

# CCAF-FCVI Inc. (Canadian Comprehensive Auditing Foundation)



ParlAmericas  
PAC-SAI Collaboration  
Yves Gauthier FCA  
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# PAC and SAI : “PARTNERS” *in the Accountability Process*

- Introduction: CCAF and its International Program
- Respective roles
- Recommendations of PAC
- Capacity Building

# CCAF Strategic Framework (2011-2014)

## MISSION

We foster confidence in the public sector by promoting effective performance audit and oversight of government operations. To support this, we provide education, research and capacity development for public sector auditors and oversight committees, helping them to work with other public officials for accountable government.



## VISION

We are recognized for leadership, expertise and innovation in support of performance audit and oversight of government operations. Our products and services are widely respected, referenced and applied by auditors, legislators and other public officials in Canada and abroad.



### STRATEGIC GOAL #1 – PERFORMANCE AUDIT

DEVELOP AND MAINTAIN A CENTRE OF EXPERTISE TO SUPPORT THE STRENGTHENING OF PERFORMANCE AUDIT CAPACITY.



### STRATEGIC GOAL #2 – OVERSIGHT

SUPPORT PUBLIC ACCOUNTS COMMITTEES AND OTHER INSTRUMENTS OF OVERSIGHT IN SCRUTINIZING THE MANAGEMENT OF PUBLIC FUNDS.



### STRATEGIC GOAL #3 – INTERNATIONAL PROGRAM

SUPPORT CANADIAN AND INTERNATIONAL EFFORTS TO STRENGTHEN THE CAPACITY OF SAIs AND RELATED PARLIAMENTARY OVERSIGHT IN SELECTED DEVELOPING COUNTRIES AND REGIONS.

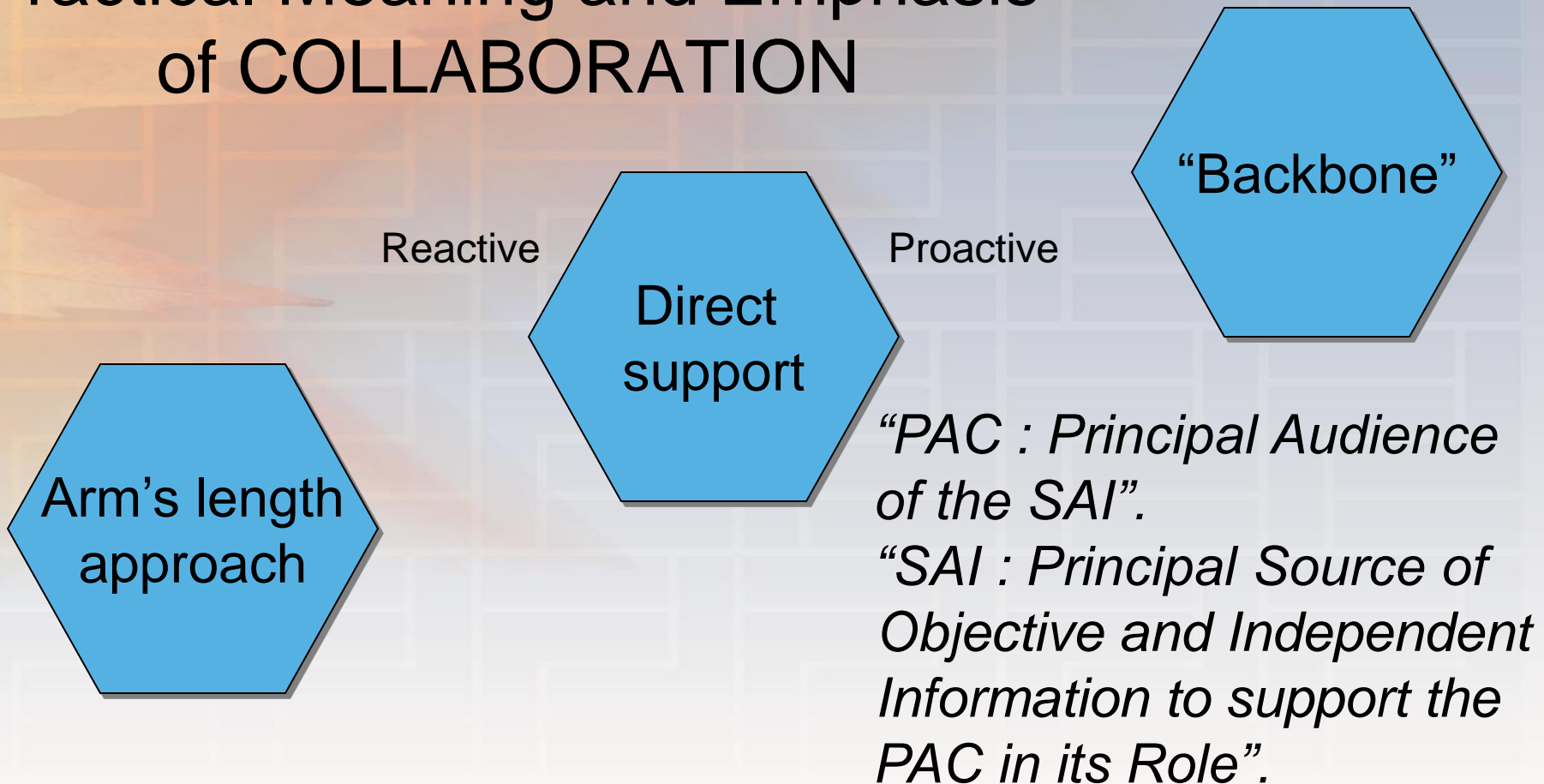
# Role of the PAC

Define and interpreted in relation to:

