



CCPAC / CCOLA
ANNUAL JOINT CONFERENCE

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SYNOPSIS REPORT



CCAF
FCVI
INC.



CCPAC Canadian
Council of
Public Accounts
Committees

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The Canadian Council of Public Accounts Committees (CCPAC) held its annual conference on August 20 and 21, 2012, in Iqaluit, Nunavut. The August 20 conference sessions were held jointly with the Canadian Council of Legislative Auditors (CCOLA). On August 21, CCPAC and CCOLA each held separate sessions. This report is a synopsis of those joint sessions held on August 20 and the CCPAC-only session held on August 21.

EXECUTIVE SUMMARY

OVERVIEW OF NEW DEVELOPMENTS IN THE PAC AND LEGISLATIVE AUDIT COMMUNITIES (PG. 5 AND ANNEX I)

The year 2011 was a time of significant change among Public Accounts Committees (PACs) across the country: 8 of the 14 Canadian jurisdictions (federal/provincial/territorial) held elections in 2011, resulting in many newly elected members joining PACs and the departure of some experienced PAC chairs and other veteran members. Additionally, since 2010, six of the country's eleven legislative auditors are newly appointed, including one legislative auditor who is currently in an acting position.

Given the significant turnover taking place in the PAC and legislative audit communities, the conference focused in part on the fundamentals of PACs for new members and addressed issues related to changes in committee membership.

This theme is therefore pervasive in several of the conference's sessions, particularly those on orientation programs for PACs, best practices and key challenges, and effective questioning in PAC hearings.

CCAF presented on new developments in the PAC and legislative audit communities, looking at the extent of the turnover. Of the 142 oversight committee members in jurisdictions across Canada, 66.9% are serving their first term on a PAC and 44.3% are first-term members of their respective legislative assemblies. As mentioned above, many changes have occurred in the audit community as well.

ORIENTATION BEST PRACTICES (PG. 15-24)

Given the turnover in PACs, it was fitting to discuss best practices in providing orientations for the committees. It was noted that, in general, PACs receive less training and orientation than private sector and crown corporation audit committees. The facilitator presented different legislatures' recent experiences with orientations for new PAC members. Then, using electronic voting equipment, delegates were asked to vote on a series of questions related to orientations. It was noteworthy that:

- Nearly 45% of the respondents disagreed to some extent that their PAC is adequately oriented following each election; 55.5% of legislative auditors indicated that the PAC in their jurisdiction was not adequately oriented;
- While 59.3% of respondents indicated that the legislature or PAC staff conduct most PAC orientations, 55.6% indicated that they would like to see the legislative auditor more involved in providing orientations to the PAC.

Delegates were also asked to vote on training needs for the PAC. The most popular choices were:

- 1. Effective questioning during PAC hearings:** selected by 36.4% of respondents;
- 2. Taking corrective action (i.e. issuing recommendations and following up):** selected by 27.3% of respondents;
- 3. Reviewing the public accounts:** 16.4% of respondents identified reviewing the public accounts as the top priority. Over one-quarter (27.8%) of legislative auditors identified this topic as the top training priority for their PAC.

JOINT INTERACTIVE VOTING SESSION: BEST PRACTICES AND SOLUTIONS TO KEY CHALLENGES (PG. 24-40)

Four panellists—two PAC chairs and two legislative auditors—were asked to talk about best practices in their jurisdiction and identify solutions to key challenges they have faced.

David Christopherson, Chair of the Public Accounts Committee of the House of Commons, identified three essential components of an effective accountability process:

- The Auditor General – 95% of the federal PAC’s activity is based on the Auditor General’s reports;
- The elected officials – the members of the PAC must want to be there and do that work. It comes down to all of us and what we collectively bring to the work, he said;
- The media – the media represents the public and must play a role in the accountability process. For example, Mr. Christopherson said he was shocked to hear that in one jurisdiction no Auditor General’s reports had been issued for eight years and that the media was not ringing an alarm about this problem.

He also spoke about three key issues related to PACs and the accountability process:

- Non-partisanship and the challenging role of the chair to be non-partisan;
- The role of steering committees in “hammer(ing) out details regarding the PAC’s order of business”; and
- His goal to always produce a unanimous report that fairly reflects the Auditor General’s findings.

Bruce Ralston, the PAC Chair from British Columbia, spoke about two issues that are central to the effectiveness of a PAC: first, the need for constructive partisanship or reducing the partisan tone; and second, the challenge of asking good questions during hearings. On the latter, Mr. Ralston said that, given the limited time in any legislature, he believes more attention should be focused on the art of posing an effective, revealing question that forces an answer on an important aspect of the report, rather than letting questioners resort to rhetorical flourishes better suited to question period.

Carol Bellringer, Auditor General of Manitoba, talked about some of the challenges faced by Manitoba’s PAC since the October 2011 election, including the loss of the chair and other members who did not run for re-election. She noted that the prompt appointment of a new chair, the reappointment of the previous vice-chair and an orientation conducted by CCAF all helped to sustain the momentum achieved in the previous legislature. She also mentioned that questions posed by the Public Accounts Committee have vastly improved over time, but that the responses by deputy ministers still need work.

Jim McCarter, Auditor General of Ontario, spoke about three challenges associated with the Ontario Public Accounts Committee:

- *Facilitating members’ understanding of the operational area audited*, particularly through an in-camera briefing prior to the PAC hearing;
- The role of the chair and vice-chair in *limiting partisanship* on the committee; and
- The desire of the PAC to attract more *media interest* and thereby put a greater focus on its work.

Following the panel discussion, the facilitators asked delegates to identify, using electronic voting equipment, priorities that they would like their PAC to accomplish over the life of their respective legislature. Notable results of the voting included:

1. *PAC operations*. Focusing members’ questions during a PAC hearing on understanding what went wrong, what has been corrected and appropriate corrective actions that need to be taken was selected as the top priority by one-third of respondents. Almost half of the legislative auditors voted for this as their top priority. It was noted that training in effective questioning, which was found to be the top priority for orientation programs in the previous session’s interactive voting exercise, can help a PAC to be more successful in this area;

2. *PAC relations with the legislative auditor.* Having the PAC and legislative auditor work closely together to follow up on recommendations of the auditor and the PAC emerged as a top priority for approximately 30% of respondents; and
3. Over 40% of respondents (including 57.7% of elected officials) selected, as their top priority, having the legislative auditor invited to be present during meetings or hearings and to act (depending on jurisdictional practice) in an advisory capacity and/or as a witness to the PAC.

DISCOVERING THE NORTH

Panel Discussion on Northern Legislatures (pg. 9-14)

Given that the annual conference was hosted in one of Canada's three northern territories—Nunavut—a panel was convened to discuss challenges of the three northern legislatures. The panel comprised representatives from each territorial legislature, as well as the Auditor General of Canada.

Introducing this session, **Paul Lohnes**, President and CEO of CCAF, mentioned that each territory has a legislative assembly not exceeding 19 members, and the Auditor General of Canada serves all three. Two of the jurisdictions—Northwest Territories (NWT) and Nunavut—have a consensus government model whereby there are no political parties. The other—Yukon—has ministers on committees, a practice that is rare in Canada.

Both Nunavut's Standing Committee on Oversight of Government Operations and Public Accounts and NWT's Standing Committee on Government Operations have mandates which are broader than a typical public accounts committee.

On average, the Auditor General of Canada provides one major performance audit report per year to each of the territorial legislative assemblies. Nunavut committee Chair **Ron Elliot** described the process for reviewing the committee's report, which includes a hearing that lasts 2-3 days, is televised, and concludes with a committee report that usually includes specific recommendations and the requirement for a government response within 120 days.

All three committees are currently active. Committee member **Daryl Dolynny** mentioned that his Committee in the NWT has met more than 20 times since December 2011 and tabled at least four reports in the House with significant recommendations. In NWT, the Committee is concerned that the public accounts were not reviewed over the eight years of the two previous legislatures.

Jan Stick a member of the PAC in the Yukon, noted that unlike Nunavut and the Northwest Territories, the Yukon Legislative Assembly is organized along political party lines. She explained that the PAC was established shortly after Yukon achieved responsible government in 1979. Since then, Ms. Stick remarked, the PAC has gone through three eras, which included a period of dormancy in the 1990's.

She also outlined several challenges that the current PAC faces. The most glaring challenge, she said, is having ministers sit on the Committee. Another challenge is that the leader of the opposition usually chairs the PAC, and it can be difficult to be the government's chief critic and also be seen as a neutral chair.

Michael Ferguson, Auditor General of Canada, described some challenges for the his office's work with northern legislatures, which includes capacity—not all government departments have the depth of professional capacity that would be found in the provinces, and they are always at risk of losing a key staff member. This can have an impact on a department's ability to release financial information on a timely basis. Another challenge is the need to travel outside the territorial capitals when conducting audits to understand how the delivery of the program is actually happening. This can be time consuming.

Mr. Ferguson also noted some differences between the House of Commons PAC and the analogous committees in the territorial legislatures, particularly in regards to the committees' questioning approaches, the intensity of media coverage, and the PACs' level of familiarity with performance audits.

Keynote Speaker (pg. 5-8)

The keynote speaker at the annual conference was **Sheila Watt-Cloutier**. Ms. Watt-Cloutier is an Officer of the Order of Canada and the recipient of the first Governor General's Northern Medal. She served as the Canadian President of the Inuit Circumpolar Conference (ICC) from 1995 to 2002, and as the International Chair of the ICC from 2002 to 2006. In 2007, she was nominated for the Nobel Peace Prize. In introducing Ms. Watt-Cloutier, **Ron Elliot**, Chair of Nunavut's Committee on Oversight of Government Operations and Public Accounts, described her as one of the most eloquent advocates for the North and for Inuit rights. Her speech sought to explain the effect that climate change had upon the Inuit, including the consequences for food security, independence, and culture. Ms. Watt-Cloutier stressed that the Inuit are not victims but rather have done a remarkable job of adapting to the changes they have faced in a short period of time. Ms. Watt-Cloutier also noted that much of her success is the result of reframing the debate on climate change from a focus on environmental dangers to one of human rights. She illustrated how economic and geopolitical interests are deeply connected to environmental issues, and how they therefore affect the people of the Arctic. Ms. Watt-Cloutier then left the audience with a reminder that actions in the south directly impact the environment in the Arctic and that everyone, regardless of location, is connected.

CCPAC SESSION—STAFF OF PACS: BREAK-OUT MEETING (PG. 41-44)

Alex Baldwin, a research and policy analyst for Nunavut's Committee on Oversight of Government Operations and Public Accounts, led the discussion and gave a presentation on the practices of the Committee, focusing on the staff's work with Office of the Auditor General of Canada (OAG).

After covering the format of the Committee's hearings, Mr. Baldwin mentioned that the staff provides the Committee with a collection of questions for government and OAG witnesses known as the "yellow pages". Mr. Baldwin also noted that members often like to ask comparative questions referring to other territories; because the Auditor General audits all three territories, he is able to compare.

Discussion centered on PAC-OAG collaboration at hearings, suggested lines of questioning, and practices in other territories. The session concluded with suggestions for the 2013 conference, which included addressing the "expectations gap" that exists between auditors and legislators and a session focusing on witnesses.

CCPAC SESSION—EFFECTIVE QUESTIONING WORKSHOP (PG. 44-47)

The workshop on effective questioning was chaired by **Louis Tapardjuk**, Co-Chair of the Nunavut oversight committee, and facilitated by **Paul Lohnes**, President and CEO of CCAF, and **Geoff Dubrow**, Principal Associate, CCAF-FCVI Inc.

Mr. Tapardjuk opened this session by noting that effective questioning has been a challenge for his committee, as it is for many PACs. The facilitators discussed strategies for holding an effective hearing: setting objectives for the hearing; utilizing a status report (if available); aiming to have a constructive discussion rather than 'blaming or shaming' witnesses; and ensuring the scope of the inquiry is clear.

Discussion covered the following topics: how to avoid asking questions related to policy; time allocated for questioning; how to deal with unsatisfactory responses by witnesses, including being persistent when witnesses are being evasive; and the role of the Chair in posing questions.

OVERVIEW OF NEW DEVELOPMENTS IN PAC AND AG COMMUNITIES

Paul Lohnes, President and CEO, CCAF-FCVI Inc.

Geoff Dubrow, Principal Associate, CCAF-FCVI Inc.

Paul Lohnes opened the session by stating that CCAF is pleased to be facilitating several sessions at the conference. Mr. Lohnes provided a quick introduction about CCAF (see text box at left).

CCAF is an independent non-profit foundation, established over 30 years ago. CCAF's vision, as per its current strategic plan, is to be recognized in the public sector for leadership, expertise and innovation in support of performance audit and oversight of government operations. CCAF provides education, research and capacity development for public sector auditors and oversight committees, helping them to work together with other public officials for accountable government.

CCAF Principal Associate **Geoff Dubrow** then gave an overview of the turnover that has taken place among public accounts committees (PACs) and legislative auditors over the past year. Eight elections were held across Canada in 2011, resulting in significant turnover among elected officials. This had a considerable impact on the composition of PACs. Of the 142 oversight committee members in jurisdictions across Canada, 66.9% are serving their first terms and 44.3% are first-term members of their respective legislative assemblies. Many changes have occurred in the audit community as well. Since 2010, six of the country's eleven legislative auditors are newly appointed, including one legislative auditor who is currently in an acting position.

Please see Annex #1 for more information presented at the conference on turnover in the PAC and legislative audit community.

Mr. Dubrow noted that CCAF's Oversight Advisory Group¹ had recommended that given the significant amount of turnover in the PAC and legislative audit communities, the conference should focus on the fundamentals of PACs for new members and address issues related to changes in committee membership.

GUEST SPEAKER – MS. SHEILA WATT-CLOUTIER, O.C.

Ms. Watt-Cloutier is an Officer of the Order of Canada and the recipient of the first Governor General's Northern Medal. She served as the Canadian President of the Inuit Circumpolar Conference (ICC) from 1995 to 2002, and as the International Chair of the ICC from 2002 to 2006. In 2007, she was nominated for the Nobel Peace Prize. In introducing Ms. Watt-Cloutier, Ron Elliot, Chair of the Nunavut Committee on Oversight of Government Operations and Public Accounts, described her as one of the most eloquent advocates for the North and for Inuit rights.

Ms. Watt-Cloutier began by saying that the world has become increasingly aware of the Arctic. Environmental concerns, as well as economic and geopolitical considerations, have focused international attention on the region and confirmed the Arctic as an area of utmost importance for policy makers and researchers.

Her advocacy work aims to show the impact of global climate change on human rights, especially in the Arctic. She illustrates how economic and geopolitical interests are deeply connected to environmental issues, and how they therefore affect the people of the Arctic. "The Arctic has a way of connecting these issues," she said. It is

¹ CCAF's Oversight Advisory Group provides advice and perspective for CCAF on how it can add value in its research and capacity development work geared towards the PAC community. Members of the Group present at the conference included David Christopherson, Chair of the House of Commons PAC; Ron Elliot, Chair of Nunavut's Committee on Oversight of Government Operations and Public Accounts; and Craig James, Clerk of the Legislative Assembly of British Columbia and Executive Director of CCPAC.

important to consider interconnectivity and how the decisions we make—no matter where in the world we are or what kind of work we are doing—impact the global environment.

Many environmental impacts are felt first and most dramatically in the Arctic. Early instances, dating from the 1980s, were the appearance of persistent organic pollutants (POPs) in the food chain, which affected animals and people, and the weakened ozone. More recently, effects of climate change are being felt throughout the Arctic. Ms. Watt-Cloutier noted that almost all communities in the four ICC regions—Canada, Alaska, Greenland and Russia—are facing some or all of the following climate change issues:

- Coastal erosion;
- Melting permafrost;
- Rapid runoff;
- Changes to the formation and melting of snow, ice, and glaciers; and
- Invasive species travelling farther north.

Many environmental changes have been observable from space for some time, leading astronauts to consider the people of the Arctic as the “ground truthers.” The Inuit themselves were also keenly aware: “With an intricate and holistic knowledge of our land, we have known for some time and with great certainty about the changes to our climate,” Ms. Watt-Cloutier said.

Despite the evidence of these changes, little action has been taken so far to stop or reverse the effects. The global response has generally been that it would be too expensive to make changes to our current practices. We are now learning, though, how expensive it will be to lose the Arctic ice and snow. That would mean losing the planet’s “air conditioner,” Ms. Watt-Cloutier said.

Yet the impacts of climate change go far beyond the physical changes that have been observed and their potential economic costs. First and foremost, the issues are about health, Ms. Watt-Cloutier said—the health of individuals, families, communities, and wildlife.

She explained that environmental changes are impacting Arctic people’s ability to travel. Nowhere else in the world do snow and ice represent transportation and mobility, she said. When traveling across the ice becomes precarious, it represents a loss of safety and security. She noted there have recently been more accidents in which people have fallen through the ice.

As well, environmental changes are negatively impacting food security in the region. Not only do POPs pose a danger, as previously mentioned, but climate change has made hunting more difficult. This is due in part to the shorter periods of safe ice and snow, and to the effects of climate change on animals’ habitat, food sources and migration patterns. As their ability to hunt decreases, people in the Arctic are left with few healthy and reliable sources of food. They must therefore increasingly depend on food imported from the south—and on government support to pay for this expensive imported food.

These effects represent a threat to Inuit’s traditional lifestyle and right to exist as an indigenous culture. Inuit culture is based on ice, snow and cold, Ms. Watt-Cloutier said. When these foundational elements are affected by climate change, Inuit rights to hunting, health, education and subsistence are all affected. Climate change therefore becomes a human rights issue.

For instance, the process of the hunt is an important part of the culture and teaches valuable character skills, Ms. Watt-Cloutier said. When young people are taught how to hunt, they learn to be patient, to take risks at the right times, and to be bold and courageous under pressure. They also develop a deep respect for nature, she said, and when you are out in nature you learn about yourself. Therefore, losing the ability to hunt due to climate change would mean losing an integral part of the culture and valuable learning opportunities for youth in the Arctic.

The Inuit had already lost a great deal of control over their lives, due to historical traumas including forced relocations, children being sent away to school, sexual abuse by those in authority, and the collapse of the seal skin market. Together with the present impacts of climate change, this inflicts a deep wound, she said.

Ms. Watt-Cloutier stressed, however, that the essence of the Inuit is not that they are victims. They have done a remarkable job of adapting to so much change. The Inuit have moved from “ice age to space age” in one lifetime, whereas most societies have taken 350 years to make that transition.

Given the significant impacts of climate change, the issue can no longer be ignored, she said. To build awareness and encourage people to take ownership of the issue, she believes the discussion of climate change should include a focus on the human rights implications. Many people currently feel that the issue of climate change belongs to economists, researchers and policy makers. But when we put a human face on the issue, she said, people feel a greater connection and are more compelled to become involved. Placing a focus on the Arctic can help in this regard since it presents such clear examples of the human rights implications.

Ms. Watt-Cloutier described some of the success she has had reframing the issue and drawing attention to the human side of environmental changes. With the ICC, she reached out internationally to tell others what was happening in the Arctic. As Canadian President of the ICC, she led the campaign for a landmark treaty banning POPs. This led the world to notice that POPs posed an urgent health problem. Turning her attention to climate change, as International Chair of the ICC she presented a petition to the Inter-American Commission on Human Rights in 2005. This petition was the world’s first legal action on climate change. Ms. Watt-Cloutier said it caught the world’s attention and forever changed the dialogue on climate change by presenting it as a human rights issue.

Although these efforts have been successful in bringing greater attention to the topic of climate change—and although organizations like the ICC have been signaling the need for change for some time—there has still been little very little global action, she said. The governments of Canada and the United States have been slow to act and hesitant to commit to agreements such as the Kyoto Protocol, saying that the economic costs are too high and that developing and emerging countries should be required to make equal commitments. Ms. Watt-Cloutier believes that because Canada is a privileged country it should be a leader in this regard.

She also sees an important role for the people of the Arctic in this dialogue and in the efforts to combat climate change. While her work focuses on how actions around the world impact the Arctic, she also urges those living in the Arctic not to accept negative environmental practices at home. The prospects of economic development in the region must not override environmental and human rights concerns, she said. She mentioned that the Arctic should be considering alternative energy sources; the world has slowly begun to shift to alternative fuels, and she would not want to see the Arctic left behind with all of its “eggs” in the oil extraction “basket.”

Arctic peoples’ involvement in the climate change discussion must include a focus on human rights and culture, she said, with their culture being more than mere “window dressing.” The Inuit must maintain the moral compass that has guided them for centuries; it would be very difficult to gain that back were it lost. If they show respect to their ancestors and accountability to future generations, the Arctic can serve as a model for others around the world in its treatment of the environment.

In closing, Ms. Watt-Cloutier said she recognizes that her perspective may differ from that of many. She hopes, however, that thinking about the issues she raised will help people to “connect the dots” and realize the connections between actions in the south and the environment in the Arctic. She wants people to remember, no matter what role they are playing, that everything is connected.

DISCUSSION

Jim McCarter, Auditor General of Ontario, asked Ms. Watt-Cloutier if she believes the United States is aware of climate change, but not acting on it due to economic considerations, or if climate change is simply not viewed as a serious issue there.

She replied that it was certainly not viewed as an issue by the Bush administration, and that is why the ICC launched the petition in the first place. They faced a great deal of struggle in the United States trying to gain acceptance of scientific findings on climate change and they met resistance at every meeting and negotiation. Therefore, they tried to put a human face on the issue by reframing the discussion around human rights.

President Obama, on the other hand, has been very open to the issue and surrounded himself with people who wanted to work on climate change. However, we have still seen little action. With the obstacles President Obama faces, including a Republican Congress, it would be difficult for him to do anything, even should he want to.

What she did see, though, was that citizens were ahead of the government and willing to make changes. The petition helped in this regard and she and the ICC became part of this movement in the United States. She then had more invitations to speak there than anywhere else. And there was a shift in how people voted, she said, which showed that they no longer wanted to be part of a government that denies climate change. People are motivated and want to do more, but they are paralyzed by factors such as industry and Congress.

David Dorward, Deputy Chair of the Alberta PAC, has travelled extensively in the eastern Arctic and observed that in some communities English is not taught in schools until grade four, as a way of preserving traditional language and culture. He asked Ms. Watt-Cloutier's opinion on whether or not English should be taught to children sooner.

She replied that her background is in education and she is quite familiar with these issues. She believes teaching the local language is important and that children should begin school in their own mother tongue, provided that the necessary structures are in place. She has seen that many brilliant teaching materials are developed by Inuktitut teachers, but they are not connected to a broader curriculum. Materials alone do not make a program, and a program alone does not make a system, she said. There is a need for a curriculum framework that would allow students to advance from one achievement level to the next, and that would provide greater support to teachers. A significant problem now is in the sudden drop-off in higher grades, when teaching culture and language becomes an add-on rather than a foundational part of students' education.

She added that beginning school in local languages does not lead students to be weaker in English. Studies have shown that if children are strong in their mother tongue, as they move forward they can become proficient in other languages. She also mentioned the problems of students being under-challenged and educators having to fight the idea that Inuit young people are not capable of taking on more challenging studies.

