

Report on the Standing Committee on Public Accounts

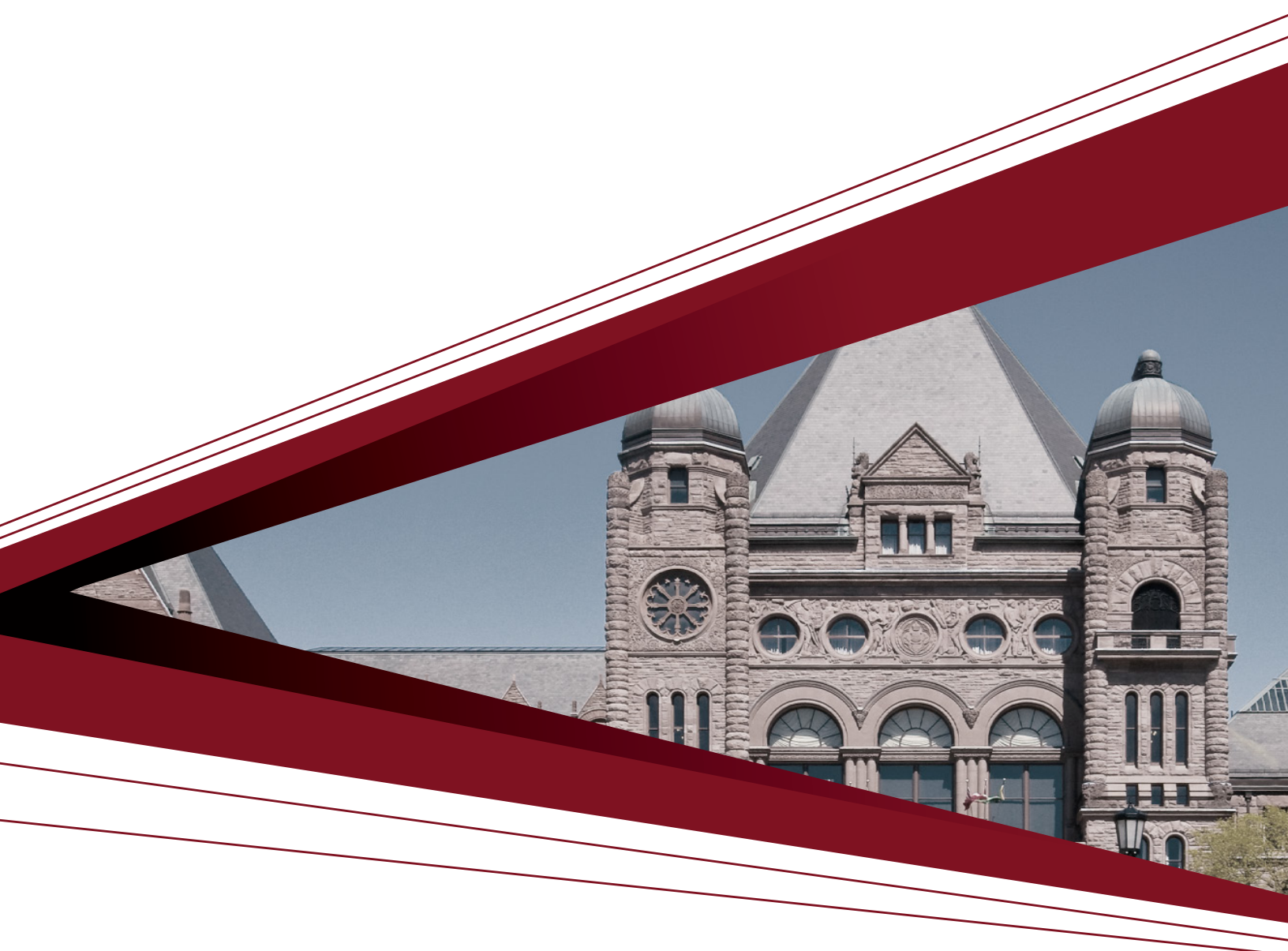


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The Standing Committee on Public Accounts

Role of the Public Accounts Committee

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

The PAC, more formally known as the Standing Committee on Public Accounts, 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 PAC as they become available. The PAC 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 PAC may also request the Auditor General to examine any matter in respect of the Public Accounts or undertake a special assignment on its behalf.

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

Appointment and Composition of the Public Accounts Committee

Members of the PAC can be appointed by a motion of the Legislature or effective April 2024, can also be appointed by the Standing Committee on Procedures and House Affairs. The number of members from any given political party generally 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 PAC 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 PAC is a member of the official opposition and the Vice-Chair is a member of the governing party. Historically, as a practice, both the Chair and Vice-Chair of the PAC were members of the official opposition until changes were made to the Standing Orders in 2021.

In accordance with the Standing Orders of the Legislative Assembly and following the June 2022 election, PAC members were appointed on August 10, 2022. The Chair and Vice-Chair were elected on August 22, 2022, at the PAC's first meeting of the 43rd Parliament. There were membership changes on August 23, 2022, September 26, 2023, February 29, 2024, April 12, 2024 and October 21, 2024. The current PAC membership is as follows:

» Tom Rakocvic , Chair, New Democrat (effective August 22, 2022)	» Jess Dixon , Progressive Conservative (appointed April 12, 2024)
» Donna Skelly , Vice-Chair, Progressive Conservative (effective August 22, 2022)	» France G��linas , New Democrat (appointed August 10, 2022)
» Rick Byers , Progressive Conservative (appointed October 21, 2024)	» Robin Martin , Progressive Conservative (appointed April 12, 2024)
» Lucille Collard , Liberal (appointed August 10, 2022)	» Sheref Sabawy , Progressive Conservative (appointed October 21, 2024)
» Rudy Cuzzetto , Progressive Conservative (appointed October 21, 2024)	» Effie J. Triantafilopoulos , Progressive Conservative (appointed October 21, 2024)

Auditor General's Advisory Role with the Public Accounts Committee

In accordance with section 16 of the *Auditor General Act*, at the request of the PAC, the Auditor General, who may be accompanied by senior staff, attends the PAC meetings to assist the Committee with its reviews and hearings relating to our Office's reports and Ontario's Public Accounts. Our Office is committed to ensuring we provide the Committee with the support necessary to effectively deliver on the PAC's mandate.