- ***VISION***
  - Accountability driven
  - Institutional Capacity
  - Committed membership
- ***MEANS of ACCOMPLISHMENT***
  - Hearings
  - Recommendations
  - Follow up

# Role of the SAI in Relation to the PAC

## Practical Meaning and Emphasis of COLLABORATION





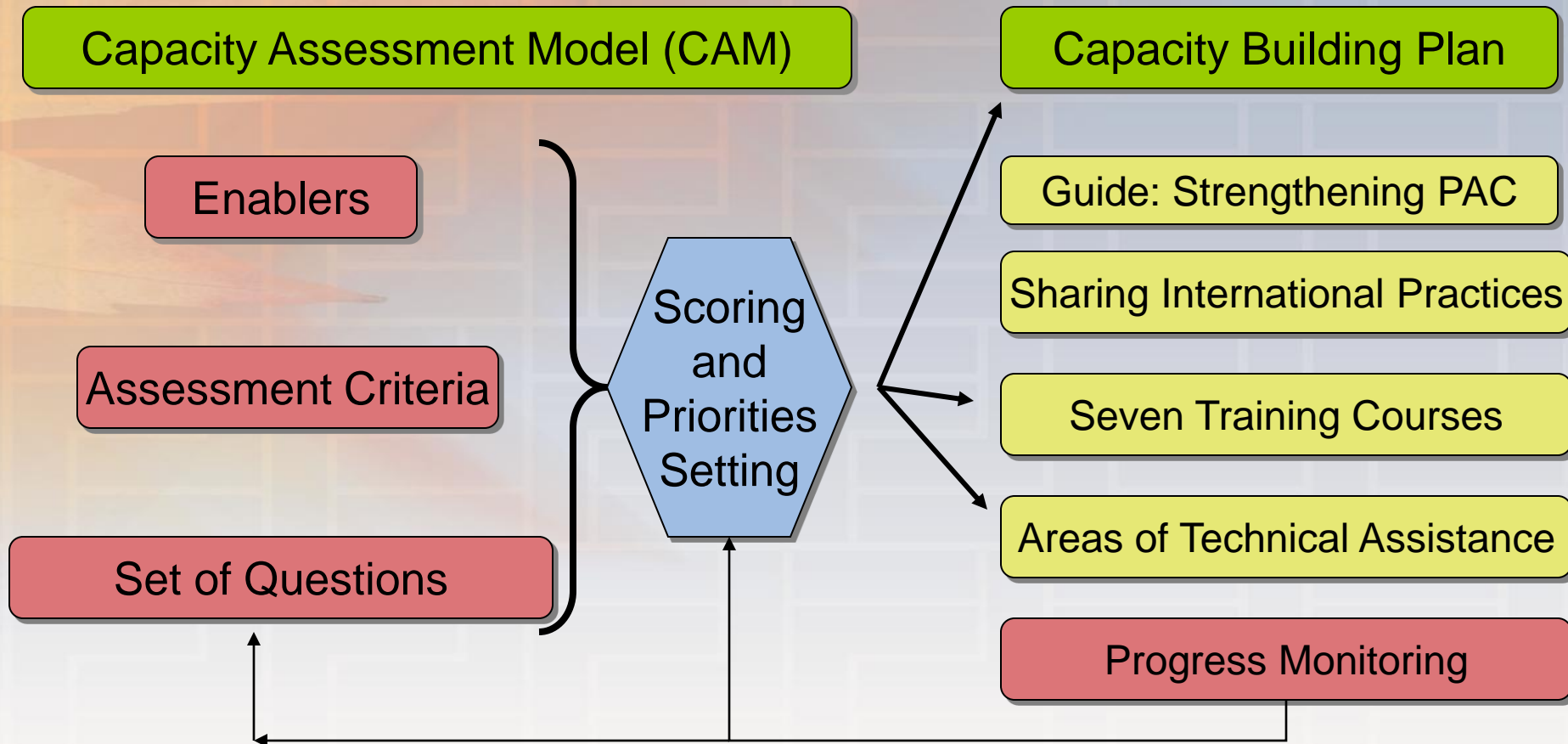
# Role of the SAI in Relation to the PAC

- Planning
- Informing and Briefing Members
- Research
- Hearings, Questioning of Witnesses
- Recommendations
- Follow up
- Measuring Impact and Reporting

# Issuing Recommendations Following Hearing of the PAC

- Endorsing the SAI's Report;
- Supporting some or all of the recommendations made by the SAI and/or:
- Issuing Recommendations above and beyond those included in the SAI's Report

# Capacity Building of Parliamentary Oversight Committees (Public Accounts Committees-PAC)





# Capacity Building of Parliamentary Oversight Committees (Public Accounts Committees-PAC)

## Seven Training Courses

- Orientation and review of CAM Scoring
- PAC Hearing: Effective Questioning
- Accountability for Corrective Action
- Planning and Priorities
- Performance, Impact and Communication
- Working with the SAI
- Training for the Support Staff of the PAC