

Standing Committee on Public Accounts

Role of the Committee

The Standing Committee on Public Accounts (Committee) is empowered to review and report to the Legislative Assembly its observations, opinions and recommendations on reports from the Auditor General and on the Public Accounts. These reports are deemed to have been permanently referred to the Committee as they become available. The Committee examines, assesses and reports to the Legislative Assembly on a number of issues, including the economy and efficiency of government and broader-public-sector operations, and the effectiveness of government programs in achieving their objectives.

Under sections 16 and 17 of the *Auditor General Act*, the Committee may also request that the Auditor General examine any matter in respect of the Public Accounts or undertake a special assignment on its behalf.

The Committee typically holds hearings throughout the year when the Legislature is in session relating to matters raised in our Annual Report or in our special reports and may present its observations and recommendations to the Legislative Assembly.

Appointment and Composition of the Committee

Members of the Committee are appointed by a motion of the Legislature. The number of members from any given political party reflects that party's representation in the Legislative Assembly. All members except the Chair may vote on motions, while the Chair votes only to break a tie. The Committee is normally established for the duration of the Parliament, from the opening of its first session immediately following a general election to its dissolution.

In accordance with the Standing Orders of the Legislative Assembly and following the June 2014 election, Committee members were appointed on July 16, 2014. The Chair and Vice-chair were elected on October 22, 2014 at the Committee's first meeting. The membership as of September 2017 is as follows:

- Ernie Hardeman, Chair, Progressive Conservative
- Lisa MacLeod, Vice-chair, Progressive Conservative
- Bob Delaney, Liberal
- Vic Dhillon, Liberal
- Han Dong, Liberal
- John Fraser, Liberal
- Percy Hatfield, New Democrat
- Randy Hillier, Progressive Conservative
- Monte Kwinter, Liberal

Auditor General's Advisory Role with the Committee

In accordance with section 16 of the *Auditor General Act*, at the request of the Committee, the Auditor General, often accompanied by senior staff, attends Committee meetings to assist with its reviews and hearings relating to our Annual Report, Ontario's Public Accounts and any special reports issued by our Office.

Committee Procedures and Operations

The Committee may meet weekly when the Legislative Assembly is sitting and, with the approval of the House, at any other time of its choosing. All meetings are open to the public except for those dealing with the Committee's agenda and the preparation of its reports. All public Committee proceedings are recorded in Hansard, the official verbatim report of debates, speeches and other Legislative Assembly proceedings.

The Committee identifies matters of interest from our Annual Report and our special reports and conducts hearings on them. It typically reviews reports from the value-for-money chapter and follow-up chapters of our Annual Report. Normally, each of the three political parties annually selects three audits or other sections from our Annual Report for Committee review.

At each hearing, the Auditor General, senior staff from her Office, and a Research Officer from the Legislative Research Service brief the Committee on the applicable section from our Report. A briefing package is prepared by the Research Officer that includes the responses of the relevant ministry, Crown agency or broader-public-sector organization that was the subject of the audit or review. The Committee typically requests senior officials from

the auditee(s) to appear at the hearings and respond to the Committee's questions. Because our Annual Report deals with operational, administrative and financial rather than policy matters, ministers are rarely asked to attend. Once the Committee's hearings are completed, the Research Officer may prepare a draft report pursuant to the Committee's instructions, as the Committee typically reports its findings to the Legislative Assembly.

Every year the Clerk of the Committee also requests those auditees that were not selected for hearings to provide the Committee with an update of the actions taken to address our recommendations and other concerns raised in our reports.

Meetings Held

The Committee held 23 meetings between September 2016 and August 2017. Topics addressed at these meetings included Ontario's Public Accounts, the Long-Term-Care Home Quality Inspection Program, Electricity Power System Planning, University Intellectual Property, Child and Youth Mental Health, Physician Billing, Large Community Hospital Operations, Employment Ontario, Road Infrastructure Construction Contract Awarding and Oversight, and Information and Information Technology General Controls. Many of these meetings included hearings in which government and broader-public-sector witnesses were called to testify before the Committee and respond to questions regarding observations contained in our reports. Other meetings were spent on Committee business, writing the Committee's reports, or hearing briefings from the Auditor General.

Reports of the Committee

The Committee issues reports on its work for tabling in the Legislative Assembly. These reports

summarize the information gathered by the Committee during its meetings and include the Committee's comments and recommendations. Once tabled, all Committee reports are publicly available through the Clerk of the Committee or online at www.ontla.on.ca, as well as on our website at www.auditor.on.ca.

Committee reports typically include recommendations and a request that management of the ministry, agency or broader-public-sector organization provide the Committee Clerk with responses within a stipulated time frame. As of September 30, 2017, the Committee was in the process of drafting five reports, and it has tabled the following eight reports in the Legislature since our last report on its activities:

- October 17, 2016: Healthy Schools Strategy
- December 1, 2016: Community Care Access Centres—Home Care Program
- December 5, 2016: Toward Better Accountability
- December 8, 2016: Hydro One—Management of Electricity Transmission and Distribution Assets
- March 21, 2017: Electricity Power System Planning
- April 13, 2017: University Intellectual Property
- May 17, 2017: Public Accounts of the Province
- May 29, 2017: Long-Term-Care Home Quality Inspection Program

One of the eight reports tabled by the Committee—Healthy Schools Strategy—was a follow-up report completed by our Office in our *2015 Annual Report*. For the hearing, the Committee called witnesses to discuss how they have progressed on our recommendations. Five of the other reports tabled by the Committee addressed our 2015 value-for-money audits on Community Care Access Centres—Home Care Program, Hydro One—Management of Electricity Transmission and Distribution Assets, Electricity Power System Planning, University Intellectual Property, and the Long-Term-Care Home Quality Inspection Program.

The two remaining reports tabled by the Committee address Chapter 5 of our *2015 Annual Report*, titled Toward Better Accountability, and Chapter 2 of our *2015 Annual Report* on the Public Accounts of the Province.

In addition, Volume 2 of our Annual Report includes our follow-ups on the recommendations the Committee made in all of its reports. In each report section, you will find:

- the recommendations contained in the Committee's original report;
- the auditee's responses to the Committee's recommendations; and
- a table summarizing the status of each action from the Committee's recommendations (for example, fully implemented, in the process of being implemented).

Special Reports

Under section 17 of our Act, the Legislative Assembly, the Standing Committee on Public Accounts or a minister of the Crown may request that the Auditor General undertake a special assignment. However, these special assignments are not to take precedence over the Auditor General's other duties, and the Auditor General can decline such an assignment requested by a minister if he or she believes that it conflicts with other duties.

In recent years when we have received a special request, our normal practice has been to obtain the requester's agreement that the special report will be tabled in the Legislature on completion and made public at that time.

On September 27, 2017, the Standing Committee on Public Accounts passed a motion for us to conduct an audit of the proposed Metrolinx GO stations at Kirby and Lawrence East. As well, on October 25, 2017, the Standing Committee on Public Accounts passed a motion for us to conduct an audit of the Niagara Peninsula Conservation Authority. These reports will be tabled in 2018.

Canadian Council of Public Accounts Committees

The Canadian Council of Public Accounts Committees (CCPAC) consists of delegates from federal, provincial and territorial public accounts committees from across Canada. CCPAC holds a joint annual conference with the Canadian Council of Legislative Auditors to discuss issues of mutual interest.

The 38th annual conference was hosted in Fredericton, New Brunswick, from September 10 to 12, 2017.