

Standing Committee on Public Accounts

2021 Annual Report of the Standing Committee on Public Accounts

Thirtieth Legislature
Third Session
April 2022



Standing Committee on Public Accounts

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STANDING COMMITTEE ON PUBLIC ACCOUNTS

April 2022

**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 2021 to 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 30th Legislature (Second Session) – As of October 20, 2020, to February 25, 2021

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

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

Drew Barnes, MLA
Cypress-Medicine Hat (UC)

Miranda Rosin, MLA
Banff-Kananaskis (UC)

Lorne Dach, MLA
Edmonton-McClung (NDP)

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

Peter Guthrie, MLA
Airdrie-Cochrane (UC)

Marlin Schmidt, MLA
Edmonton-Gold Bar (NDP)*

Roger Reid, MLA
Livingstone Macleod (UC)

Jason Stephan, MLA
Red Deer-South (UC)

Marie Renaud, MLA
St. Albert (NDP)

Devinder Toor, MLA
Calgary-Falconridge (UC)

* This Member was appointed on October 20, 2020, to replace Sarah Hoffman, MLA, Edmonton-Glenora (NDP).

**Members of the Standing Committee on Public Accounts
30th Legislature (Second Session) – As of February 25, 2021, to October 25, 2021**

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

**Pete Guthrie, Airdrie-Cochrane*
Deputy Chair (UC)**

Jackie Armstrong-Homeniuk, MLA
Fort Saskatchewan-Vegreville (UC)**

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

Jackie Lovely, MLA
Camrose (UC)

Marlin Schmidt, MLA
Edmonton-Gold Bar (NDP)

Nathan Neudorf, MLA
Lethbridge-East (UC)+

Peter Singh, MLA
Calgary-East (UC)++

Rakhi Pancholi, MLA
Edmonton-Whitemud (NDP) ***

Searle Turton, MLA
Spruce Grove-Stony Plain (UC)+++

Marie Renaud, MLA
St. Albert (NDP)

Jordan Walker, MLA
Sherwood Park (UC)****

* This Member was appointed on February 25, 2021, to replace Richard Gotfried, MLA, Calgary-Fish Creek (UC) as Deputy Chair.

** This Member was appointed on February 25, 2021, to replace Drew Barnes, MLA, Cypress-Medicine Hat (UC/IND as of May 13, 2021).

*** This Member was appointed on February 25, 2021, to replace Lorne Dach, MLA, Edmonton-McClung (NDP).

**** This Member was appointed on February 25, 2021, to replace Richard Gotfried, MLA, Calgary-Fish Creek (UC).

+ This Member was appointed on February 25, 2021, to replace Roger Reid, MLA, Livingstone-Macleod (UC).

++ This Member was appointed on February 25, 2021, to replace Jason Stephan, MLA, Red Deer-South (UC).

+++ This Member was appointed on February 25, 2021, to replace Devinder Toor, MLA, Calgary-Falconridge (UC).

**Members of the Standing Committee on Public Accounts
30th Legislature (Second Session) – As of October 25, 2021, to End of 2021**

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

**Roger Reid, Livingstone-Macleod*
Deputy Chair (UC)**

Jackie Armstrong-Homeniuk, MLA
Fort Saskatchewan-Vegreville (UC)

Marlin Schmidt, MLA
Edmonton-Gold Bar (NDP)

Jackie Lovely, MLA
Camrose (UC)

Peter Singh, MLA
Calgary-East (UC)

Rakhi Pancholi, MLA
Edmonton-Whitemud (NDP)

Devinder Toor, MLA
Calgary-Falconridge (UC)**

Marie Renaud, MLA
St. Albert (NDP)

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

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

Jordan Walker, MLA
Sherwood Park (UC)

* This Member was appointed on October 25, 2021, to replace Pete Guthrie, MLA, Airdrie-Cochrane (UC) as Deputy Chair.

** This Member was appointed on October 25, 2021, to replace Nathan Neudorf, MLA, Lethbridge-East (UC).

II. INTRODUCTION

The Standing Committee on Public Accounts is composed of 12 Members and comprises a Chair, who is a Member of the Official Opposition (New Democratic - NDP), and a Deputy Chair, who is a Member of the Government caucus (United Conservative - UC). The composition of the remaining 10 members is approximately proportionate to the number of seats held by the NDP and UC in the Legislative Assembly of Alberta.

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 2020-2021 annual report of the Government of Alberta contains Budget 2020 Key Results, the audited Consolidated Financial Statements and *Performance Results*, which compares actual performance results to desired results set out in the Government's strategic plan.

