
CHAPTER SEVEN

The Standing Committee on Public Accounts

APPOINTMENT AND COMPOSITION OF THE COMMITTEE

The Standing Orders of the Legislature provide for the appointment of an all-party Standing Committee on Public Accounts. The Committee is appointed for the duration of the Parliament.

The membership of the Committee is approximately proportional to the respective party membership in the Legislature. All members are entitled to vote on motions with the exception of the Chair, whose vote is restricted to the breaking of a tie.

In accordance with the Standing Orders, a Standing Committee on Public Accounts was appointed on November 1, 1999, soon after the commencement of the First Session of the Thirty-seventh Parliament. The membership of the Committee at September 30, 2001 was as follows:

John Gerretsen, Chair, Liberal
Bruce Crozier, Vice-chair, Liberal
Raminder Gill, Progressive Conservative
John Hastings, Progressive Conservative
Shelley Martel, New Democrat
Bart Maves, Progressive Conservative
Julia Munro, Progressive Conservative
Richard Patten, Liberal

ROLE OF THE COMMITTEE

The Committee examines, assesses, and reports to the Legislature on a number of issues, including the economy and efficiency of government operations; the effectiveness of programs in achieving their objectives; controls over assets, expenditures, and the assessment and collection of revenues; and the reliability and appropriateness of information in the Public Accounts.

In fulfilling this role, the Committee reviews and reports to the Legislature its observations, opinions, and recommendations on selected matters in the reports of the Provincial Auditor and the Public Accounts. These documents are deemed to have been permanently referred to the Committee as they become available.

PROVINCIAL AUDITOR'S ROLE IN THE PROCESS

The Provincial Auditor assists the Committee by providing appropriate audit information for use by the Committee in its scrutiny of government programs and financial activities.

In addition, the Provincial Auditor and senior staff attend committee meetings during the Committee's review of the reports of the Provincial Auditor and the Public Accounts and assist the Committee in planning its agenda.

COMMITTEE PROCEDURES AND OPERATIONS

GENERAL

The Committee meets on Thursday mornings when the Legislature is sitting. At times, the Committee also meets during the summer and winter when the Legislature is not sitting. All meetings are open to the public with the exception of those dealing with the setting of the Committee's agenda and the preparation of committee reports.

At meetings dealing with ministry operations, the deputy minister, usually accompanied by senior ministry officials, answers questions raised by committee members. Since the Committee is concerned with administrative rather than policy matters, ministers rarely attend. When the Committee is reviewing Crown agencies, the chief executive officer, usually accompanied by senior agency staff and, at times, the chair of the agency's board of directors, attend the meetings.

MEETINGS HELD

From October 2000 to September 2001, the Committee met regularly on its designated meeting day when the Legislature was sitting and also met during the winter and summer adjournments to consider the reports of the Provincial Auditor. The Committee's work during this period included:

- reviewing the following items from the Provincial Auditor's *2000 Special Report*:
 - Ministry of Agriculture, Food and Rural Affairs—AgriCorp;
 - Ministry of Consumer and Commercial Relations (now the Ministry of Consumer and Business Services)—Project to Automate the Land Registration System (POLARIS);
 - Ministry of Correctional Services—Institutional Services and Young Offender Operations;
 - Ministry of the Environment—Operations Division;
 - Ministry of Health and Long-Term Care—Emergency Health Services;
 - Ministry of Natural Resources—Forest Management Program; and
 - the following follow-ups of recommendations contained in the *1998 Annual Report*:

- Ministry of Finance—Land Transfer Tax Program;
- Ministry of Natural Resources—Science and Information Resources Division; and
- Ministry of the Solicitor General and Correctional Services (now Ministry of the Solicitor General)—Ontario Provincial Police;
- discussing the Office’s proposed amendments to the *Audit Act* and the Office’s 2001/02 Estimates submission to the Board of Internal Economy; and
- finalizing reports to the Legislature covering its 2000/01 activities.

REQUESTS FOR SPECIAL AUDITS

The Standing Committee on Public Accounts passed the following motions on October 12, 2000 and February 28, 2001, respectively:

The Public Accounts Committee directs that at such time as the OEB [Ontario Energy Board] and the Canadian Nuclear Safety Commission have completed their review of the leasing deal of Bruce Nuclear A and B and the agreement is completed, the Provincial Auditor examine all details of the leasing agreement between Ontario Power Generation (OPG) and Bruce Partnership for the Bruce A and B nuclear facilities, to determine if the deal offers value for money for Ontario taxpayers, and to report back to the Public Accounts Committee with his findings and recommendations as soon as possible.

That the Provincial Auditor, under section 17 of the *Audit Act*, be asked to conduct a value-for-money audit of the policy decision by Cancer Care Ontario to provide after-hours radiation therapy through a private clinic rather than in-house and report back to the Public Accounts Committee as soon as possible.

COMMITTEE PROCEDURES

The Committee conducts hearings and then reports its comments and recommendations to the Legislature. Committee procedures include the following:

- in-depth briefings and preparation;
- when practical, the inclusion of ministry responses in committee reports; and
- follow-up of committee recommendations.

The Committee also follows up in writing with those ministries and Crown agencies not selected for detailed review by the Committee regarding their plans and timetables for addressing the concerns raised in the Provincial Auditor’s reports. This process enables each auditee to update the Committee on activities since the completion of the audit, such as any initiatives taken to address the Provincial Auditor’s recommendations.

REPORTS OF THE COMMITTEE

GENERAL

The Committee issues its reports to the Legislature. These reports contain a précis of the information reviewed by the Committee during its meetings, together with comments and recommendations.

All committee reports are available through the Clerk of the Committee, thus affording public access to full details of committee deliberations.

After the Committee tables its report in the Legislative Assembly, it requests that ministries or agencies respond within 120 days or within time frames stipulated by the Committee in its individual recommendations.

FOLLOW-UP OF RECOMMENDATIONS MADE BY THE COMMITTEE

The Clerk of the Committee is responsible for following up on the actions taken by ministries or agencies on the Committee's recommendations. The Office of the Provincial Auditor confers with the Clerk to ascertain the status of the recommendations and, if considered necessary, brings any significant matters to the attention of the Legislature through the Provincial Auditor's Annual Report.

Detailed information on the Committee's recommendation respecting amendments to the *Audit Act* and other related matters is contained in Chapter Two of this report.