

# Standing Committee on Public Accounts

## 2019 Annual Report of the Standing Committee on Public Accounts

Thirtieth Legislature  
Second Session  
April 2021



**Standing Committee on Public Accounts**

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## **STANDING COMMITTEE ON PUBLIC ACCOUNTS**

April 2021

**To the Honourable Nathan Cooper  
Speaker of the Legislative Assembly  
of the Province of Alberta**

As Chair of the Standing Committee on Public Accounts I have the honour of submitting this report relating to the Committee's activities for 2019 for consideration by the Legislative Assembly.

Sincerely,

*[original signed]*

Shannon Phillips, MLA  
Lethbridge-West  
Chair, Standing Committee on Public Accounts

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## I. COMMITTEE MEMBERSHIP

### **Members of the Standing Committee on Public Accounts 29<sup>th</sup> Legislature (Fourth and Fifth Session) – 2019**

**Scott Cyr, Bonnyville-Cold Lake  
Chair (UCP)**

**Lorne Dach, Edmonton-McClung  
Deputy Chair (NDP)**

Drew Barnes, MLA  
Cypress-Medicine Hat (UCP)

Barb Miller, MLA  
Red Deer-South (NDP)

Jonathon Carson, MLA  
Edmonton-Meadowlark (NDP)

Chris Nielsen, MLA  
Edmonton-Decore (NDP)

Greg Clark, MLA  
Calgary-Elbow (AP)

Prasad Panda, MLA  
Calgary-Foothills (UCP)

Richard Gotfried, MLA  
Calgary-Fish Creek (UCP)

Brandy Payne, MLA  
Calgary-Acadia (NDP)

Grant Hunter, MLA  
Cardston-Taber-Warner (UCP)

Marie Renaud, MLA  
St. Albert (NDP)

Anam Kazim, MLA  
Calgary-Glenmore (NDP)

Dr. Bob Turner, MLA  
Edmonton-Whitemud (NDP)

Jessica Littlewood, MLA  
Fort Saskatchewan-Vegreville (NDP)

**Members of the Standing Committee on Public Accounts  
30<sup>th</sup> Legislature (First Session) – As of May 23, 2019**

**Shannon Phillips, Lethbridge-West  
Chair (NDP)**

**Richard Gottfried, Calgary-Fish Creek  
Deputy Chair (UCP)**

Mickey Amery, MLA  
Calgary-Cross (UCP)

Miranda Rosin, MLA  
Banff-Kananaskis (UCP)

Drew Barnes, MLA  
Cypress-Medicine Hat (UCP)

Garth Rowsell, MLA  
Vermilion-Lloydminster-Wainwright (UCP)

Lorne Dach, MLA  
Edmonton-McClung (NDP)

Jason Stephan, MLA  
Red Deer-South (UCP)

Richard Feehan, MLA  
Edmonton-Rutherford (NDP)

Devinder Toor, MLA  
Calgary-Falconridge (UCP)

Peter Guthrie, MLA  
Airdrie-Cochrane (UCP)

Searle Turton, MLA  
Spruce Grove-Stony Plain (UCP)

Sarah Hoffman, MLA  
Edmonton-Glenora (NDP)

Jordan Walker, MLA  
Sherwood Park (UCP)

Marie Renaud, MLA  
St. Albert (NDP)

**Members of the Standing Committee on Public Accounts  
30<sup>th</sup> Legislature (First Session) – As of October 8, 2019**

**Shannon Phillips, Lethbridge-West  
Chair (NDP)**

**Richard Gotfried, Calgary-Fish Creek  
Deputy Chair (UCP)**

Drew Barnes, MLA  
Cypress-Medicine Hat (UCP)

Miranda Rosin, MLA  
Banff-Kananaskis (UCP)

Lorne Dach, MLA  
Edmonton-McClung (NDP)

Garth Rowsell, MLA  
Vermilion-Lloydminster-Wainwright (UCP)