The annual reports for the ministries for the year ended March 31, 2021, contain ministers' accountability statements, the audited consolidated financial statements of the ministries, and a comparison of actual performance results as well as 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, 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 that 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 fulfill 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

In the winter of 2021, prior to the commencement of the 2021 spring sitting, the Committee met two times. During the 2021 spring sitting of the Second Session of the 30th Legislature the Committee met nine times. The Committee also met on September 17, 2021, when the Assembly was not in session, to discuss scheduling for the Fall 2021 Sitting. The Committee held six meetings during the 2021 fall sitting, including one session with the Auditor General on December 14, 2021.

The Subcommittee on Committee Business met four times during this reporting period to discuss and recommend schedules for meetings with ministries, including agencies, boards, and commissions reporting to the ministries, and to highlight any potential issues of interest for the Committee. The Subcommittee also discussed planning for the 2021 annual conference of the Canadian Council of Public Accounts Committees and Canadian Council of Legislative Auditors.

Committee Research Services and the Office of the Auditor General continued to provide oral and written research briefings for caucus research staff and committee members.

From September 8 to 9, 2021, the Committee co-hosted the annual conference Canadian Council of Public Accounts Committees and Canadian Council of Legislative Auditors with the Alberta Office of the Auditor General. Due to the COVID-19 pandemic, the conference was held primarily online, although some Alberta delegates attended in-person. There were 132 delegates who registered for the conference, coming from every province, the House of Commons Standing Committee on Public Accounts and two of the three territories. The delegates included Public Accounts Committee members, committee staff, Auditors General, and audit staff. The theme of the conference dealt with the work of Public Accounts Committees and Auditors General in a COVID and post-COVID world.

V. MEETING SCHEDULE OF THE COMMITTEE

<u>Meeting Date</u>	<u>Appearance/Topic</u>
30th Legislature 2021, Second Session	
January 26	Committee business meeting
February 16	Committee business meeting
April 6	Justice and Solicitor General <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2019-20]</i>
April 13	Advanced Education <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2019-20]</i>
April 20	Jobs, Economy and Innovation <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2019-20]</i>
May 4	Labour and Immigration <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2019-20]</i>
May 11	Children's Services <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2019-20]</i>
May 18	Community and Social Services <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2019-20]</i>
June 8	Agriculture and Forestry <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2019-20]</i>
June 15	Energy <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2019-20]</i>
June 22	Environment and Parks
September 17	Committee business meeting
October 26	Service Alberta <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]</i>
November 2	Education <i>[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]</i>

- November 16 **Seniors and Housing**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]
- November 23 **Health and Alberta Health Services**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]
- November 30 **Transportation**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]
- December 14 **Auditor General**
[November 2021 Report]

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)

At the Canadian Council of Public Accounts Committee and Canadian Council of Legislative Auditors 2019 annual conference, it was confirmed that Alberta's Public Accounts Committee and Office of the Auditor General would co-host the 2021 annual conference. The Chair of the Standing Committee on Public Accounts and the Auditor General of Alberta confirmed in February 2021 that due to the COVID 19 pandemic the conference would be held virtually.

The theme of the conference dealt with the work of Public Accounts Committees and Auditors General in a COVID and post-COVID world. The conference consisted of a jurisdictional update, three business sessions, and a round-table of Information and Privacy Commissioners, led by Information and Privacy Commissioner of Alberta Jill Clayton, discussing privacy issues in a COVID and post-COVID world. The conference concluded with the annual meetings of the Canadian Council of Public Accounts Committees and the Canadian Council of Legislative Auditors along with a breakout session consisting of Committee Clerks and Committee Researchers who work with Public Accounts Committees from across Canada.

The conference engaged Edmonton-based Mr. André Beauregard, and his colleagues, to deliver simultaneous interpretation of conference programming in both English and French via Microsoft Teams and utilizing Interprefy, a Swiss-based online simultaneous interpretation software company. Two keynote speakers, author André Picard and Dr. Lindsay Tedds from the University of Calgary, provided online presentations to delegates. Rapid Fire Theatre of Edmonton was able to provide an improvised theatre performance to delegates as part of the conference social program.

As the conference was delivered entirely online, there was no opportunity for receptions or conference dinners. Instead, the planning group for the conference sent out pre-packaged gift boxes to registered delegates, containing Alberta-made products, creative works from Alberta artists, links to virtual tours of Alberta attractions, and a copy of André Picard's book, *Neglected No More: The Urgent Need to Improve the Lives of Canada's Elders in the Wake of a Pandemic*.