This support includes, but is not limited to, working closely with the Committee, the Clerk and the Legislative Research Service on preparing background materials for the Committee, advising on potential witnesses for public hearings, providing briefings on our reports, participating in training sessions with the Committee and reviewing initial draft Committee reports.

Public Accounts Committee Procedures and Operations

The PAC meets weekly on Mondays when the Legislative Assembly is sitting and, with the approval of the House, meets at any other times of its choosing.

All meetings are generally open to the public except for those dealing with setting the PAC's agenda and the preparation of its reports. All PAC proceedings that are open to the public are recorded in Hansard, the official substantially verbatim report of debates, speeches and other Legislative Assembly proceedings.

All of our reports are permanently referred to the Committee and therefore available for the Committee's review. The PAC identifies matters of interest from our reports and conducts hearings on them. Refer to **Figure 1** for the Committee's review process. It typically reviews the most recent performance audit reports, but has also selected the Public Accounts report and our report on Government Advertising. Normally, each of the political parties with official party status annually selects two to six audits or other sections from our current or past reports for the PAC's review.

Prior to each hearing, the Auditor General and a Research Officer from the Legislative Research Service brief the PAC on the applicable report. A briefing package is prepared by the Research Officer that includes a backgrounder summarizing the report and a status update to report recommendations from 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. Ahead of the open session, the Auditor General provides an in-camera briefing to the Committee on the contents of the report.

Figure 1: Public Accounts Committee Review Process

Prepared by the Office of the Auditor General of Ontario



The PAC typically requests senior officials from the auditee(s) to appear at the hearings and respond to the 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 the PAC's hearings are completed, the Research Officer may be instructed by the PAC to prepare a draft report. The PAC typically reports its findings and recommendations to the Legislative Assembly. Often the Committee will request responses from the entities subject to the audit or review within 120 days of the report being tabled in the Legislature.

In addition, the Clerk, at the direction of the PAC, requests those auditees of audit reports that were not selected for hearings to provide the PAC with an update of the actions taken to address our recommendations and other concerns raised in our reports.

Meetings Held

The PAC held 16 meetings between November 2023 and October 2024. The reports from our Office addressed at these meetings included:

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| » Ontario Energy Board: Electricity Oversight and Consumer Protection | » Financial Services Regulatory Authority: Regulation of Private Passenger Automobile Insurance, Credit Unions and Pension Plans |
| » Real Estate Council of Ontario | |
| » Ontario Lottery and Gaming Corporation: Casinos, Lotteries and Internet Gaming | » Tourism Support Programs |
| » Highway Planning and Management | » Special Report on Changes to the Greenbelt |
| » Climate Change Adaptation: Reducing Urban Flood Risk | » Metropolitan Toronto Convention Centre and Ottawa Convention Centre |
| » Management of Invasive Species | » Review of Government Advertising |
| » Conserving the Niagara Escarpment | |

Reports of the Public Accounts Committee

The PAC tables reports on its work in the Legislative Assembly. These reports summarize the information gathered by the PAC during its public hearings, and include the PAC's comments and recommendations. Once tabled, all PAC reports are publicly available through the Clerk of the Committee or online at ola.org.

PAC reports typically include recommendations and a request that management of the auditee provide the PAC Clerk with responses within a stipulated time frame. As of October 31, 2024, the PAC had tabled seven reports in the Legislature since we last reported on its activities in our *2023 Annual Report*:

- » October 31, 2024: Highway Planning and Management (*2022 Annual Report* of the Office of the Auditor General of Ontario) Standing Committee on Public Accounts
- » October 21, 2024: Real Estate Council of Ontario (*2022 Annual Report* of the Office of the Auditor General of Ontario) Standing Committee on Public Accounts
- » October 21, 2024: Management of Invasive Species (*2022 Annual Report* of the Office of the Auditor General of Ontario) Standing Committee on Public Accounts
- » May 28, 2024: Ontario Energy Board: Electricity Oversight and Consumer Protection (*2022 Annual Report* of the Office of the Auditor General of Ontario) Standing Committee on Public Accounts
- » February 20, 2024: Conserving the Niagara Escarpment (*2022 Annual Report* of the Office of the Auditor General of Ontario) Standing Committee on Public Accounts
- » December 6, 2023: Outpatient Surgeries (*2021 Annual Report* of the Office of the Auditor General of Ontario) Standing Committee on Public Accounts
- » November 28, 2023: Criminal Court System (Chapter 3, *2019 Annual Report* of the Office of the Auditor General of Ontario Volume 3) Standing Committee on Public Accounts

These reports addressed audits from our *2019*, *2021* and *2022 Annual Reports*.

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 45th annual conference was held in person in Quebec City, Quebec on September 9 to 11, 2024. Next year, the 46th annual conference will be held in Regina, Saskatchewan.