Bidhu Jha, a member of the Manitoba PAC, said he could relate to many of the issues discussed because of his experiences in India, where many people also live older, traditional lifestyles. In India there is a flurry of development, he said, which can seem to present a choice between development and quality of life. He asked Ms. Watt-Cloutier if she thinks there is a conflict emerging in the world between development and the preservation of culture.

This is an important question, Ms. Watt-Cloutier replied, and not an either-or one. One way of life does not have to be at the expense of another. It is possible to carry elements of your traditional culture into the modern world and remain deeply rooted in your traditional language and culture. In fact, her belief is that the more solid you are in your traditional culture, the better you are able to integrate into new situations. Ms. Watt-Cloutier would want her teenaged grandson to continue to learn how to hunt and fish so that he can succeed in whatever he wants to do, carrying with him the knowledge, values and principles learned through these traditional activities.

As leaders, she said, if we can remain connected to our values and principles, be accountable to younger generations and support Arctic sustainability, we can allow development that does not take all that away. It is a difficult and daunting task, but it has to be done. Then the world will see that sustainability is possible and that the Arctic can be the model.

CHALLENGES OF THE THREE NORTHERN LEGISLATURES

Chair: *Paul Lohnes, President and CEO, CCAF-FCVI Inc.*

Panelists: *Daryl Dolynny, Member, Standing Committee on Government Operations, Legislative Assembly of the Northwest Territories*
Ron Elliot, Chair, Standing Committee on Oversight of Government Operations and Public Accounts, Legislative Assembly of Nunavut
Jan Stick, Member, Standing Committee on Public Accounts, Yukon Legislative Assembly
Michael Ferguson, Auditor General of Canada

Introducing this session, **Paul Lohnes** stated that there are many similarities among the three jurisdictions of Nunavut, the Northwest Territories (NWT) and Yukon, including the challenges faced by their oversight committees. They operate under some circumstances that are quite different from the provinces. For example, each of the three jurisdictions has a legislative assembly not exceeding 19 members, and the Auditor General of Canada serves all three. Two of the jurisdictions—NWT and Nunavut—have a consensus government model whereby there are no political parties. The other—Yukon—has ministers on committees, a practice that is rare in Canada. Therefore some of their issues and challenges will be unique to the North, Mr. Lohnes said, but many will likely apply to other jurisdictions as well.

RON ELLIOT

*CHAIR OF THE STANDING COMMITTEE ON OVERSIGHT OF GOVERNMENT OPERATIONS AND PUBLIC ACCOUNTS, LEGISLATIVE ASSEMBLY OF NUNAVUT
MLA FOR GRISE FIORD, RESOLUTE BAY AND ARCTIC BAY; ELECTED OCTOBER 2008*

Mr. Elliot described Nunavut's legislative assembly and the Standing Committee on Oversight of Government Operations and Public Accounts. Nunavut operates according to consensus government. There are no political parties; members are elected individually. Following an election, at the first sitting of the assembly, members elect the speaker, premier and cabinet. The premier may shuffle cabinet ministers, but cannot remove a member from cabinet. The members who do not serve in cabinet are called "regular members."

There are five standing committees in Nunavut, including the Standing Committee on Oversight of Government Operations and Public Accounts. All ten members who are not in cabinet sit on this Committee. Its mandate includes reviewing proposed budgets and business plans of the government's central agencies, the annual reports of the Information and Privacy Commissioner and Languages Commissioner, and the annual financial statements, public accounts and Auditor General's reports. Mr. Elliot noted that some of his colleagues on the Committee have previously served as cabinet ministers, but sitting ministers are not eligible to be on the Committee.

On average, the Auditor General of Canada provides one major performance audit report per year to the Nunavut Legislative Assembly. The Committee has held a hearing on each report, Mr. Elliot said. Recent topics include the financial management practices of the Department of Health and Social Services; children, youth and family programs and services; and the procurement of goods and services.

The Committee's hearings are held in between formal sittings of the House. Each hearing lasts two to three days. They are televised live across the territory and online transcripts are available to the public. Witnesses from government departments and crown agencies appear at the hearings, and the Auditor General and members of his staff are present for this process. Ministers are almost never asked to appear before the Committee, Mr. Elliot said.

Following a hearing, the Committee makes its own report to the Legislative Assembly, which usually includes additional specific recommendations. Government is required to table a formal response to the Committee's report within 120 days of its presentation. Both the Committee's report and the government's response are posted online.

Under federal legislation, the Auditor General has the ultimate authority to decide what matters to audit and report on. The Auditor General has, however, been responsive to specific suggestions from the Committee and MLAs, Mr. Elliot said. For example, a recent report on the financial management practices of the Health and Social Services Department was undertaken after a formal motion in the Legislative Assembly requested it. Mr. Elliot also noted that MLAs, himself included, have not hesitated to make occasional suggestions to the Auditor General regarding federal programs that directly impact Nunavut, such as the Nutrition North Canada program.

Mr. Elliot commended the Office of the Auditor General (OAG) for its efforts to gain first-hand knowledge of communities in Nunavut and mentioned that a few years ago he had welcomed former Auditor General Sheila Fraser in his riding, in the far north of Nunavut.

Looking ahead, Mr. Elliot said that the Legislative Assembly will be increasing to 22 seats when the next election is held, and that they will therefore need to consider the appropriate standing committee structure to accommodate this increased number of MLAs. There will be a need to work with the Office of the Auditor General to provide an orientation for the newly elected MLAs who serve on committees and review the Office's reports to the Legislature. Mr. Elliot also noted that it will be important to ensure the members of the next Assembly have the opportunity to follow up on the actions taken in response to previous audit reports.

DARYL DOLYNNY

*MEMBER OF THE STANDING COMMITTEE ON GOVERNMENT OPERATIONS, LEGISLATIVE ASSEMBLY OF THE NORTHWEST TERRITORIES
MLA FOR RANGE LAKE; ELECTED OCTOBER 2011*

As in Nunavut, Mr. Dolynny said, the government of the Northwest Territories operates on a consensus basis, a style that emerged from NWT's strong aboriginal heritage. Once elected, members constitute a leadership committee to elect the speaker of the Legislative Assembly, the premier and six additional Cabinet ministers. Shortly thereafter, all members meet as a caucus and come to a consensus on broad priorities for the Assembly for the coming four years.

Mr. Dolynny said legislators from other jurisdictions must wonder, "How can you elect the premier and ministers, give them their broad priorities, and then hold them accountable?" It is done in a way very similar to a minority government, he said; those members not elected to cabinet—the "regular members"—become the unofficial opposition in the House. Mr. Dolynny said that they speak of "the power of ten" in the Assembly because ten votes are needed to make a decision go your way. Therefore, the government can be outvoted.

Standing committees also help in maintaining accountability, he said, as does the consensus system, which allows for a remarkable degree of openness and transparency between government and the committees. Government shares documents, such as departmental business plans, with the standing committees, the committees review them, and the government makes the recommended changes before the documents are tabled in the House.

Given the size of the Assembly, committees are small and their mandates are broad. The Committee on Government Operations has just five members. The small size can be a challenge, according to Mr. Dolynny. It is difficult for the Committee to meet outside of sittings, particularly because members have a long way to travel to the capital, Yellowknife. Therefore the Committee meets when the Assembly is in session, with a packed schedule and meetings often running long into the evening.

The Committee reviews business plans and budgets, the Auditor General of Canada's reports, and reports from the Commissioners of Language, Information and Privacy, Human Rights, and Equal Pay. Mr. Dolynny said the current Committee has been quite active. It has met more than 20 times since December 2011 and tabled at least four reports in the House with significant recommendations.

Mr. Dolynny said that the Committee is grateful to the OAG for its stewardship and work. As a new member on the Committee, he has found the OAG to be helpful and welcoming, he said. OAG staff work closely with Committee staff, and they are at the table with the Committee during hearings. The perspective of the Auditor General helps the Northwest Territories to maintain "national standards," Mr. Dolynny said.

Accountability is vital, Mr. Dolynny remarked. Committee members are not shy about calling ministers and their deputies as witnesses and questioning them vigorously, even if they know the individuals personally, as neighbours in the small communities of the Northwest Territories. Committee members take the job seriously, he said.

He noted that the Committee had not reviewed the public accounts over the eight years of the two previous legislatures. In a 2010 study, the C.D. Howe Institute reported the accounts of the Northern territories were produced so late that legislators and voters did not have this information until close to the end of the next fiscal year. The current Committee, however, has decided to return to a review of the public accounts. Most members are new to the Committee and not very familiar with public accounts, he said, so they have arranged to hold an orientation session with the Office of the Auditor General, planned for December. The Committee has also asked the Minister of Finance to ensure that the public accounts are again submitted annually by August 31. Hopefully the Committee can then review them and report back to the fall sitting of the Legislative Assembly.

JAN STICK

*MEMBER OF THE STANDING COMMITTEE ON PUBLIC ACCOUNTS, YUKON LEGISLATIVE ASSEMBLY
MLA FOR RIVERDALE SOUTH; ELECTED OCTOBER 2011*

Unlike Nunavut and the Northwest Territories, the Yukon Legislative Assembly is organized along political party lines. No independents have been elected since 1992; however, some members of the Legislative Assembly have left their caucuses between elections and sat as independent members in the Assembly.

Committee makeup is affected by the existence of parties, as parties are to be represented on committees in roughly the same proportion as they are in the House. Currently, the cabinet forms a large portion of the government caucus—eight of the eleven government members. Of the remaining three government members, one is the speaker. Therefore, there are only two backbenchers. This means that on all committees, including the PAC, there are cabinet ministers among the members. In the case of the seven-member PAC, there are currently four government members, including two ministers, two members from the official opposition, and one member from another party.

Ms. Stick outlined how the structure of Yukon's government has evolved over several periods:

1. When Yukon first became a separate territory with a federally appointed commissioner;
2. A period of having an elected territorial council or legislative assembly, but with executive authority remaining with the commissioner, who held the combined authority of a premier and lieutenant governor;
3. 1979, when Yukon achieved responsible government. At that time, the role of the commissioner became analogous to a provincial lieutenant governor and the governing of the territory was left to a cabinet composed of members drawn from the legislative assembly.

The PAC was established shortly after Yukon achieved responsible government in 1979. Since then, Ms. Stick remarked, the PAC has gone through three eras.

First, from 1980 to 1991, the PAC operated well and issued one report per year. All government departments were reviewed and all PAC reports contained follow-up information on previous recommendations.

In 1990, the PAC was tasked with reviewing a particularly difficult and partisan issue, and after 1991 the Committee went into a period of dormancy. It did not release another report until 1999.

A concerted effort by all Committee members led to the re-establishment of the PAC in the election of the 31st Legislative Assembly (2002-2006). The Committee was greatly assisted by officials from the OAG, particularly the late Ron Thompson, Roger Simpson and Eric Hellsten, Ms. Stick said.

There were challenges in re-establishing the committee, Ms. Stick noted. For instance, the deputy ministers in place had no experience with the PAC and did not understand its role in the financial accountability process. She added that some deputy ministers even questioned the legitimacy of the process when called to appear before the PAC. This has since been overcome, she said.

The Committee elects its own chair, and the practice has been that the leader of the official opposition chairs the PAC and that a government member serves as vice-chair. The PAC holds regular meetings in camera, Ms. Stick said, the idea being that, if the Committee meets away from the other assembly members and the media, the members will be likely to focus more on the issues before them and less on partisanship. Sometimes this works, other times it does not, she said. The PAC holds its public hearings in the Legislative Chamber.

The PAC reviews the reports prepared by the Auditor General of Canada for the Yukon. (The Yukon Act gives the territory the power to establish its own legislative auditor, but Yukon has not moved to do so.) Ms. Stick said that the PAC does not routinely review the public accounts and that it is unlikely that it would unless the government received a qualified audit report.

Since her election in October 2011, Ms. Stick said, the PAC has received one report from the Auditor General and has held two meetings. Although she is new to the Committee, she has observed some challenges facing the PAC. The most glaring challenge, she said, is having ministers sit on the Committee.

Ministers' busy schedules make coordinating the PAC schedule a constant challenge. It often happens that another minister will sit in for an absent PAC member, impacting the continuity of the Committee's membership. As well, ministers often have to recuse themselves from hearings because the PAC is looking at a department for which they are responsible. Because ministers usually hold more than one portfolio, this happens frequently. The two ministers currently on the PAC collectively hold responsibility for Justice, Tourism and Culture, Education, the Yukon Housing Corporation, and the Yukon Liquor Corporation, which also includes the Lottery Commission. Ministers may also excuse themselves if they do not want to be in the position of criticizing a fellow cabinet minister or his or her deputy minister; there is a lot of collegiality among ministers, Ms. Stick said.

Not all of the challenges come from the government, she pointed out. The leader of the opposition usually chairs the PAC, and it can be difficult to be the government's chief critic and also be seen as a neutral chair.

Another challenge is the lack of experience among PAC members. The legislative assembly tends to have a high level of turnover, Ms. Stick said. Of the 19 current MLAs, only four served in the previous assembly. Therefore, the PAC tends to have little legislative experience and even less PAC experience.

Ms. Stick remarked that the amount of time devoted to the PAC is limited. The usual schedule is for the PAC to hold one public meeting per year as a follow-up to a performance audit of the Auditor General. The PAC then delivers a report to the House, and that "tends to be it". The PAC's reports are not debated in the House. Another challenge is the limited personnel available to the Committee. The PAC has no dedicated clerk or researcher; it is clerked by the legislative assembly clerk or deputy clerk, both of whom have other duties.

In closing, Ms. Stick said that she believes partisanship is a challenge for the PAC, although some might call her naïve for making this statement. She sees it as a challenge for members to participate in PAC meetings without bringing the "hats" they wear in the House as government or opposition members, cabinet ministers or critics. However, she stated her belief that this can be accomplished.

MICHAEL FERGUSON

AUDITOR GENERAL OF CANADA; APPOINTED NOVEMBER 2011

Mr. Ferguson began by saying that he thinks it is useful to take this time to learn about the operations and issues of Northern legislatures and their committees.

He outlined the role of the Office of the Auditor General of Canada, saying that although the public perception of the OAG is based largely on performance audits, the Office spends roughly the same amount of time on auditing financial statements of Crown corporations and public accounts, both federally and in the territories. Those audits do not tend to receive as much attention in the media, but they are very much a part of the process of accountability and transparency, he said.

Mr. Ferguson then described some challenges for the OAG's work with Northern legislatures. Capacity is an issue in the North, he said. Not all government departments have the depth of professional capacity that would

be found in the provinces, and they are always at risk of losing a key staff member. This can have an impact on a department's ability to release financial information on a timely basis. The OAG has worked hard on this point, he said, and has made the timely release of financial information a focus. He believes the territories are making significant improvements in this regard.

Travel is also an issue. The audit work for Nunavut is done by the Ottawa office of the OAG, the Northwest Territories work by the Edmonton regional office, and the Yukon work by the Vancouver regional office. Mr. Ferguson said that it has usually not been difficult for the OAG to find a core group of auditors who enjoy working on audits of the Northern jurisdictions, but that the OAG must be conscious that the travel can take a toll on these auditors. He added that, for instance, when you are conducting a performance audit of a program in Nunavut, you cannot only visit the capital, Iqaluit. You have to see more and get out into other regions of the territory to understand how the delivery of the program is actually happening.

Travel can also become an issue for the auditors when appearing at PAC meetings. For example, when Mr. Ferguson travelled to Nunavut to meet with the PAC on his latest report, he had to return to Ottawa immediately afterwards to appear at a PAC hearing there. He was nearly snowed-in in Iqaluit, which would have caused him to miss the high-profile PAC hearing on the audit concerning the purchase of the F35 fighter jets. Such weather adds to the challenges of traveling and setting the schedule.

Mr. Ferguson said that there is a very good relationship between the OAG and the territorial oversight committees. This is due in large part to the amount of time that legislative auditors spend in the North meeting with PAC members and deputy ministers to help build that relationship. Mr. Ferguson cannot spend as much time in the North as he might like. Instead he can rely on people like Assistant Auditor General Ronnie Campbell, whom he cited as an example of an auditor who really enjoys working in the North.

Before being appointed Auditor General of Canada, Mr. Ferguson had served as Auditor General of New Brunswick. He can therefore compare the experiences of being the legislative auditor and interacting with the oversight committee at all three levels: federal, provincial and territorial. He finds that the federal OAG's practices for working with the territories are similar to those of a provincial audit office. Similar types of programs are delivered by the territories and provinces.

He noted that there is a difference in the Committees' questioning approaches. For the federal PAC, there are fairly strict rules in place about the time allowed for questioning. Conversely, at a recent three-day hearing on an audit report chapter in Nunavut, the members seemed to continue until they were out of questions, Mr. Ferguson said. He also mentioned the case of New Brunswick, where the emphasis was on calling departments to review their annual performance reports, compared to the federal and territorial Committees who focus more on the Auditor General's report.

There is also a difference regarding the media. The media attention focused on federal PAC hearings is more intense than what is seen in the territories.

Finally, there is a difference in levels of familiarity by the PACs with performance audits, he said. At the federal level, performance audits have been conducted for a long time and there is already a high level of familiarity. Because so many performance audits have been completed, almost every performance audit undertaken now is on a subject that has previously been reviewed. It is therefore somewhat difficult to differentiate new audits from status reports. In the Northern legislatures, however, there have been far fewer performance audits completed and they are just beginning to complete some status reports. Mr. Ferguson said that some training could be provided in the North to help PAC members, deputy ministers and the media better understand the performance audit process and, for instance, the difference between a status report and a regular report.

DISCUSSION

Consensus government

David Brazil, Vice-Chair of the PAC of Newfoundland and Labrador, asked the panelists from Nunavut and the Northwest Territories to comment further on how their consensus style of government plays out in their oversight committees. Although Newfoundland's government is party-based, the PAC is trying to adopt an approach for identifying priorities that would be closer to a consensus style.

Mr. Dolynny responded that as a new member he has not yet participated in many Committee hearings, but that he can say there are some reservations from departments when hearing the recommendations. The PAC therefore uses various means to bring attention to the Auditor General's recommendations. Many members—including regular members who do not serve on the PAC—will take the opportunity during members' statements to refer to the recommendations. Through repetition the message is made loud and clear, he said, and deputy ministers realize that the PAC is not going to let the issue go. Mr. Dolynny also stressed that the Auditor General's reports are held in very high regard by the members.

Mr. Elliot said his committee's approach is similar to that of Mr. Dolynny's. Usually, he said, once the Auditor General has conducted the performance audit and spoken with the department about the recommendations, the government agrees with them. In March 2012, there was the first case where the department—the Housing Corporation in this instance—did not agree. When the audit report comes before the PAC, the department comes in with an action plan.

The way he looks at it—and the way he likes it—Mr. Elliot said, is that you do not have to bring in political parties to discuss an action plan and ask departments why they are or are not following it. There is no need for anyone to get upset or to attack a political party. We are all in this together to try make departments function better and thereby provide better services to the people in our communities, he said.

Mr. Ferguson added that an unusual situation that can arise with a consensus government is having someone go from being a minister one day to sitting on the oversight committee the next day, essentially as an opposition member, without any election having taken place.

Role of ministers

Larry Maguire, Chair of the Manitoba PAC, asked whether the Committees allow ministers to be questioned and what the role of ministers is, particularly in the case of Yukon where ministers sit on the PAC. He said that in Manitoba the PAC is working a great deal with deputy ministers and that this is helping to limit partisanship.

Ms. Stick said that indeed, ministers are on the PAC. Her understanding is that the Committee's questions are directed to deputy ministers, not to ministers.

Mr. Elliot reiterated that no ministers sit on Nunavut's oversight committee. He said that they call deputy ministers to appear at hearings, not ministers. The Committee and the auditor do not criticize policy, but rather review how it is implemented. Because the minister creates policy and the deputy minister carries it out, it is natural that the Committee and auditor interact with the deputy, not the minister, he said. He added that now and then he has his hand slapped for trying to get the Auditor General to comment on policy.

BEST PRACTICES IN ORIENTATION PROGRAMS FOR NEW MEMBERS OF PUBLIC ACCOUNTS COMMITTEES

Chair: Paul Lohnes, President and CEO, CCAF-FCVI Inc.

Facilitator: Geoff Dubrow, Principal Associate, CCAF-FCVI Inc.

Paul Lohnes introduced the session and noted that it was particularly appropriate for the conference to discuss the topic of orientation programs this year, given the many recent elections and that there are now many first-time PAC members across the country. Mr. Lohnes noted that CCAF had conducted a survey of PACs' orientation practices in 2008. He said that today's interactive session will be an excellent opportunity to receive an update on jurisdictions' current orientation practices and their recent experiences.

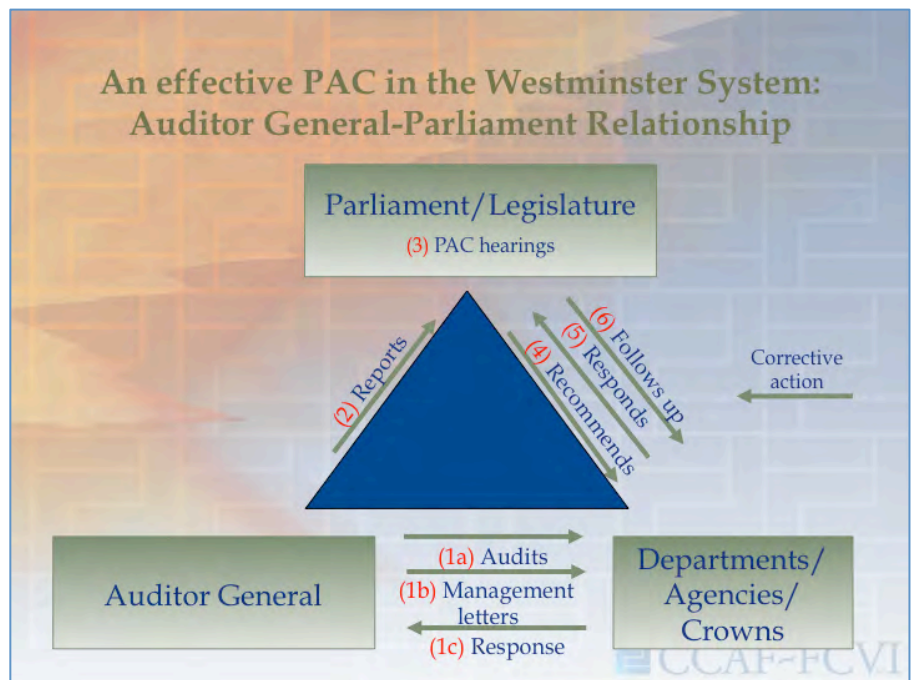
Mr. Lohnes said that many view the PAC as the "audit committee" of the legislature. He remarked that, in general, PACs receive relatively little training or orientation as compared to audit committees in the private sector and within crown corporations. For example, the Toronto-based Institute of Corporate Directors offers a one-day course for audit committee members that covers: the role of the chair and his/her relationship with other board and management stakeholders; the role of the committee in risk oversight and risk management; internal and external audit functions, including relationship dynamics with the external auditor; and other key stakeholder relationships. In addition, the big accounting firms provide continuing education programs for directors. Mr. Lohnes said this certainly differs from PACs' usual training opportunities.

