
CHAPTER THREE

The Standing Committee on Public Accounts

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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 for each session of the Legislature.

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 June 22, 2000 when the House adjourned for the summer recess was as follows:

John Gerretsen, Chair, Liberal
John Cleary, Vice-chair, Liberal
John Hastings, Progressive Conservative
Shelley Martel, New Democrat
Bart Maves, Progressive Conservative
Julia Munro, Progressive Conservative
Marilyn Mushinski, 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 board, attend the meetings.

MEETINGS HELD

From October 1999 to September 2000, 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 from the Provincial Auditor's *1999 Annual Report*:
 - Ministry of the Attorney General—Family Responsibility Office and Office of the Public Guardian and Trustee;
 - Ministry of Finance—Provincial Personal Income Tax Revenue and Related Credits and Reductions;
 - Ministry of Health and Long-Term Care—Cancer Care Ontario;
 - Management Board Secretariat—Government Advertising and Year 2000/Information Technology Preparedness;
 - Ministry of Transportation—Provincial Highway Maintenance;
 - The following follow-ups of recommendations contained in the *1997 Annual Report*:
 - Ministry of Community and Social Services—Child and Family Intervention Program and Transfer Payment Agency Accountability and Governance;
 - Ministry of Education and Training—Ontario Student Assistance Program;
 - Ministry of the Environment—Conservation and Prevention Division; and

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- Ministry of Health—Mental Health Program, Community Based Services Activity.
 - Ministry of Community and Social Services—Special Assignment Report on the Administration of the Andersen Agreement;
 - finalizing reports to the Legislature covering its 1999/2000 activities.

REQUEST FOR SPECIAL AUDIT

On December 17, 1998, the Committee requested that the Provincial Auditor report to the Public Accounts Committee by mid-June on the corrective action taken by the Ministry of Community and Social Services on the administration of the Andersen Agreement.

Due to the dissolution of the third session of the Thirty-sixth Parliament, there was no Public Accounts Committee in mid-June 1999; consequently, no report was made at that time. In addition, the necessary decisions to extend the Andersen Agreement, originally due to be made by January 27, 1999, had not been made. However, as a result of a new motion carried by the current Standing Committee on Public Accounts at its meeting on November 18, 1999, an interim report was prepared with financial numbers to July 31, 1999, which was submitted to the Committee on December 3, 1999.

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.

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 in the Provincial Auditor's reports to the attention of the Legislature.

STATUS OF COMMITTEE RECOMMENDATION RESPECTING AMENDMENTS TO THE AUDIT ACT

Detailed information on this subject and other related matters is contained in Chapter Two of the Provincial Auditor's *Special Report on Accountability and Value for Money*.

OTHER COMMITTEE ACTIVITIES

CANADIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES (CCPAC)

CCPAC consists of delegates of 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 discuss issues of current interest. The twenty-first annual meeting of CCPAC was held in Halifax, Nova Scotia from September 17 to 19, 2000. The annual CCPAC and CCOLA meetings also permit the delegations to participate in a joint session to discuss subjects of mutual interest to politicians and legislative auditors. The 2000 joint session with CCOLA was on the subject of *Ethics in Government*.