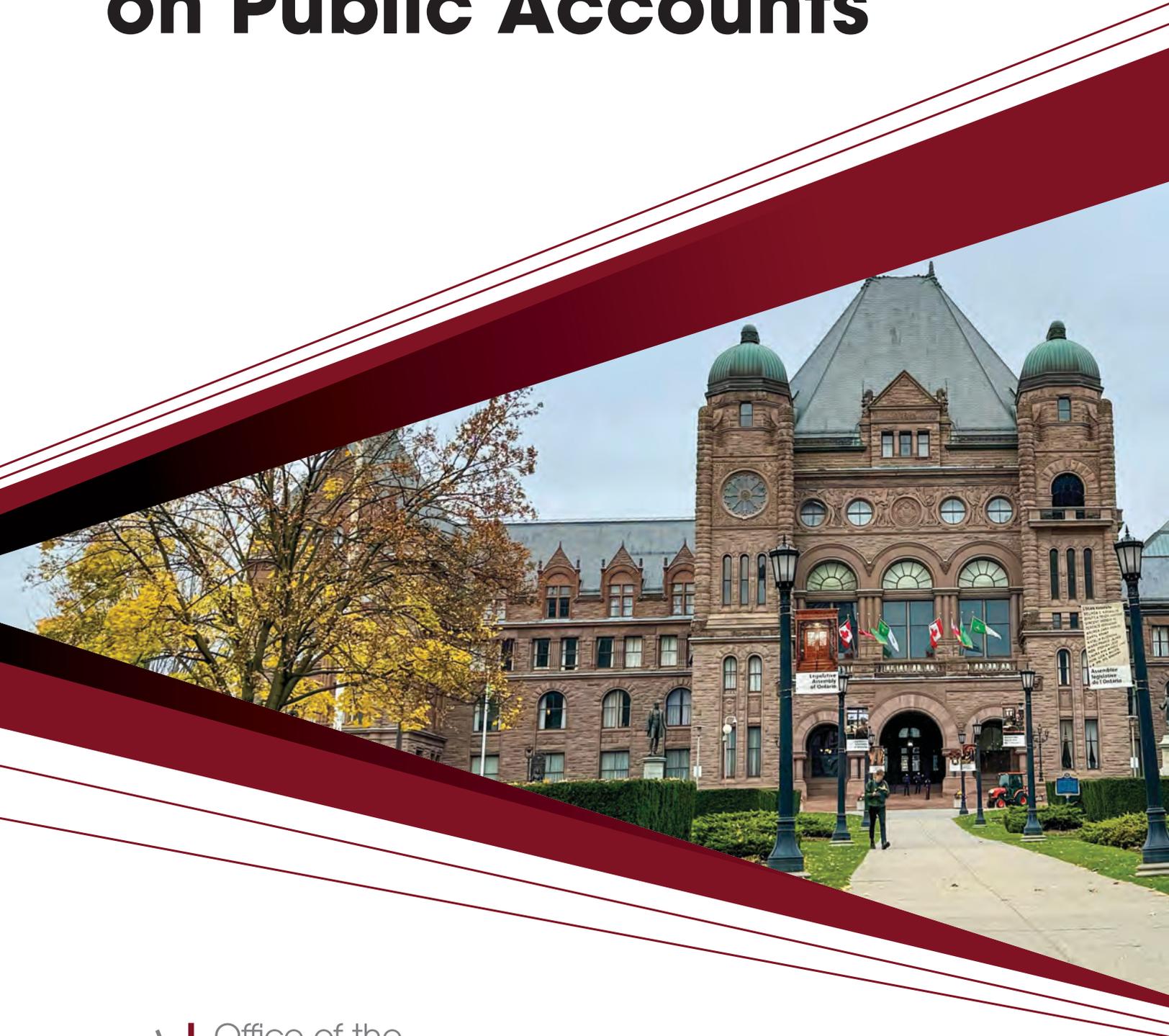


# Report on the Standing Committee on Public Accounts



# Table of Contents

<b>1.0 Role of the Public Accounts Committee</b> .....	1
<b>2.0 Appointment and Composition of the Public Accounts Committee</b> .....	1
<b>3.0 The Auditor General's Relationship with the Public Accounts Committee</b> .....	2
<b>4.0 Public Accounts Committee Procedures and Operations</b> .....	3
<b>5.0 Public Hearings Held</b> .....	4
<b>6.0 Reports of the Public Accounts Committee</b> .....	5
<b>7.0 Canadian Council of Public Accounts Committees</b> .....	5



## 1.0 Role of the Public Accounts Committee

In Ontario's parliamentary system, the Auditor General and the Standing Committee on Public Accounts (PAC or Committee) play symbiotic roles in improving government accountability and public administration.