BACKGROUND ON EFFECTIVE PACS

Geoff Dubrow presented a diagram illustrating the relationship between the legislative auditor, parliament and government, which CCAF uses in its orientation sessions for PACs in Canada and internationally.

He outlined common practices of PACs, noting some areas where jurisdictions differ:

- Preparing for a hearing—*In camera* briefings by the legislative auditor or PAC staff, immediately prior to a hearing on a chapter of the auditor's report, can be very helpful, Mr. Dubrow said, especially if members have not read the full audit report.
- *Calling the appropriate witnesses*—At hearings, some PACs call only deputy ministers to appear as witnesses. Others may call ministers, and in some cases PACs call other officials, such as hospital CEOs. Mr. Dubrow said the conventional wisdom is that having ministers appear before the committee tends to politicize things and makes it more likely that PAC members will divide along party lines. Therefore, the prevailing practice is to call the accounting officer or deputy minister.



- *Committee reporting*—In a number of jurisdictions, once the PAC has concluded a hearing, it prepares a report. The PAC usually endorses the Auditor General's recommendations, and in some jurisdictions goes one step further and issues its own recommendations.

- *Requiring a government response*—In some jurisdictions, a government response is required, usually within 120 days of the PAC’s report. Without a response from the audited entity, there is no ongoing dialogue about the implementation of the recommendations; in that case, the PAC’s issuing recommendations is like one hand clapping, Mr. Dubrow said.
- *PAC follow-up*—Finally, follow-up is required to close the accountability loop. In some jurisdictions, the PAC will receive a separate status report from the Auditor General focusing on the implementation of previous recommendations. In others, the next time an audit is conducted in that same area, the auditor will include a consideration of the implementation of previous recommendations. Mr. Dubrow noted that many PACs, in Canada and internationally, are placing an emphasis on improving their follow-up.

Mr. Dubrow also mentioned that some PACs do not only focus on the Auditor General’s reports. For instance, as Michael Ferguson had mentioned in the previous session, New Brunswick’s PAC reviews the Auditor General’s reports, but also calls departments one at a time to review their annual performance reports (this is discussed further on page 23).

ORIENTATION SESSIONS

Mr. Dubrow said that orientations for a PAC are typically provided by either the legislative auditor or the PAC clerk, and that CCAF is also available to participate in or to lead orientation sessions. He mentioned that the 2008 CCAF survey of Canadian PACs covered orientation practices and noted that CCAF plans to conduct the survey again in 2013. (See annex 2 for the CCAF presentation on orientation practices.) Later in this session, the facilitators asked delegates to respond to four questions related to the orientation process using electronic voting equipment (see page 17).

Several jurisdictions shared their recent experiences with orientations:

New Brunswick – CCAF recently provided a session in New Brunswick, and Mr. Dubrow asked Auditor General **Kim McPherson** and PAC Chair **Rick Doucet** to comment on the experience. Ms. McPherson explained that following the 2010 election there was a high level of turnover among PAC members. At that time, she had only recently been appointed as Auditor General. Therefore, to build relationships, the Office of the Auditor General held an orientation session with the PAC and Crown Corporations Committee. The session focused on the CCAF document *The 12 Attributes of Effective Public Accounts Committees* and also outlined practices from across the country. It was helpful to have that comparison to set the context for New Brunswick, especially for the new MLAs, Ms. McPherson said. Then last year, New Brunswick asked CCAF to lead a follow-up, building on what was accomplished in the first orientation session. This included comparing the roles of PACs and Crown Corporation Committees in Canada, identifying effective questioning strategies and looking at the basic criteria of an effective public accounts committee. This was very effective as well, she said. Mr. Doucet agreed that the orientation was very good, especially for the new members of the PAC. The committee has faced some challenges recently, including losing its co-chair, but he is keen to keep moving forward.

Northern legislatures – Mr. Dubrow then asked about the experiences of the Northern legislatures. **Daryl Dolynny** replied that the **Northwest Territories** committee has a lot of new members. The committee has talked internally about subjects such as how to prioritize issues, how to ask the right questions during hearings, and generally how to seek the right information that is of interest to the public.

Jan Stick said that in **Yukon**, the PAC fell behind on following up on reports because of the election and so many new members joining the committee. In trying to catch up, she said, they skipped over some of the orientation and instead just dove in. Participating in this conference reminded her that the committee does need to discuss some of these topics, she said. Mr. Dubrow noted that for some jurisdictions attending this annual conference can form a part of their orientation program.

Newfoundland and Labrador – David Brazil, Vice-Chair of the PAC, noticed that there had been no response from Newfoundland to the 2008 CCAF survey of orientation practices. The PAC had been fairly inactive in recent years, he said, but it is now moving forward quite actively. As for orientation, the first thing the PAC did was meet with the Auditor General and his staff. They looked at the audit reports and members of the PAC even challenged the auditors on some of the recommendations. This helped the members to feel comfortable about which recommendations were priorities. The PAC has now put an orientation package in place and he believes the committee has moved forward dramatically. They looked at CCAF research and other jurisdictions' practices, and adapted this to Newfoundland's processes and structure, he said. These efforts are helping to build consensus among the three parties on the PAC on how to move forward.

Prince Edward Island – Steven Myers, Chair of the PAC, was newly elected in October 2011. He said there was not very much training; the expectation is more that you learn as you go. One thing the PAC is doing is trying to foster a close relationship with the Auditor General and to develop a good understanding of the legislative auditor's role.

INTERACTIVE VOTING

In this portion of the session, the facilitators asked delegates to respond to four questions using electronic voting equipment.

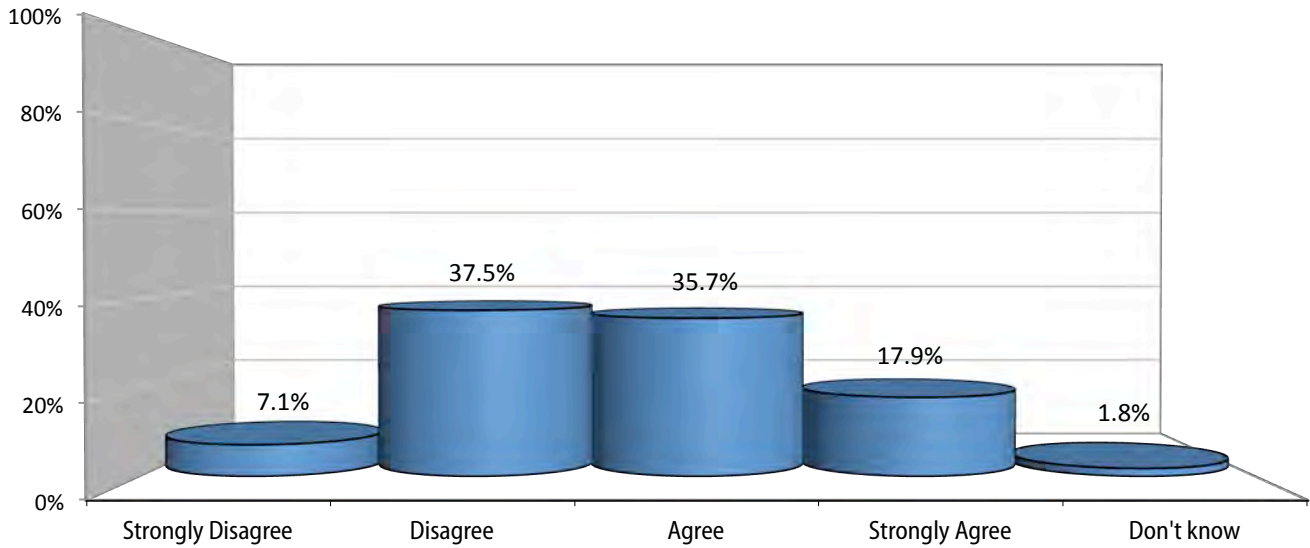
Voting process

Delegates were asked to identify themselves as an elected official, a legislative auditor, or a committee clerk or researcher. A total of 28 elected officials, 18 legislative auditors, and 10 clerks and researchers participated. One additional participant did not self-identify.

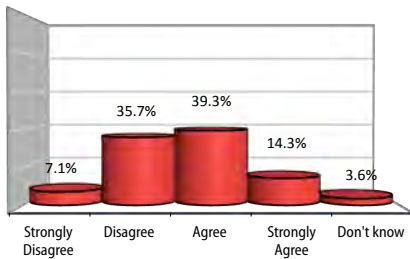
For each question, the results are presented for all respondents and are also broken down into these three groups. The number of overall responses for a question includes any participants who did not identify themselves as a member of one of the three groups.

Not all of those participating chose to answer every question. The number of responses received for a question ranged from 53 to 56. In the following charts, the results for each question are presented as percentages of those who responded to the given question, not as percentages of all participants.

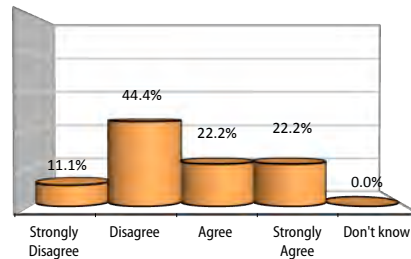
1. THE PAC IN MY JURISDICTION IS ADEQUATELY ORIENTED ON THEIR ROLE AND FUNCTION FOLLOWING EACH ELECTION.



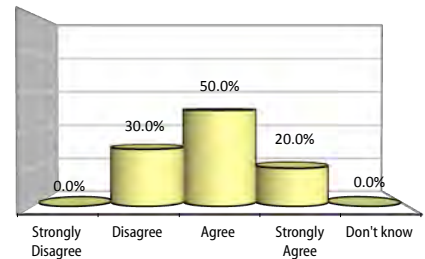
ELECTED OFFICIALS



LEGISLATIVE AUDITORS



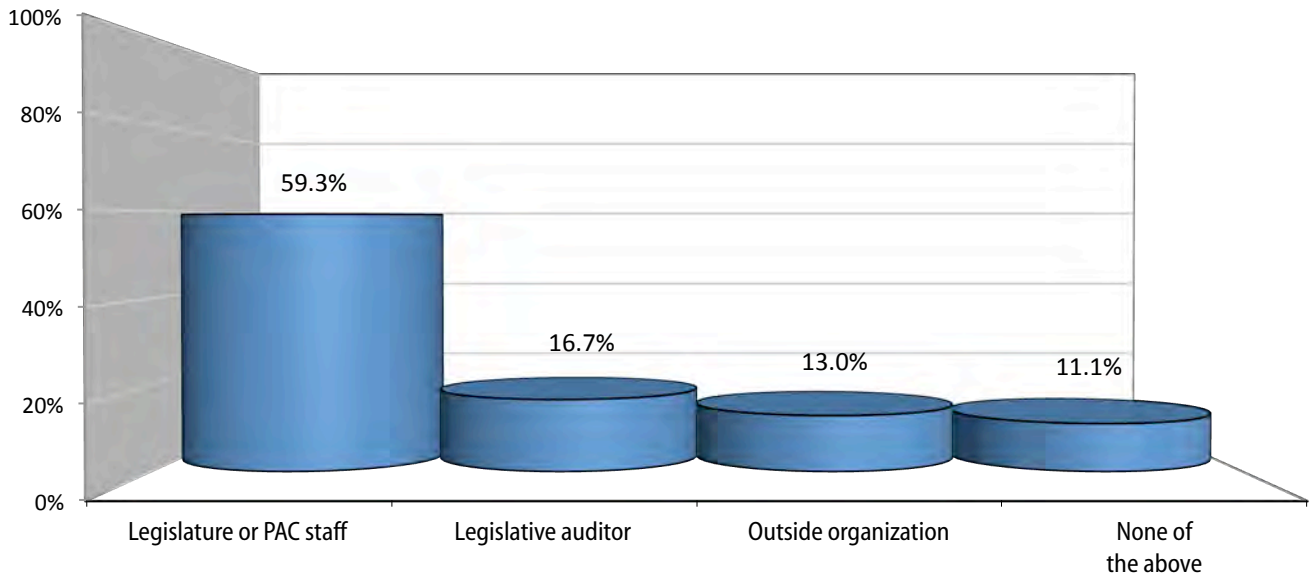
CLERKS AND RESEARCHERS



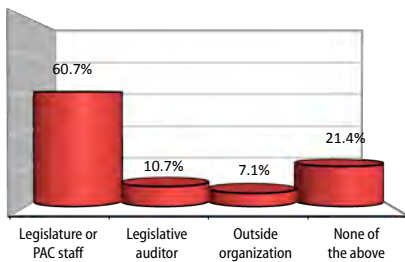
Mr. Dubrow noted that nearly 45% of the respondents disagreed to some extent ² and that only 17.9% strongly agreed that their PAC is adequately oriented following each election. Of the three voting groups, more legislative auditors (55.5%) disagreed to some extent that the PAC in their jurisdiction is adequately oriented than did the other two groups.

² Disagreed to some extent denotes either disagreed or strongly disagreed.

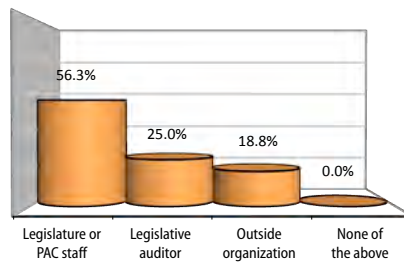
2. THE BULK OF THE PAC ORIENTATIONS ARE CONDUCTED BY:



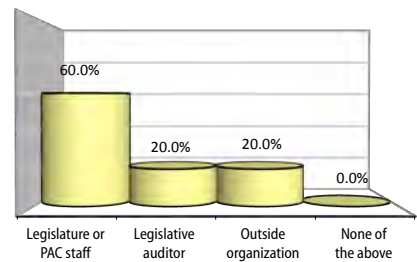
ELECTED OFFICIALS



LEGISLATIVE AUDITORS

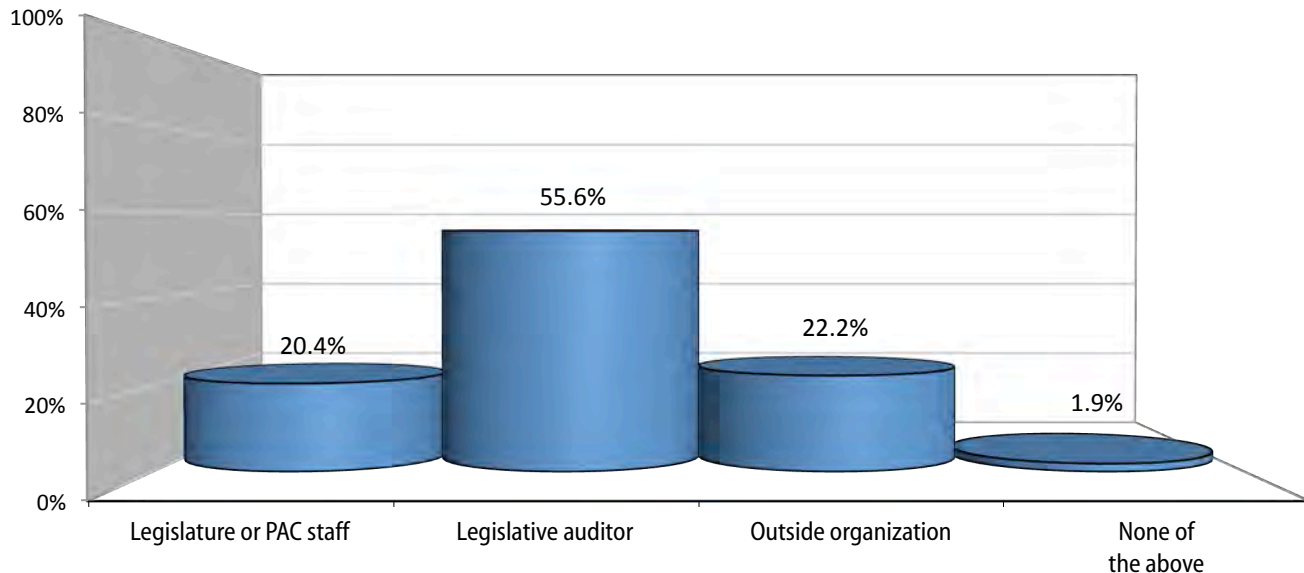


CLERKS AND RESEARCHERS

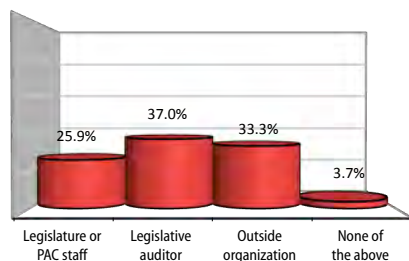


The bulk of voters (59.3%) indicated that PAC orientations were conducted by the legislature or PAC staff. Mr. Doucet of New Brunswick said he found it interesting that some jurisdictions have PAC staff provide orientation. He wondered if questions are political if they are prepared by political staff. The response was that PAC staff are not aligned to any political party, but are rather supposed to be non-partisan.

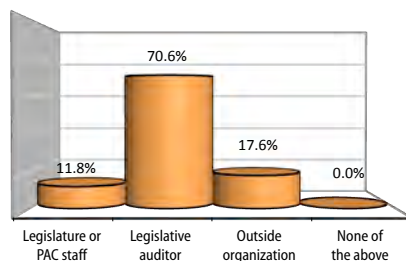
3. I WOULD LIKE TO SEE MORE INVOLVEMENT BY ONE OF THE FOLLOWING IN ORIENTING THE PAC:



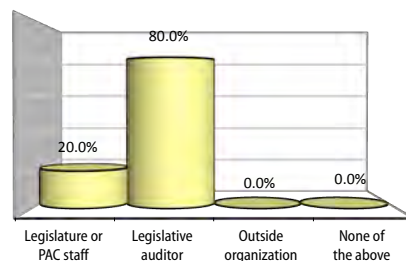
ELECTED OFFICIALS



LEGISLATIVE AUDITORS



CLERKS AND RESEARCHERS



More than half of the respondents voted that that they would like to see the legislative auditor be more involved in orienting the PAC. Mr. Dubrow asked delegates to comment on this result.

Bidhu Jha, member of the Manitoba PAC, said he voted for the auditor to give the orientation for one simple reason. When new members join the Committee, he said, the orientation can be a little difficult and could become partisan. If the Auditor General gives the orientation, it is far less partisan because the discussion relates to the audit report itself. It also helps to reinforce for all members what kind of non-partisan questions they should be asking.

Carol Bellringer, Auditor General of Manitoba, remarked that what was so helpful in Manitoba’s recent orientation session was the involvement of so many people, including clerks, other staff and even other members who were just curious to see what the session was about. The relationships developed at the orientation carry into hearings and *in camera* briefings later on, she said.

Mr. Dubrow asked about the Comptroller General’s role in the orientation for the British Columbia PAC. PAC Chair **Bruce Ralston** replied that the Comptroller General gave a very comprehensive presentation to the PAC, and that the Auditor General presented as well. He noted that in British Columbia the PAC has not seen much turnover since 2009.

4. PAC ORIENTATIONS SHOULD FOCUS MORE ON:

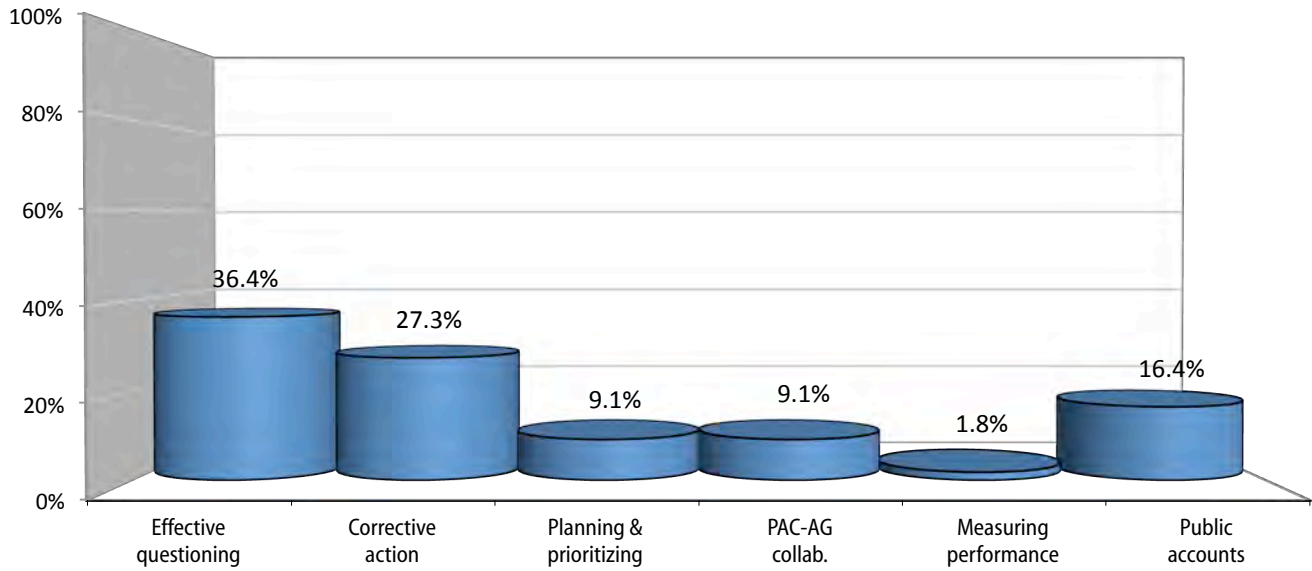
- a. Effective questioning during PAC hearings**
- b. Taking corrective action (i.e. issuing recommendations and following up)**
- c. Planning and prioritizing the PAC's workload**
- d. Maximizing PAC-Auditor General collaboration**
- e. Measuring the performance of the PAC**
- f. Reviewing the public accounts**

Voting on question 4 was repeated two times to allow delegates to rank their first and second training priorities. However, in both the first and second vote, the top three responses were:

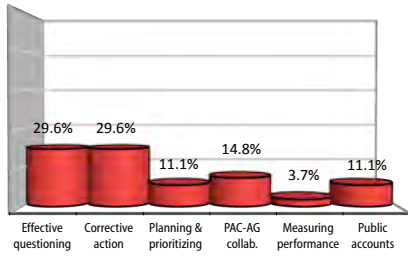
- 1. *Effective questioning during PAC hearings.*** This was selected by 36.4% of respondents in the first vote. Almost 40% of legislative auditors (38.9%) and exactly half of the clerks and researchers selected effective questioning as their top priority.
- 2. *Taking corrective action* (i.e. issuing recommendations and following up) was selected by 27.3% as the top training priority.** Taking corrective action was tied with effective questioning (at 29.6% each) as the first priority among elected officials. Exactly 50% of clerks and researchers selected taking corrective action as their second priority.
- 3. *Reviewing the public accounts.*** 16.4% of respondents identified reviewing the public accounts as the top priority. Over one-quarter (27.8%) of legislative auditors identified review of the public accounts as the top training priority for their PAC. It is noteworthy that almost one-quarter of participants (23.1%) ranked training on reviewing the public accounts as their second priority.