Each jurisdiction's Public Accounts Committee and Auditor General Office were allotted four no-cost registration spots for delegates. Additional delegates could register for the conference for a fee of \$50 per delegate.

VII. 2021 CCPAC-CCOLA CONFERENCE PROGRAM

Wednesday, September 8, 2021 | *Le mercredi 8 septembre 2021*

Day 1 | *Premier jour*

(All times are MDT | Toutes les heures sont exprimées en heure avancée des Rocheuses)

8:15 a.m. **Remarks and Ceremonies** | *Mot d'ouverture*

■ [Speaker Welcome](#)

8:30 a.m. **Jurisdictional Updates** | *Dernières nouvelles des instances fédérales, provinciales et territoriales*

Moderator | *Modérateur:*

Aaron Roth

Committee Clerk, Standing Committee on Public Accounts, Alberta | *Greffier de comité, Comité permanent des comptes publics de l'Alberta*

9:45 a.m. **Break** | *Pause*

10:00 a.m. **Keynote Speaker: André Picard** | *Conférencier principal: André Picard*

11:00 a.m. **Lunch** | *Dîner*

11:30 a.m. **Business Session 1: This session focuses on the changes COVID-19 has brought about to the world of audit and oversight in terms of the need to get information about unprecedented levels of spending out quickly. What key information do elected officials need that may be different from before? How have/can audit offices respond to these needs? This could include risk assessments and longer-term impacts.** | *Séance de travail no 1 : Cette séance portera sur les changements provoqués par la COVID dans le monde de la vérification et de la surveillance en ce qui concerne la nécessité de diffuser rapidement des renseignements sur des niveaux de dépenses sans précédent. De quels renseignements clés, possiblement différents de ceux requis antérieurement, les élus doivent-ils désormais disposer? Comment les bureaux de vérification ont-ils satisfait à ces besoins jusqu'ici et comment pourront-ils s'y prendre à l'avenir? Cela pourrait inclure l'évaluation des risques ainsi que les incidences à plus long terme.*

Moderator | *Modérateur:*

Pete Guthrie

Deputy Chair, Standing Committee on Public Accounts, Alberta | *Député, Vice-président, Comité permanent des comptes publics de l'Alberta*

Presenters | *Présentateurs:*

Vincent Caron

MNA | *Député*

Vice-chair, Committee on Public Administration, Québec | *Vice-Président de la Commission de l'administration publique du Québec*

Karen Hogan

Auditor General of Canada | *Vérificatrice générale du Canada*

Rona Mellor

Deputy Auditor General, Australian National Audit Office | *Vérificateur général adjoint, Bureau national de vérification de l'Australie*

■ [English Presentation](#)

12:45 p.m. **Break** | *Pause*

1:00 p.m.

Business Session 2: This panel explores how Public Accounts Committees in different jurisdictions follow-up on auditor recommendations, including procedures to collect action plans, PAC recommendations and report writing. Presenters will be asked to share observations on the impact of follow-up on the delivery of public services. | *Séance de travail no 2 : Ce panel étudiera la manière dont les comités des comptes publics des diverses instances fédérale et provinciales assurent le suivi des recommandations des vérificateurs, y compris les procédures pour recueillir les plans d'action, les recommandations des CCP et la rédaction de rapports. Les conférenciers seront appelés à faire part de toute remarque qu'ils désireraient formuler sur les conséquences du suivi pour la prestation de services publics.*

Moderator | *Modérateur :*

Tyson Shtykalo

Auditor General of Manitoba | *Vérificateur général du Manitoba*

Presenters | *Présentateurs :*

Hannah Bell

MLA | *Députée*

Chair, Standing Committee on Public Accounts, Prince Edward Island | *Présidente, Comité permanent des comptes publics de l'Île-du-Prince-Édouard*

Mike Bernier

MLA | *Députée*

Chair, Standing Committee on Public Accounts, British Columbia | *Président, Comité permanent des comptes publics de la Colombie Britannique*

Rob Park

Committee Clerk, Standing Committee on Public Accounts, Saskatchewan | *Greffier, Comité permanent des comptes publics de la Saskatchewan*

2:00 p.m.

Opening of Delegate Registration Boxes and Social Event – Rapid Fire Theatre (Dramatic Improv) | *Ouverture des boîtes d'enregistrement des délégués et activité sociale : Rapid Fire Theatre (improvisation dramatique)*

Day 2 | Deuxième jour

(All times are MDT | Toutes les heures sont exprimées en heure avancée des Rocheuses)

9:00 a.m.