PAC examines, assesses and reports to the Legislative Assembly on several issues, including the economy and efficiency of government and broader-public-sector operations, and the effectiveness of government programs in achieving their objectives. In doing so, PAC draws on its observations, opinions and recommendations related to reports from the Auditor General. These reports are submitted to PAC as they become available.

PAC holds hearings throughout the year relating to matters raised in the Auditor General's reports and may present its observations and recommendations from hearings in its own reports to the Legislative Assembly.

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

## 2.0 Appointment and Composition of the Public Accounts Committee

Members of PAC can be appointed by a motion of the Legislature or, effective April 2024, can also be appointed by the Standing Committee on Procedure and House Affairs. The composition of PAC membership generally reflects political party representation in the Legislative Assembly. PAC consists of Members of Provincial Parliament and, while not a requirement, it is practice that PAC members are not Ministers. All members except the Chair vote on PAC motions; the Chair votes only to break a tie.

PAC is normally established for the duration of Parliament, from the opening of its first session immediately following a general election to its dissolution.

Based on the rules of the Legislative Assembly, also known as Standing Orders, the Chair of PAC is a member of the official opposition, and the Vice-Chair is a member of the governing party.

In accordance with the Standing Orders, and following the February 2025 election, all current PAC members were appointed on April 29, 2025. The Chair and Vice-Chairs were elected on May 5, 2025, at PAC's first meeting of the 44th Parliament.

The current PAC membership is as follows:

- » **Tom Rakocevic**, Chair, New Democrat
- » **David Smith**, First Vice-Chair, Progressive Conservative
- » **Lee Fairclough**, Second Vice-Chair, Liberal
- » **Jessica Bell**, New Democrat
- » **Michelle Cooper**, Progressive Conservative
- » **George Darouze**, Progressive Conservative
- » **Jess Dixon**, Progressive Conservative
- » **Mohamed Firin**, Progressive Conservative
- » **Bill Rosenberg**, Progressive Conservative

### **3.0 The Auditor General's Relationship with the Public Accounts Committee**

In accordance with section 16 of the *Auditor General Act*, the Auditor General may be asked to attend PAC meetings to assist the Committee with its reviews and hearings relating to our Office's reports and Ontario's Public Accounts. The Auditor General may be accompanied by senior staff to support the Committee in effectively delivering its mandate.

We work closely with the Committee, the Clerk and the Legislative Research Service to:

- » prepare background materials for the Committee;
- » advise on potential witnesses for public hearings;
- » provide briefings on our reports;
- » participate in training sessions with the Committee; and
- » review initial draft Committee reports.



## 4.0 Public Accounts Committee Procedures and Operations

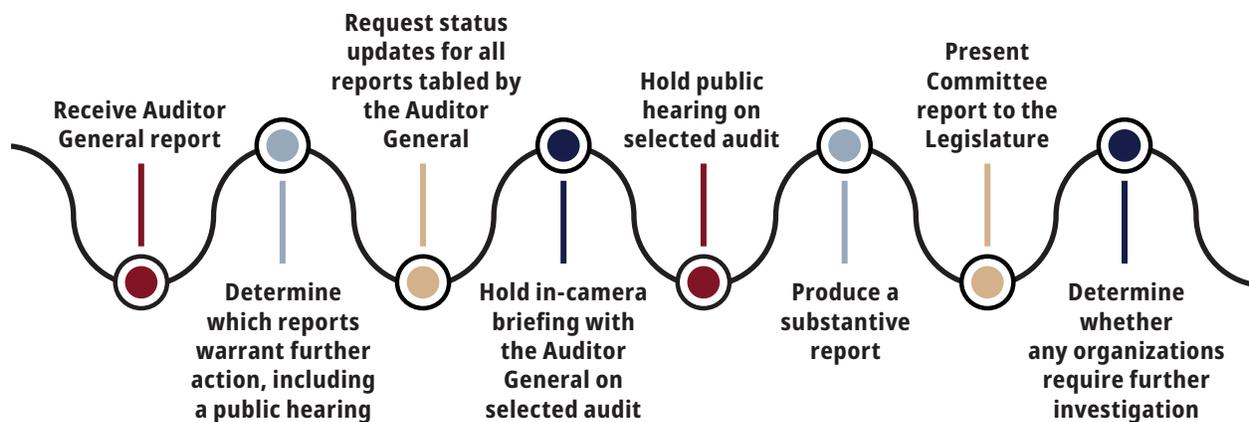
PAC meets weekly when the Legislative Assembly is sitting. Hearings are open to the public. All open PAC proceedings are recorded in Hansard, the official transcript of debates, speeches and other Legislative Assembly proceedings.

