

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 (that is, the period from the opening of the first session immediately following a general election to the end of a government's term and the calling of another election).

The membership of the Committee reflects proportionately the representation of parties in the Legislature. All members except for the Chair are entitled to vote on motions; the Chair's vote is restricted to the breaking of a tie.

In accordance with the Standing Orders, a Standing Committee on Public Accounts was appointed on December 2, 2003, for the duration of the 38th Parliament. The membership of the Committee when the House adjourned for the summer recess on June 13, 2005 was as follows:

Norm Sterling, Chair, Progressive Conservative
Julia Munro, Vice-chair, Progressive Conservative
Laurel Broten, Liberal
Jim Flaherty, Progressive Conservative
Shelley Martel, New Democrat

Bill Mauro, Liberal
Richard Patten, Liberal
Liz Sandals, Liberal
David Zimmer, 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, pursuant to its terms of reference in the Standing Orders of the Assembly, the Committee reviews the Auditor General's Annual Report and the Public Accounts and reports to the Legislature its observations, opinions, and recommendations. Under the Standing Orders, the documents are deemed to have been permanently referred to the Committee as they become available.

As well, under sections 16 and 17 of the *Auditor General Act*, the Committee may request the Auditor General to undertake a special assignment in an area of interest to the Committee.

AUDITOR GENERAL'S ADVISORY ROLE WITH THE COMMITTEE

In accordance with section 16 of the *Auditor General Act*, the Auditor General and senior staff attend committee meetings at which the Committee reviews the Auditor General's Annual Report and the Public Accounts and assist the Committee in planning its agenda.

Committee Procedures and Operations

GENERAL

The Committee meets weekly 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. All public committee proceedings are recorded in Hansard (the official verbatim report of debates in the House, speeches, other proceedings in the Legislature, and all open-session sittings of standing and select committees).

The Committee selects matters from the Auditor General's Annual Report and the Public Accounts for hearings. The Auditor General, along with the Committee's researcher, briefs the Committee on these matters, and the Committee then requests senior officials from the auditee to appear and respond to questions at the hearings. Since the Auditor General's Annual Report and the Public Accounts deal with administrative and financial rather than policy matters, ministers rarely attend. Once the hearings are completed, the Committee reports its comments and recommendations to the Legislature.

The Committee also follows up on when and how those ministries and Crown agencies not selected for detailed review will address the concerns raised

in the Auditor General's Annual Report. This process enables each auditee to update the Committee on activities undertaken since the completion of the audit, particularly any initiatives taken to address the Auditor General's recommendations.

MEETINGS HELD

The Committee was very active and met 16 times during the October 2004–September 2005 period to review the following items from the Auditor's *2003* and *2004 Annual Reports* and to write reports thereon.

Auditor's 2004 Annual Report

- Ministry of the Attorney General—Office of the Public Guardian and Trustee;
- Ministry of the Environment—Air Quality Program;
- Ministry of the Environment—Groundwater Program;
- Ministry of Health and Long-Term Care—Independent Health Facilities;
- Ministry of Labour—Employee Rights and Responsibilities Program;
- Ontario Media Development Corporation and Ministries of Culture and Finance—Media Tax Credits;
- Ministry of Transportation—Maintenance of the Provincial Highway System; and
- Follow-up of the recommendations contained in the *2002 Annual Report*—Ministry of Health and Long-Term Care—Long-Term Care Facilities.

Auditor's 2003 Annual Report

- Ministry of Education—Curriculum Development and Implementation;
- Ministry of Enterprise, Opportunity and Innovation—Science and Technology; and
- Ministry of the Environment—Environet.

REQUEST FOR SPECIAL AUDIT

On April 8, 2004, the Standing Committee on Public Accounts directed the Auditor to examine the government's Intensive Early Intervention Program for Children with Autism, including addressing three specific issues raised in the motion, and to report his findings and recommendations to the Committee.

The Auditor's report on this motion was the subject of a hearing by the Committee on November 18, 2004.

Reports of the Committee

GENERAL

The Committee issues its reports to the Legislature. These reports summarize 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 (or online at www.ontla.on.ca/committees/reports.htm), thus providing the public with full access to the findings and recommendations of the Committee.

After the Committee tables its report in the Legislative Assembly, it requests that ministries or agencies respond to each recommendation either within 120 days or within a time frame stipulated by the Committee.

During the period from October 2004 to September 2005, the Committee submitted the following reports to the Legislative Assembly:

- *Air Quality Program;*
- *Curriculum Development and Implementation;*
- *Employment Rights and Responsibilities Program;*
- *Environet;*
- *Independent Health Facilities;*
- *Maintenance of the Provincial Highway System;*
and
- *Science and Technology.*

FOLLOW-UP OF RECOMMENDATIONS MADE BY THE COMMITTEE

The Clerk of the Committee is responsible for following up on the actions taken on the Committee's recommendations by ministries or agencies. The Office of the Auditor General reviews responses from ministries and agencies and, in subsequent audits, follows up on reported actions taken.

OTHER COMMITTEE ACTIVITIES

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 meets at the same time and place as the Canadian Council of Legislative Auditors (CCOLA) to provide an opportunity to discuss issues of mutual interest. The 26th annual meeting of CCPAC was hosted by Ontario and was held in Niagara-on-the-Lake, Ontario, from August 21 to 23, 2005.

The 2005 joint session with CCOLA was on the subject of a research project on Parliamentary Oversight—Public Accounts Committees and Relationships being conducted by the Canadian Comprehensive Auditing Foundation.