Mr. Dubrow noted that it was not surprising to see that the topics of effective questioning and taking corrective action were delegates' top choices, as these are usually key issues for PACs. He found it interesting to see that reviewing the public accounts also received many votes, as it was mentioned previously that several PACs are not spending time on that.

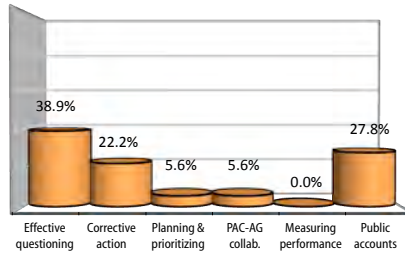
First Vote



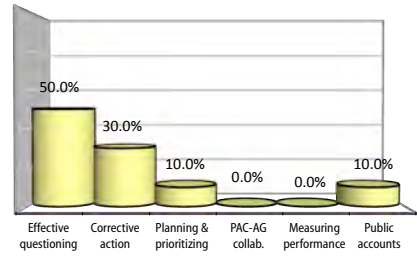
ELECTED OFFICIALS



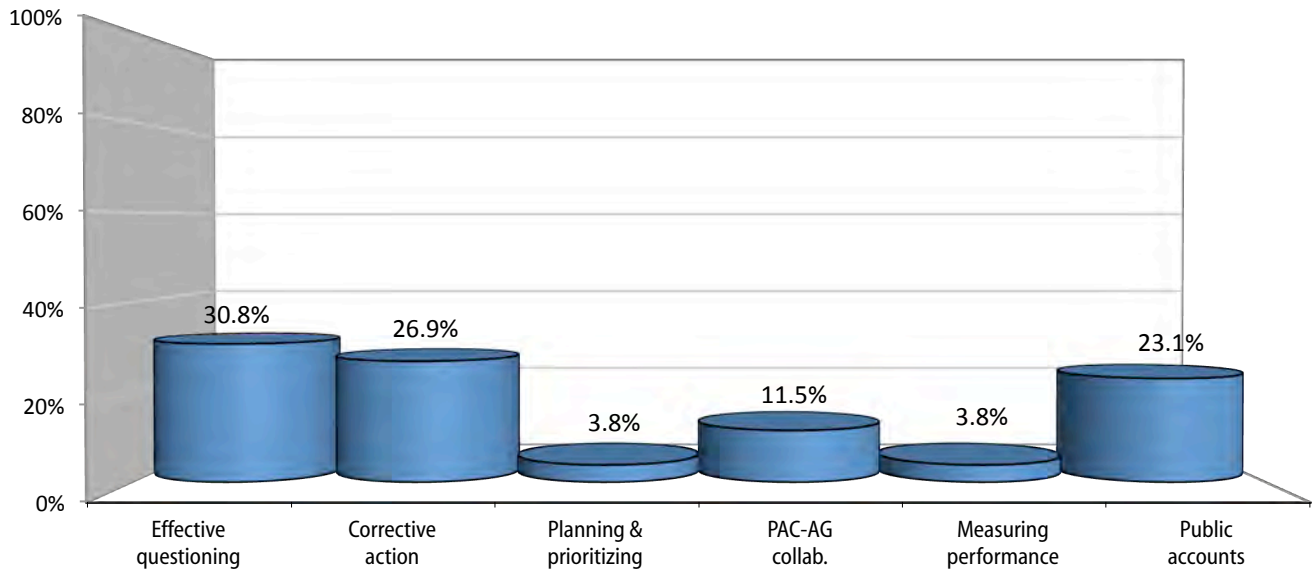
LEGISLATIVE AUDITORS



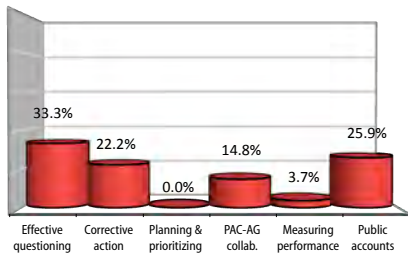
CLERKS AND RESEARCHERS



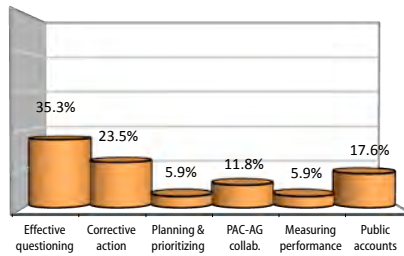
Second Vote (Same question)



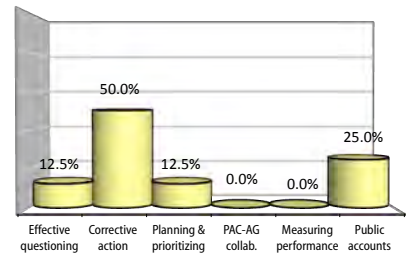
ELECTED OFFICIALS



LEGISLATIVE AUDITORS



CLERKS AND RESEARCHERS



DISCUSSION

Delegates discussed the practices of their PACs, focusing primarily on whether their PACs review annual performance reports of departments or focus on reviewing audit reports. The issue of how PACs schedule their hearings and how much time they generally devote to a hearing was also discussed.

Reviewing annual reports of departments vs. reviewing the legislative auditor's reports

Mr. Dubrow remarked that PACs may face two challenges if they focus on questioning departments on their annual performance reports, without referring to an audit report. First, CCAF's past research in the area of performance reporting found that governments may not have very stringent standards for reporting on their performance targets. Second, the Auditor General usually calls attention to certain issues in an audit report, for instance in press conferences, and this gives the PAC a focal point from which to start. When a PAC is looking at a department's annual performance report, without such a focal point, it can be more difficult to know what questions to ask.

In **Ontario**, the PAC only holds hearings on the Auditor General's value-for-money audit reports. **Liz Sandals**, a member of the PAC, noted that other committees, such as the Government Agencies Committee and the Estimates Committee, exist in the province. This means that the PAC does not have to be responsible for examining everything; it can focus solely on the audit reports. **Merwan Saher**, Auditor General of Alberta, echoed this point, saying that a lot depends on what other committees are in place in a jurisdiction. Mr. Dubrow agreed and added that he finds it fascinating how many committees exist—and function—in the small legislatures of Nunavut and the Northwest Territories. This is quite remarkable when compared to other legislatures of their size in Canada and internationally, he said.

Ms. Sandals said an advantage of focusing on audit reports is that the Auditor General selects topics that may not have a big political profile but that are likely to be of great importance and public interest. In fact, she thinks some of the recent cases where the PAC has been most effective were when the committee examined a program most members had not even heard of, such as the Assistive Devices program, an obscure program at the Ministry of Health. Had the Auditor General not undertaken that audit, the PAC would not have been aware of the program, let alone the significant problems in how money was being spent there.

Alberta's approach is similar to New Brunswick's, PAC Deputy Chair **David Dorward** said: the PAC can call departments, agencies, crown corporations and local authorities for hearings unrelated to an Auditor General's report. He said he wonders if this practice allows the Alberta PAC to handle a greater volume of work, rather than only holding hearings on the Auditor General's reports.

Mr. Saher said that a benefit of this approach is that it allows the PAC to focus on the performance of a ministry as a whole, using the ministry's annual report as raw material, together with the Auditor General's report. The PAC can therefore discuss the ministry's performance in terms of the connections between its financial statements and its results analysis, and the performance measures used by the ministry.

Nova Scotia Chair **Keith Colwell** said his PAC works closely with the Auditor General and reviews the audit reports, but also calls departments as recommended by the three caucuses. In those cases, the PAC sometimes calls witnesses other than the deputy minister to answer questions on specific issues. Mr. Colwell finds the practice of calling departments for hearings unrelated to audit reports is very effective and said the PAC obtains lots of information through these hearings. He believes they often find out more information in these hearings than they do reviewing an audit report, because when an audit has been conducted the department is prepared for the questioning. The PAC meets almost every week, other than during the summer and Christmas breaks, he said, and it takes a lot of agenda items to fill this time. These hearings represent roughly 70% of the committee's business.

British Columbia's PAC only reviews the Auditor General's reports. The Chair, Mr. Ralston, also agreed that the selection of audit topics is important. The value of the audit reports lies partly in the selection of audit topics, he said, and there is a greater impact when topics are selected independently of politics. In his opinion, focusing the PAC's work on the audit reports allows British Columbia to get the greatest benefit of the Auditor General's independence. He added that, ordinarily, the review of departmental performance is dealt with in the estimates process, where both the questions and answers tend to be more partisan than they do in PAC hearings.

Scheduling and time spent per hearing

Rob Anderson, Chair of the Alberta PAC, asked other delegates how much time their committees allocate to examining a program or recommendations from the Auditor General. In **Ontario**, there is typically one hearing per audit report. However, the PAC is currently devoting several hearings to the Ornge Air Ambulance report, Chair **Norm Miller** said. The **House of Commons PAC** usually finds one meeting per report is sufficient, **David Christopherson**, Chair of the Committee, said. If the topic is not controversial, the hearing can be as short as two hours. However, like Ontario, the federal PAC is currently in an unusual situation, in the midst of *in camera* filibustering on the hearing of the F-35 fighter jet procurement audit.

Bonnie Lysyk, Saskatchewan's Provincial Auditor, explained that a principal at the audit office and the Clerk of the Assembly work together to coordinate subject matter for the PAC and the order in which it will be heard. This coordination is important for ensuring that deputy ministers are available to appear at hearings. As well, it takes away the partisanship that could arise in setting the PAC's agenda.

In **Manitoba**, everything the OAG issues goes to the PAC for review, Ms. Bellringer said. The PAC does not choose which chapters of audit reports it will review; it only determines the timing and order of the hearings. Chair **Larry Maguire** said that the PAC has an informal steering committee meeting to discuss the order in which they would like to review the audit chapters, but house leaders still have to give their approval before the PAC can call a meeting. The PAC is looking into how it can have more say in the scheduling of its hearings.

JOINT INTERACTIVE VOTING SESSION: BEST PRACTICES AND SOLUTIONS TO KEY CHALLENGES

Chair: *Paul Lohnes, President and CEO, CCAF-FCVI Inc.*

Facilitator: *Geoff Dubrow, Principal Associate, CCAF-FCVI Inc.*

Panelists: *David Christopherson, Chair, Standing Committee on Public Accounts, House of Commons*
Bruce Ralston, Chair, Standing Committee on Public Accounts, Legislative Assembly of British Columbia
Carol Bellringer, Auditor General of Manitoba
Jim McCarter, Auditor General of Ontario

Paul Lohnes explained that this is the third year that an interactive voting session has been held at the conference: Two years ago, CCAF led its first interactive voting session with CCPAC delegates, and last year CCAF led a similar voting session for both CCPAC and CCOLA delegates at the joint session.

Mr. Lohnes then introduced the four panelists. He noted that the panel included two PAC chairs and two legislative auditors. Each panellist was asked to talk about best practices in their jurisdiction and identify solutions to key challenges they have faced. Following the panel discussion, the facilitator asked delegates to respond to three statements using electronic voting equipment.

David Christopherson, Chair of the federal PAC, was first elected as MP for Hamilton Centre in 2004. He is currently the deputy leader of the Official Opposition. He has been on the PAC since 2004 and in the previous parliament he served as vice-chair of the committee.

Bruce Ralston, Chair of the British Columbia PAC, was first elected in 2005. He is the opposition critic for finance and public accounts.

Carol Bellringer has been Auditor General of Manitoba since July 2006. She previously served as Manitoba's Provincial Auditor, until 1996, and then worked overseas.

Jim McCarter has been Auditor General of Ontario since 2004, and had previously been acting in this capacity. Prior to assuming these responsibilities, he spent four years as Ontario's Assistant Provincial Auditor. Before that, he was the Government of Ontario's first Assistant Deputy Minister and Chief Internal Auditor.

DAVID CHRISTOPHERSON

CHAIR OF THE STANDING COMMITTEE ON PUBLIC ACCOUNTS, HOUSE OF COMMONS

Mr. Christopherson first thanked the conference organizers and hosts, and said that at the outset he wanted to underscore the respect and confidence the entire House has in the new Auditor General of Canada, Michael Ferguson. He joked that no mere mortal could fill the shoes of Sheila Fraser, but said that Mr. Ferguson is doing an excellent job.

Mr. Christopherson mentioned that he voted for "measuring the performance of the PAC" as the top training priority in the conference's previous session on orientation programs. In his view, that topic is about keeping your eye on the prize. Within it are all of the other possible priorities, such as asking effective questions and collaborating with the auditor general. He said that as a member of a PAC, having a template and a clear understanding of your goal would be helpful. That is an idea he intends to take back to his committee to see what improvements could be put in place.

Having traveled to Africa and some former Soviet countries, Mr. Christopherson remarked on the significant difference in the accountability issues faced in those countries and in Canada. Here, he said, the problems that PACs are looking for are usually not so serious. For example, even in the case of the purchase of the F35 jets, the issue is whether the government hid \$10 billion in its reporting. In many other countries, the issue would be where that \$10 billion went because it is missing altogether. Corruption is a serious concern in many parts of the world.

It is important, therefore, to understand how Canada is viewed by much of the rest of the world, he said. Other countries look at Canada's accountability practices and say, "that's where we want to be." Mr. Christopherson believes that Canadian jurisdictions must continue to be the "gold standard." It is a slippery slope if we start to think that some things are not important, he warned.

He noted that the three components essential to being the gold standard of accountability are:

- The Auditor General – 95% of the federal PAC's activity is based on the Auditor General's reports.
- The elected officials – the members of the PAC must want to be there and do that work. It comes down to all of us and what we collectively bring to the work, he said.
- The media – the media represent the public and must play a role in the accountability process. Mr. Christopherson said he was shocked to hear that in one jurisdiction no Auditor General's reports had been issued for eight years and the media was not ringing an alarm about this problem.

Focusing on the PAC's role in the accountability process, Mr. Christopherson spoke about three key issues:

Non-partisanship

Being a non-partisan chair is difficult, Mr. Christopherson said. It is almost impossible to be a member of the official opposition and at the same time not to be part of the opposition. As Chair of the federal PAC, he said, he is only partially successful in his attempt to do so.

His standard is the example set by two of his predecessors, Shawn Murphy and, in particular, John Williams. Mr. Christopherson said Mr. Williams always remembered that what was important was ensuring there was accountability from the government of the day to the legislators and therefore to the Canadian people—not playing political games or getting your name in the newspaper. Mr. Williams believed, and Mr. Christopherson

agrees, that you do not need to be in a partisan mode to identify problems, make recommendations and underscore what is important to the Canadian people, which is the obligation of the PAC.

Mr. Christopherson said that Daryl Kramp, the current Conservative vice-chair of the PAC, is also the epitome of an excellent PAC member. Mr. Kramp previously served on the PAC as a member of the opposition; Mr. Christopherson said that Mr. Kramp's tone has remained the same now that he is a member of the government. He is always there for the right reasons and is prepared to criticize his own government wherever appropriate, Mr. Christopherson said. If the Auditor General and the PAC have found that something is wrong, Mr. Kramp wants the committee to find a way to send the message that it is unacceptable.

Steering committees

During the minority government, the PAC had a steering committee that worked well, Mr. Christopherson said. Now, however, they have lost their steering committee due to politics. This has been part of the change in the PAC's dynamics since the election of the majority government.

When the PAC's steering committee was functioning, it could hammer out details regarding the PAC's order of business *in camera*. The steering committee would come to an agreement, bring that agreement to the full PAC, and the PAC would usually approve it easily. Now, without a steering committee, every decision becomes a big debate. Furthermore, the government and opposition have been arguing over what should be done *in camera* and what should be done in public.

In Mr. Christopherson's view, this is very destructive. He hopes that before the end of the term the PAC can return to having a steering committee functioning as it previously did.

Unanimous reports

Mr. Christopherson said his goal is always to produce a unanimous report that fairly reflects the Auditor General's findings.

Any report that has been passed by a majority government without any support from the opposition is a very weak statement, he said. A majority government overruling the opposition is like a "dog bites man" news story. A unanimous report, on the other hand, is a big deal. When a PAC produces a report that even the government members are willing to support, the committee has made a strong statement that the issues addressed by the report are important. It is worthwhile to spend time negotiating in order to reach a unanimous report.

Mr. Christopherson remarked that the federal PAC has not had as many unanimous reports in this majority government as it had during the minority. However, it remains his goal for each report. In his view, when the PAC issues a unanimous report fairly reflecting the audit findings, it is serving Canadians in the best way it can. A unanimous report shows that the committee has obviously worked as hard as it can and that members have not simply taken their default party lines.

BRUCE RALSTON

CHAIR, STANDING COMMITTEE ON PUBLIC ACCOUNTS, LEGISLATIVE ASSEMBLY OF BRITISH COLUMBIA

Mr. Ralston said he wanted to speak to two issues that are central to the effectiveness of a PAC: first, the need for constructive partisanship or reducing partisan tone; and second, the challenge of asking good questions during hearings. He noted that he was formerly a practicing lawyer, a role in which you learn a lot about questioning.

Reducing partisanship

Mr. Ralston said that when members are first elected, they tend to come in full of partisan gusto, wanting to change the world and viewing their opposing political party as the enemy. It takes these new members some time to learn that the PAC functions better when the partisan tone is diminished. A PAC hearing is not question period, a speech in the House, or even another committee or the estimates process. It is a unique committee where members have to try to cast aside the rhetoric and the references to their constituents, and to disregard, at least to some extent, the messaging suggested by their communication staff. But members do learn—partly through conference sessions like these—that the PAC is different and they need to give up the partisan tone.

In British Columbia, Mr. Ralston said, the process in which audit reports are released helps to reduce partisanship in the PAC's activities. When the report is deposited with the Speaker, it becomes available for public release. At that point, members might raise issues from the report in question period or even hold a press conference. That is the arena where partisan discussion of the report can take place. If there is something contentious in the report, it will likely become the subject of media commentary. Mr. Ralston added, though, that as delegates heard in the panel discussion at the 2010 conference in Quebec, the work of the PAC usually does not receive much media attention.

By the time the report reaches the PAC, it is "old news" and unlikely to still be a hot topic in the media. Therefore, what the PAC should be doing is looking at the report in detail, reviewing the recommendations, getting the government's response, and holding the audited entity to account—not rushing through the report with a focus on making it a media story.

Mr. Ralston added that in British Columbia, the audited entity is given a draft of the audit report in advance. By the time the report is released, the deputy minister can often say that the recommendations are already being implemented. Therefore, Mr. Ralston believes it is most effective if the PAC focuses its attention on how the agency is implementing the Auditor General's recommendations. He said that, almost invariably, the government members will want to defend the agency's practices and minimize the impact of the report while the opposition members will want to highlight it. It is the job of the chair and vice-chair to restrain the members' enthusiasm for that kind of debate, which is better kept outside of the committee.

Posing strong questions

Mr. Ralston said posing a good question is challenging—it is an art learned largely through trial and error. As PAC Chair he does not like to cut questioners off, but he sometimes finds it frustrating when members pose random, disjointed, inelegant and unfocused questions. He therefore thinks that, to the degree possible, chairs should encourage members to be a bit more disciplined about their questioning. A very helpful practice is to write out questions in advance of a hearing.

When he began on the PAC, the chair's practice was to allow each member only one question. Mr. Ralston found that this was not very helpful because, no matter how good the question was, the witness would try to avoid giving a full response. Now that he chairs the PAC, Mr. Ralston generally permits one or two follow-up questions, depending on the strength of the original question. This usually enables the questioner to get to the heart of the matter.

In closing, Mr. Ralston said that, given the limited time in any legislature, he believes more attention should be focused on the art of posing an effective, revealing question that forces an answer on an important aspect of the report, rather than letting questioners resort to rhetorical flourishes better suited to question period.

CAROL BELLINGER

AUDITOR GENERAL OF MANITOBA

Ms. Bellringer began by saying that at last year's conference, when she was invited to speak about what some were calling the "Manitoba miracle," she described how the PAC had gone from a committee that was not meeting, was very partisan, and had a backlog of about 40 audit reports to review, to a committee that today is working quite well.

Although the committee's progress has been excellent, Ms. Bellringer said that the PAC and her office recognize that more can be done and are always looking for areas where they can make further improvements. She has considered some of the successes, challenges and solutions seen in Manitoba regarding three key issues: the impact of the recent election, members' questions, and *in camera* briefings.

October 2011 election

Ms. Bellringer highlighted the importance of having the PAC get up and running as soon as possible post-election. Although there was not a change of government following the election, the election had a significant impact on the PAC. The former PAC chair did not seek re-election, nor did some other members who had been quite active and a big part of the recent improvements, Ms. Bellringer said.

There were concerns that the PAC would lose the progress it had made. Ms. Bellringer said that the committee did not meet for a long stretch, between May 25 and December 16, 2011, and some people worried that maybe it just would not start up again.

Fortunately, she said, the new chair, Larry Maguire, was appointed promptly and he played a big part in ensuring that the PAC did not lose its momentum. As well, Greg Dewar stayed on as vice-chair and was very helpful in maintaining stability. Therefore, although there were many new PAC members following the election, the committee still saw some continuity.

Manitoba then asked CCAF to lead an orientation session for the PAC in February. Ms. Bellringer said this session helped to place the PAC back on the same track as before the election. Therefore, other than the little gap, they really did not skip a beat, she said. Ms. Bellringer added that, as she mentioned in the previous session on orientation programs, it was not only the PAC members and staff that attended this CCAF session in Manitoba. Some former PAC members also wanted to take part and even some other MLAs attended because they were interested in seeing what the session was. The involvement of so many people was very helpful.

PAC members' questions

Ms. Bellringer remarked that the Manitoba PAC's practice for preparing questions has developed over time. It began with the OAG including a few suggested questions in its briefing package for the committee for an upcoming hearing. Then CCAF became more involved and Ms. Bellringer's office engaged Mr. Dubrow to draft suggestions and questions for the PAC members. This was not intended to be a permanent arrangement, however, and they knew that the responsibility for drafting questions would have to be shifted to the legislative clerk's office. The committee then hired a full-time researcher who provides questions to all PAC members.

Ms. Bellringer noted that it took a lot of effort to encourage the PAC and the Legislative Assembly to allocate funds for a full-time researcher. She said that the questions being asked by PAC members are now much stronger. Overall, more members are asking questions and, although the questioning is still dominated by opposition members, she said, more government members are now asking questions. The PAC continues to seek more balance in that area.

However, Ms. Bellringer said, although the questions may be excellent, that does not guarantee that the answers are. Witnesses are still not always forthcoming. She said that sometimes, if members sense an answer is not as fulsome as it should be, they turn to her to ask for her opinion or confirmation. That puts her in an awkward position for many reasons, in large part because she does not know the department's current situation. Her audit was conducted at some point in the past and she is not in a position to know if the information the witness is providing today is complete and accurate.

This has led her Office to accelerate its follow-up process, she said. Instead of waiting three years to issue a follow-up report, the OAG now provides a follow-up report one year after the initial audit and continues its follow-up for three years. This gives the PAC members more information earlier in the cycle.