All other meetings are usually in camera to deal with setting PAC's agenda and preparing its reports.

All reports from the Auditor General are permanently referred to the Committee and therefore available for its review. PAC identifies matters of interest from these reports and conducts hearings on them. See **Figure 1** for the Committee's review process.

**Figure 1: Public Accounts Committee Review Process**

Prepared by the Office of the Auditor General of Ontario



Normally, each of the political parties with official party status selects two to six of our reports for PAC's review annually.

Prior to each hearing, a briefing package is prepared by a Research Officer from the Legislative Research Service that includes a backgrounder summarizing the report and a status update on the recommended actions proposed for the relevant ministry, Crown agency, Crown-controlled corporation, delegated administrative authority or broader-public-sector organization that was the subject of the audit or review. The Auditor General also provides an in-camera briefing to the Committee.

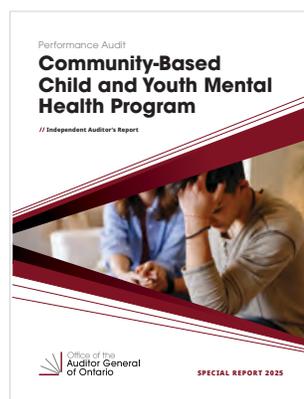
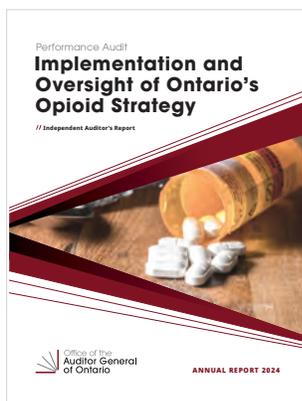
PAC typically requests senior officials from the auditee(s) to appear at the hearings and respond to PAC's questions. Ministers are generally not asked to attend as witnesses because our reports deal with operational, administrative and financial matters rather than policy.

Once a PAC hearing is completed, the Research Officer may be instructed by PAC to prepare a draft report with input from PAC members. PAC reports its findings and recommendations to the Legislative Assembly. Often the Committee will request responses from the original auditees within 120 days of the report being tabled in the Legislature.

In addition, the Clerk, at the direction of PAC, asks the auditees of reports not selected for hearings to provide PAC with an update on the actions taken to address the Auditor General's recommendations.

## 5.0 Public Hearings Held

PAC held two public hearings between November 1, 2024, and October 31, 2025. The reports from our Office addressed at these hearings were:



- » **Implementation and Oversight of Ontario's Opioid Strategy**  
*(2024 Annual Report)*
- » **Community-Based Child and Youth Mental Health Program**  
*(2025 Special Report)*

## 6.0 Reports of the Public Accounts Committee

Once tabled in the Legislative Assembly, all PAC reports are publicly available through the Clerk of the Committee and found online at [ola.org](http://ola.org).

These reports typically include recommendations and a request for management at the auditee to provide the PAC Clerk with responses within a stipulated time frame.

As of October 31, 2025, PAC had tabled five reports in the Legislature since we last reported on its activities in our *2024 Annual Report*:

- » October 20, 2025: **Financial Services Regulatory Authority**: Regulation of Private Passenger Automobile Insurance, Credit Unions and Pension Plans (*2022 Annual Report*)
- » October 20, 2025: **Ontario Lottery and Gaming Corporation**: Casinos, Lotteries and Internet Gaming (*2022 Annual Report*)
- » October 20, 2025: **Review of Government Advertising** (*2023 Annual Report*)
- » October 20, 2025: **Tourism Support Programs** (*2023 Annual Report*)
- » December 5, 2024: **Climate Change Adaptation: Reducing Urban Flood Risk** (*2022 Annual Report*)

## 7.0 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 46th annual conference was held in Regina, Saskatchewan, on September 7 to 9, 2025. Next year, the 47th annual conference will be held in Halifax, Nova Scotia.



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