



CCPAC / CCOLA  
**ANNUAL JOINT CONFERENCE**

WINNIPEG, MANITOBA – AUGUST 2015

CONFERENCE PROCEEDINGS



# **36<sup>th</sup> CCPAC-CCOLA Annual Joint Conference and CCPAC Session 24–25 August 2015**

## **Proceedings**

### **Introduction**

The [36th CCPAC-CCOLA](#) (Canadian Council of Public Accounts Committees and the Canadian Council of Legislative Auditors) annual joint conference took place in Winnipeg, Manitoba, with joint sessions held on 24 August and separate sessions and meetings held on 25 August. The joint conference was an opportunity for legislative auditors and public accounts committee (PAC) members from all Canadian provinces and territories to meet and discuss current practices, trends, and shared issues of interest.

The 2015 joint conference focused on effective relationships between legislative auditors and on improving PAC effectiveness through recommendations and follow-up.

### **Opening Remarks**

The conference host co-chairs (Reg Helwer, Manitoba PAC Chair, and Norm Ricard, Auditor General of Manitoba) welcomed conference participants to Winnipeg. Reg Helwer introduced the conference keynote speaker.

### **Keynote Speaker**

[Mary Scanlon](#), Member of the Scottish Parliament and Deputy Convener of the Public Audit Committee at the Scottish Parliament, shared her experience with the Scottish Parliament. She stressed the importance of the public accounts committee, and expressed her delight with finally being appointed to the committee after years of trying. She noted why she sees it as the most important committee in Parliament. Ms. Scanlon suggested that a good audit goes a long way toward financial stability. She highlighted a number of the committee's specific features and answered questions from the audience.

### **Building and Maintaining Effective Relationships between the PAC and the Legislative Auditor**

This panel explored how constructive relationships between the PAC and the legislative auditor can enhance the effectiveness of both bodies.

John Reed, Vice-President, Performance Audit and Oversight at CCAF, introduced the importance of the PAC–auditor general relationship. The CCAF 12 Attributes guide states: “the relationship should be close and mutually supportive and built on shared trust and unity of purpose, but with distinct roles and independence of action.” Mr. Reed drew participants’ attention to CCAF’s newly [updated e-document](#) of the 12 attributes, which lists practice highlights and Canadian facts.

## Panel members

Ernie Hardeman, Chair, Standing Committee on Public Accounts, Ontario

Bonnie Lysyk, Auditor General, Ontario

Allan MacMaster, Chair, Standing Committee on Public Accounts, Nova Scotia

Michael Pickup, Auditor General, Nova Scotia

**Ontario**—Mr. Hardeman and Ms. Lysyk co-presented this document. Ms. Lysyk began with an overview of the audit office and of the support provided to the PAC. In Ontario, the relationship between the auditor general (AG) and the PAC is fostered from the beginning of a legislative session, with the AG providing orientation to PAC members. The AG attends PAC meetings to both assist and advise. Other factors that contribute to a mutually successful relationship include mutual respect, focus on their aligned mandates, independent and non-political AG staff, ongoing feedback, and regular meetings.

**Nova Scotia**—Mr. MacMaster and Mr. Pickup co-presented [this document](#). After providing an overview of PAC–AG interactions and background of the PAC and Office of the Auditor General (OAG), Mr. MacMaster and Mr. Pickup outlined the importance of a positive relationship between PAC and OAG. They provided the following examples of things that lead to a positive relationship: streamlined communications, communication around follow-up process, and having public accounts on the agenda for PAC hearings. They noted that having realistic expectations of what both offices can offer, maintaining respect for impartiality of questions, and the independence of their offices are key to supporting a mutually beneficial relationship.

## Instituting Change: British Columbia’s New Follow-Up Process

This session provided an overview of British Columbia’s new follow-up process, which requires audited departments and agencies to provide action plans to the PAC.

Geoff Dubrow, Principal Associate, CCAF, opened the session and highlighted the relationship between legislative auditors and PACs.

## Presenters

Bruce Ralston, Chair, Select Standing Committee on Public Accounts, British Columbia

Mike Morris, Member, Select Standing Committee on Public Accounts, British Columbia

Carol Bellringer, Auditor General, British Columbia

Kate Ryan-Lloyd, Clerk to the Committee, Select Standing Committee on Public Accounts, British Columbia

The [presentation](#) began with an overview of the British Columbia PAC. Panel members opened by noting that exposure to follow-up processes in other jurisdictions, largely through participation in CCPAC-CCOLA conferences, was a catalyst to change the previous follow-up approach, where progress reports submitted by departments were published—with no assurance—by the OAG. Under the new plan, the audited organization submits an action plan to PAC, and this forms part of its presentation to PAC. PAC requests an updated action plan (approximately one year after the initial presentation). The OAG then determines what audits

require additional follow-up. The new process ensures that departments are accountable to the legislative assembly and minimizes impact on the OAG budget.

