

Standing Committee on Public Accounts

2022 Annual Report of the Standing Committee on Public Accounts

Thirtieth Legislature
Fourth Session
February 2023



Standing Committee on Public Accounts

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STANDING COMMITTEE ON PUBLIC ACCOUNTS

February 2023

**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 2022 to the Legislative Assembly.

Sincerely,

[Original signed by]

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

Hon. Shannon Phillips, MLA
Chair
Lethbridge-West (NDP)

Searle Turton, MLA^{*}
Deputy Chair
Spruce Grove-Stony Plain (UC)

Roger W. Reid, MLA[†]
Deputy Chair
MLA Livingstone-Macleod

Hon. Jackie Armstrong-Homeniuk, MLA[‡]
MLA Fort Saskatchewan-Vegreville (UC)

Hon. Marlin Schmidt, MLA
Edmonton-Gold Bar (NDP)

Hon. Grant Hunter, MLA[§]
Taber Warner (UC)

Peter Singh, MLA
Calgary-East (UC)

Jacqueline Lovely, MLA
Camrose (UC)

Jason Stephan, MLA^{**}
Red Deer-South (UC)

Rakhi Pancholi, MLA
Edmonton-Whitemud (NDP)

Devinder Toor, MLA
Calgary-Falconridge (UC)

Hon. Prasad Panda, MLA^{††}
Calgary-Edgemont (UC)

Jordan Walker, MLA^{††}
Sherwood Park (UC)

Marie F. Renaud, MLA
St. Albert (NDP)

Hon. Muhammad Yaseen, MLA^{§§}
Calgary-North (UC)

Garth Rowswell, MLA^{***}
Vermilion-Lloydminster-Wainwright (UC)

^{*} Deputy Chair from November 30, 2022

[†] Committee Member and Deputy Chair until November 30, 2022

[‡] Committee Member until November 30, 2022

[§] Committee Member from November 30, 2022

^{**} Committee Member from November 30, 2022

^{††} Committee Member from November 30, 2022

^{††} Committee Member until November 30, 2022

^{§§} Committee Member until November 30, 2022

^{***} Committee Member until November 30, 2022

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 2021-2022 annual report of the Government of Alberta contains Budget 2021 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, 2022, 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, 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

During the winter of 2022, prior to the commencement of the 2022 spring sitting, the Committee met once, on January 26, 2022, to discuss scheduling for the 2022 year. During the 2022 spring and fall sittings of the Third Session of the 30th Legislature the Committee met 10 times, including one session with the Auditor General on December 20, 2022.

The Subcommittee on Committee Business met once during the 2022 year 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 Committee agreed to have American Sign Language interpretation at its December 6, 2022, meeting.

Committee Research Services continued to provide oral and written research briefings for Committee members and caucus research staff.

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 videostream as well as the transcripts of meetings can be accessed via the Legislative Assembly website at www.assembly.ab.ca and through the Legislature Library.

V. MEETING SCHEDULE OF THE COMMITTEE

Meeting Date Appearance/Topic

30th Legislature, 2022, Second Session

January 26 **Committee business meeting**

30th Legislature, 2022, Third Session

March 22 **Treasury Board and Finance**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]

March 29 **Infrastructure**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]

April 19 **Municipal Affairs**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]

April 26 **Executive Council**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]

May 3 **Indigenous Relations**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]

May 10 **Culture and Status of Women**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]

May 24 **Jobs, Economy and Innovation**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2020-21]

30th Legislature, 2022, Fourth Session

December 6 **Advanced Education**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2021-22]

December 13 **Children's Services**
[Outstanding Recommendations from the OAG; Ministry Annual Report 2021-22]

December 20 **Auditor General**
[November 2022 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)

This report is submitted on behalf of the following Members of the Legislative Assembly of Alberta and committee support staff who participated in the CCPAC-CCOLA conference, hosted by the House of Commons Standing Committee on Public Accounts and the Auditor General of Canada, from August 28-30, 2022, in Ottawa, Ontario.

i. Attendance:

Shannon Phillips, MLA, Chair
Roger W. Reid, MLA, Deputy Chair
Aaron Roth, Committee Clerk
Christina Williamson, Research Officer

ii. Conference Sessions

The 2022 CCPAC-CCOLA conference program is appended to this report.

APPENDIX: 2022 CCPAC-CCOLA CONFERENCE PROGRAM

AUG 28		
	Time	Event
AUG 29 AUG 30	All day	Arrival of Delegates and Guests
	10:00 am - 6:00pm	Registration 📍 Foyer outside the Adam Room – Fairmont Chateau Laurier
	12:45 pm	Meeting in lobby of the Fairmont Chateau Laurier 📍 Lobby – Fairmont Chateau Laurier
	1:15 pm	Departure by bus to the Ottawa River Cruise dock 📍 799 Jacques Quartier, St. Gatineau, QC, J8T 2W1
	1:30 pm	Ice-Breaker activity – All Delegates and Guests 📍 Ottawa River Cruise
	4:00 pm	Departure by bus to the Fairmont Chateau Laurier 📍 1 Rideau Street, Ottawa, ON K1N 8S7
	6:30 pm - 8:00 pm	Welcome Reception – All Delegates and Guests 📍 Laurier Room/ Lobby Level, Fairmont Chateau Laurier