Richard Feehan, MLA  
Edmonton-Rutherford (NDP)

Jason Stephan, MLA  
Red Deer-South (UCP)

Peter Guthrie, MLA  
Airdrie-Cochrane (UCP)

Devinder Toor, MLA  
Calgary-Falconridge (UCP)

Sarah Hoffman, MLA  
Edmonton-Glenora (NDP)

Searle Turton, MLA  
Spruce Grove-Stony Plain (UCP)

Jeremy Nixon, MLA\*  
Calgary-Klein (UCP)

Jordan Walker, MLA  
Sherwood Park (UCP)

Marie Renaud, MLA  
St. Albert (NDP)

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\* This Member was appointed on October 8, 2019, to replace Mickey Amery, MLA Calgary-Cross (UCP).

## II. INTRODUCTION

The Standing Committee on Public Accounts comprises a Chair, who is a Member of the Official Opposition (New Democratic Party-NDP), and a Deputy Chair, who is a Member of the Government caucus (United Conservative Party-UCP). The composition of the remaining 13 members is approximately proportionate to the number of seats held by the NDP and UCP in the Assembly.

The mandate of the Standing Committee on Public Accounts is to review the public accounts of the province of Alberta and ministry annual reports through the process of asking questions with respect to the expenditures of Government departments and the Auditor General's reports. Pursuant to Standing Order 53(1), the public accounts and all reports of the Auditor General stand permanently referred to the Committee.

The public accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Fiscal Management Act*. The public accounts consist of the annual report of the Government of Alberta and the annual reports of each of its ministries.

The 2018-2019 annual report of the Government of Alberta contains accountability statements and the consolidated financial statements of the province. *Measuring Up*, which measures and reports on performance, compares actual performance results with the desired results set out in the Government's business plan.

The annual reports for the ministries for the year ended March 31, 2019, contain ministers' accountability statements, the audited consolidated financial statements of the ministries, and a comparison of actual performance results and the desired results set out in the ministries' business plans.

The reports of the Auditor General include annual reports and special reports. Annual reports provide audit findings and include recommendations for the improvement of controls and processes within Government and the issuance of audit opinions on the financial statements of ministries, agencies and boards, and commissions. Special reports of the Auditor General are prepared on any matter of importance or urgency that the Auditor General believes should not be deferred until the presentation of the annual report.



### III. MANDATE AND SCOPE

The mandate of the Public Accounts Committee includes reviewing and reporting on the public accounts of Alberta, all reports of the Auditor General of Alberta, and other matters which may be referred to the Committee by the Assembly. Its mandate extends to all public entities funded by Government, including agencies, boards and commissions. All reports of the Auditor General stand permanently referred to the Public Accounts Committee.

The Committee calls on senior department officials and/or officials of agencies, boards, and commissions and such others as may be necessary to fulfil its mandate. The Committee sets its own agendas and may sit whether or not the Assembly is in session. The Committee may report to the Assembly on a particular matter or generally with respect to its body of work, and the Government shall respond to a substantive report of the Public Accounts Committee within 150 days of the date on which the Committee reports.

## IV. ACTIVITIES OF THE COMMITTEE

The Committee's 2019 schedule included one meeting during the Fifth Session of the 29<sup>th</sup> Legislature. A General Election was held on April 16, 2019. The Standing Committee on Public Accounts was reappointed for the 30<sup>th</sup> Legislature on May 23, 2019. During the 2019 spring sitting of the First Session of the 30<sup>th</sup> Legislature the Committee met four times. The Committee also met twice when the Assembly was not in session, in September 2019. The Committee held four meetings during the 2019 fall sitting for the period ending December 4, 2019.

