



Office of the Auditor General of Ontario

The Standing Committee on Public Accounts



December 2021

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 government 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 holds hearings throughout the year when the Legislature is in session relating to matters raised in our reports and may present its observations and recommendations from hearings in its reports to the Legislative Assembly.

Appointment and Composition of the Committee

Members of the Committee are 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. Based on the Standing Orders, the Chair of the Committee is a member of the official opposition. In March 2021, the Standing Orders were amended such that where a Chair of a Standing Committee is a member of the Official Opposition, the Vice-Chair should be a member of the government party. Prior to this, both the Chair and Vice-Chair of the Standing Committee on Public Accounts were members of the Official Opposition.

In accordance with the Standing Orders of the Legislative Assembly and following the June 2018 election, Committee members were appointed on July 26, 2018. The Chair and prior Vice-Chair were elected on August 8, 2018, at the Committee's first meeting of the 42nd Parliament. Since we last reported on the Committee's activities in our *2020 Annual Report (The Work of the Standing Committee on Public Accounts (2020))*, there were Committee membership changes on February 16, 2021, October 20, 2021 and October 25, 2021. The Committee membership is as follows:

- Taras Natyshak, Chair, New Democrat (effective February 17, 2021)
- Christine Hogarth, Vice-Chair, Progressive Conservative (effective October 27, 2021)
- Deepak Anand, Progressive Conservative (appointed March 2, 2020)

- Toby Barrett, Progressive Conservative (appointed November 28, 2018)
- Jessica Bell, New Democrat (appointed February 16, 2021)
- Stephen Blais, Liberal (appointed October 1, 2020)
- Stephen Crawford, Progressive Conservative (appointed October 28, 2019)
- Rudy Cuzzetto, Progressive Conservative (appointed February 16, 2021)
- Michael Mantha, New Democrat (appointed October 25, 2021)
- Michael Parsa, Progressive Conservative (appointed July 26, 2018)
- Amarjot Sandhu, Progressive Conservative (appointed October 20, 2021)

Auditor General's Advisory Role with the Committee

In accordance with **Section 16** of the *Auditor General Act*, at the request of the Committee, the Auditor General, often accompanied by senior staff, attends Committee meetings to assist with its reviews and hearings relating to our reports and Ontario's Public Accounts.

Committee Procedures and Operations

The Committee meets weekly when the Legislative Assembly is sitting and, with the approval of the House, at any other times of its choosing. All meetings are generally open to the public except for those dealing with setting the Committee's agenda and the preparation of its reports. All public Committee proceedings are recorded in Hansard, the official substantially verbatim report of debates, speeches and other Legislative Assembly proceedings.

The Committee identifies matters of interest from our reports and conducts hearings on them. It typically reviews value-for-money reports, the Public Accounts chapter, and follow-up reports. Normally, each of

the political parties annually selects a minimum of three audits or other sections from our current or past audits 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 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 reports deal with operational, administrative and financial rather than policy matters, ministers are generally not asked to attend as witnesses. Once the Committee's hearings are completed, the Research Officer may prepare a draft report pursuant to the Committee's instructions, as the Committee typically reports its findings and recommendations to the Legislative Assembly.

In addition, the Clerk, at the direction of the Committee, 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 held 20 meetings between November 2020 and October 2021. Topics addressed at these meetings included Ontario Disability Support Program, the Public Accounts of the Province, Emergency Management in Ontario—Pandemic Response, Outbreak Planning and Decision-Making, Retirement Homes Regulatory Authority, Virtual Care, Acute-Care Hospital Patient Safety and Drug Administration, Electrical Safety Authority Waterfront Toronto, Metrolinx—GO Station Selection, the Office of the Chief Coroner and Ontario Forensic Pathology Service, and Condominium Oversight. Many of these meetings included hearings in which government and broader-public-sector

witnesses were called to testify before the Committee and respond to questions regarding observations contained in our reports. Other meetings were spent on Committee business, writing the Committee's reports or hearing briefings from the Auditor General. Between September 2020 to October 2021, the Committee met through hybrid, virtual and in-person meetings.

Reports of the Committee

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

Committee reports typically include recommendations and a request that management of the ministry, agency or broader-public-sector organization provide the Committee Clerk with responses within a stipulated time frame. As of October 31, 2021, the Committee had tabled seven reports in the Legislature since we last reported on its activities in our *2020 Annual Report (The Work of the Standing Committee on Public Accounts (2020))*:

- December 3, 2020 Climate Change: Ontario's Plan to Reduce Greenhouse Gas Emissions
- February 22, 2021 Special Audit of the Tarion Warranty Corporation Standing Committee on Public Accounts
- February 22, 2021 Food Safety Inspection Program Standing Committee on Public Accounts
- March 10, 2021 Metrolinx - GO Station Selection Standing Committee on Public Accounts
- April 14, 2021 Waterfront Toronto Standing Committee on Public Accounts
- April 14, 2021 Ontario Disability Support Program Standing Committee on Public Accounts

- June 1, 2021 Office of the Chief Coroner and Ontario Forensic Pathology Service Standing Committee on Public Accounts

These reports addressed audits from our 2019 and 2020 *Annual Reports* and our 2019 Special Report on Tarion Warranty Corporation. The writing of five other reports is in progress.

In our Follow-Up Volume this year, we include follow-ups on the recommendations the Committee made in seven reports that were tabled in 2020 and early 2021 (Climate Change, Tarion, Food Safety, Metrolinx LRT and Go Station Selection, Fair Hydro, and Ontario Disability Support Program). In each of these sections, you will find:

- the recommendations contained in the Committee's report;
- the auditee's responses to the Committee's recommendations; and
- a table summarizing the status of each action from the Committee's recommendations (for example, fully implemented, or in the process of being implemented).

Special Reports

Two sections of the *Auditor General Act* authorize the Auditor General to undertake additional special work. Under Section 16, the Standing Committee on Public Accounts may resolve that the Auditor General must examine and report on any matter respecting the Public Accounts. Under Section 17, the Legislative Assembly, the Standing Committee on Public Accounts or a minister of the Crown may request that the Auditor General undertake a special assignment. However, these special assignments are not to take precedence over the Auditor General's other duties, and the Auditor General can decline such an assignment requested by a minister if he or she believes that it conflicts with other duties.

On April 28, 2021, the Committee passed a motion for our Office to "conduct a value-for-money audit on

Laurentian University's operations from the period of 2010 to 2020." This work is ongoing and will continue into 2022. Refer to the report *Toward Better Accountability* in our *Annual Report 2021* for more information on this work.

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 42nd annual conference was held virtually from Edmonton, Alberta on September 8 and 9, 2021. Next year, the 43rd annual conference will be held in Ottawa, Ontario.



Office of the Auditor General of Ontario

20 Dundas Street West, Suite 1530
Toronto, Ontario
M5G 2C2
www.auditor.on.ca

ISSN 1911-7078 (Online)
ISBN 978-1-4868-5661-9
(PDF, 2021 ed.)

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