

The 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 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 a number of hearings throughout the year relating to matters raised in our Annual Report or in our special reports and presents 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, the Committee at the time of our last Annual Report was appointed on September 9, 2013 with the following members:

Norm Miller, Chair, Progressive Conservative
Toby Barrett, Vice-chair, Progressive Conservative
Lorenzo Berardinetti, Liberal
France G  linas, New Democrat
Helena Jaczek, Liberal
Bill Mauro, Liberal
Phil McNeely, Liberal
Jerry Ouellette, Progressive Conservative
Jagmeet Singh, New Democrat

Committee Membership was revised by a motion on October 10, 2013 that replaced Jerry Ouellette with John O'Toole effective October 11, 2013, and Bill Mauro with Soo Wong effective April 1, 2014.

At the time the House dissolved for the June 2014 Ontario election, Committee membership was as follows:

Norm Miller, Chair, Progressive Conservative
 Toby Barrett, Vice-chair, Progressive Conservative
 Lorenzo Berardinetti, Liberal
 France Gélinas, New Democrat
 Helena Jaczek, Liberal
 Phil McNeely, Liberal
 John O'Toole, Progressive Conservative
 Jagmeet Singh, New Democrat
 Soo Wong, Liberal

(Note: Frank Klees, a Progressive Conservative, regularly served as a substitute member.)

Following the June 2014 election of a majority Liberal Government, agreement was reached on the Committee's membership in July 2014. In accordance with the Standing Orders of the Legislative Assembly, the new Committee was appointed on July 16, 2014 with the following members:

Ernie Hardeman, Chair, Progressive Conservative
 Lisa MacLeod, Vice-chair, Progressive Conservative
 Han Dong, Liberal
 John Fraser, Liberal
 Percy Hatfield, New Democrat
 Harinder Malhi, Liberal
 Julia Munro, Progressive Conservative
 Arthur Potts, Liberal
 Lou Rinaldi, Liberal

The Committee resumed meetings on October 22, 2014.

Auditor General's Advisory Role with the Committee

In accordance with section 16 of the *Auditor General Act*, the Auditor General, often accompanied by senior staff, attends all 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 government 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 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 prepares a draft report pursuant to the Committee's instructions. The Committee reports on its conclusions and makes recommendations to the Legislative Assembly.

The Clerk of the Committee annually 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 met 18 times between October 1, 2013 and April 30, 2014, and the Committee commenced fall meetings on October 22, 2014. Topics addressed at these meetings included the unfunded liability of the Workplace Safety and Insurance Board, the long-term care home placement process in Ontario, the education of aboriginal students and our March 2012 Special Report, *Ornge Air Ambulance and Related Services*. The majority of these meetings included hearings in which government and other witnesses were called to testify before the Committee and respond to questions regarding the Ornge Air Ambulance report. Motions were also passed requesting that our Office conduct additional special work, including reviews of Winter Road Maintenance Contracts, Community Care Access Centres, Teachers Collective Agreements and Pan Am/Parapan Am Games Security Costs.

Reports of the Committee

The Committee issues reports and letters on its work for tabling in the Legislative Assembly. These reports and letters summarize the information gathered by the Committee during its meetings and include the Committee's comments and recommendations. Once tabled, all committee reports and letters are publicly available through the Clerk of the Committee or online at www.ontla.on.ca.

Committee reports typically include recommendations and request that management of the Ministry, agency or broader-public-sector organization provide the Committee Clerk with responses within a stipulated time frame. Our Office reviews these recommendations and responses, and we take them into consideration in any subsequent follow-up section or audits of that operational area.

The Committee completed the *Ornge Air Ambulance and Related Services: Summary Report* in May 2014. The report was not tabled before the dissolution of the House for the June election. On October 22, 2014, the new Committee that was appointed after the election passed a motion to table the report in the Legislative Assembly before the end of 2014.

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 35th annual conference was hosted by Newfoundland and Labrador in St. John's from August 10 to 12, 2014.