The Attributes of an Effective Public Accounts Committee were prepared for CCPAC by CCAF in consultation with CCAF’s Public Accounts Committee (PAC) Advisory Group. CCAF would like to express its gratitude to the members of the PAC Advisory Group for providing extensive and invaluable feedback. The Attributes were endorsed by and are intended to reflect the views of the PAC community more generally.

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Appendix 1: Conceptual Framework – From 6 Enablers to 12 Attributes ..... 34
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The attributes of an effective Public Accounts Committee play a unique role within the legislature. Unlike most committees, they are not involved in the legislative process and do not consider legislative bills. They are supposed to examine the financial statements or public accounts; examine whether the government has spent funds for the purposes intended by the legislature; examine whether the government has spent funds with due regard to economy and efficiency; and examine whether the government has the means to measure its own effectiveness.

The membership of a committee is representative of its specific region and varies widely in language, culture and gender, among other factors. Members must consider the values, history and dynamics of their jurisdiction, the committee's operating practices and the public's demands and expectations. Size matters: if the legislature is large, members will likely have specific responsibilities; if small, members will likely be generalists.

Elections, turnover on the committee and substitutions of membership are three reasons why PACs need to constantly orient committee members about effective working practices.

This document, which identifies the attributes of an effective PAC, is intended to serve as an orientation and reference for PAC members. It is deliberately concise and can be used as a reference guide to important characteristics of an effective PAC.

Each attribute is presented on one page for ease of reading. Examples of practice highlights are included to demonstrate applications of each attribute and to illustrate the variations in practices in different jurisdictions.

Canadian survey trends are included below each attribute (where applicable). Most of the data is derived from the 2008 CCAF-KPMG-World Bank Institute survey of Canada's 14 PACs; some data is taken from a survey conducted in 2004 by CCAF.
**BACKGROUND**

Since CCAF’s creation in 1980, the Foundation has worked closely with the Canadian Council of Public Accounts Committees (CCPAC) to develop innovative means to strengthen Canada’s PACs and enhance cooperation between PACs and the legislative auditors.

CCAFC’s first major research project was to examine the role and function of Canadian Public Accounts Committees and legislative auditors. In 1981, CCAF published a report on *Improving Accountability: Canadian Public Accounts Committees and Legislative Auditors*. In 1989, CCPAC published a series of guidelines for a model Public Accounts Committee in Canada. Many other studies and resources for PACs have followed.

More recent CCAF studies and products have assessed trends in PAC effectiveness and set out good practices to strengthen PAC capacity. CCAF based the 2006 “Guide to Strengthening Public Accounts Committees” on the findings of a survey of the 14 Canadian PACs conducted in 2004. On the basis of the 2004 survey and the 2006 PAC Guide, CCAF developed a model for “An Effective Public Accounts Committee.” Between 2006 and 2009, CCAF used and adapted this model for numerous PAC orientation sessions in Canada.

In 2007, CCPAC asked CCAF to develop a vision for a ‘PAC of the Future’, comprising key concepts to guide the PAC ten years hence. (See text box below.)

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**CCAFACT**

**Presented Three Key Concepts for ‘The PAC of the Future’ at the Annual Joint Meeting of the Canadian Council of Public Accounts Committees and the Canadian Council of Legislative Auditors in 2007**

- An accountability-driven PAC focused on bringing about corrective action in order to improve public administration and planning;
- A PAC with the institutional capacity to brief members, write committee reports, and liaise with departments and agencies to monitor whether corrective action is being taken;
- An experienced PAC with a consistent membership that understands the unique role of the PAC.

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### Attributes of an Effective Public Accounts Committee

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<td>Agreement on role of PAC to strengthen public administration?</td>
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**Communication with the legislature, media and public**
In 2008, CCAF, in cooperation with KPMG and the World Bank Institute, conducted a survey of PAC practices in Canada. The results, presented at the annual meeting of CCPAC and the Canadian Council of Legislative Auditors (CCOLA) in 2008 in Whitehorse, provided a snapshot of current PAC activity across Canada. The results also highlighted certain trends, issues and challenges for PACs in Canada.

At the Whitehorse meeting, some CCPAC members proposed that CCAF develop a brief, concise and easily accessible document to consolidate the key themes and issues regarding PACs that have emerged:

- The cutting edge practices of PACs in Canada;
- Recent thinking about PAC practices (i.e. the role of the PAC in communicating value-added);
- Recent trends and developments.

At the request of CCPAC, CCAF agreed to outline the characteristics or attributes of an effective PAC and facilitated the development of a draft version of the Attributes for discussion at the 2009 CCPAC conference in Edmonton. CCAF in part based this draft on previous studies, surveys, presentations and reports for CCPAC, as well as discussions with CCPAC and its members. In addition, CCAF has reviewed research on PACs conducted by the World Bank Institute and others.