Changes to the Standing Orders on May 30, 2019, mandated the creation of a Subcommittee on Committee Business for the Standing Committee on Public Accounts has taken the place of the working group, employed during the previous Legislature. Standing Order 52.011(3) required that the Standing Committee on Public Accounts appoint a Subcommittee on Committee Business to meet from time to time at the call of the Chair and to report to the Committee on the business of the Committee. In fulfillment of this requirement, at its June 4, 2019, meeting the Committee passed the following motion:

**MOVED by** Ms Hoffman that a Subcommittee on Committee Business be appointed to meet from time to time at the call of the Chair to consider and report to the Committee on the business of the committee; that the presence of all members of the subcommittee is necessary to constitute a meeting; that the subcommittee be composed of the following members: the Chair as Chair and the Deputy Chair; and that substitutions from the membership of the Committee be permitted on the subcommittee.

The Subcommittee on Committee Business met six times during this reporting period to discuss and recommend schedules for meetings with ministries, including agencies, and boards and commissions reporting to the ministries, and to highlight any potential issues of interest for the Committee.

Committee Research Services and the Office of the Auditor General continued to provide oral and written research briefings for caucus research staff one week prior to scheduled meetings. The Committee continued its practice of receiving these research briefings during closed pre-meeting briefings.

The proceedings of the Standing Committee on Public Accounts are open to the public. Audio and video coverage of Committee meetings is streamed live on the Internet, broadcast on Alberta Assembly TV, and recorded by *Alberta Hansard*. The audio- and video-stream, as well as the transcripts of meetings can be accessed via the Legislative Assembly website at [www.assembly.ab.ca](http://www.assembly.ab.ca) and through the Legislature Library.

## V. MEETING SCHEDULE OF THE COMMITTEE

### Meeting Date      Appearance/Topic

#### **29<sup>th</sup> Legislature 2019, Fifth Session**

March 19      **Advanced Education**  
*[Outstanding Recommendations from the OAG; Ministry Annual Report 2017-18]*

#### **30<sup>th</sup> Legislature 2019, First Session**

June 4      **Committee business meeting**

June 11      **Committee business meeting**

June 25      **Office of the Auditor General**  
*[Report of the Auditor General – November 2018; Summary Report of Recommendations – November 2018]*

July 2      **Treasury Board and Finance**  
*[Orientation to the Consolidated Financial Statements and Measuring Up reports]*

September 10      **Service Alberta**  
*[Outstanding Recommendations from the OAG; Ministry Annual Report 2018-19]*

September 11      **Justice and Solicitor General and Office of the Public Guardian and Trustee**  
*[Outstanding Recommendations from the OAG; Ministry Annual Report 2018-19]*

October 15      **Energy, Alberta Energy Regulator, Alberta Petroleum Marketing Commission**  
*[Outstanding Recommendations from the OAG; Ministry Annual Report 2018-19]*

October 22      **Environment and Parks, Alberta Conservation Association**  
*[Outstanding Recommendations from the OAG; Ministry Annual Report 2018-19]*

November 26      **Health, Alberta Health Services**  
*[Outstanding Recommendations from the OAG; Ministry Annual Report 2018-19]*

December 3      **Alberta Energy Regulator**  
*[Review of Auditor General Report, Alberta Energy Regulator: An Examination of the International Centre of Regulatory Excellence (ICORE)]*

## VI. CANADIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES (CCPAC) AND CANADIAN COUNCIL OF LEGISLATIVE AUDITORS (CCOLA) CONFERENCE

### **Joint conference of Canadian Council of Public Accounts Committees (CCPAC) and Canadian Council of Legislative Auditors (CCOLA)**

The following Members of the Legislative Assembly of Alberta and committee support staff attended the CCPAC / CCOLA conference in Niagara-on-the-Lake, Ontario, from August 18-20, 2019.

#### **i. Attendance**

Shannon Phillips, MLA	Chair
Richard Gotfried, MLA	Deputy Chair
Sarah Amato	Research Officer
Aaron Roth	Committee Clerk

#### **ii. Conference Sessions**

The conference program and sessions are attached to this report as Appendix 1.