Ms. Bellringer also sees a need in Manitoba to provide some support to witnesses and change the culture somewhat, so that witnesses feel more comfortable being open with their answers. Training opportunities to guide deputy ministers through the process of appearing before the PAC do not really exist, she said.

Another issue is the need to increase what she calls the "depth and breadth" of the witnesses called. Only the minister and deputy minister can be called as witnesses according to current house and PAC rules. (Certain CEOs may also attend.) It would be helpful if the PAC could question the assistant deputy minister or another individual who is closer to the program in question. As well, the PAC is limited to considering only a select list of crown corporations; the OAG can audit any grant recipient, but the organization cannot necessarily appear before the PAC unless it is on the list of organizations that the PAC is allowed to call.

In camera briefings

Manitoba began having *in camera* briefings before the 2011 election and the practice has continued. One hour before the public meeting, the OAG gives a presentation on the audit to the full PAC. Ms. Bellringer said this serves as a bit of a warm-up or practice for members and allows them to test out some of their questions. They may ask a question and say, "If I were to ask this, what would the answer be?"

JIM McCARTER

AUDITOR GENERAL OF ONTARIO

Mr. McCarter first gave some background information on his office and the Ontario PAC. His office is very much a "value-for-money shop," he said; it focuses about two-thirds of its resources on value-for-money (VFM) or performance auditing, as opposed to financial auditing. The Ontario PAC is much more interested in VFM audits than financial audits or public accounts, he said. The committee devotes about 99% of its attention to value-for-money and holds virtually no hearings on public accounts or internal controls.

The PAC is very active, Mr. McCarter said, and Ontario is fortunate to have fairly experienced members on the committee, serving with the new chair. The PAC is interested in the issues that matter to constituents, such as hospital wait times, and those are the types of issues presented by VFM audits. The OAG's VFM audits look at just about everything the government does with respect to the public—for example, hospitals, long-term care homes, sustainable forestry, and legal aid. The Office completes about 15 VFM audits a year.

Mr. McCarter remarked that, unlike in Manitoba, the Ontario PAC would almost refuse to allow a minister to appear before the committee. In the past, ministers have asked to come before the PAC and the committee said no. However, in the current hearings on the Ornge Air Ambulance audit report, the minister has appeared two or three times. The opposition parties had voted to have a select committee look into the concerns over Ornge, but the government saw no need for that if the PAC was reviewing the audit. Therefore, it was decided the minister should appear.

Mr. McCarter's experience has been that, with the exception of perhaps the Ornge and eHealth hearings, the PAC has always been fairly non-partisan.

At the end of a hearing, the PAC works *in camera* with legislative research and the auditor to develop a report with recommendations. The PAC's report might support what the auditor said and will often go further, possibly even getting into policy issues. The PAC will table a formal report in the Legislature, and because the report is unanimous it is taken very seriously. The clerk follows up on the PAC's recommendations by writing to the ministry or hospital a couple of years later.

Mr. McCarter spoke about three challenges seen in Ontario:

Facilitating members' understanding of the operational area audited

Because the legislative auditor looks at operational areas—such as pandemic planning, the sustainability of forestry, or the reasons for long hospital wait times—it is very helpful if the committee members have an opportunity to get up to speed before the witnesses appear, Mr. McCarter said.

The PAC has an *in camera* briefing, about an hour or hour and a half long, with the auditor and committee staff giving a brief overview. Mr. McCarter said there can be a lot of questions from members at this briefing, particularly if they haven't had the chance to read the full report. As well, the briefing gives members a chance to ask the auditor where he is coming from. They have a good back and forth discussion, Mr. McCarter said. The benefit of these briefings, he said, is that when the deputy minister or hospital CEO, for example, arrives, the PAC is very knowledgeable and can get right into the heart of the operational issues at hand.

Partisanship

Mr. McCarter noted that others have mentioned the need to be collegial and non-partisan. It is difficult to take the partisanship out of a committee, he said, but in Ontario they have found that if they can keep things non-partisan and collegial, it really helps the PAC's work. Limiting the partisanship comes largely from the chair and

vice-chair, but also from the other members who help to make that part of the committee's culture. He commented that this is easier said than done.

Mr. McCarter mentioned that he had even received calls from university or hospital presidents who asked why they had not been called to appear before the PAC. They advised him that they felt they were missing a chance to have a constructive and collegial discussion with nine members of the Legislature. That is a discussion they cannot have elsewhere.

Media interest

The Ontario PAC has been discussing how it might draw more attention to the good work it is doing, Mr. McCarter said. The Committee spends a lot of time reviewing the audit reports and drafting its own report, which is usually unanimous and contains six to ten constructive recommendations. The PAC would like to attract more media interest and thereby put a greater focus on its work.

Ontario has looked at the example of the United Kingdom, where the PAC issues news releases when it publishes its reports. Perhaps not surprisingly, Mr. McCarter said, that practice is generally not very popular from the government's perspective. The Ontario PAC has not yet taken any actions like that, but continues to discuss how it could make the work of the committee more visible.

DISCUSSION

Buck Watts, Vice-Chair of the PAC of Prince Edward Island, responded to Mr. McCarter's comment on collegiality. He said that from his and his chair's perspective, that "hit it on the nose." When he first became vice-chair in 2007, the PAC was reviewing some controversial issues and there was a lot of dissension on the committee because it became so political. Gradually, the PAC has been moving in the right direction and attempting to keep the politics out of it.

Mr. Watts mentioned that Mr. Dubrow and the late Ron Thompson, then the CCAF Chair, held a session with the PAC in 2009 and interviewed every member of the committee. He said he thinks of that as the start of the PAC's turnaround. Then last year, Shawn Murphy, the former chair of the federal PAC, gave an excellent presentation to the committee. He gave the PAC nine recommendations, touching on issues such as a focus on administration, the duties of the chair, and calling witnesses. Previously, Mr. Watts said, the government had been interfering and discouraging the PAC from calling deputy ministers as witnesses.

Mr. Watts said that Mr. Murphy's presentation and CCAF's assistance have helped a lot, and that now the committee is taking control and heading in the right direction.

Mr. Christopherson responded that bringing in deputy ministers is one of the things his PAC likes to do best. If they have the deputy minister, the Auditor General and the audit report—as well as the Hansard, if it is a second hearing—the PAC has lots of information to go on.

Before the reforms initiated by former House of Commons PAC Chair John Williams, Mr. Christopherson said, deputy ministers were not accounting officers. When they were called before the PAC, deputy ministers would often say, "That's a policy question, I can't answer that. You'll have to ask the minister." And on the rare occasions when the PAC did question a minister, the minister would say, "That's an operational question. You'll have to ask the deputy minister about that." You were chasing your tail, Mr. Christopherson said. But thanks to Mr. Williams' reforms, deputy ministers are now accounting officers, it is spelled out in legislation what they are accountable for, and they must answer for those responsibilities just as an elected official would. This has made a huge difference, he said.

Mr. Watts said that his PAC now calls both the minister and his or her deputy to appear. With them both there, someone is going to have to be accountable. He considers this to be a great improvement over the previous situation.

If the audit relates to work done at hospitals, Ontario's PAC will often call the presidents of the three or four hospitals visited by the auditor to appear, and the head of the Ontario Hospital Association, as well as the

deputy minister. It is very interesting to get into the nuts and bolts of how a hospital works by questioning these witnesses, Mr. McCarter said. He noted that deputy ministers tend to be guarded and careful in how they answer, but that the PAC often gets into a good discussion with witnesses such as the presidents of long-term care facilities. The PAC finds those hearings very informative.

Mr. Ralston remarked that Mr. Watts' comments illustrate he has a good relationship with his chair. A good relationship between the chair and vice-chair is essential to a PAC working well, he said. If they cannot talk and reach agreements, on the PAC's agenda for instance, the committee cannot function well. As well, the chair and vice-chair set the tone for the rest of the PAC. Mr. Ralston mentioned that in British Columbia, he and the vice-chair usually each manage their own sides and then agree on the business that the PAC will undertake.

INTERACTIVE VOTING

Following the panel discussion, the facilitator asked delegates to respond to three statements using electronic voting equipment. For each statement, the delegates were asked to vote twice, indicating their first and second priority for that topic. Mr. Dubrow thanked Daryl Dolynny for the suggestion to hold both votes before revealing the responses to the first.

Voting process

Delegates were asked to identify themselves as an elected official, a legislative auditor, or a committee clerk or researcher. A total of 28 elected officials, 21 legislative auditors, and 11 clerks and researchers participated. For each vote, the results are presented for all respondents and are also broken down into these three groups.

Not all of those participating chose to vote on every question. The number of responses received for a question ranged from 54 to 60. In the following charts, the results for each question are presented as percentages of those who responded to the given question, not as percentages of all participants.

TOPIC 1 – PAC OPERATIONS

The first question posed to participants was related to the operations of the public accounts committee. Delegates were asked to select a first and second priority from the four statements outlined below:

Over the life of my legislature, it is important that my PAC accomplish or continue to accomplish the following:

- 1. In order to ensure members are well prepared for hearings, the PAC is briefed by the legislative auditors or committee staff prior to the hearing.**
- 2. Have a Public Accounts Committee that is as ‘constructively partisan’ as possible.**
- 3. Focus Members’ questions on understanding what went wrong, what has been corrected, and on appropriate corrective actions that need to be taken.**
- 4. Have the PAC provide direction to government to undertake corrective action (i.e. to implement the legislative auditor’s and PAC’s recommendations).**

For the first vote, statement 3—focus members’ questions on understanding what went wrong, what has been corrected, and on appropriate corrective actions that need to be taken—proved to be the most popular with 35% of the vote. Almost half of the legislative auditors (47.6%) voted for this statement as their top priority. This statement was the second priority of another 33.3% of delegates. Mr. Dubrow noted that focusing questions on understanding what went wrong, what has been corrected and the appropriate corrective actions that need to be taken relates to the issue of effective questioning, which was found to be the top priority for orientation programs in the previous session’s interactive voting exercise.

Statement 2—have a Public Accounts Committee that is as ‘constructively partisan’ as possible—was the priority of 25% of delegates. One-third of legislative auditors and 28.6% of elected officials voted for this statement as their top priority.

While statement 4—have the PAC provide direction to government to undertake corrective action (i.e. to implement the legislative auditor’s and PAC’s recommendations)—was the top priority of only 16.7% of delegates, 28.3% of delegates chose this statements as their second priority. Almost one-third (32.1%) of elected officials voted for statement 4 as their second priority.

Focusing members’ questions and constructive partisanship

Mr. Ralston remarked that if a PAC is being constructively partisan, it is probably successfully focusing its questions on understanding what went wrong and looking for solutions.

Mr. Christopherson said that if you have a hard-hitting report it speaks for itself. If you as a PAC member go over the top, you are doing yourself a disservice and even the media will roll their eyes at you. For a PAC chair, achieving balance and constructive partisanship is kind of like raising children, he said; the results show themselves when the children grow up. It requires a conscious effort in advance to build a non-partisan culture, the results of which are seen when members have the opportunity to ask questions during a hearing.

Mr. Ralston said that it matters how he, as opposition chair, treats both government members and his own party’s members (or any opposition members). If an opposition member is going too far in questioning, he as chair has to rein in the member in order to foster non-partisanship. Nothing irritates government members more, he said, than the sense that the chair is being less than even-handed. Mr. Christopherson added that it is by being fair to all parties that a chair builds credibility.

Mr. McCarter noted that the chair’s style also has an effect on the PAC. Ontario had a long-serving chair who would not hesitate to step in if he thought a member was asking a policy question. However, he would do this in a friendly manner instead of yelling “You’re out of order” in a confrontational way.

Ms. Bellringer remarked that the best meetings are those when the members come best prepared. The members' moods also matter, she said. She recalled a former member of the Manitoba PAC who at times seemed to be taking a partisan approach when really he was just in a bad mood. When the member softened his tone, it made a big difference in how comfortable witnesses felt and how they responded to questions, Ms. Bellringer said.

Corrective action and the follow-up practices

Mr. Christopherson mentioned that in the past, his PAC might ask if a previous report had been followed up on, but it did not have the ability to check what corrective action had been taken. However, thanks to another John Williams initiative, the PAC now has a staff person dedicated entirely to follow-up. Now the PAC's work goes somewhere, Mr. Christopherson said, and years later the ministry is still held accountable for implementing the recommendations. (The additional staff person dedicated to follow-up was brought in following the Gomery Commission, which recommended that support to the PAC be increased. The PAC also has two analysts. However, Mr. Christopherson noted, the Gomery report said the committee should have even more support than this.)

Mr. Dubrow noted that the federal PAC also posts status reports on its website.

Mr. Christopherson commented that departmental performance reports used to be fluff. Now, however, the PAC has set some guidelines on what is expected, and every report that contains recommendations is followed up. This makes a big difference, he said. In their performance reports, departments are required to report on progress implementing the PAC's recommendations. Each year, the PAC selects two departments at random and reviews their performance reports. Mr. Christopherson said he thinks this is having an impact, but in a few more years the results will be clearer.

Mr. Ralston noted that John Doyle, the Auditor General of British Columbia, is currently implementing a more thorough follow-up process, by which the OAG reviews progress six months, one year, and 18 months after the initial audit. The PAC has not yet "dug into" these follow-up reports and is still discussing how it will handle them, Mr. Ralston said; follow-up is the next priority the PAC intends to consider. Generally, the PAC wants to give the sense that there will be follow-up and a department may be called back before the committee to show how recommendations have been implemented.

Mr. McCarter joked that there can be a downside for a department in doing too good a job implementing recommendations. When the PAC is selecting audit reports to review, including follow-up reports, the opposition parties look for those reports where the auditor "came out swinging," and the government members look for more "balanced" reports. If a department has done really well, he said, the government members will likely want to select that report for review and call the deputy minister before the PAC.

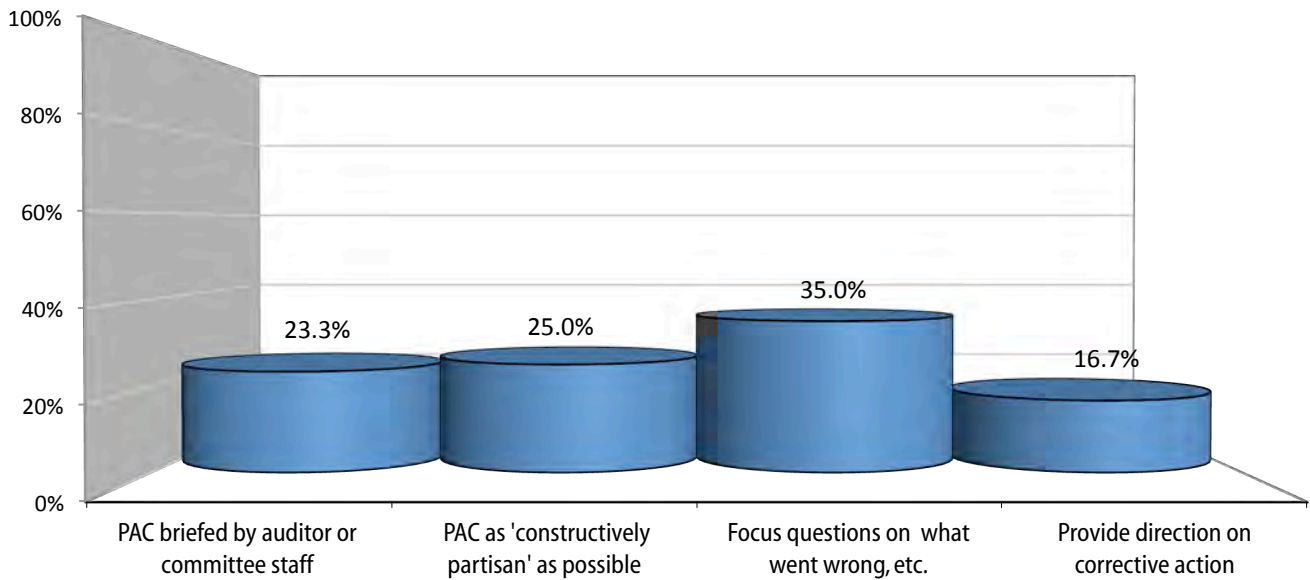
Ms. Bellringer said that the Manitoba OAG's follow-up process helps the PAC pass the initial audit report (which indicates they have completed examination) more quickly. When the Committee knows that it will be receiving the auditor's follow-up report in a year—that it will essentially have a second look at the department in question—the members do not feel that they need to address, and agree on, every last detail of the initial audit.

Bonnie Lysyk, the Provincial Auditor of Saskatchewan, spoke about the province's strong record of implementing recommendations: historically, around 93% of the recommendations have been implemented and this continues to be the case, she said.

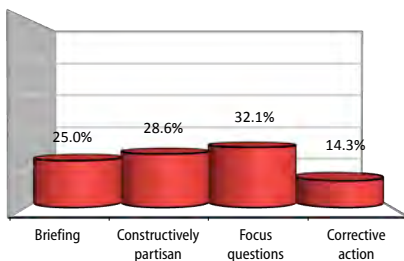
She previously served as Deputy Auditor General in Manitoba and sees a difference between the two provinces. In Saskatchewan, the civil service has a very high regard for the PAC. Ms. Lysyk said this is evident in how civil servants prepare to appear at PAC hearings and in how diplomatic and respectful they are. Her office also receives a lot of cooperation from ministries and crown corporations, and she believes the respect for the PAC makes the audit office more effective. In Saskatchewan, she said, it is a culture that is more accepting of audit.

Ms. Lysyk said a lot of ministries enjoy coming forward to say how well they have done in implementing recommendations. The audit office issues recommendations in two categories: those that should take only one year to implement and those that might take as many as five years. The office follows up on the one-year recommendations every year, and on the five-year recommendations every couple of years. It reports the status of the recommendations twice a year. With this follow-up practice in place, a deputy minister knows that if recommendations are not implemented within a few years, the ministry will be called back to respond to the same questions. Ministries therefore tend to implement recommendations fairly quickly, she said.

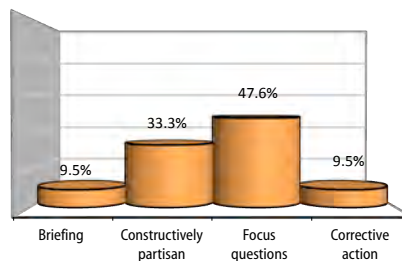
First Vote



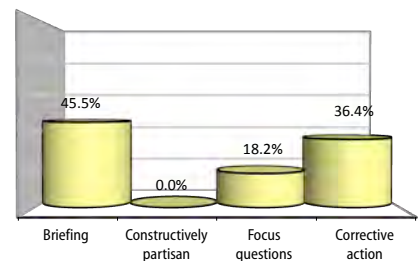
ELECTED OFFICIALS



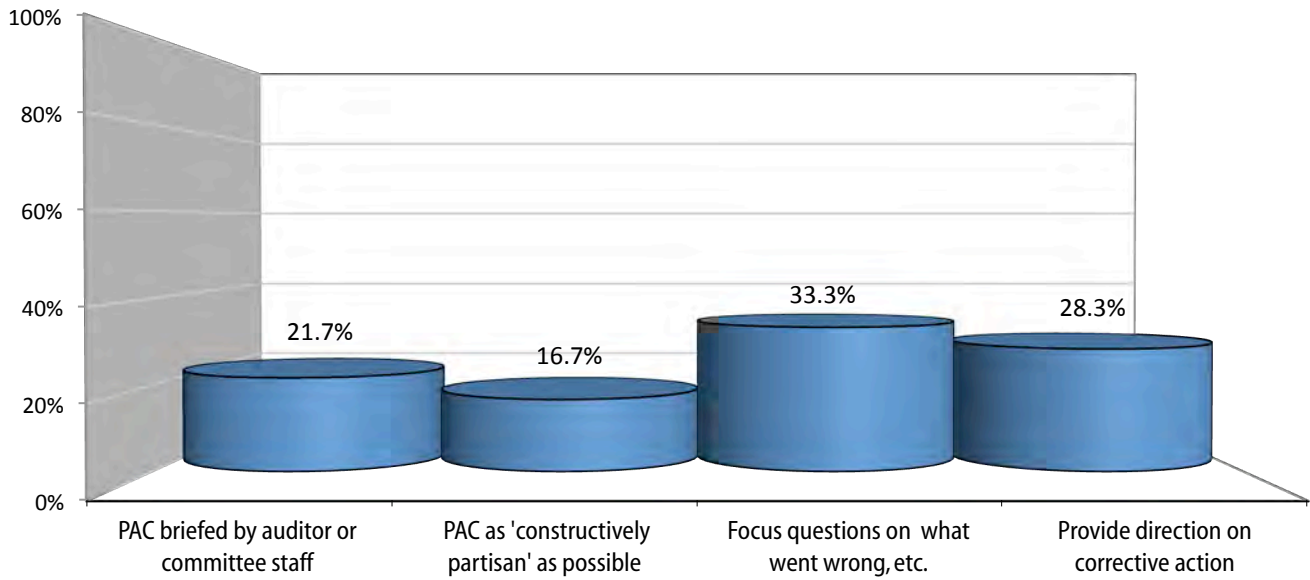
LEGISLATIVE AUDITORS



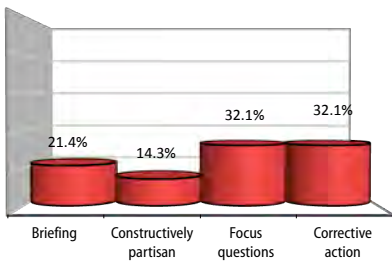
CLERKS AND RESEARCHERS



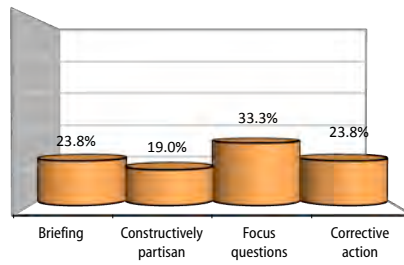
Second Vote



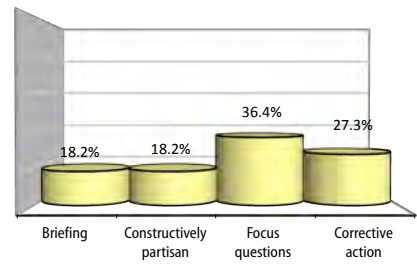
ELECTED OFFICIALS



LEGISLATIVE AUDITORS



CLERKS AND RESEARCHERS



TOPIC 2 – RELATIONSHIP BETWEEN THE LEGISLATIVE AUDITOR AND THE PAC

The second question posed to participants was as follows:

Over the life of my legislature, it is important that my PAC accomplish or continue to accomplish the following:

- 1. The PAC meets annually with the auditor to review plans, provide input into the audit office's work, and discuss any concerns either party may have.**
- 2. The PAC invites the legislative auditor to be present during meetings or hearings, to act in an advisory capacity and/or as a witness to the PAC.**
- 3. The PAC and the legislative auditor work closely together to follow up on recommendations of the auditor and the PAC.**
- 4. The PAC invites the legislative auditor to make opening statements and concluding remarks at committee hearings.**

Mr. Dubrow noted that each of the three groups selected a different top priority.