The 12 Attributes, prepared for discussion with the Canadian Council of Public Accounts Committees, cover the following:

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</table>
CONSTRUCTIVE PARTISANSHIP
PACs function more effectively when members develop constructive working relationships with each other and with witnesses, and when members focus on improving the administration of government policy and programs.

RELATIONSHIP WITH THE LEGISLATIVE AUDITOR
A significant factor contributing to the effectiveness of a PAC is its relationship with the legislative auditor. 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.

REPORTING
PAC members may have a different perspective than the legislative auditor. In addition to adopting or supporting the legislative auditor’s recommendations, the PAC may wish to make recommendations and observations that reflect their unique viewpoint.

FOLLOW-UP PROCESS
PACs can close the accountability loop by holding follow-up hearings and by monitoring the implementation of recommendations.

PERFORMANCE AND IMPACT
By assessing their impact and value-added, PACs can be confident that their work is making a substantive difference in the delivery of public services. This will help the PAC to communicate that difference to the legislature, media and public.

COMMUNICATION
PACs can communicate the results or impact of their work to the legislature, public and media. Communicating results or impact can stimulate public debate and in some cases increase the likelihood that government takes note of the issues raised by the PAC.

THE TWELVE ATTRIBUTES

POWERS AND PRACTICES
To be effective, a PAC should be granted specific authoritative powers, and use these powers appropriately.

LEGISLATIVE SUPPORT
An effective PAC depends upon the support and cooperation of the legislature and of PAC members from all parties.

GOVERNMENT SUPPORT
An effective PAC needs both the support of the government (cabinet) and the cooperation of senior public officials (deputy heads of departments/heads of agencies).

CONTINUITY AND TRAINING
PACs have a particular role and function. It takes time and training for PAC members to understand the unique role, functions and culture of the PAC.

STAFFING AND BUDGET
A PAC needs professional staff support if it is to be effective. Committee clerks and research staff can prepare material in advance of meetings, provide briefings and write reports.

PLANNING
Planning can significantly enhance the effectiveness of a PAC in preparing for meetings and focusing on higher priority issues.
**Standing Orders**

The PAC should be recognized in standing orders and have orders or terms of reference that include the power to examine information and issue reports that request government responses.

**Examine Information**

**Powers and practices to consider:**
- Examining the public accounts (annual financial statements), including any reservations the legislative auditor might report.
- Examining value-for-money/performance audit reports published by the legislative auditor.
- Where appropriate, investigating and examining issues referred by the legislature.
- Undertaking self-initiated inquiries.
- Convening meetings or hearings in public, both in and out of session.
- Requesting and receiving the documentation it considers necessary to adequately perform its functions.
- Calling witnesses from the entire Government Reporting Entity, including local government authorities, the “SUCH” sector (schools, colleges, universities and hospitals) and Crown corporations.

**Issue Reports**

**Practices to consider**
- Reporting substantively to the legislature.
- Making recommendations and requiring the government to respond.
- Recommending that reports be debated in the legislature.

**Practice Highlights**
- In British Columbia, the PAC has its own Terms of Reference, which state the PAC’s powers.
- In Nova Scotia, the PAC’s mandate spells out the “Order of Reference” from the Legislative Assembly. The mandate also includes operating principles and practices.
- The Standing Orders of the House of Commons clearly specify the unique mandate of the PAC.
- In Ontario, the PAC’s role is outlined in the Standing Orders, mandating the PAC to review and report to the House its observations, opinions and recommendations on the report of the legislative auditor and the public accounts of the province.

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**Powers and Practices**

To be effective, a PAC should be granted specific authoritative powers and use those powers appropriately.

**Canadian Trends**

- 4 of 14 PACs have a formal policy that details the regularity of meetings.
- 7 of 14 PACs have the unrestricted right to undertake self-initiated inquiries.
- 11 of 14 PACs have unconditional authority to summon witnesses; the other 3 face some restrictions.
- 5 PACs can invite local government authorities before the PAC.
- 13 PACs can call heads of Crown corporations before the PAC.
EMPOWERMENT

The legislature can play a strong role in supporting the empowerment and the independence of the PAC.

Practices to Consider

The legislature can support the PAC by:
- Allowing the PAC to select topics for hearings or meetings without a reference from the legislature.
- Ensuring the PAC has the power to convene its own meetings.
- Ensuring the legislature has a mechanism that allows PAC reports to be debated in the legislature.
- Allowing for time to discuss the PAC report in the legislature.

COOPERATION

The relationship between government and opposition members on the PAC is very important.

Practices to Consider

- Inform House Leaders and Whips of the importance of scheduling meetings and minimizing substitutions, and turnover and in facilitating availability of meeting space.
- Encourage all members to participate in meetings and ask questions.
- Encourage all members to engage in non-partisan behaviour.