# APPENDIX 1: CANADIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES (CCPAC) AND CANADIAN COUNCIL OF LEGISLATIVE AUDITORS (CCOLA) CONFERENCE BUSINESS PROGRAM

## 2019 CCPAC-CCOLA ANNUAL CONFERENCE DELEGATE PROGRAM

### Saturday, August 17, 2019

All Day	Arrival of Delegates and Guests
	Airport Pick Up and Transfers to:
	<i>Queen's Landing Inn 155 Byron Street Niagara-on-the-Lake, Ontario</i>
3:00 pm - 6:00 pm	Registration <i>Lobby – Conference Level, Queen's Landing Hotel</i>

### Sunday, August 18, 2019

All Day	Arrival of Delegates and Guests
	Airport Pick-up and Transfers to:
	<i>Queen's Landing Inn 155 Byron Street Niagara-on-the-Lake, Ontario</i>
10:00 am - 5:00 pm	Registration <i>Lobby – Conference Level, Queen's Landing Hotel</i>
7:15 am - 3:00 pm	Round of Golf at Ussher's Creek Golf Course at Legends on the Niagara  <i>9172 Willoughby Drive, Niagara Falls, Ontario</i>  <i>At participant's expense Transportation Provided</i>
11:00 am	Depart Queen's Landing Hotel by bus to Niagara Falls Voyage to the Falls Boat Tour and Explore Niagara Falls on your own
4:00 pm	Depart Niagara Falls by bus to return to the Queen's Landing Hotel
6:00 pm – 8:30 pm	Welcome Reception <i>Imperial Ballroom, Queen's Landing Hotel</i>
8:30 pm	Networking Session <i>Emerald Room, Lower Level, Queen's Landing Hotel Entertainment will be provided</i>
Midnight	End of Networking Session

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2019 CCPAC-CCOLA ANNUAL CONFERENCE  
DELEGATE PROGRAM

Monday, August 19, 2019

7:00 am – 8:30 am	<p>Buffet Breakfast – All Guests <i>Tiara Dining Room, Queen's Landing Hotel</i></p>
7:30 am – Noon	<p>Registration <i>Ivory Room, Queen's Landing Hotel</i></p>
8:30 am	<p><b><i>Traditional Territory and Land Acknowledgement</i></b> <i>Grand Georgian Ballroom, Queen's Landing Hotel</i></p> <p><b><i>Opening Remarks</i></b> Catherine Fife, Chair, Ontario, Standing Committee on Public Accounts Bonnie Lysyk, Auditor General of Ontario <i>Grand Georgian Ballroom, Queen's Landing Hotel</i></p>
9:00 am	<p><b><i>Roundtable on PAC Practices Across Canada</i></b> Facilitator: Catherine Fife, Chair, Ontario, Standing Committee on Public Accounts <i>Grand Georgian Ballroom, Queen's Landing Hotel</i></p>
10:15 am	<p>Health Break <i>Grand Georgian Ballroom Atrium, Queen's Landing Hotel</i></p>
10:30 am	<p><b><i>Understanding the Public Accounts</i></b> Facilitator: Michael Puskaric, Director, Canadian Public Sector Accounting Standards Board (PSAB) Panel Members: Tim Beauchamp, Retired, Director of PSAB, Bonnie Lysyk, Auditor General of Ontario, Michael Pickup, Auditor General of Nova Scotia <i>Grand Georgian Ballroom, Queen's Landing Hotel</i></p>
11:15 am	<p><b><i>Committee on Public Accounts, UK House of Commons</i></b> Presenter: Meg Hillier, MP, British Labour Co-operative; Chair of the Committee on Public Accounts <i>Grand Georgian Ballroom, Queen's Landing Hotel</i></p>
12:00 pm	<p>Luncheon <i>Imperial Room, Queen's Landing Hotel</i></p>
12:30 pm	<p><b><i>Building Public Trust</i></b> Keynote Speaker: Peter Mansbridge, Former Chief Correspondent, CBC News and Television News Anchor of the National <i>Imperial Room, Queen's Landing Hotel</i></p>
1:30 pm	<p>Business Sessions (CCPAC - CCOLA) <b><i>Factors Important to Credit Agencies When Assigning Government Ratings</i></b> Facilitator: Bill Robson, President and CEO, C.D. Howe Institute Panel Members: Paul LeBane, DBRS; Adam Hardi, Moodys; Adam Gillespie, S&amp;P <i>Grand Georgian Ballroom, Queen's Landing Hotel</i></p>