	Time	Event
AUG 28	7:30 am - Noon	Registration 📍 Foyer outside the Adam Room, Fairmont Chateau Laurier
AUG 29	8:30 am	Traditional Territory and Land Acknowledgement 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier Opening Remarks 👤 John Williamson, Chair, House of Commons Standing Committee on Public Accounts 👤 Karen Hogan, Auditor General of Canada 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier
AUG 30	9:00 am	Roundtable: Jurisdictional updates Each jurisdiction will have 5-6 minutes for a representative from the PAC and the audit office to brief the conference on activities in their jurisdiction since the last meeting. 👤 Facilitator: John Williamson, Chair, House of Commons Standing Committee on Public Accounts 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier
	10:30 am	Health Break
	10:45 am	CCPAC Annual General Meeting 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier CCOLA Annual General Meeting 📍 Renaissance Room/ Mezzanine Level, Fairmont Chateau Laurier
	12:00 pm	Luncheon – All Delegates and Guests 📍 Drawing Room/ Lobby Level, Fairmont Chateau Laurier
	1:30 pm	Business Session 1: Putting Pressure on Recurring Issues: What are the root causes and what can be done about them? 👤 Facilitator: Nigel Wodrich, Advisor, Northwest Territories Legislative Assembly 👤 Panel Members: Guylaine Leclerc, Auditor General of Québec 👤 Kevin Page, former Parliamentary Budget Officer 👤 Shannon Phillips, Chair of the Alberta Public Accounts Committee 👤 Geneviève Tellier, Professor, Faculty of Social Sciences and Political Studies, University of Ottawa A panel on how to put and keep pressure on recurring and long standing issues found in audits of different jurisdictions (e.g. Indigenous issues, climate change, health care issues). 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier
	2:45 pm	Health Break
	3:00 pm	Business Session 2: Accountability and political change 👤 Facilitator: Dillian Theckedath, Analyst, Library of Parliament 👤 Panel Members: David Christopherson, former MP 👤 Doug Wylie, Auditor General of Alberta 👤 Trent Wotherspoon, Chair of the Saskatchewan Public Accounts Committee A panel on relation building and continuity in times of political change. 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier
	4:15 pm	End of Business Sessions
	5:30 pm	Meet in the lobby of the Fairmont Chateau Laurier Departure by foot for the National Arts Centre (NAC) – All Delegates and Guests 📍 1 Elgin St, Ottawa, ON K1P 5W1
	5:45 pm	Cocktail – All Delegates and Guests 📍 O'Brien Foyer, NAC Group Photographs 📍 Patio, NAC
	6:30 pm	Dinner – All Delegates and Guests 📍 O'Brien Room, NAC Entertainment provided

AUG
28AUG
29AUG
30

Time	Event
8:30 am – 9:30 am	Business Session 3: Maintaining the Relevance of the Auditor General's Office 🧑 Facilitator: Michelle Salvail, Principal, Parliamentary and International Relations, and Communications, Office of the Auditor General of Canada 🧑 Panel Members: Rona Mellor, Deputy Auditor-General for Australia 🧑 Bonnie Lysyk, Auditor General of Ontario 🧑 Tony Wakeham, Chair of the Newfoundland and Labrador Public Accounts Committee A panel on how legislative audit offices remain relevant and can best add value for parliamentarians and Canadians. 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier
9:30 am	Health Break
9:45 am – 11:15 am	Business Session 4: Studying the Public Accounts 🧑 Facilitator: Ryan Reddin, Clerk Assistant at Legislative Assembly of Prince Edward Island 🧑 Panel Members: Hannah Bell, Chair of the Prince Edward Island Public Accounts Committee 🧑 Carol Bellringer, President and CEO of the Canadian Audit and Accountability Foundation 🧑 Karen Hogan, Auditor General of Canada 🧑 Julie Mujcin, General Comptroller at Government of Northwest Territories 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier
11:30 am	Ottawa Conference Closing Remarks 🧑 John Williamson, Chair of the House of Commons Standing Committee on Public Accounts and Karen Hogan, Auditor General of Canada 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier Looking to Next Year- Invitation from Yukon to next year's conference 🧑 Currie Dixon, Chair of the Standing Committee on Public Accounts of Yukon Legislative Assembly and Karen Hogan Auditor General of Canada 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier
12:00 pm	Luncheon – All Guests 📍 Drawing Room/ Lobby Level, Fairmont Chateau Laurier
12:00 pm	Luncheon Speech 🧑 Keynote Speaker: Brian Lee Crowley, Managing Director of the Macdonald-Laurier Institute 📍 Drawing Room/ Lobby Level, Fairmont Chateau Laurier
1:30 pm	Breakout Session - Speak Your Mind Chairs, Vice/Deputy Chairs, Other PAC Members 📍 Adam Room/ Lobby Level, Fairmont Chateau Laurier Breakout Session - Speak Your Mind Clerks and Researchers 📍 Palladian Room/ Mezzanine Level, Fairmont Chateau Laurier CCOLA only - Business Sessions 📍 Renaissance Room/ Mezzanine Level, Fairmont Chateau Laurier
3:00 pm	End Business Sessions Free Time Dinner on your own