PRACTICE HIGHLIGHTS

- In Quebec, two-hour debates are held in the legislature concerning recommendations formulated in PAC reports.
- In the United Kingdom, a debate takes place twice yearly in the House of Commons Chamber to take note of PAC reports.

CANADIAN TRENDS

- In practice, only 3 of 14 PACs report that the legislature debates PAC reports with any frequency.
- All PACs except one report that the PAC has the right to set its own meetings during a session.
- Most PACs have the power to meet out of session.

LEGISLATIVE SUPPORT

AN EFFECTIVE PAC DEPENDS UPON THE SUPPORT AND COOPERATION OF THE LEGISLATURE AND OF PAC MEMBERS FROM ALL PARTIES.
**Cooperation**

In the Westminster system, the government is accountable to the legislature. Government support of the legislative oversight process can be an important precondition to the effective functioning of a PAC.

**Practices to Consider**

- The PAC has the cooperation of and experiences no interference from the government in planning the timing and subject matter of meetings.
- The PAC has a clearly defined process for access to government documents.
- The government provides additional information and clarifications, where requested by the PAC, about budget estimates, public accounts, performance reporting, government administrative policies, and Financial management controls in the public sector.
- The government encourages departments and agencies to develop action plans to address PAC findings and implement recommendations.

**WITNESSES**

Cooperation with deputy heads of departments and heads of agencies is important if the PAC is to function effectively.

**Practices to Consider**

- Encourage witnesses to be forthcoming in their testimony.
- Prepare or encourage the government to prepare guides for witnesses to explain the purpose of the PAC and the PAC hearing process. It is important to convey the roles and responsibilities of witnesses so they know what to expect.
- Question witnesses in a constructive manner.

**PRACTICE HIGHLIGHTS**

- In British Columbia, the Office of the Comptroller General has a guide for government witnesses appearing before the PAC.
- The federal Privy Council Office has prepared a “Guide for Parliamentary Committee Witnesses” that outlines the responsibilities of civil servants.
- In Ontario, the Ministry of Finance monitors the work of the PAC and helps prepare all ministry witnesses as well as coordinating government responses to the committee.

**Government Support**

An effective PAC needs both the support of the government (Cabinet) and the cooperation of senior public officials (deputy heads of departments/heads of agencies).
CONTINUITY OF MEMBERSHIP

Substitutions and turnover in membership can undermine the training and familiarization of members with the unique function of the PAC.

Practices to Consider
• Ensure that standing orders allow PAC members to be appointed for the life of the legislature.
• Discourage the substitution of members wherever possible.

PROFESSIONAL SKILLS AND EXPERIENCE

Financial literacy and knowledge of the machinery of government can enhance the effectiveness of PAC members. Training and support can increase members’ understanding of their roles and responsibilities.

Practices to Consider
• Make detailed orientation and training material available for new PAC members.
• Provide special orientations to the Chair and Vice-Chair on their roles and responsibilities.
• Create a learning syllabus for PAC members.
• Expose PAC members to developments and practice highlights in other jurisdictions.
• Provide guidance to members on how to best focus on the issues at hand, ask questions, build up their knowledge of the machinery of government and public sector management, and increase their financial literacy and familiarity with non-financial performance information.
• Encourage the appointment of Chairs and Vice-Chairs with substantial legislative experience.

PRACTICE HIGHLIGHTS

• British Columbia’s PAC receives briefings at the start of a new Parliament from the committee clerk, the legislative auditor and the Comptroller General regarding their respective roles.
• In Alberta, the committee clerk provides a written orientation package and the legislative auditor can hold information sessions.
• In Ontario, PAC members receive a briefing book before or at the PAC organizational meeting.
• In Quebec, a member’s guide is prepared for the beginning of each legislature to brief members on recent work of the PAC as well as its practices and operations.
• In Nova Scotia, a booklet that includes the rules governing the PAC and procedural rules adopted by consensus in 1993 is distributed to PAC members.
• In Nunavut, when new members join the PAC, staff brief them on past committee work. Officials from the Office of the Auditor General of Canada outline the role of the office.
• Across Canada, CCAF has provided orientation and training sessions for PACs particularly following elections.

CONTINUITY AND TRAINING

PACS HAVE A PARTICULAR ROLE AND FUNCTION. IT TAKES TIME AND TRAINING FOR PAC MEMBERS TO UNDERSTAND THE UNIQUE ROLE, FUNCTIONS AND CULTURE OF THE PAC.

CANADIAN TRENDS
• In 6 of 14 Canadian PACs, members are appointed for the life of the legislature.
• In 5 PACs, the Chair and Vice-Chair are appointed for the life of the legislature.
• In 2 other PACs, the Chair and Vice-Chair are appointed for the session.
**Sufficient Budgetary and Staff Support**

PACs need sufficient budgetary and staff support to function effectively.