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2019 CCPAC-CCOLA ANNUAL CONFERENCE  
DELEGATE PROGRAM

2:30 pm	Health Break <i>Grand Georgian Ballroom Atrium, Queen's Landing Hotel</i>
2:45 pm	Business Sessions (CCPAC - CCOLA)  <b><i>What are Value for Money Audits – How they Support Transparency and Accountability in the Public Sector</i></b> Presenters: Guylaine Leclerc, Auditor General of Quebec; Paul Lanoie, Assistant Auditor General, Sustainable Development Commissioner, Quebec <i>Grand Georgian Ballroom, Queen's Landing Hotel</i>
3:15 pm	<b><i>Public Accounts Committees Contributing to Building Trust and Accountability – Maximizing Making a Difference</i></b> Facilitator: Deborah Deller, Former Clerk of the Legislative Assembly of Ontario Panelists: David Christopherson, Former Chair of the Federal Standing Committee on Public Accounts; Norm Sterling, Former Chair of the Ontario Standing Committee on Public Accounts; Sheila Fraser, Former Auditor General of Canada; Jim McCarter, Former Auditor General of Ontario <i>Grand Georgian Ballroom, Queen's Landing Hotel</i>
4:30 pm	<b>End of Day 1 Business Sessions</b>
5:30 pm	Meet in the lobby of the Queen's Landing Hotel Depart by bus to Wayne Gretzky Estates  <i>1219 Niagara Stone Rd. Niagara-on-the-Lake, Ontario</i>
6:00 pm	Welcome Reception – <i>The Beer Garden</i> The Great Canadian Glimpse Tour and Tasting Group Photograph Dinner – <i>Winery Tasting Room</i> , Dessert – <i>The Beer Garden</i> <i>Wayne Gretzky Estates</i>
9:30 pm	Depart Wayne Gretzky's by bus to Queen's Landing Hotel
10:00 pm	Networking Session <i>Emerald Room, Lower Level, Queen's Landing Hotel</i>  <i>Entertainment will be provided</i>
Midnight	End of Networking Session