## **Enhancing PAC Impact: Getting Action Through PAC Recommendations and Follow-up**

Geoff Dubrow, Principal Associate, CCAF, began the session with a brief overview of the benefits of recommendations issued by the PAC, in the jurisdictions that use them.

### **Presenters**

Sylvain Gaudreault, Chair, Committee on Public Administration, Quebec

Richard Merlini, Vice-Chair, Committee on Public Administration, Quebec

Danielle Chartier, Chair, Standing Committee on Public Accounts, Saskatchewan

Alex Smith, Analyst, Library of Parliament, House of Commons

Sylvain Gaudreault led this session with a [presentation](#) on getting results through recommendations and follow-up. In Quebec, after an AG report is made public, the following steps are taken: the department or entity submits an action plan to the PAC and the AG, a public hearing is held, the committee makes recommendations (or reiterates the AG's recommendations), the implementation of recommendations is monitored, and reports are created on the implementation of recommendations. This process enables the committee to measure the effectiveness of its recommendations.

Danielle Chartier began [this presentation](#) with an overview of the PAC. When considering the AG report, the PAC can take any one of the following courses of action: concur with the recommendation, concur with the recommendation and note progress toward compliance, concur with the recommendation and note compliance, disagree with the recommendation, or adopt an independent recommendation.

Alex Smith provided a [presentation](#) that outlined how the House of Commons PAC gets action through recommendations and follow-up. The federal PAC requests action plans from departments and agencies on how they will implement changes. PAC reports focus on Office of the Auditor General of Canada performance audits, which make recommendations to government and require a government response within 120 days. Mr. Smith noted that clear recommendations are key to effective follow-up.

## **Joint Conference Closing Remarks and Invitation to 2016 Conference in Northwest Territories**

Conference co-chair, Reg Helwer, thanked the speakers and moderators for their participation in the meeting and outlined further logistics of the conference. He then introduced the host co-chairs for the 2016 Conference to be held in Yellowknife, Northwest Territories.

Daryl Dolynny, Chair of the Standing Committee on Government Operations, Northwest Territories, and Michael Ferguson, Auditor General of Canada, explained the audit process in the territory and encouraged people to attend the conference. Norm Ricard, Auditor General of Manitoba, concluded the day's events by thanking the presenters and conference organizers.

## **Issuing Recommendations: How-To Workshop**

**Moderator:** Geoff Dubrow, Principal Associate, CCAF

The session focused on how PACs can issue the most [useful recommendations](#) for departments and agencies. Mr. Dubrow provided a number of sample recommendations and discussed options from different jurisdictions. Drawing on an example from the United Kingdom, participants were given the opportunity to explore potential recommendations.

## **Effective Questioning**

**Moderator:** Geoff Dubrow, Principal Associate, CCAF

Mr. Dubrow ran a workshop-style session on how committees can [effectively question](#) witnesses. He outlined how PACs can run more effective meetings through clear planning. He also noted the importance of supplementary questions. Drawing on examples from the United Kingdom, he demonstrated ways that committees can more effectively question witnesses.

## **Improving Parliamentary Oversight: The Future of CCAF Programming**

### **Moderators**

John Reed, Vice-President, Performance Audit and Oversight, CCAF  
Lesley Burns, Director, Oversight, CCAF

In this session, Mr. Reed and Ms. Burns began with an overview of existing CCAF programming and presented ideas on the future direction of the program. Next, they facilitated an interactive session to gather input from PAC chairs, vice-chairs, members, clerks, and researchers on what they would like to see from the CCAF oversight program. A selection of suggestions from participants include the following.

### Information products

- Jurisdictional benchmarking product to compare jurisdictions in Canada
- Roadmap to achieve an attribute, if a PAC is weak in an area
- Discussion papers, including papers from academics
- Online library of effective questioning video clips
- More information on best practices

### Workshops

- Understanding the audit process for PAC members
- Introduction to PACs

### Other offerings

- Have a member of CCAF attend a PAC meeting and provide feedback on how it could be improved
- Products to assist in developing the relationship between the AG and PAC

### Tools

- Something to help other members of the assembly and the public to understand what a PAC is
- Up-to-date directory of PAC staff members
- A place to file committee reports so that all PAC reports are in one place
- Short e-learning videos
- Chat room for staff to exchange ideas
- Recommendations registry that tracks if a department has implemented a recommendation, including a reminder when they are due to be completed