**Practices to Consider**

- Receive sufficient funding and resources to hire competent staff.
- Have continuity of resources to provide institutional memory.
- Determine required competencies for staff.

**Clerks**

*Clerks are the principal administrative and procedural officers of committees, and important resources for the long-term effectiveness of PACs. Clerks can make a strong contribution when they:*

- Understand the role of the PAC, the legislature and relevant procedural rules.
- Provide non-partisan support to all committee members.
- Demonstrate superior organizational, supervisory and collaborative skills.
- Disseminate information from witnesses to members.
- Understand the subject matter before the committee.
- Understand the procedural and legislative context in which the PAC functions.
- Maintain contact with witnesses and the legislative auditor.

**Research Support**

*Research staff can play an essential role in briefing PACs, drafting reports and conducting follow-up work. PAC effectiveness can be optimized if:*

- PACs have access to skilled researchers and consultants with strong writing and analytical skills.
- Researchers provide briefings in advance of hearings and draft PAC reports for review and approval.
- Researchers monitor the implementation of PAC recommendations.

**Practice Highlights**

- In British Columbia, the PAC can retain personnel and receive funding for consultant support.
- The Research Sub-committee in Alberta provides direction to committee research staff.
- The Alberta, Saskatchewan and Manitoba PACs recently acquired research support.
- Research staff from the National Assembly Library support the Quebec PAC. They research orders and help the clerk to monitor recommendations.
- 2 research analysts from the Library of Parliament provide dedicated support to the House of Commons PAC.

**Staffing and Budget**

*A PAC needs professional staff support if it is to be effective. Committee clerks and research staff can prepare material in advance of meetings, provide briefings and write reports.*

**Canadian Trends**

- 11 of 14 PACs in Canada now have one or two researchers serving the committee. In all except one of those jurisdictions, the researchers serve the PAC on a part-time basis. In 2004, only 8 PACs had research support.
- Only 1 PAC is served by a dedicated clerk. Elsewhere, clerks are assigned to more than one committee.
- 4 of 14 PACs use external consultants and/or other experts.
Steering committees help PACs to set longer-term objectives and plan for meetings.

**Practices to Consider**

- Form a planning or steering sub-committee to plan PAC meetings. Such a sub-committee can also develop strategies to strengthen PAC operations in the long term.
- Maintain regular communication with House Leaders and Whips to create awareness about the importance of minimizing substitutions and turnover.

**Planning**

Planning can help the PAC prepare for and focus on higher priority issues. Planning is also important because it allows staff and witnesses to prepare for hearings in advance.

**Practices to Consider**

- Establish a strategy for the PAC based on the specific challenges and needs of the jurisdiction.
- Set clear meeting schedules and adhere to them.
- Encourage the legislative auditor to provide information about planned report tabling dates.
- Encourage the legislative auditor to advise the PAC on topics for priority consideration.
- Plan to request that departments provide detailed action plans to address the recommendations contained in the legislative auditor’s report upon tabling.

**Practice Highlights**

- In British Columbia, a planning sub-committee comprises the Chair and Deputy Chair of the PAC. The clerk of the PAC and the committee’s research analyst attend its meetings on a regular basis; the legislative auditor and Comptroller General are also sometimes present.
- In Alberta, the PAC Chair, Deputy Chair and a representative of the third party comprise the PAC’s Research Sub-committee. Although the group’s primary purpose is to give direction to committee research staff, the sub-committee is occasionally tasked with organizing meetings, particularly those held out of session.
- Manitoba adopted a fixed meeting schedule for 2008-2009 and formed an ad hoc steering committee.
- In Quebec, a calendar of upcoming sittings is prepared and shared with members, House Leaders, the legislative auditor, the PAC research staff, the deputy ministers and the chief executive officers concerned.
- When the House of Commons is in session, the PAC meets twice weekly at a predetermined time. Similarly, in session, Saskatchewan, and Ontario PACs meet at least weekly. In Quebec, an attempt is made to meet at least once a week; however, this is not always possible.
- The federal PAC’s sub-committee on Agenda and Procedure is composed of the Chair, two Vice-Chairs (from two opposition parties), and two additional members. It has all party representation.
- The federal PAC has a planning or steering sub-committee, and it has a documented procedure detailing the regularity of meetings.
- 5 of 14 PACs have a planning or steering sub-committee.
- 4 of 14 PACs have documented procedures detailing the regularity of meetings.
- Only 3 PACs have a fixed meeting schedule.
- 5 PACs have a planning or steering sub-committee.

**Planning Can Significantly Enhance the Effectiveness of a PAC in Preparing for Meetings and Focusing on Higher Priority Issues.**

**Canadian Trends**

- 5 of 14 PACs have a planning or steering sub-committee.
- 4 of 14 PACs have documented procedures detailing the regularity of meetings.
- Only 3 PACs have a fixed meeting schedule.