Statement 2—the PAC invites the auditor to be present at meetings or hearings—was the top priority for 41.8% of the overall vote. Interestingly, 57.7% of elected officials voted for this statement as their top priority. This suggests that the PAC members could be looking for greater involvement of the legislative auditor during PAC hearings.

Statement 3—the PAC and the legislative auditor work closely together to follow up on recommendations of the auditor and the PAC—received 29.1% of the vote. Half of the clerks and researchers selected this option as their top priority. Furthermore, this statement was the second priority of 30.4% of respondents, with the support of 37% of elected officials.

This suggests that the clerks and researchers place a high value on having the legislative auditors and PAC collaborate to ensure that follow-up hearings are as effective as possible.

While statement 1—the PAC meets annually with the auditor to review plans, provide input into the audit office's work, and discuss any concerns either party may have—garnered only 21.8% of the vote, 36.8% of legislative auditors voted for this statement as their top priority. This suggests that the legislative auditors might be seeking greater dialogue with the PAC on their work and regarding any obstacles they might encounter in fulfilling their mandate.

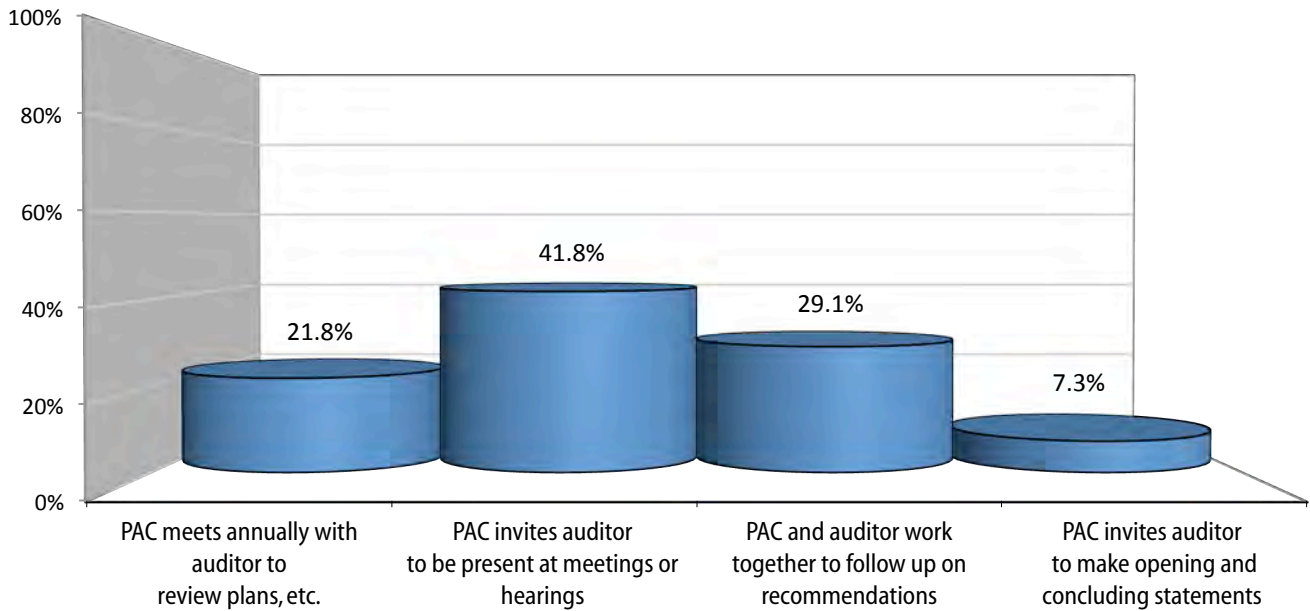
Although statement 4—the PAC invites the auditor to make opening and concluding statements—was the first priority of only 7.3% of respondents, it was the second priority of 28.6%. 50% of clerks and researchers voted for this statement as their second priority.

Mr. Dubrow noted that both legislative auditors on the panel, Ms. Bellringer and Mr. McCarter, sit as advisors to their PACs, not as witnesses, and asked them to comment on this. Ms. Bellringer said it is a lot of work to play the role of advisor to the PAC. Mr. McCarter agreed that you certainly spend more time at PAC hearings if you are there as an advisor, but he thinks that arrangement makes it more difficult for a deputy minister to “spin a story.” In Ontario, the PAC Chair will occasionally ask him, “Are we being fed a line here?” and as Auditor General he can make a comment.

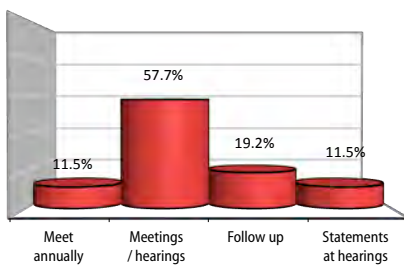
From his perspective as a PAC Chair, Mr. Christopherson said he wants the Auditor General to be present at hearings as much as possible. Of course the Auditor General cannot always be there, but he usually attends the same meeting as the deputy minister, Mr. Christopherson said. At other times, if the PAC needs clarification on testimony it has received, the Committee will say, “That's it, we're having another meeting and we are going to bring the Auditor General back.” So although the Auditor General is not always present, he is there at the pivotal points where the PAC needs his advice.

Mr. Christopherson said he needs the expertise of the Auditor General to know if a deputy minister is “spinning him.” The Auditor General is usually comfortable “speaking truth to power,” he said, and uses the appropriate tone and language. As a PAC member, you need to have the kind of Auditor General you can rely on, he said, as well as members working together and an active media, as he spoke about earlier.

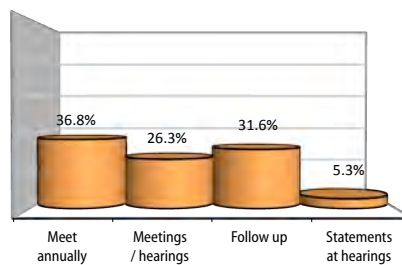
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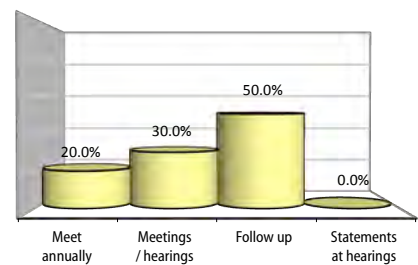
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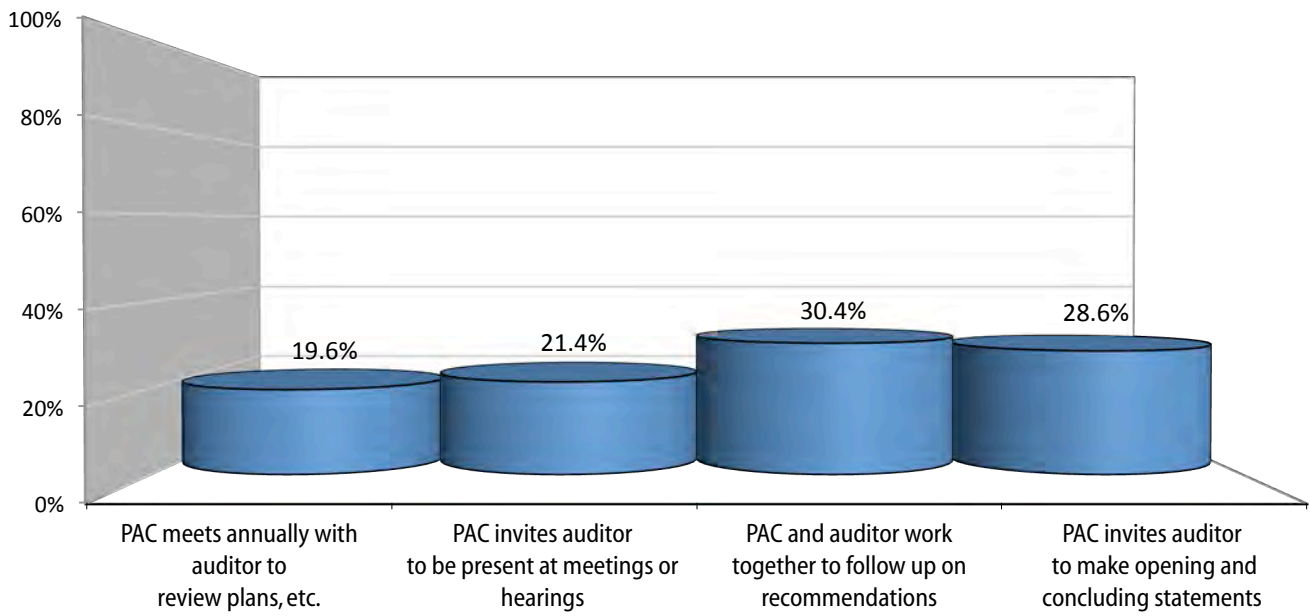
LEGISLATIVE AUDITORS



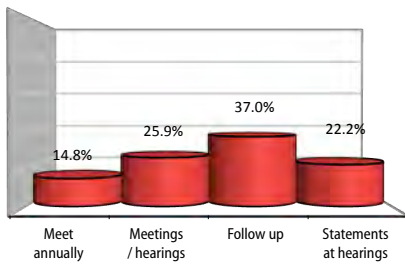
CLERKS AND RESEARCHERS



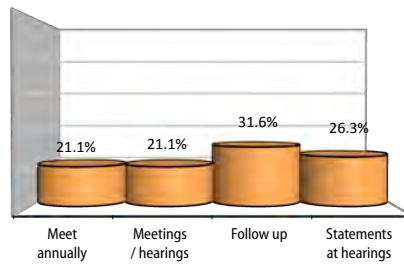
Second Vote



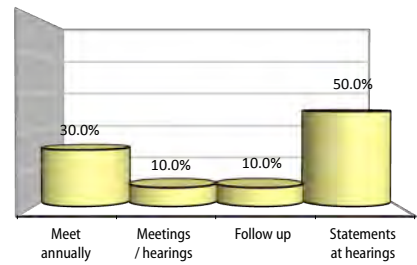
ELECTED OFFICIALS



LEGISLATIVE AUDITORS



CLERKS AND RESEARCHERS



TOPIC 3 – WITNESS RESPONSES / GOVERNMENT RESPONSES AND IMPLEMENTATION OF RECOMMENDATIONS

The third question posed to participants was as follows:

Over the life of my legislature, it is important that my PAC accomplish or continue to accomplish the following:

- 1. Have responses by witnesses during PAC hearings be more clear and frank.**
- 2. See an improvement in the quality and the timeliness of the information provided to the PAC with respect to the implementation of recommendations made by the PAC and/or legislative auditor.**
- 3. See evidence of departments and agencies taking appropriate corrective action to address PAC and/or legislative auditor recommendations.**
- 4. See the PAC spend more time on following up to ensure that the audited entity has implemented the PAC and legislative auditor's recommendations.**

Statement 3—seeing evidence of departments and agencies taking appropriate corrective action to address PAC and/or legislative auditor recommendations—proved to be the top priority of 34.5% of respondents. 55.6% of elected officials voted for statement 3 as their top priority. This statement was selected by 29.6% as their second priority (and by 62.5% of clerks and researchers as their second priority).

Statement 4—seeing the PAC spend more time on following up to ensure that the audited entity has implemented the PAC and legislative auditor's recommendations—was the top priority of 30.9% of respondents. 52.6% of legislative auditors and 55.6% of clerks and researchers supported statement 4 as their top priority. Interestingly, only 7.4% of elected officials selected this statement as their top priority. This statement was selected as a second priority by more respondents (31.5%) than any other, including 37% of elected officials and 36.8% of legislative auditors.

Mr. Dubrow remarked that both of these issues relate to corrective action, one of the priorities for orientations programs as identified in the previous session's voting exercise.

Statement 1—having witnesses' responses be more clear and frank—was the first priority of one-quarter of voters and the second priority of 20.4% of voters. 44.4% of clerks and researchers ranked this statement as the top priority.

Mr. Dubrow noted that in both the first and second vote, the auditors' top choice was seeing the PAC spend more time on follow-up. He asked the legislative auditors on the panel to comment on this subject.

Mr. McCarter said that in his view, auditors are extremely fortunate to have the PAC. In Ontario, the PAC is seen to be "holding ministries' feet to the fire." The PAC does not hesitate to recall ministries if they are not taking action on the recommendations. Mr. McCarter said that the PAC has a big impact on getting recommendations implemented, and he noted that the OAG is the only officer in Ontario that has a committee devoted to its work like this.

Mr. Dubrow asked the legislative auditors if there was a concern that if the PAC did not spend enough time on follow-up—as it may be too late by the time the OAG conducts its follow-up—the likelihood of recommendations being implemented decreased over time.

Ms. Bellringer replied that was not a concern for her because her office's follow-up practice is regular and fairly rigorous. She did not select spending more time on follow-up as a priority. She thinks that the Manitoba PAC is already doing quite a bit in this regard and is focusing its questions on how recommendations are being implemented. Follow-up certainly contributes to a PAC's effectiveness, she said, but it is not the only factor.

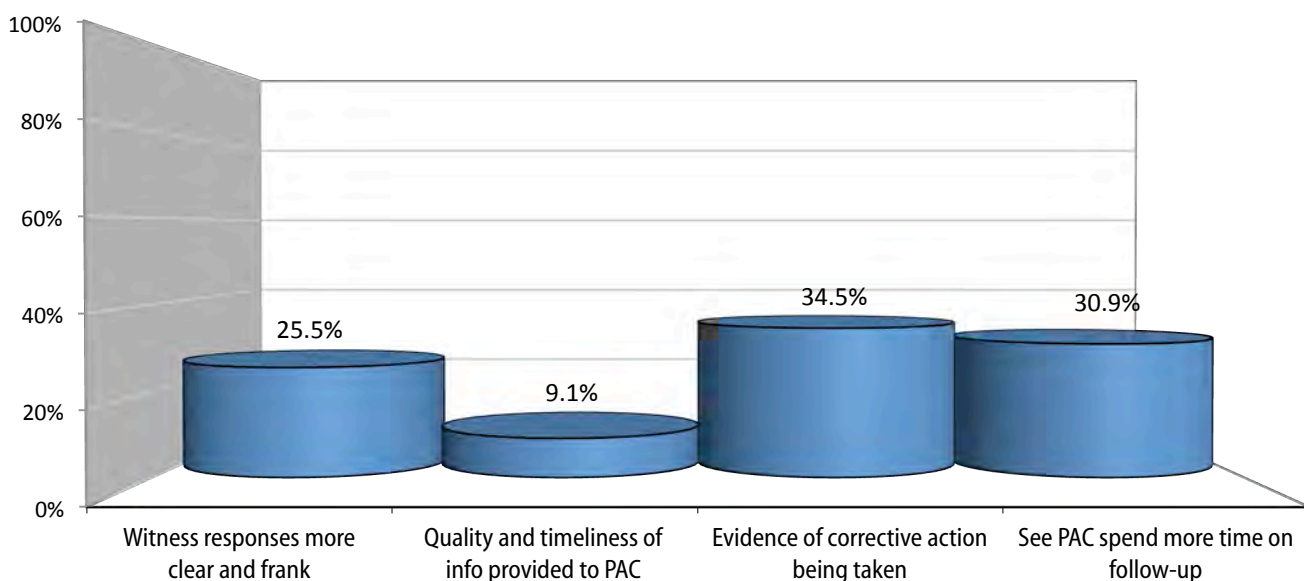
Mr. McCarter added that it is possible for the Auditor General to draw a fair bit of attention to recommendations going unimplemented. For instance, if his office is conducting a follow-up audit and finds that recommendations from ten years ago have not been addressed, this will be noted in the very first sentences of

his report. Therefore, it does not have to be the PAC that draws attention to a failure to implement recommendations.

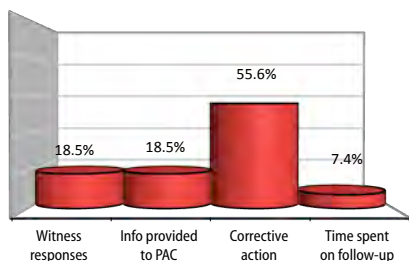
Mr. Christopherson said that it is important to establish a timeline for the implementation of recommendations and for follow-up, rather than keeping it open-ended; together, the Auditor General and PAC should keep tight reins on the process. Otherwise, the Auditor General's and PAC's reports receive short-term attention but there is very little long-term pressure on the department to take corrective action.

He noted that if the PAC knows the Auditor General will be auditing a department again within a couple years, the Committee might not stress its own follow-up as much. However, if the issues identified in an audit are quite serious, the PAC will ask for a report from the department sooner, for example in six months, on how the recommendations are being implemented.

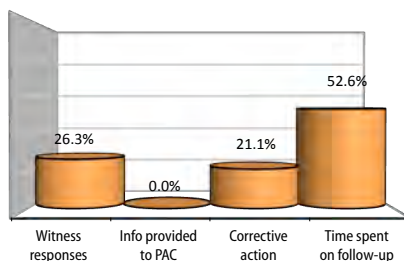
First Vote



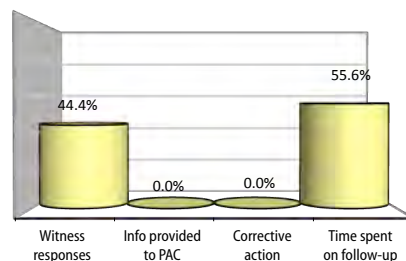
ELECTED OFFICIALS



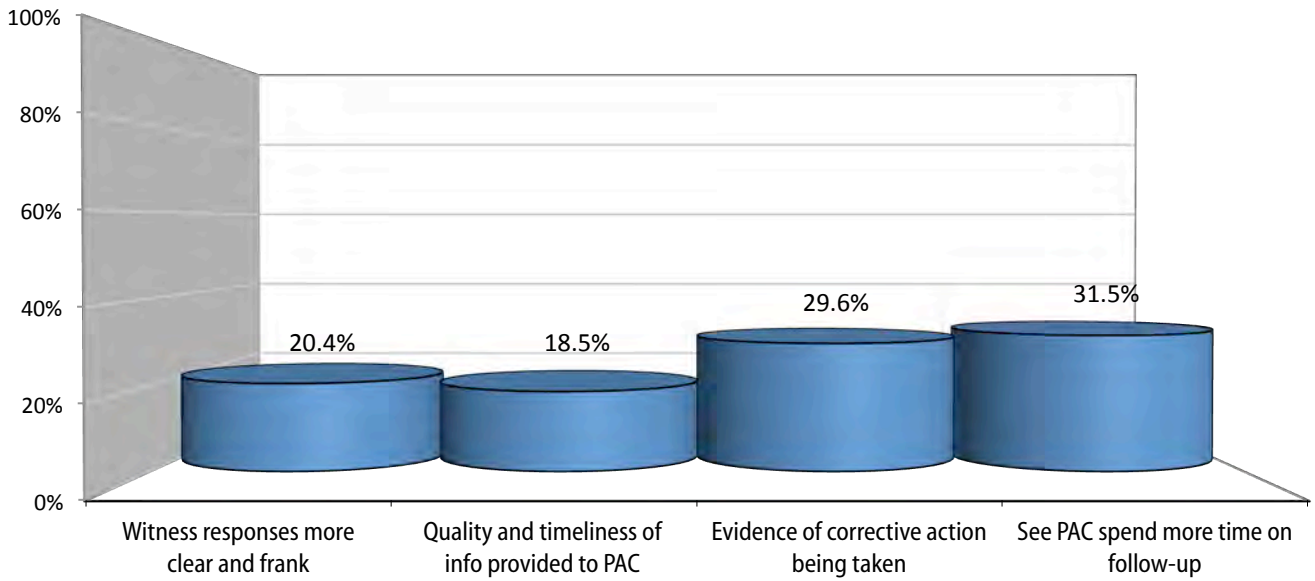
LEGISLATIVE AUDITORS



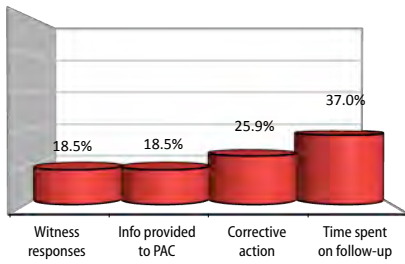
CLERKS AND RESEARCHERS



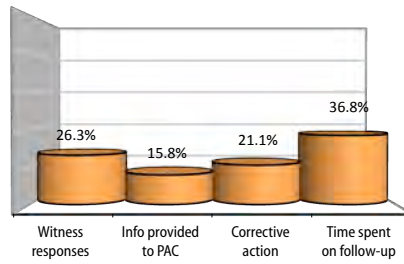
Second Vote



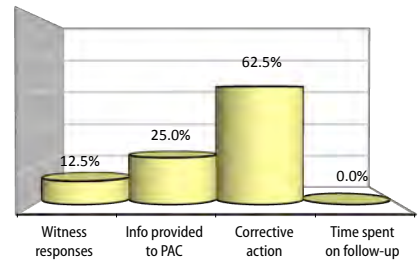
ELECTED OFFICIALS



LEGISLATIVE AUDITORS



CLERKS AND RESEARCHERS



UPDATE ON CCPAC

Craig James, Executive Director of CCPAC and Clerk of the Legislative Assembly of British Columbia

Craig James has been the Executive Director of CCPAC since 1985. He therefore serves as “the corporate memory of the organization, going back many years,” he said.

CCPAC was established in the late 1970s. Since the late 1980s, British Columbia has hosted the CCPAC website (www.ccpac.ca). The transcripts of proceedings for every CCPAC conference are available on this site, Mr. James said.

As evident from the website, CCPAC did a fair bit of work in the 1980s and 1990s, including research projects, he said. The results of those projects are also available on the site. He noted that during that time period, jurisdictions assisted with many of the research projects. More recently, CCPAC has not undertaken many projects.

Mr. James encouraged CCPAC delegates to consider, between now and the 2013 conference, what kind of project they would like CCPAC to undertake. He suggested that the project could be comprised of one jurisdiction, or as many as three. It could be spearheaded by the clerk or researcher attached to the PAC, and perhaps by the PAC Chair. The final project would be shared on the CCPAC website. He also suggested that some time be set aside at next year’s conference to review the CCPAC constitution.

There is great interest around the world in this kind of organization, Mr. James said. He has attended conferences of an Australian organization modeled on CCPAC. As well, he is involved in World Bank projects to establish similar organizations in Africa and Asia. Although many of the countries he works with are not Commonwealth countries, he said, their parliaments do have PACs or similar committees and they are very keen on governance issues.

In closing, Mr. James said that over the coming months he would be happy to assist delegates with any questions about the work of CCPAC in the past or ideas for the future.

