SOME OF WHICH CANADIAN PARLIAMENTARIANS HAVE ATTENDED).

Numerous mechanisms can be used to inform the legislature, the public and other stakeholders about the activities and achievements of the PAC.

All PACs reported that their meetings for hearing witnesses' testimony are open to the news media and public.

In 2004, six committees had at least some televised hearings; it was noted that these sessions tend to be better attended, but perhaps more partisan.

PACs communicate to the legislature, media and public in various ways. For instance, 2008 survey data demonstrated that:

- One PAC used meeting notices, meeting transcripts and reports to report to the public
- Three PACs used media coverage, news releases and news conferences to communicate with the public. One also published its reports
- One PAC noted that the committee issued media advisories for all meetings and that media coverage of the PAC was quite extensive
- Some PACs also used public service announcements, television advertising and media interviews.

*As one former parliamentarian stated, “until citizens have an emotional interest in a subject, they will not connect.”*

**ATTRIBUTE 12 (COMMUNICATION):** THE ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE LISTS A NUMBER OF PRACTICES TO CONSIDER, INCLUDING:

- ESTABLISHING A COMMUNICATIONS PLAN TARGETING STAKEHOLDERS, LEGISLATORS, WITNESSES, THE PUBLIC AND THE MEDIA
- DIRECTING CLERKS AND RESEARCHERS TO DRAFT NON-PARTISAN NEWS RELEASES FOR THE COMMITTEE
- ISSUING AN ANNUAL REPORT HIGHLIGHTING RESULTS ACHIEVED.

## CONCLUSION

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CCAF is confident that parliamentarians, legislative auditors and senior government managers will be able to use the information in this *Guide to Strengthening Public Accounts Committees* to increase their understanding of their role in closing the accountability loop and to assess and strengthen their relationships with one another.

Those responsible for leading and resourcing oversight committees can also use the many ideas obtained from committees in Canada and abroad and outlined in this document to strengthen the effectiveness of their own Public Accounts Committees.

## ANNEX 1: THE RESEARCH PROCESS

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CCAF's initial research aims were to:

- Understand and assess the interrelationships among the three communities of interest in parliamentary oversight – parliamentarians, senior public servants and legislative auditors – in order to identify strengths and areas for improvement<sup>1</sup>
- Identify best practices for effective accountability and oversight of government operations and expenditures, and strategies for their communication and implementation
- Provide tools for practical use in improving parliamentary committee oversight and accountability relationships among the communities of interest in Canadian jurisdictions.

The research plan for the original edition of this document included:

- A literature review
- A study of international good practices in legislative oversight
- A survey of clerks of Public Accounts Committees (PACs) across Canada (in partnership with the Executive Secretariat of the Canadian Council of Public Accounts Committees)
- Interviews and roundtable discussions with the Chairs of PACs and other parliamentarians, legislative auditors, and senior public service managers in all Canadian jurisdictions.

Progress in developing the first edition was discussed at two national conferences of the Canadian Council of Public Accounts Committees and the Canadian Council of Legislative Auditors (Fredericton, August 2004 and Niagara-on-the-Lake, August 2005), and at the national Comptrollers' Conference (Victoria, August 2005).

This second edition of the PAC guide has been expanded to include research from:

- *Towards the Public Accounts Committee of the Future* (2007)
- The 2008 survey of Canada's Public Accounts Committees (2010)
- *Attributes of an Effective Public Accounts Committee* (2010).

During the review of this guide and the accompanying documents, CCAF consulted with numerous legislative clerks and research analysts assigned to PACs and also gained invaluable feedback from the CCAF PAC advisory group. The consultation process for the second edition of this guide was led by Geoff Dubrow, Principal Associate, CCAF-FCVI Inc., with support from Autumn Jonssen, Research Assistant, CCAF-FCVI Inc. Comments received were incorporated as much as possible to result in documents that are relevant to today's PACs.

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<sup>1</sup> Throughout the report, we use the terms parliament, legislature and legislative assembly interchangeably. Similarly, we use the terms scrutiny, oversight and accountability broadly and (when appropriate) interchangeably. Although we refer consistently to Public Accounts Committees, we are aware that some Canadian and international jurisdictions use slightly different names for their committees.

## OUR RELATED PUBLICATIONS

In 1981, CCAF published a report on *Improving Accountability: Canadian Public Accounts Committees and Legislative Auditors*. In 1989, CCPAC published a series of guidelines for a model Public Accounts Committee in Canada. Many other studies and resources for PACs have followed. More recent CCAF studies and products have assessed trends in PAC effectiveness and set out good practices to strengthen PAC capacity.

The 2006 edition of this *Guide to Strengthening Public Accounts Committees* was based on the findings of a survey of the 14 Canadian PACs conducted in 2004. In the course of the initial research phase of the project, the following documents were published:

- A background research paper for CCAF members entitled *Review of Recent Developments in Legislative Oversight in Britain and Australia, with Special Reference to Public Accounts Committees*<sup>2</sup> (Ottawa: CCAF-FCVI, August 2004)
- *Accountability and Audit Program: Information for Interested Parties* (Ottawa: CCAF-FCVI, March 2005)
- A background research paper for CCAF members entitled *Summary of the 2004 Survey Questionnaire on Updating Best Practices for Canadian Public Accounts Committees* (Ottawa: CCAF-FCVI, July 2005)
- A discussion paper for participants at the 2005 conference of the Canadian Council of Public Accounts Committees and the Canadian Council of Legislative Auditors on *Emerging Themes and Considerations* (Ottawa: CCAF-FCVI, August 2005)
- A research brief for participants at CCAF's 25th Anniversary National Conference: *Accountability and Audit Research Program: Parliamentary Oversight – Committees and Relationships Project* (Ottawa: CCAF-FCVI, October 2005).

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<sup>2</sup> In our 2004 Background Research Paper *Review of Recent Developments in Legislative Oversight in Britain and Australia, with special reference to Public Accounts Committees (PACs)*, we found that no clear criteria existed in these countries as to what constitutes effective performance; therefore, when we refer to international practices in this publication, we have adopted the terminology "good" rather than the more frequently used term "best" practices



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