**Attributes of an Effective Public Accounts Committee**

- 5 PACs have a planning or steering sub-committee.
- 4 of 14 PACs have documented procedures detailing the regularity of meetings.
- Only 3 PACs have a fixed meeting schedule.

**Steering Committees Help PACs to Set Longer-Term Objectives and Plan for Meetings.**
Constructive Working Relationships

PACs are most effective when government and opposition members work constructively together.

Practices to Consider

• Encourage committee members, regardless of political affiliation, to develop constructive working relationships with each other.
• Look for consensus or unanimity in PAC decisions and recommendations.
• Have the Chair declare meeting objectives at the start of a meeting and inform members when they stray from those objectives.
• Discourage ministers from sitting on the PAC and appearing before PAC as witnesses.

Focus on Administration of Government Policy

Constructive working relationships are strengthened when PACs focus on administration of programs rather than the merits of policy.

Practices to Consider

• Leave policy discussions to other legislative committees.
• Call deputy heads of departments and heads of agencies as witnesses (call ministers only in exceptional circumstances).
• Focus on corrective action rather than "blaming and shaming".
• Work towards a constructive dialogue with witnesses.

Practice Highlights

• In Ontario, decisions taken by the PAC are usually achieved by consensus.
• Since its creation in 1997, the Quebec PAC has developed a tradition of making unanimous decisions.
• At the federal level, the PAC attempts to distinguish between the role of the deputy minister as accounting officer and the role of the minister.
• In previous years, the PAC Chair in the Yukon made the following statement at the beginning of a public hearing: "We are a non-partisan committee with a mandate to ensure economy, efficiency and effectiveness in public spending—in other words, accountability for the use of public funds. Our task is not to challenge government policy but to examine its implementation. The result of our deliberations will be reported back to the Legislative Assembly."

Constructive Partisanship

PACs function more effectively when members develop constructive working relationships with each other and with witnesses, and when members focus on improving the administration of government policy and programs.

Canadian Trends

• 3 of 14 PACs call ministers as witnesses as a matter of practice.
• 2 of 14 PACs have ministers on the committee as members.
• 6 jurisdictions in Canada report that they strive for consensus or unanimity by another report making decisions based on the will of the majority.
ReLiance on iNDependent iNformation

PACs require credible and independent information to carry out their duties in overseeing the implementation of government policy. PACs can:

- rely on the legislative auditor’s attest audit of the public accounts;
- rely on the legislative auditor’s reports as a credible source of independent information on the government’s administration of programs.

CoOpEration wItH and sUpport fOr the L egiSlative aUDItor

PAC effectiveness can be optimized if the PAC and the legislative auditor cooperate and are able to support each other.

PractiCes to CoNsider

- Meet annually with the auditor to review plans, provide input to the audit office’s work plan (where desirable), and discuss any concerns the PAC or the legislative auditor might have.
- Play a role in addressing concerns, regarding mandate, resources, access to information and independence of the legislative auditor.
- Invite the legislative auditor to present during meetings or hearings.
- Ask the legislative auditor to brief the PAC in advance of committee hearings on the legislative auditor’s reports.
- Invite the legislative auditor to make opening statements and concluding remarks at committee meetings.
- Work closely with the legislative auditor to follow up on recommendations of the auditor and the PAC.

PracTice hiGhliGhts

- The Saskatchewan PAC approves the budget of the office of the legislative auditor. The Minister of Finance must include the amount approved by the committee in the annual Estimates presented to the Legislative Assembly.
- In Ontario, the legislative auditor acts as an advisor to the PAC and attends all PAC meetings.
- In November 2004, the Auditor General of Canada expressed concern before the House of Commons PAC about the independence of the office, noting in particular the power of the federal Treasury Board Secretary to approve the Office’s budget. This discussion with the committee was a significant factor in the establishment of an Advisory Panel on the Funding and Oversight of Officers of Parliament.

ReLationship wItH the L egiSlative aUDItor

A sIgnifiCant fACtor COntriBUTiNG tO tHE efFectiVeness oF a PAC iS iTs rELATIONSHiP wITH tHE LEGiSlative aUDItor. 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.

CaNADiAN tRENDs

- 6 PACs are consulted on the legislative auditor’s priorities and 5 PACs have input into the selection and appointment of the legislative auditor.
- No PAC can request an independent audit of the audit office without having first received authorization from the legislature.
CONSIDER AND SUPPLEMENT LEGISLATIVE AUDIT REPORTS

PACs can increase the impact of audit reports by issuing substantive recommendations that supplement the legislative auditor’s recommendations.

Practices to Consider

- Adopt or support the legislative auditor’s recommendations.
- Supplement the recommendations issued by the legislative auditor and issue observations where appropriate.
- Recommend changes to legislation where appropriate.
- Request a government response to PAC recommendations within a set period of time.