STAFF OF PACS: BREAK-OUT MEETING

Alex Baldwin, Director of Research, Policy and Library Services, Nunavut Legislative Assembly, accompanied by Nancy Tupik, Deputy Clerk, Nunavut Legislative Assembly

ALEX BALDWIN

DIRECTOR OF RESEARCH, POLICY AND LIBRARY SERVICES, NUNAVUT LEGISLATIVE ASSEMBLY

Mr. Baldwin, whose role includes serving as a research and policy analyst for the Nunavut Committee on Oversight of Government Operations and Public Accounts, led this discussion and gave a presentation on the practices the Committee, focusing on the staff’s work with auditors. At the 2009 conference, held in Edmonton, he presented on the Committee’s practices more generally, giving a “big picture” view.

He began by reminding delegates that the Auditor General of Canada is the legislative auditor for the territory of Nunavut. Since the establishment of Nunavut in 1999, the Auditor General has presented 12 reports to Nunavut. Formal committee hearings have been held on each of these reports. During this time period, Nunavut has been served by three legislative auditors: Denis Desautels (1999-2001), Sheila Fraser (2001-2011) and Michael Ferguson (2011-present).

Day-to-day communication between the Office of the Legislative Assembly and the Office of the Auditor General (OAG) takes place at the staff level, Mr. Baldwin said; the primary contacts at the OAG are the Assistant Auditor General (AAG) and Audit Principal. He noted that principals have changed somewhat frequently due to the OAG’s policy of rotating staff, but said that this has not posed any significant problem. Legislative staff, on the other hand, tend not to change positions often.

The Committee generally holds its hearings outside of the formal sittings of the House, because of the small size of the Legislative Assembly. It can be challenging to schedule hearings, Mr. Baldwin said, because the Auditor General is “not just a cab ride away” and has a demanding schedule as the legislative auditor for four jurisdictions. The Committee therefore tries to schedule hearings as far in advance as possible. The OAG now provides Nunavut one performance audit report per year, and this approach has helped to ensure that the Auditor General can appear at the beginning of each hearing, he said.

Committee hearings on Auditor General reports are usually held four-to-six weeks after the report is tabled. Mr. Baldwin contrasted this practice with the federal level, where report tabling, a press conference and the PAC hearing all occur in close succession. In Nunavut, Mr. Baldwin said, they have found it helpful to allow some time for Committee members and staff to read the report in detail and prepare briefing materials, opening statements and other items. A period of four-to-six weeks is sufficient for this review yet not so long a time that the report becomes stale, he said.

Mr. Baldwin outlined the format of the Committee’s hearings, noting that it has become increasingly standardized in recent years.

- Day one of a hearing begins with *in camera* briefings from the Auditor General’s staff on the report and from Committee staff on possible lines of questioning.
- The hearing then begins that afternoon, with opening statements from the Committee Chair, the Auditor General and lead government witness(es), followed by general questions and comments from Committee members.
- Next the Committee begins its paragraph-by-paragraph consideration of the audit report. If necessary, this will continue into a second or third day. Mr. Baldwin remarked that because the Auditor General’s reports are meticulously organized, it is easy to review them paragraph by paragraph or section by section, which helps to keep questions focused on the specific topic being considered.
- The hearing is followed by an *in camera* wrap-up meeting where OAG staff, Committee members and Committee staff may all give comments. This meeting is quite helpful, Mr. Baldwin said. The AAG will often give candid reflections on the hearing and suggest areas of focus for the Committee’s follow-up.
- Mr. Baldwin mentioned that in the evening, the Committee usually hosts an informal social event, such as a dinner, with the OAG staff. Because Committee members and OAG staff do not often get to see each other, this is a good opportunity for building a strong working relationship between them.

For each hearing, the Committee staff prepares a brief containing possible lines of questioning. They are compiled in a document referred to as the “yellow pages,” because it is always printed on yellow paper. Each page of the document is divided into two, with questions for OAG witnesses on the left and questions for government witnesses on the right. The document is shared with OAG staff in advance of a hearing. During the *in camera* briefing, the Committee staff takes members through the possible lines of questioning for both OAG and government witnesses.

Mr. Baldwin has noticed over the years that when it comes to members’ questions on detailed issues, they are usually referred to OAG staff. Staff at the AAG and Principal level have the most in-depth knowledge of the audit material and therefore tend to be best able to answer such questions. He thinks it can be helpful at times for the Committee to ask OAG staff why they chose to look at certain issues, and he will sometimes suggest these kinds of questions. He also noted that members often like to ask comparative questions referring to other territories; because the Auditor General audits all three territories, he is able to compare.

A few weeks after a hearing, the Committee’s report is presented to the House.

Mr. Baldwin said that from time to time the OAG consults with Committee members on potential audit topics. The final decision rests with the Auditor General, but the Office is willing to hear suggestions. The Committee might informally offer suggestions during *in camera* meetings, though the OAG has also used formal consultation methods such as surveys. As the Committee Chair, Ron Elliot, mentioned in the previous day’s session on the Challenges of the Three Northern Legislatures, the Assembly has also formally requested the Auditor General undertake an audit, most recently an audit of the financial management practices of the Health and Social Services Department.

DISCUSSION

Delegates' discussion centred on the following themes:

PAC-OAG collaboration at hearings

Mr. Baldwin was asked if advance copies of opening statements are shared. He explained that the Committee and the OAG do exchange their opening statements in advance, but they do not share these with government witnesses, nor do they receive government witnesses' opening statements early. The Chair's statement, he said, is drafted with consideration to who will be listening and indicates the area(s) of the audit report on which the Committee will focus. The Auditor General's statement is generally a synopsis of the audit report.

During the hearing, 90% of the questions that members ask of the OAG witnesses are to ask for clarification or explanation, he said, not to criticize auditors' work. Members may occasionally ask why the auditors chose to examine a certain area. He added that members do not hesitate to seek the auditors' opinion on whether government witnesses' answers are sufficient. Although the auditors are very diplomatic and carefully spoken, members can read between the lines to know whether they should press the witness to give a more thorough answer.

Suggested lines of questioning

Delegates asked how long the Committee staff have been preparing the "yellow pages" questions and whether members ask many of the suggested questions during hearings. Mr. Baldwin replied that they have been preparing proposed lines of questioning since "day one," adding that they are always working to improve the format and readability of the document. How many of the questions are asked tends to depend on the subject matter being considered. If it is a "nuts and bolts" topic, he said, as many as 80-90% of the questions might be asked. On other topics, members may use far fewer of the suggested questions. For example, at a recent hearing on adoption practices, members chose not to ask many of the prepared questions, Mr. Baldwin said. He noted that the *in camera* briefing session is also an opportunity for members to develop their own questions.

Mr. Baldwin asked other delegates if they prepared lines of questioning for their committees. **Joann Garbig** explained that as Clerk of the federal PAC she does not prepare questions herself. Instead, subject matter specialists at the Library of Parliament draft questions, which she then presents to the Committee members. She understands from analysts, however, that members do not ask very many of these suggested questions.

In Ontario, the Committee staff does not prepare lines of questioning for the PAC. **William Short**, Clerk of the PAC, said that the Committee's normal practice is to devote on average one day to a hearing—beginning with an *in camera* briefing—then one day to report writing. The hearing on the Ornge Air Ambulance audit report, however, has continued for several days, more than any other hearing he can remember. Each day of the hearing there has been a full room and a charged atmosphere. It has been awkward at times, he said, with lots of finger-pointing taking place, including some lawyers saying that the audit report was inaccurate. Mr. Short does not think Nunavut's practice of preparing questions would work well in Ontario, especially in a case like this. Members rely on their own party researchers to draft questions, which tend to be more political.

Practices in the other territories

Delegates from the Northwest Territories and Yukon spoke about their oversight committees:

Northwest Territories: Marina Devine, Researcher, explained that the Committee on Government Operations does not have as formal a hearing process as the oversight committees in many other jurisdictions. The hearings are held in a small committee room, rather than in the Chamber or a large formal room. The Committee members sit around the table. Other members of the Legislative Assembly may also come in and ask questions. The Committee holds an *in camera* briefing session with the Committee staff first and then with the Auditor General. Lots of questions are asked at that time, she said, and it is viewed as a chance to rehearse or test out questions before the hearing.

Yukon: The current PAC members have very little experience and there is little understanding of the PAC's role, said **Floyd McCormick**, Clerk of the Legislative Assembly. Therefore, he believes the challenges for the PAC at this time are less about the "mechanics" of a hearing or committee business, such as preparing questions or exchanging opening statements, and more about understanding the purpose of the PAC. This is particularly the case for the government members, including the two ministers who currently sit on the PAC. Mr. McCormick said they find it difficult to understand why they should question deputy ministers in this public forum instead of leaving the matter for the minister to handle privately.

Overall, the Committee sees little purpose in its work if the Auditor General has issued his report and recommendations and the government has responded. Mr. McCormick also remarked that the PAC is heavily dependent on the Auditor General for information; the Committee has no research support, only Mr. McCormick to serve as clerk. However, he said things may change and that even if the PAC is not functioning well, he believes it is important and worthwhile.

Mr. McCormick was asked about Yukon's ability to appoint its own auditor general. He said that legislation does allow for this, but that he has never heard anyone speak about it. He believes the general feeling among people in Yukon is that there is no need to go to the trouble and expense of having its own auditor general when the territory is already well served by the Auditor General of Canada.

2013 conference

At the closing of the session, Mr. Baldwin asked if there were any suggestions for topics to be covered at next year's conference. **Craig James**, Clerk of the British Columbia Legislative Assembly, said it would be interesting to hold a session on auditors' and legislators' "expectations gap." At two conferences in the late 1980s or 1990s they held sessions on that topic, he said, which were provocative and produced lively discussion. It is rare that the two groups have an opportunity like that to come together and talk about their expectations, so he thought it could be a good topic to revisit for next year's conference.

Mr. James also suggested a session focussing on witnesses. This would be a chance for auditors and PAC members to learn more about how witnesses prepare for a hearing, including the guides that some jurisdictions produce, and in general about the experience of being called as a PAC witness. Mr. Baldwin thought it could be interesting to hear from a "safely retired" former deputy minister about his or her experience appearing before a PAC, which would be a "view from the other side." Mr. James said that they had tried to arrange that in 1996 when British Columbia hosted the conference, but were unable to find any former deputy ministers willing to participate.

Mr. James offered to provide some other suggestions to the host jurisdiction, Saskatchewan, over the coming year.

EFFECTIVE QUESTIONING WORKSHOP

Chair: *Louis Tapardjuk, Co-Chair, Standing Committee on Oversight of Government Operations and Public Accounts, Legislative Assembly of Nunavut*

Facilitators: *Geoff Dubrow, Principal Associate, CCAF-FCVI Inc.*
Paul Lohnes, President and CEO, CCAF-FCVI Inc.

Louis Tapardjuk, Co-Chair of the Nunavut Oversight Committee, opened this session, noting that effective questioning has been a challenge for his committee, as it is for many PACs.

Paul Lohnes and **Geoff Dubrow** presented some general guidance on asking effective questions, based on CCAF materials, and led delegates in a discussion of different practices and common challenges among PACs. Mr. Lohnes and Mr. Dubrow referred to the CCAF boxed set of guides for PACs, which was distributed to delegates and includes a guide titled *Preparations for Hearings and Frequently Asked Questions*. They also showed two video clips of hearings of the United Kingdom's PAC as examples of the challenges members often encounter when questioning a witness.

A strategy for holding an effective hearing, Mr. Lohnes said, begins with setting objectives for the hearing. This includes agreeing, as a committee, on what the key issues raised in the audit report are; exploring the seriousness of the consequences of the issues or problems; considering ways in which the government might deal with the issues; and getting acceptance from government officials for the responsibility to take action.

If the PAC will be dealing with the Auditor General's recommendations in its hearing, the committee's strategy could include asking for a status report from the department. Witnesses' answers often tend to be vague. Referring to a status report can help members ask specific questions about the progress being made, and therefore draw out more specific answers, Mr. Dubrow said. The PAC can also look to the government's performance report to see if the issues have been addressed.

The facilitators showed an example of a federal status report. These reports are all made publically available online. **David Christopherson**, Chair of the federal PAC, said that the Committee would also have information even more up-to-date than the status report when going into a hearing. PAC staff would have already brought the Committee's attention to any areas where progress was lacking. At the federal level, he noted, the PAC has a bit more support than most, and members rely on clerks and analysts a great deal. He added that if the department in question has agreed to implement the Auditor General's recommendations, the PAC requires the department to bring an action plan to the hearing.

When it comes to questioning witnesses, the suggested approach is to focus on the action that has been taken to rectify the problems identified in the audit report. It is important to assess whether the witness understands the seriousness of the problem and is taking the recommendations seriously, Mr. Lohnes said. The PAC should try to avoid "blaming and shaming" and instead aim to have a constructive discussion emphasizing the interests of the taxpayer and the public. Committee members should look out for witnesses using jargon, bafflegab or delaying tactics.

The scope of the inquiry needs to be clear; PAC members should know what the purpose of the inquiry is and what the limits are, Mr. Lohnes said. The most common example of going beyond the scope of the inquiry is debating issues of policy.

Delegates' discussion then centered on the following themes:

Questions relating to policy

Mr. Dubrow recalled that at the 2011 conference, delegates held a lengthy discussion on the issue of straying from the scope of an inquiry, where they remarked how it can be quite difficult to determine when a line of questioning has strayed into policy. Mr. Dubrow said that the committee chair has the responsibility of keeping questions from entering into areas of policy, and it is usually his or her own members (i.e. opposition members) who are most likely to ask policy questions. However, he added, it can also be the case that government members are too quick to object to a line of questioning by suggesting that it is straying into policy. As soon as someone raises the idea that the questioning has turned political, the tone of the session will likely change—regardless of whether the questions truly had strayed into policy.

Mr. Tapardjuk said that he often reminds members of his committee that there is another forum for questions of policy: question period. That, he said, is the place for getting answers from ministers. Within the committee, members should stick to their mandate and focus on questions of administration.

Mr. Christopherson said that his committee faces this issue often. As Chair, his approach is to allow some latitude; because restrictions in the House are tight, greater latitude is usually permitted within committees to allow members to speak their minds. He added that new PAC members quickly learn techniques for weaving other issues into their comments and questions.

A practice that helps to keep questioning away from policy issues, Mr. Dubrow said, is to focus on what has been done to rectify the situation since the audit. He told the delegates that CCAF is developing some sample questions like these. The questions would focus, for example, on understanding if the issue was a one-time occurrence or systemic problem; what is being done to ensure the problem will not happen again; and, if the department had agreed to implement recommendations but failed to do so, why.

Time allotted for questioning

Delegates' discussion illustrated that PACs follow different practices and that the amount of time allocated varies greatly. Representatives of several jurisdictions described how time for questioning is allotted in their committees and the benefits and challenges presented by these practices.

Canada – Mr. Christopherson outlined the practice of the federal PAC. The timing and order of questioning slots for PAC hearings is determined at the beginning of each parliament, based on the number of seats. Speaking slots are five minutes each and alternate between government and opposition caucuses. In a hearing, it is up to each caucus to decide how to use its speaking slots; a caucus may choose to have one member take several slots to continue a line of questioning, particularly if this member is an expert in the matter at hand. Mr. Dubrow pointed out that this is the only jurisdiction in Canada where a government member leads off the questioning.

Mr. Christopherson is fairly firm about timing, though he will allow someone to finish a sentence. If someone objects to a member's line of questioning, Mr. Christopherson may respond that if this member wishes to use his own five minutes to go off on a tangent, it is his time to use as he wishes. This response reminds the questioner of his limited time and that it may not be useful for him to be following this line of questioning.

The format of short alternating speaking slots can make it difficult to build momentum in questioning, Mr. Christopherson said, but he noted that caucuses know how many speaking slots they will have and they often come into a hearing with a strategy prepared. Still, "drilling down" in just five minutes of questioning remains a big issue for the PAC. The benefit of committee staff support is clearly seen here, he said, as staff's contribution to preparing questions is very helpful. It was also mentioned that speaking slots were eight minutes long in the previous parliament. In Mr. Christopherson's opinion, that was a little better; five minutes is rather tight, he said.

Nova Scotia – In the Nova Scotia PAC, each caucus has the floor at least twice. For the first round of questioning, each caucus is given 20 minutes. Any remaining time is then allocated equally among the caucuses. Meetings are generally two hours long, but can be much longer on occasion.

Keith Colwell, Chair of the PAC, said he thinks this approach works reasonably well. Everyone knows how much time is available to them and may choose to use that time however they see fit. It can take some time to get to an answer, he said, and if the time allowed for questioning were as short as five or eight minutes, a witness could drag things out long enough to avoid giving an adequately thorough or appropriate response.

As Chair he is firm on time and will cut questioners off when their caucus's time has expired. If a questioner is cut off though, the next caucus may choose to continue with that question.

Ontario – For the Ontario PAC, member **Liz Sandals** said, the number of seats on the committee reflects the make up of the legislative assembly, but time for questioning is divided equally among the caucuses. Like in Nova Scotia, the PAC has traditionally used longer time blocks of around 15 or 20 minutes; during recent hearings on the Ornge air ambulance service, the Committee used time blocks as long as 30 minutes Ms. Sandals said. Longer time blocks like these allow members to ask follow-up questions immediately, rather than waiting until a subsequent round of questioning. She added that there is usually some flexibility in the timing. A member may ask to go a little over the allotted time or to carry over some extra time to a subsequent round of questioning.

Ms. Sandals remarked that experienced deputy ministers can be crafty and may try to dodge questions by not giving substantive answers. With 20 minutes for questioning, PAC members have the opportunity to push for a real answer. **France Gélinas**, also a member of the Ontario PAC, added that 20 minutes allows you to bring a witness back to the topic at hand if the witness is going off on a tangent and trying to ignore the real issue. She thinks it would be quite challenging for a new member to have only five minutes; you would have to be very good at posing your question, she said.

Alberta – Rob Anderson, Chair of the Alberta PAC, explained that in his committee, questions are not held to a time limit; instead each member may ask one question and then one supplemental question. This practice can mean it is difficult to “dig deep,” he said, and from what he has heard here from other delegates this limitation seems rare. Mr. Anderson commented that to have a five-minute speaking slot, as members of the Federal PAC do, would feel like “an eternity.” **David Dorward**, Deputy Chair of the Alberta PAC, added that because 21 members sit on their committee, a hearing would take far too long if members were given longer speaking slots or permitted to ask more questions.

New Brunswick – Mr. Dubrow asked about the practices in New Brunswick. The PAC does not have time limits on questioning, Chair **Rick Doucet** said. Caucuses alternate, with the opposition beginning the questioning.

Being persistent when witnesses are being evasive

Mr. Dubrow remarked that the format of a hearing and how questioning time is allocated both relate to PAC members’ ability to be persistent in their questioning. He also mentioned that members often have a question prepared in advance, but no supplementary question. If the witness’s answer to the question is not satisfactory, the member may not be able to come up with an effective follow-up question on the spot.

Mr. Christopherson remarked that this illustrates a benefit to having the legislative auditor present as a witness, “at the table,” during hearings, as PAC members can turn to the auditor for an opinion on whether an answer was adequate. The auditor’s insight into the issues can help the PAC members determine if they should continue persistently questioning a witness and can help to keep the focus on the key issues. No one understands the report better than the auditor, Mr. Christopherson said. In his experience, opposition members of the PAC use the legislative auditor as a resource more often than government members do.

Ms. Gélinas commented that sometimes a witness will select specific words from her question to focus on, deliberately ignoring what she is really asking. A crafty witness can use a weakness of your question against you, she said, especially if you are dealing with an area where you have little expertise and the witness knows the subject matter inside and out. In such cases you need to be persistent in your questioning.

It was also noted that a committee as a whole can be persistent, not only a single questioner. Ms. Gélinas and Ms. Sandals described how the Ontario PAC has worked cooperatively to obtain answers during hearings. For instance, members have picked up others’ questions and all caucuses have chosen to continue a line of questioning.

In response to a video example where Mr. Dubrow suggested the questioning may be verging on badgering the witness, Mr. Christopherson said that members on his PAC can be even more aggressively persistent. They are not shy about telling a witness that an answer is unacceptable and explaining why. The tight timing for questioning also impacts the dynamics; a member may jump in and say, “Excuse me, I have limited time and you are not answering my question.” This willingness to interrupt a vague answer and insist on a more appropriate answer is part of the culture of the PAC, he said. He added that if a witness is being very evasive, the media will often pick up on this and cover the story, which contributes to transparency and accountability.

After watching a video clip where a witness continued to give vague, unhelpful answers, delegates discussed the role of the PAC chair in such a situation. Mr. Anderson, Chair of the Alberta PAC, suggested he would direct the witness to respond to the question by saying, “Please answer the member’s question.” **Bruce Ralston**, Chair of the British Columbia PAC, said it is a question of judgement and depends on how egregious and deliberately evasive you think the witness’s answers are. He might say to the witness, “It appears to me you have not answered the question. Would you please reconsider your answer and direct yourself to the question that was asked?”

Role of the Chair in questioning

Larry Maguire, Chair of the Manitoba PAC, noted that it was interesting to see the PAC Chair begin the questioning in one of the video examples. He wondered though, who would cut off her questioning if it went on too long or strayed into the area of policy. In Manitoba, the rules do allow for the Chair to ask questions, but that would be later in a hearing, not at the very beginning of the questioning as in this example.

Mr. Christopherson said that as Chair of the federal PAC he is entitled to have an input, though it has to be a clear and succinct comment or question. Were he not involved in the questioning in some way, his role would be reduced to that of a “traffic cop,” he said.

PAC responses if witness answers are unsatisfactory

Members noted that there can be cases where, by the end of a hearing, the PAC is still not satisfied with the answers received. They discussed what actions the PAC may take in these cases, showing what the consequences of giving evasive answers may be for departments.

In Ontario, Ms. Sandals said, the PAC usually meets *in camera* following a hearing to discuss writing the Committee’s report. However, in cases where the members find they have been unanimously dissatisfied with what they heard from the ministry, instead of proceeding to report writing the PAC will ask the ministry to work on implementing the auditor’s recommendations for another three months, for example, and then reappear before the Committee. In one case, she said, the PAC called a ministry back for another public hearing after going in circles for six months trying to obtain the necessary information.

