

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 typically 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 2018 election, Committee members were appointed on July 26, 2018. The Chair and prior Vice-Chair were elected on August 8, 2018, at the Committee's first meeting of the 42nd Parliament. There was a membership change on November 28, 2018, and on May 2, 2019, two new members were added. On October 28, 2019, a government motion replaced five members on the Committee. On October 31, 2019, one additional member was replaced. As of October 31 2019, the Committee membership was as follows:

- Catherine Fife, Chair, New Democrat (effective August 8, 2018)
- France Gélinas, Vice-Chair, New Democrat (effective October 30, 2019)

- Jill Andrew, New Democrat (appointed October 28, 2018)
- Toby Barrett, Progressive Conservative (appointed November 28, 2018)
- Stan Cho, Progressive Conservative (appointed October 28, 2019)
- Stephen Crawford, Progressive Conservative (appointed October 28, 2019)
- John Fraser, Liberal (appointed October 31, 2019)
- Goldie Ghamari, Progressive Conservative (appointed July 26, 2018)
- Norman Miller, Progressive Conservative (appointed July 26, 2018)
- Michael Parsa, Progressive Conservative (appointed July 26, 2018)
- Nina Tangri, Progressive Conservative (appointed October 28, 2019)

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 meets weekly when the Legislative Assembly is sitting and, with the approval of the House, at any other times of its choosing. All meetings are generally open to the public except for those dealing with setting the Committee's agenda and the preparation of its reports. All public Committee proceedings are recorded in Hansard, the official

substantially 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, the Public Accounts chapter, and follow-up chapters of our Annual Report. Normally, each of the political parties annually selects a minimum of 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 as witnesses. 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.

In addition, the Clerk, at the direction of the Committee, may also request 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 18 meetings between November 2018 and October 2019. Topics addressed at these meetings included settlement and integration

services for newcomers, the Darlington Nuclear Generating Station refurbishment project, Ontario Works, the Public Accounts of Ontario, the Fair Hydro Plan, the construction of the LRT by Metrolinx, government advertising, Public Health: chronic disease prevention, cancer treatment services and real estate services. 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.ola.org, 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 October 31, 2019, the Committee had tabled three reports in the Legislature since we last reported on its activities in our *2018 Annual Report* (Volume 1, **Chapter 5**):

- February 19, 2019: Settlement and Integration Services for Newcomers
- October 28, 2019: Cancer Treatment Services
- October 28, 2019: Real Estate Services

These reports addressed audits from our *2017 Annual Report*. The writing of seven other reports is in progress.

In our Follow-Up Volume this year, we include follow-ups on the recommendations the Committee made in the final five reports that were tabled in 2018 (Immunization, Independent Electricity System Operator—Market Oversight and Cybersecurity, Metrolinx—Public Transit Construction Contract Awarding and Oversight, Public Accounts, and Government Advertising). In each of these sections, you will find:

- the recommendations contained in the Committee's 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, or in the process of being implemented).

Special Reports

Two sections of the *Auditor General Act* authorize the Auditor General to undertake additional special work. Under Section 16, the Standing Committee on Public Accounts may resolve that the Auditor General must examine and report on any matter respecting the Public Accounts. Under Section 17, 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, our normal practice when we have received a special request 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 March 21, 2018, the Committee passed a motion for our Office to conduct an audit of the Taron Warranty Corporation. On October 24,

2018, the Committee passed a motion for our Office to “conduct an audit of the costs associated with illegal border crossers as it relates to all services provided through the government of Ontario and its municipalities for the three years ending July 31, 2018.” Our special report on Tarion was tabled in the Legislature on October 30, 2019, and our work on the irregular boarder crossers remains ongoing.

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 across Canada. CCPAC holds a joint annual conference with the Canadian Council of Legislative Auditors to discuss issues of mutual interest.

The 40th annual conference was hosted in Niagara-on-the-Lake here in Ontario, from August 18 to 20, 2019. Next year, the 41st annual conference will be held in Victoria, British Columbia, from August 16 to 18, 2020.