Practice Highlights

- In Ontario, researchers from the Legislative Library draft the committee reports. PAC recommendations tend to be substantive in nature, going above and beyond those contained in the legislative auditor’s report.
- In Ontario, while ministries have 120 days to respond to PAC recommendations, the PAC can and has in the past shortened that reporting time.
- In Quebec, it is mandatory that any recommendations made by the PAC are debated in the National Assembly within 15 days of tabling.
- The Standing Orders of the House of Commons give the House of Commons PAC the authority to request a government response within 120 days of the tabling of a report.

Reporting

PAC members may have a different perspective than the legislative auditor. In addition to adopting or supporting the legislative auditor’s recommendations, the PAC may wish to make additional recommendations and observations that reflect this unique viewpoint.

Canadian Trends

- 13 of 14 Canadian PACs have the power to issue recommendations.
- 11 PACs actually issue recommendations. All 11 jurisdictions endorse the legislative auditor’s recommendations while 7 also formulate their own substantive recommendations.
STATUS OF IMPLEMENTATION

In Canada, legislative auditors assess whether the government has implemented their recommendations. Some legislative auditors also assess implementation of PAC recommendations. In addition, some PACs also conduct their own follow-up.

Practices to Consider

- Examine the legislative auditor’s follow-up reports to determine whether departments and agencies have implemented the legislative auditor’s and the PAC’s recommendations.
- Upon the release of the legislative auditor’s report, PACs can request a status update from departments and agencies.
- Examine the status reports of departments and agencies and call on them to account for any lack of action.
- Hold follow-up meetings and issue reports on the extent to which the government is implementing PAC recommendations.

PRACTICE HIGHLIGHTS

- In British Columbia and Saskatchewan, the legislative auditors monitor government action on PAC recommendations and report the findings to the PAC.
- In Ontario, the clerk of the committee maintains a status document to monitor and periodically report on actions being taken by departments and agencies to implement the PAC’s recommendations.
- In Quebec, the PAC is requesting departmental and agency action plans. The legislative auditor looks at the implementation of most PAC recommendations. The PAC has also developed a procedure to monitor the implementation of the remaining recommendations and evaluate their status.
- At the federal level, the legislative auditor often looks at the government’s implementation of PAC recommendations of departments and agencies as part of the office’s annual Status (follow-up) Report. In addition, PAC research staff review the departmental and agency responses to PAC recommendations and the PAC can request clarifications from the government if responses are deemed unclear.

ATTRIBUTES OF AN EFFECTIVE PUBLIC ACCOUNTS COMMITTEE
**Determine and Review Impact**

PACs can establish and periodically review measures that articulate impact, results and value-added in the legislative oversight process.

**Practices to Consider**

- Review and assess the impact of the PAC, through regular meetings of the steering committee.
- Examine the value-added role of the PAC, including the issuing of substantive recommendations and following up on government implementation of PAC and legislative auditor recommendations.
- Identify ways to increase the impact of the PAC, and develop a plan to implement them.
- Articulate the PAC’s impact and results in an annual report. The report can contain examples of how the PAC has made substantive recommendations and followed-up with departments on the implementation of recommendations. It can highlight areas in which PAC recommendations have led to changes by government.

**Practice Highlights**

- This is an area of emerging practice that Canadian PACs have not currently adopted.

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**Performance and Impact**

By assessing their impact and value-added, PACs can be confident that their work is making a substantive difference in the delivery of public services. This will help the PAC to communicate that difference to the legislature, media and public.

**Canadian Trends**

- No PACs in Canada have a formal mechanism for assessing or reporting impact or results. However, other jurisdictions have mechanisms to informally evaluate performance. In the state of Victoria, Australia, the annual report includes work plans and performance targets with an assessment of actual achievement against these targets. Targets include key performance indicators such as the percentage of recommendations accepted and the number of reports completed when planned. In Scotland, witness satisfaction targets and compliance with standing orders are used to measure performance.

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COMMUNICATION STRATEGY

PACs can consider ways to improve public awareness about their oversight role and the results of their work.

Practices to Consider

• Establish a communications plan targeting stakeholders, legislators, witnesses, public and the media.
• Direct clerks and researchers to draft non-partisan news releases for the committee.
• Publish all reports, observations and recommendations and make them available on the internet.
• Issue an annual report highlighting results achieved.
• Offer to brief the media about PAC work and results.

COMMUNICATING VALUE-ADDED IN A NON-PARTISAN MANNER

PACs are at the heart of the oversight process. If PAC members can demonstrate their value to their constituents, the members may be even more motivated to fulfill their oversight role.

Practices to Consider

• Create greater awareness of their role as an oversight committee and of the value they add.
• Relay to the public the results of their work, such as the recommendations they issue and the government’s response to their recommendations.
• Publicize departmental action taken in response to recommendations and observations. Departments and agencies may post their responses on their websites.
• Explain the PAC’s often highly technical work in plain language. This will make it easier for the legislature, public and media to understand the impact of the PAC.