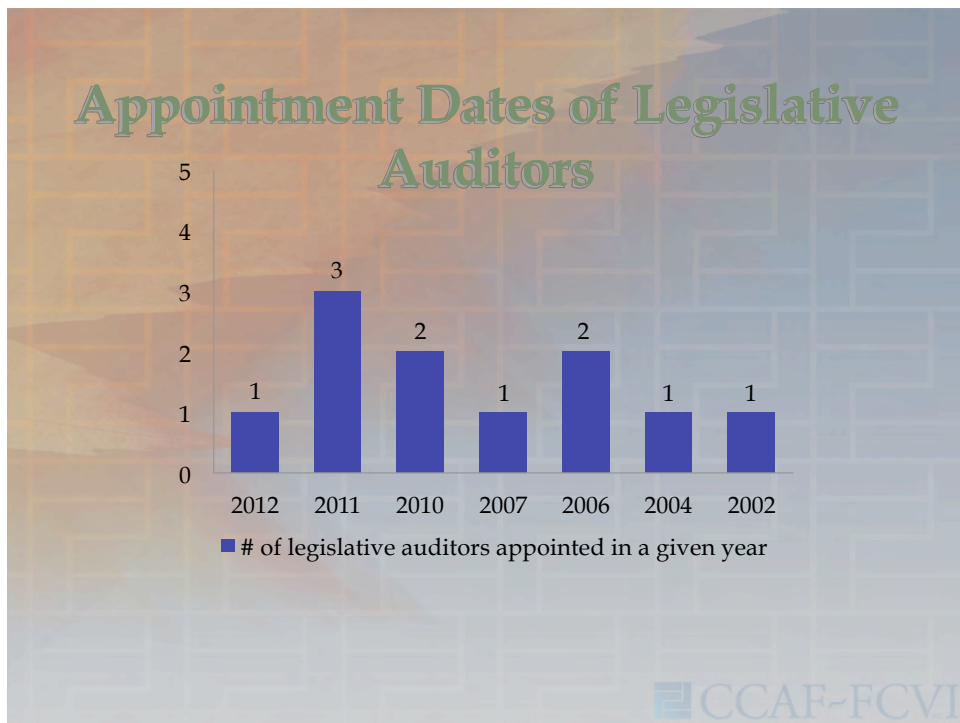
Mr. Maguire reported that the Manitoba PAC recently faced a case where members felt they needed more information but were not receiving it because witnesses were being evasive. The Committee’s regular practice is to pass the report after a hearing, which signals that the PAC is satisfied with the audit report and the answers received from the department. Even if the PAC is not entirely satisfied with the government witnesses’ answers, the Committee may pass the report, knowing that the Auditor General will soon be conducting a follow-up. In this particular case, however, members felt strongly that the witnesses were being evasive. The PAC chose not to pass the report, and the department will therefore be recalled. This was a clear indication to the Deputy Minister that the PAC expects more.

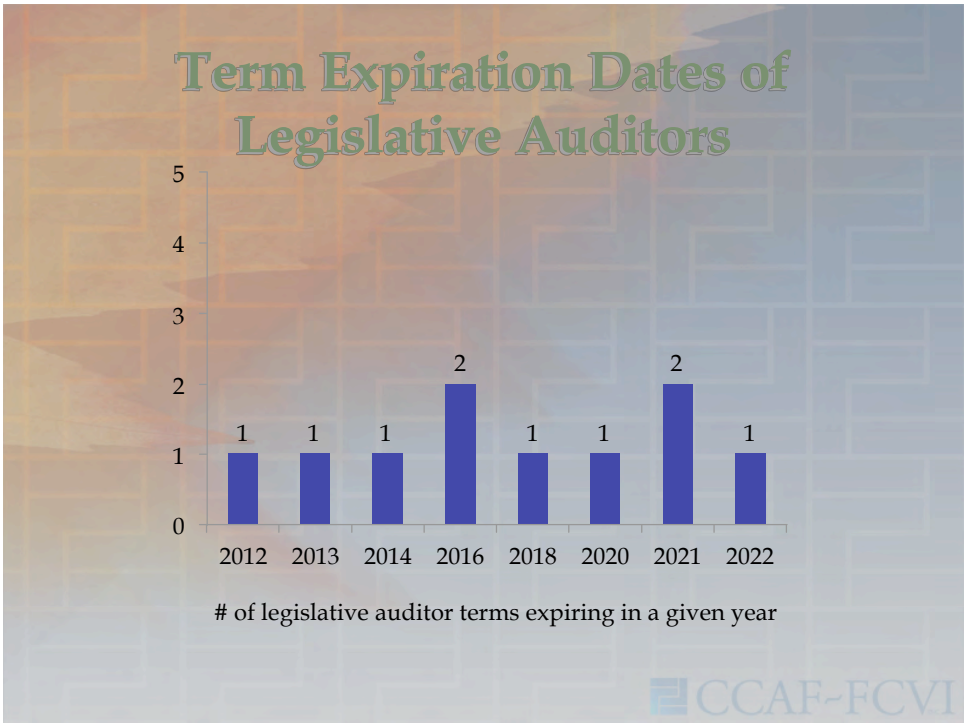
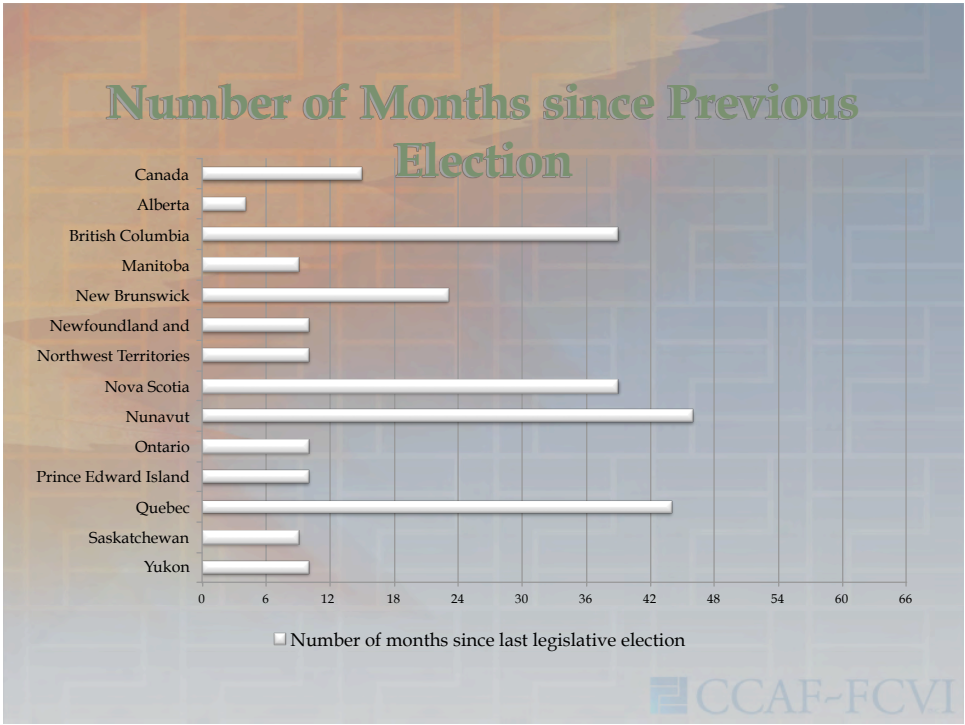
CCAF-FCVI Workshop

Overview of New Developments in PAC and AG Community

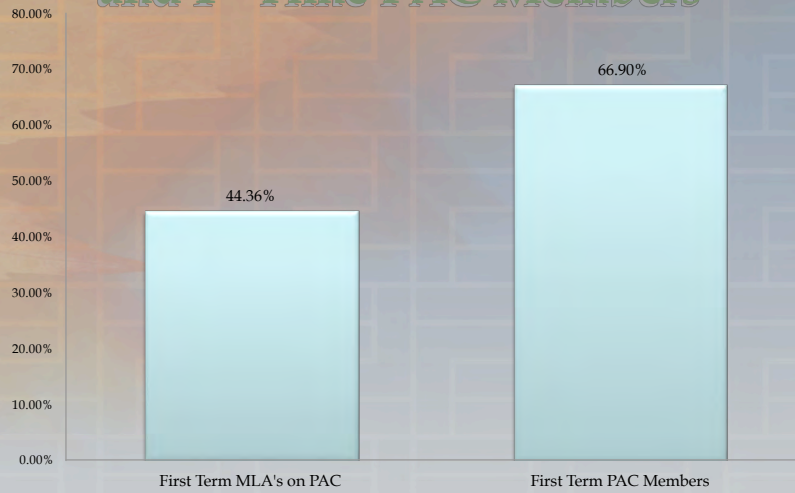


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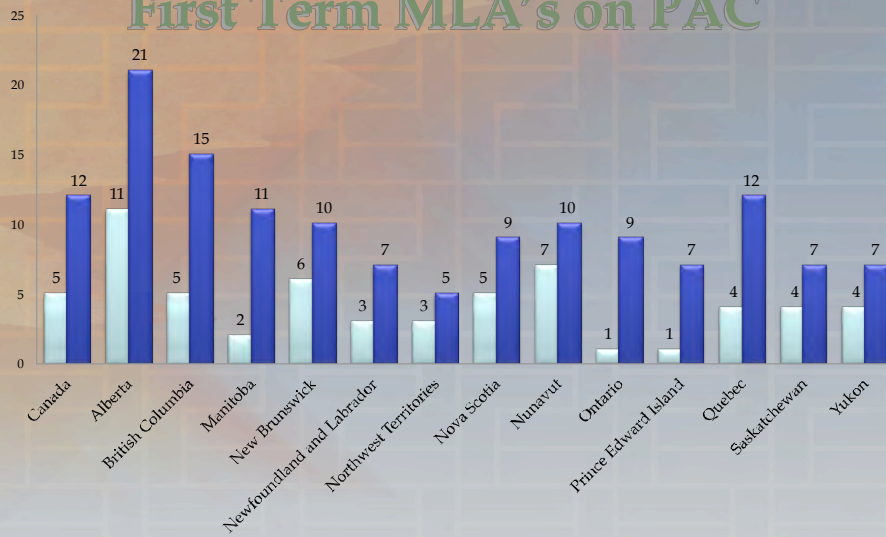


Total % of First Term MLA's on PAC and 1st Time PAC Members



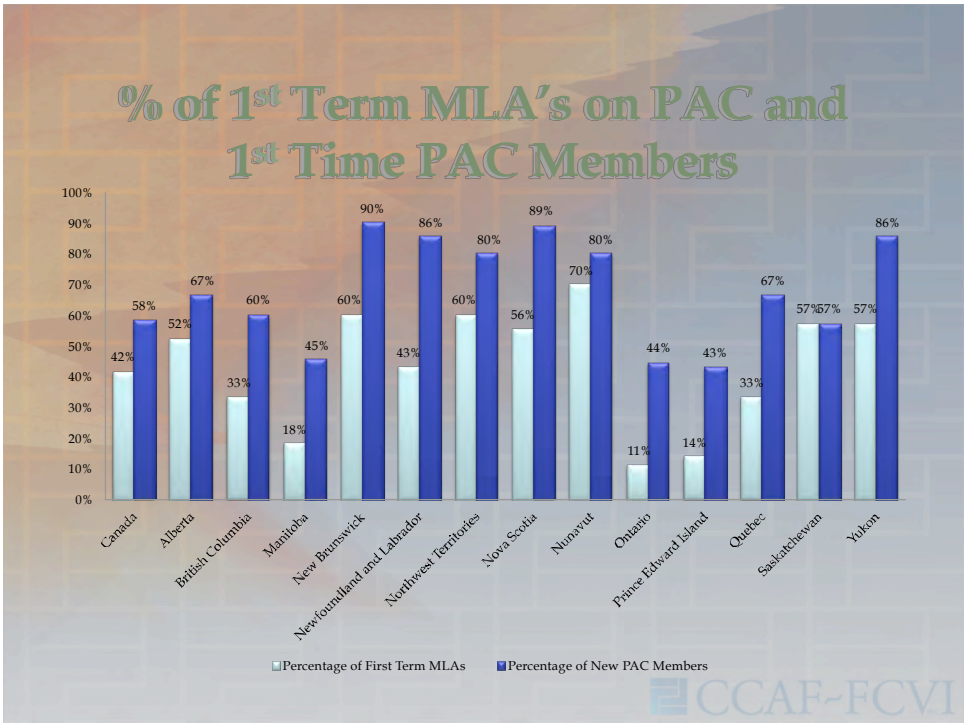
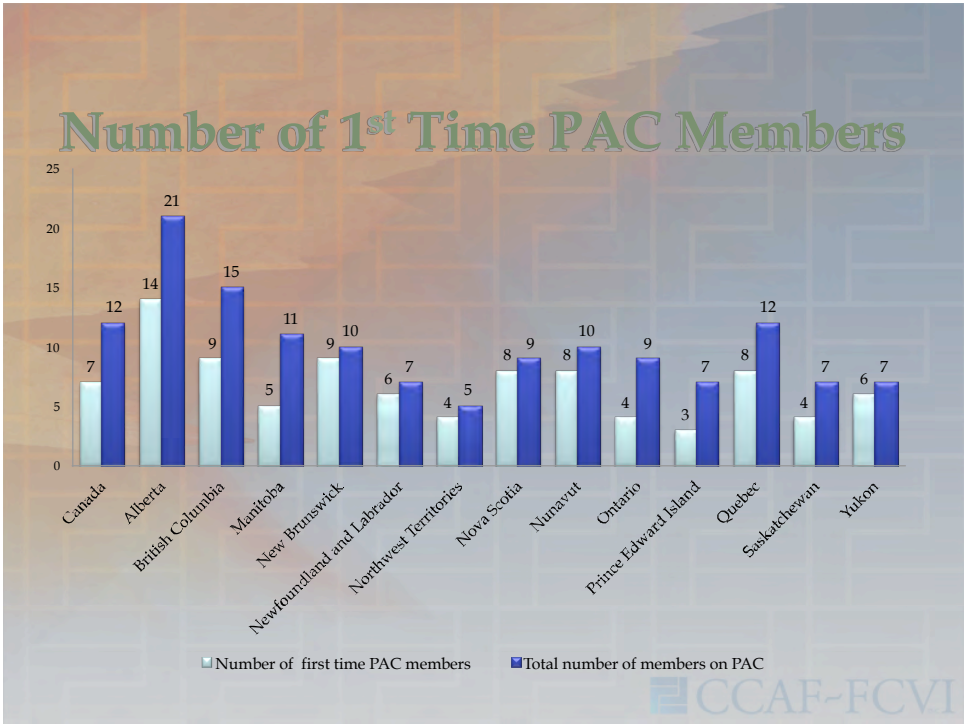
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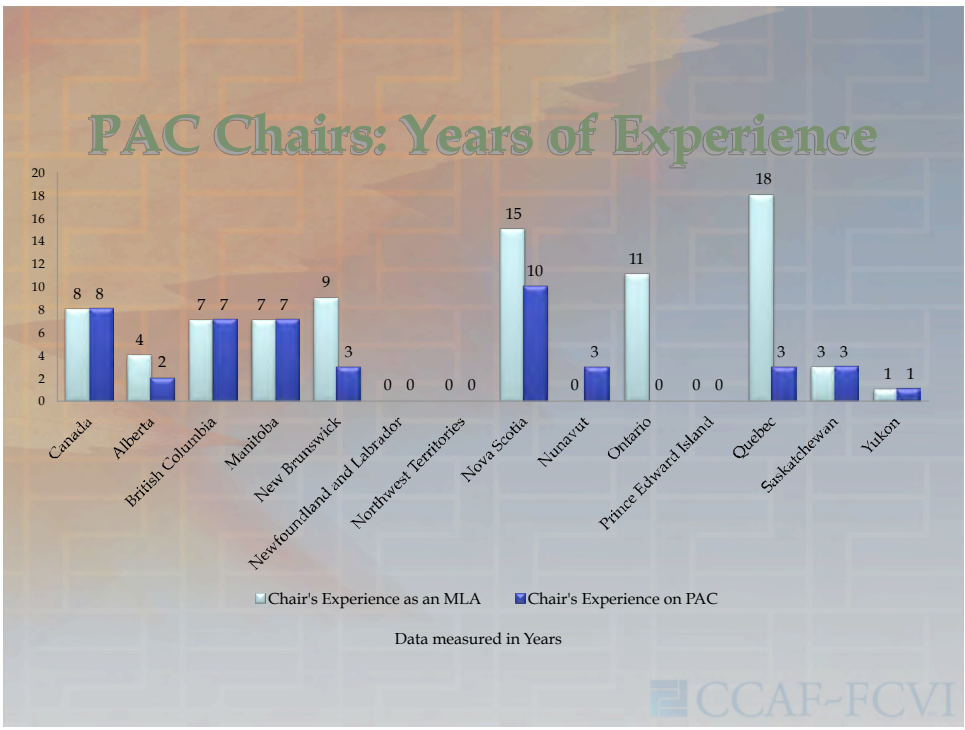
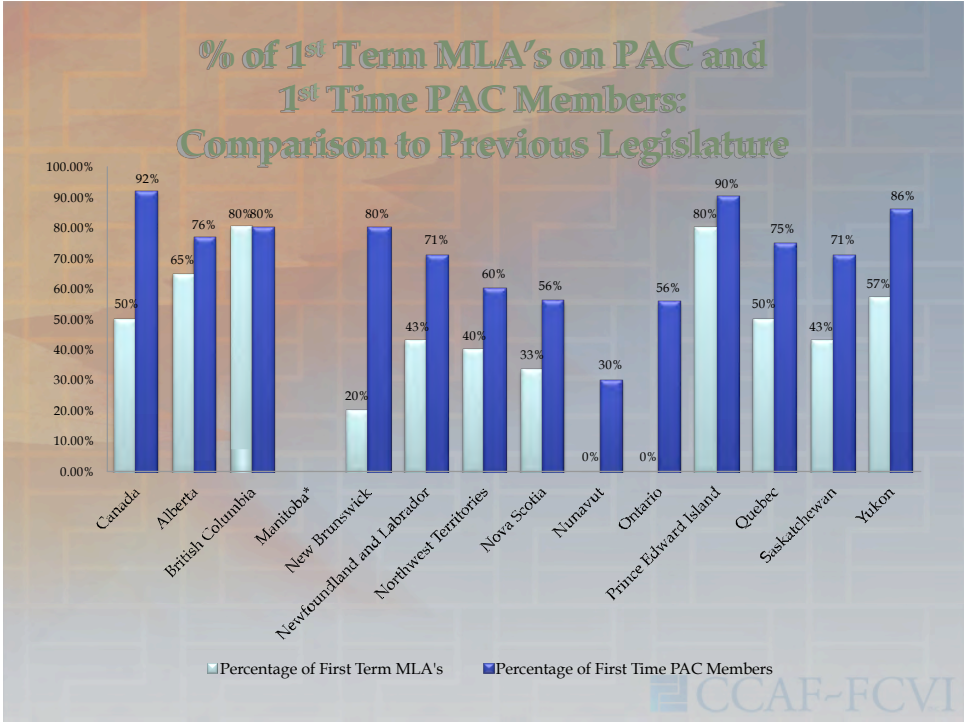
First Term MLA's on PAC



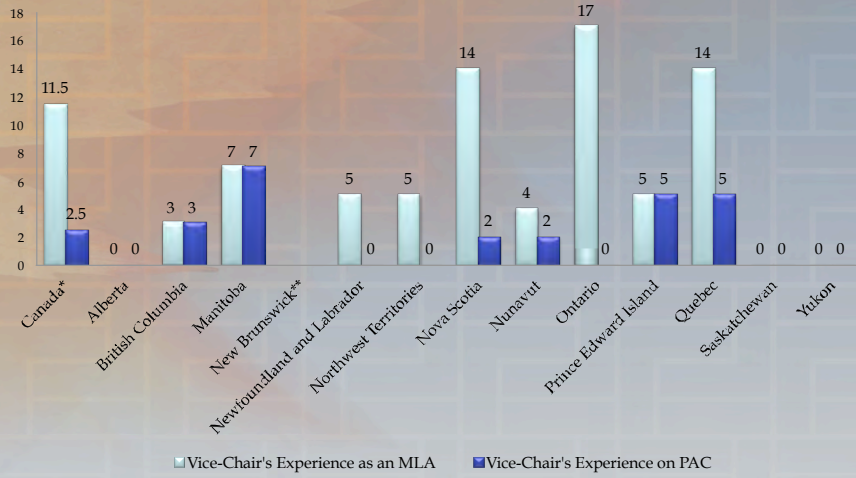
Number of New MLA's on PAC Total Number of MLA's on PAC

CCAF-FCVI





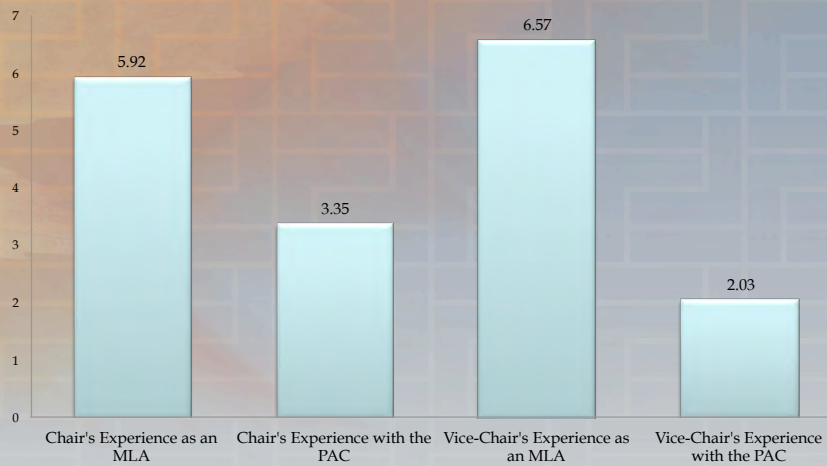
PAC Vice-Chairs: Years of Experience



Data measured in Years



PAC Chairs and Vice-Chairs: Percentage of MLA and PAC Experience




Measured in Years




ANNEX #2 – BEST PRACTICES OF ORIENTATION PROGRAMS FOR NEW MEMBERS OF PUBLIC ACCOUNTS COMMITTEES

CCAF-FCVI Workshop



Joint Business Session #3: Best Practices in Orientation Programs for New Members of Public Accounts Committees
CCPAC-CCOLA Annual Conference
Iqaluit, Nunavut
Monday, August 20, 2012

Facilitated by CCAF-FCVI Inc.



Orientation Practices

In 2008, CCAF-FCVI conducted a detailed survey of PAC practices across Canada, which included orientation and training practices for incoming PAC members. The responses of the eleven of fourteen jurisdictions that responded are listed below:



00 AB – Committee Clerk provides a written package and the AG holds information sessions.

- Briefing sessions with researchers and AG.
- Chair and Deputy Chair attend annual CCPAC conference.



00 BC – Full PAC receives briefings from the Clerk, AG and Comptroller General regarding their respective roles.



00 NB – There is an orientation session on Committees.

Orientation Practices



00 NS - PAC members receive a booklet with both the procedural rules and the rules governing PAC.



00 NT - Receives committee practices and procedures.

- PAC members receive briefings about the services provided by the AG's office.
- Attendance at the annual CCPAC conference.



00 NU - Staff brief members on past work of the PAC. OAG of Canada outlines the role of the AG.



00 ON - Briefing booklet is distributed and members participate in the CCPAC annual conference and parliamentary exchanges.



00 PE - Committee orientation for new PAC members. Additional training includes CCAF materials and CCPAC annual conference.

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Orientation Practices



00 QC - New PAC members receive orientation training in PAC practices and procedures by the Clerk.

- Continuing education is organized by the clerk with the cooperation of high-level ministry officials on a variety of topics.



00 SK - Orientation provided to PAC following every election.

- PAC members are offered an individualized orientation specific to their needs.
- Training provided by Clerk.
- Offices of the Provincial Auditor and the Provincial Comptroller are available to assist members.
- PAC members are encouraged to attend annual meetings of CCPAC and local events by other organizations.



00 YT - New members are provided with a handbook on procedures. Orientation provided by Clerk and AG staff at the first meeting.

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