

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 June 17, 2004, for the duration of the 38th Parliament. The membership of the Committee when the House prorogued (that is, when the second session of the 38th Parliament came to an end) on June 5, 2007, was as follows:

Norm Sterling, Chair, Progressive Conservative
Ernie Hardeman, Vice-chair, Progressive Conservative
Jean-Marc Lalonde, Liberal
Lisa MacLeod, Progressive Conservative

Shelley Martel, New Democrat
John Milloy, Liberal
Richard Patten, Liberal
Liz Sandals, Liberal
Monique Smith, 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 to assist the Committee in its review and hearings relating to the Auditor General's Annual Report and the Public Accounts.

Committee Procedures and Operations

GENERAL

The Committee meets weekly when the Legislature is sitting. The Committee can also meet at any other time that 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 operational, 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 to address the Auditor General's recommendations since the completion of the audit.

MEETINGS HELD

The Committee was very active and met 19 times during the October 2006–May 2007 period to review the following sections from the Auditor General's *2005* and *2006 Annual Reports* and to write reports, where warranted, for subsequent tabling in the Legislature.

Auditor General's 2006 Annual Report

- Community Colleges—Acquisition of Goods and Services;
- Hospitals—Management and Use of Digital Imaging Equipment;
- Hydro One Inc.—Acquisition of Goods and Services;
- Ontario Health Insurance Plan;
- Ontario Realty Corporation—Real Estate and Accommodation Services; and
- School Boards—Acquisition of Goods and Services.

Auditor General's 2005 Annual Report

- Ministry of Children and Youth Services—Child Care Activity;
- Ministry of Government Services—Charitable Gaming;
- Ministry of Government Services—Office of the Registrar General;
- Ministry of Transportation—Driver and Vehicle Private Issuing Network; and
- Follow-ups to the recommendations contained in the *2003 Annual Report*:

- Ministry of Children and Youth Services—Children’s Mental Health Services; and
- Ministry of Training, Colleges and Universities—Ontario Student Assistance Program.

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), thus providing the public with full access to the findings and recommendations of the Committee.

After the Committee tables a 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 2006 to May 2007, the Committee submitted the following reports to the Legislative Assembly:

- *Charitable Gaming*;
- *Child Care Activity*;
- *Driver and Vehicle Private Issuing Network*;
- *Ontario Health Insurance Program*; and
- *Ontario Student Assistance Program*.

FOLLOW-UP TO 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 and Visiting Delegations

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 28th annual meeting of CCPAC was hosted by British Columbia and was held in Victoria from August 19 to 21, 2007.

The Committee had the pleasure of receiving the following official delegations during the period from October 2006 to March 2007:

- Public Accounts Committee, North West Province Legislature, Republic of South Africa (October 2006);
- Oversight Committee on the Premier’s Office and the Legislature, Gauteng Provincial Legislature, Republic of South Africa (October 2006);
- Finance Committee, Gauteng Provincial Legislature, Republic of South Africa (March 2007); and
- a delegation representing the National and Provincial People’s Congresses, Republic of China (March 2007).