PRACTICE HIGHLIGHTS

• British Columbia’s PAC sometimes issues news releases containing quotes from the Chair and Deputy-Chair.
• In Saskatchewan, the PAC issues releases to publicize such news as the appointment of a new legislative auditor or appointments to the Audit Committee. In some instances, the Speaker issues the release, with the PAC Chair and/or committee members listed as contacts.
• In Quebec, the committee clerk distributes the committee’s report and news release to all members of the Assembly and the media on the day a report is tabled.
• The House of Commons PAC sends its reports and news releases to all members of the House of Commons, and makes them available on the House website.
• In the Northwest Territories, outcomes of inquiries and recommendations are released through committee reports, news releases, media conferences, and sessional radio, television and webcasting efforts.

Canadian Trends

• 6 Canadian PACs have at least some televised hearings.
• Only 4 PACs consistently issue information on PAC activities on an annual basis.
CCAF’s 2006 Guide to Strengthening Public Accounts Committees identified six enablers of PAC effectiveness:

- Formal and defined framework of powers and practices
- Government commitment
- Capacity to exercise the committee’s powers
- Strong committee leadership
- Supportive working relationship with the legislative auditor
- Public and media involvement

The following table outlines how each Attribute relates to the original Enablers of PAC Effectiveness.

### Table 1: How Attributes relate to Enablers of PAC Effectiveness

<table>
<thead>
<tr>
<th><strong>Enabler</strong></th>
<th><strong>Attribute</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Formal and defined framework of powers and practices</td>
<td>Powers and Practices</td>
</tr>
<tr>
<td>Government commitment</td>
<td>Legislative Support Government Support</td>
</tr>
<tr>
<td>Capacity to exercise the committee’s powers</td>
<td>Continuity and Training Staffing and Budget</td>
</tr>
<tr>
<td>Strong committee leadership</td>
<td>Planning Constructive Partisanship</td>
</tr>
<tr>
<td>Supportive working relationship with the legislative auditor</td>
<td>Relationship with the Legislative Auditor Reporting Follow-up Process</td>
</tr>
<tr>
<td>Public and media involvement</td>
<td>Performance and Impact Communication</td>
</tr>
</tbody>
</table>

### Enabler 1: Formal and Defined Framework of Powers and Practices

The 2006 PAC Guide stated that “the key to a successful committee is the formal and defined framework of powers and practices—without this framework, even the most committed Chair and committee members will have significant challenges in making sure that the committee is effective.”

**Attribute 1 – Powers and Practices**

- outlines the powers a PAC needs to function effectively.

### Enabler 2: Government Commitment

The 2006 PAC Guide emphasized the importance of government commitment to the oversight process. As one Canadian legislative auditor stated in 2002, “ultimately, a well functioning Public Accounts Committee is one in which the government plays a more arms-length role on the committee, thereby demonstrating its commitment to letting the committee do what it is created to do—holding government accountable for its stewardship responsibilities.”

**Attribute 2 – Legislative Support**

- looks at the role of the legislature in empowering the PAC. It also emphasizes the important role of the PAC Chair and Vice-Chair in communicating with House Leaders and Whips from all parties about taking the PAC’s non-partisan role seriously and in minimizing substitutions. This Attribute makes a distinction between the role of the government and the role of the legislature in helping to create an enabling environment for the PAC.

**Attribute 3 – Government Support**

- emphasizes the ongoing importance of the role of government in creating an enabling environment for the PAC.

### Enabler 3: Capacity to Exercise the Committee’s Powers

A formal and defined framework of powers and practices is an important prerequisite for an effective PAC. However, a gap often exists between the powers granted to a PAC and the use of those powers. Two of the Attributes are linked to strengthening the PAC’s capacity to exercise its powers.

**Attribute 4 – Continuity and Training**

- relates to the continuity of membership and the professional skills and experience of members.

**Attribute 5 – Staffing and Budget**

- relates to the budgetary and the skilled staff support (including clerks and research support) that a PAC needs to exercise its powers.
The final two Attributes focus on the measurement of PAC impact and the communication of that impact to the legislature, public and media. The CCAF PAC Guide made a brief reference to communications—a half page in total. CCAF orientation sessions for Canadian PACs, recent sessions of CCPAC, and the 2009 meeting of the PAC Advisory Group placed increased emphasis on the ability of PACs to communicate their value-added. The Guide also contained a pull-out section emphasizing how PACs could measure their effectiveness.

**Attribute 11 – Performance and Impact** – emphasizes the potential for PACs to assess and review their impact or the results they are achieving for their constituents through their oversight work.

**Attribute 12 – Communication** – highlights the increasing discourse regarding the role of the PAC in communicating its results to the legislature, public and media and in developing communications tools, including news releases.