2019 CCPAC-CCOLA ANNUAL CONFERENCE  
DELEGATE PROGRAM

Tuesday, August 20, 2019

- 7:00 am - 8:30 am      Buffet Breakfast – All Guests  
*Tiara Dining Room, Queen's Landing Hotel*
- 8:30 am                    ***The Implications of the Shift to an Economy of Intangibles***  
A conversation with Jim Balsillie, Former co-CEO of Research in Motion (RIM), Co-founder of the Council of Canadian Innovators, and Founder and Chair of the Centre for International Governance Innovation  
*Grand Georgian Ballroom, Queen's Landing Hotel*
- 9:30 am                    ***Comparing Provincial Rules of Public Accounts Committees in Canada – Are there best Practices?***  
Moderator: Deborah Deller, Former Clerk of the Legislative Assembly of Ontario  
Panelists: Marc-Olivier Bédard, Committee Clerk, Québec; Dillan Theckedath, Committee Analyst, House of Commons; Erica Simmons, Legislative Researcher, Ontario.  
Provincial Table Discussions: MPPs, Auditors General, Clerks, and Researchers  
*Grand Georgian Ballroom, Queen's Landing Hotel*
- \*Those attending this session would benefit from reading the previously provided material, which includes: a rules summary, a practices summary for public accounts, a checklist of good practices and your own jurisdiction's rules. Pre-reading will facilitate your table discussion about your jurisdiction's rules and practices with the objective of identifying potential updates to your rules or improvements to your existing practices.***
- 10:30 am                    ***Niagara-on-the-Lake Joint Conference***  
***Closing Remarks***  
Catherine Fife, MPP and Chair of the Standing Committee on Public Accounts, Ontario  
Bonnie Lysyk, Auditor General of Ontario  
*Grand Georgian Ballroom, Queen's Landing Hotel*
- Looking to Next Year – Invitation from British Columbia to next year's conference***  
Shirley Bond, Chair of the Standing Committee on Public Accounts of British Columbia  
Carol Bellringer, Auditor General of British Columbia  
*Grand Georgian Ballroom, Queen's Landing Hotel*
- 10:45 am                    Health Break  
*Grand Georgian Ballroom Atrium, Queen's Landing Hotel*
- 11:00 am                    ***Effective Questioning in Public Accounts***  
Facilitator: Kate Ryan-Lloyd, Acting Clerk of the Legislative Assembly of British Columbia  
*Grand Georgian Ballroom, Queen's Landing Hotel*
- 11:00 am                    ***CCOLA only – Business Sessions***  
*Somerset Room, Queen's Landing Hotel*  
*Loyalist Room, Queen's Landing Hotel*

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2019 CCPAC-CCOLA ANNUAL CONFERENCE  
DELEGATE PROGRAM

12:00 pm	Luncheon <i>Imperial Room, Queen's Landing Hotel</i>
12:30 pm	<b>Governments and National Security – What you Need to Know</b> Keynote Speaker: Director from the Canadian Security Intelligence Service (CSIS) <i>Imperial Room, Queen's Landing Hotel</i>
1:30 pm	<b>Breakout Session – Speak Your Mind</b> <b>Chairs, Vice/Deputy Chairs, Other PAC Members</b> <i>Grand Georgian Ballroom, Queen's Landing Hotel</i>  <b>Breakout Session – Speak Your Mind</b> <b>Clerks and Researchers</b> <i>Trillium Room, Queen's Landing Hotel</i>
1:30 pm	<b>CCOLA only – Business Sessions</b> <i>Somerset Room, Queen's Landing Hotel</i> <i>Loyalist Room, Queen's Landing Hotel</i>
2:45 pm	Health Break <i>Grand Georgian Ballroom Atrium, Queen's Landing Hotel</i>
3:00 pm	<b>Effective Communication – Discussing Successful Strategies for Promoting the Work of Public Accounts Committees</b> Moderator: John Main, Chair of the Standing Committee on Oversight of Government Operations and Public Accounts, Nunavut Panelists: Kevin Sorenson, Chair, Standing Committee on Public Accounts, House of Commons; Shirley Bond, Chair, Standing Committee on Public Accounts, British Columbia; Ryan Reddin, Clerk Assistant, Standing Committee on Public Accounts, Prince Edward Island <i>Grand Georgian Ballroom, Queen's Landing Hotel</i>
3:00 pm	<b>CCOLA only – Business Sessions</b> <i>Somerset Room, Queen's Landing Hotel</i> <i>Loyalist Room, Queen's Landing Hotel</i>
4:00 pm	<b>CCPAC Annual General Meeting</b> <i>Grand Georgian Ballroom, Queen's Landing Hotel</i>
4:30 pm	<b>End of Day 2 Business Sessions</b> Free Time Dinner on your own  Departures Airport transportation provided

2019 CCPAC-CCOLA ANNUAL CONFERENCE  
DELEGATE PROGRAM

8:00 pm Depart Queen's Landing Hotel by bus to Niagara Fallsview Casino (optional)

*6380 Fallsview Boulevard  
Niagara Falls, Ontario*

*At participant's expense  
Transportation provided*

11:30 pm Depart Fallsview Casino by bus to return to Queen's Landing Hotel

Wednesday, August 21, 2019

All Day Departures  
Airport transportation provided