Business Session 3: One of the biggest challenges to effective PACs is maintaining focus on administration of policy and steering away from the merits of policy. The panel explores this fundamental component of an effective PAC and tactics members can employ to collaborate with other parties to realize committee goals. | *Séance de travail no 3: Un des plus grands défis que doivent relever les CCP efficaces consiste à fixer leur attention sur l'administration des politiques, tout en s'abstenant de se prononcer sur le bien-fondé de celles-ci. Ce panel examinera pourquoi cela constitue une orientation fondamentale de tout CCP efficace et évaluera les tactiques que les membres peuvent déployer pour collaborer avec les autres partis afin d'atteindre les buts du comité.*

Moderator | *Modérateur:*

Carol Bellringer

President and Chief Executive Officer, Canadian Audit and Accountability Foundation | *Présidente-directrice générale, Fondation canadienne pour l'audit et la responsabilisation*

- ▶ [CAAF Video – Becoming a PAC Member](#) (with French subtitles)
- ▶ [Federal PAC Chair Statement on Oversight Role](#)
- ▶ [Federal PAC Chair Makes Statement on its Oversight Role \(FR\)](#)
- ▶ [PEI Chair Statement of PAC Mandate](#)
- ▶ [PEI Video – French Transcript](#)
- ▶ [Full Video Playlist](#)

Presenters | *Présentateurs:*

Kim Adair-MacPherson

Auditor General of Nova Scotia | *Vérificatrice générale de la Nouvelle-Écosse*

- ▶ [English Presentation](#)
- ▶ [French Presentation](#)

Michael Pickup

Auditor General of British Columbia | *Vérificateur général de la Colombie-Britannique*

- ▶ [English Presentation](#)
- ▶ [French Presentation](#)

Trent Wotherspoon

MLA | *Député*

Chair, Standing Committee on Public Accounts, Saskatchewan | *Président, Comité permanent des comptes publics de la Saskatchewan*

10:15 a.m.

Keynote Speaker: Dr. Lindsay Tedds, Associate Professor of Economics at the University of Calgary and Member, Post-COVID-19 Economic Recovery Working Group, Royal Society of Canada, 2020 | *Conférencier principal : Dr Lindsay Tedds, professeure associée en économie à l'Université de Calgary et membre du groupe de travail sur la reprise économique (Société royale du Canada, 2020)*

[Keynote – Dr. Lindsay Tedds](#)

11:15 a.m.

Lunch | *Dîner*

Presentation: Alberta's film industry by Samantha Quantz, Locations Officer, Edmonton Screen Industries Office | *Présentation : L'industrie du cinéma en Alberta par Samantha Quantz, Responsable des lieux de tournage, Edmonton Screen Industries Office*

[Come, Tell Your Story in Alberta](#)

12:00 p.m.

Round-table: Information and Privacy Issues in a COVID-19/Post COVID-19 World | *Table ronde : thème touchant l'information et la protection de la vie privée pendant et après la pandémie de la COVID-19*

Moderator | *Modérateur :*

Jill Clayton

Information and Privacy Commissioner, Alberta | *Commissaire à l'information et à la protection de la vie privée de l'Alberta*

Presenters | *Présentateurs :*

Pat Kosseim

Information and Privacy Commissioner, Ontario | *Commissaire à l'information et à la protection de la vie privée de l'Ontario*

Michael McEvoy

Information and Privacy Commissioner, British Columbia | *Commissaire à l'information et à la protection de la vie privée de la Colombie-Britannique*

Diane Poitras

President, Québec Information Access Commission | *Présidente, Commission d'accès à l'information du Québec*

1:15 p.m.

Breakout Sessions (CCPAC Annual Meeting, CCOLA Annual Meeting, Committee Clerk and Researchers Breakout Session) | *Séances de groupe (réunion annuelle CCPAC, réunion annuelle CCOLA, Séance de groupe pour greffiers et chercheurs)*

[CCPAC Annual Meeting Agenda \(English\)](#)

[CCPAC Annual Meeting Agenda \(French\)](#)

[CCPAC MOU \(English\)](#)

[CCPAC MOU \(French\)](#)

2:15 p.m.

Conference Wrap-up | *Conclusion de la conférence*

[2022 CCPAC-CCOLA Conference Invitation Video \(Bilingual\)](#)

[2022 CCPAC-CCOLA Conference Invitation Video \(English\)](#)

[2022 CCPAC-CCOLA Conference Invitation Video \(French\)](#)