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Enabler 4

**Strong Committee Leadership**

On strong committee leadership, CCAF’s PAC Guide highlighted the importance of the credibility and capabilities of the Chair, particularly in ensuring the ongoing non-partisan orientation of the committee. Two Attributes build on the concept of strong committee leadership.

**Attribute 6 – Planning** – addresses the importance of short-term planning and the prospective positive impacts of longer-term planning. Planning can significantly enhance the effectiveness of PACs. In practice, strong committee leadership on the part of the Chair and Vice-Chair drives effective short-term and long-term planning.

**Attribute 7 – Constructive Partisanship** – explains the importance of constructive working relationships, with a focus on improving the administration of government policy rather than focusing on policy itself. The leadership of the Chair—and indeed the Vice-Chair—is very important in this regard.

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Enabler 5

**Supportive Working Relationship with the Legislative Auditor**

According to the 2006 PAC Guide, “a significant factor contributing to the implementation of a committee’s framework of powers and practices is its relationship with the legislative auditor. This should be a close and mutually supportive relationship built out of shared trust and unity of purpose, but with distinct roles and independence of action.” Three of the Attributes emphasize key areas of interaction and mutual dependence between the PAC and the legislative auditor.

**Attribute 8 – Relationship with the Legislative Auditor** – emphasizes the importance of the relationship between the PAC and the legislative auditor. This Attribute addresses the reliance of the PAC on the legislative auditor for independent information; the role the PAC can play in supporting concerns of the auditor regarding mandate, resources and access to information; and the contribution of the legislative auditor in helping to ensure PAC hearings are more effective.

**Attribute 9 – Reporting** – highlights the role of the PAC in considering, adopting (where appropriate) and in some case supplementing the recommendations and observations of the legislative auditor.

**Attribute 10 – Follow-up Process** – looks at how the PAC can work with the legislative auditor to ensure that government is implementing the recommendations of the legislative auditor and the PAC.
APPENDIX 2

CONSULTATION PROCESS

CCAF drafted the Attributes in spring 2009. The first draft was presented to the CCAF PAC Advisory Group on May 4th and 5th, 2009. The membership of the Group at that time included six PAC Chairs and four legislative clerks/researchers from Canadian legislatures. In 2010, two new PAC Chairs joined the Group, replacing three outgoing PAC Chairs. Over the course of 2009-2010, the PAC Advisory Group has comprised the following individuals (year of membership is identified in brackets):

**Elected Members**

Mr. Len Derkach  MLA, Russell (2009-2010)
*Chair, Standing Committee on Public Accounts, Legislative Assembly of Manitoba*

Mr. Rob Fleming  MLA, Victoria-Swan Lake (2008-2009)
*Former Chair, Standing Committee on Public Accounts, Legislative Assembly of British Columbia*

Mr. Hugh MacDonald  MLA, Edmonton-Goldbar (2010)
*Chair, Standing Committee on Public Accounts, Legislative Assembly of Alberta*

*Former Chair, Standing Committee on Public Accounts, Legislative Assembly of Nova Scotia*

Hon. Shawn Murphy  MP, Charlottetown (2008-2010)
*Chair, Standing Committee on Public Accounts, House of Commons*

Mr. Sylvain Simard  Member for Richelieu (2010)
*Chair, Committee on Public Administration, National Assembly of Quebec*

Mr. Norm Sterling  MPP, Carleton-Mississippi Mills (2008-2010)
*Chair, Standing Committee on Public Accounts, Legislative Assembly of Ontario*

Mr. Harry Van Mulligen  MLA, Regina-Douglas Park (2008-2009)
*Former Chair, Standing Committee on Public Accounts, Legislative Assembly of Saskatchewan*

Ms. Diana Whalen  MLA, Halifax Clayton Park (2010)
*Chair, Standing Committee on Public Accounts, Legislative Assembly of Nova Scotia*

Based on the comments of the Advisory Group, the revised document was sent to all PAC Chairs, Vice-Chairs and committee clerks in Canada. The document was also sent to the 11 legislative auditors for comment. It was presented at the annual CCPAC conference in September 2009 and finalized by the Advisory Group in February 2010.

Discussion at the 2009 CCPAC-CCOLA conference helped to further stimulate the dialogue about the key characteristics of an effective PAC and possible mechanisms for achieving effectiveness. Additional feedback was sought from CCPAC and CCOLA representatives and other stakeholder groups proceeding the conference. Comments received were taken into consideration for the final version.

General comments or feedback on any of the following issues were particularly helpful:

1. Are there Attributes that should be added, deleted or consolidated?
2. Are there Practices that should be added or that are not achievable or desirable because of institutional or political realities in a particular jurisdiction?
3. Are participants aware of other examples that could be added to the Practice Highlights sections?
References


