

Standing Committee on Public Accounts

Report on 2013 Activities

Twenty-Eighth Legislature
Third Session
November 2014



COMMITTEES
OF THE LEGISLATIVE ASSEMBLY

Standing Committee on Public Accounts

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November 2014

To the Honourable Gene Zwozdesky
Speaker of the Legislative Assembly
of the Province of Alberta

The Standing Committee on Public Accounts of the Legislative Assembly of Alberta has the honour
of submitting this report relating to its 2013 activities for consideration by the Legislative Assembly.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Rob Anderson, MLA
Airdrie
Chair, Standing Committee on Public Accounts

Members of the Standing Committee on Public Accounts

28th Legislature, First Session, 2013

Rob Anderson, MLA
Chair
Airdrie (W)

David Dorward, MLA
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Moe Amery, MLA
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Jason W. Hale, MLA
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Calgary-Buffalo (AL)

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Bridget B. Pastoor, MLA
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Sohail Quadri, MLA
Edmonton-Mill Woods (PC)

Dave Quest, MLA***
Strathcona-Sherwood Park (PC)

Janice Sarich, MLA
Edmonton-Decore (PC)

Richard Starke, MLA**
Vermilion-Lloydminster (PC)

Pat Stier, MLA
Livingstone-Macleod (W)

Len Webber, MLA****
Calgary-Foothills (PC)

* Committee member to October 29, 2013

** Committee member to March 5, 2013

*** Committee member from March 5, 2013

**** Committee member to March 5, 2013, then from October 29, 2013

† Committee member from March 5, 2013 to October 29, 2013

‡ Committee member from October 29, 2013

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I. INTRODUCTION

The mandate of the Standing Committee on Public Accounts is to review the public accounts of the Province of Alberta and ministry annual reports by asking questions with respect to the expenditures of government departments and to review the Auditor General's tri-annual and other reports.

The Standing Committee on Public Accounts comprises a Chair who is a Member of the Official Opposition (Wildrose) and a Deputy Chair who is a member of the government caucus (Progressive Conservative). The composition of the remaining 16 members is proportionate to the number of seats held by each party in the Assembly.

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

The 2011-2012 and 2012-2013 annual reports of the Government of Alberta contain an accountability statement and the consolidated financial statements of the province. The Measuring Up report provides a comparison of the actual performance results and the desired results as set out in the government's business plan.

The annual reports for the ministries for the years ended March 31, 2012, and March 31, 2013, 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.

II. MANDATE AND SCOPE

Pursuant to Government Motion 23, passed on November 27, 2008, an expanded scope and mandate of the Standing Committee on Public Accounts became permanent, including the following:

- 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 any other matter referred to it from time to time by the Legislature. Its mandate extends to all public entities funded by government, including agencies, boards and commissions.
- The Committee may call and question ministers, senior department officials or officials of agencies, boards and commissions of government and such others as may be necessary for the full pursuit of its duties.
- The Committee shall set its own agenda and may sit whether or not the House is in session.
- Necessary resources will be provided for staffing to ensure adequate support for the Committee's expanded mandate.
- All reports of the Auditor General shall stand permanently referred to the Public Accounts Committee.
- The Committee may report to the House, and the government shall respond to a report of the Public Accounts Committee within 150 days of the date on which the Committee reports.

III. ACTIVITIES

In 2013, the practice of deputy ministers and department officials appearing before the Committee without the minister in attendance has continued. The Auditor General and his staff continued to attend and participate in all Committee meetings.

The 2012-2013 annual report of the Government of Alberta and the ministries' annual reports were released in June 2013. The release of reports of the Auditor General occurred in February, July and October 2013.

Prior to the spring session of 2013, the Public Accounts Committee held two meetings out of session in February 2013. These were followed by seven meetings during the spring session.

A workshop was held prior to the beginning of the fall session. The CCAF acted as facilitators and spoke to Public Accounts Committee best practices across Canada concerning reporting to the Legislature and the preparation of action plans. The workshop was followed by an out-of-session Public Accounts meeting at which members discussed the workshop topics raised, as well as the upcoming fall meeting schedule. The Committee then held five meetings during the fall 2013 sitting of the Alberta Legislature.

As the result of the annual Canadian Council of Public Accounts Committees conference held in Regina, Saskatchewan in August 2013, discussion with other Public Accounts committees and meetings and discussion with the CCAF, the committee passed a motion to send out a template to invitees outlining any outstanding recommendations from the Auditor General of Alberta. Beginning in spring of 2014, invitees would be expected to fill in the template indicating whether steps had been taken to address the outstanding recommendations listed. The hope of the Committee was that the completed templates would provide insight into the status of outstanding recommendations and allow committee members to better focus their questions.

The Public Accounts Committee continued to receive research briefings from Research Services, which provides non-partisan research support to this and other committees of the Assembly. The

briefings contained background information on the agency, board, commission, or Ministry appearing before the Committee but also focused on various program areas, the knowledge of which the Committee may find useful for its meetings with the Government of Alberta entities. The briefings satisfied Committee research requests or were reflective of Research Services' efforts to single out areas that warranted further investigation. Based on the information gathered, Research Services' briefings also suggested questions which Committee members may have wanted to ask of the Government officials who appeared before the Committee.

Prior to each Public Accounts meeting in the fall, the Auditor General and Research Services continued to provide an *in-camera* briefing concerning their respective reports and the entity appearing at the forthcoming meeting. In these briefings, both the Auditor General and Research Services highlighted notable areas of concern and recommended particular lines of inquiry to Committee members.

The Committee also continued to request that questions unable to be answered at the time by those appearing at the meeting should be followed up on in writing. Written responses were directed to be sent to the committee clerk for distribution to committee members.

SCHEDULE OF STANDING COMMITTEE MEETINGS

The meetings of the Standing Committee on Public Accounts in 2013 were held as follows:

<u>Meeting Date</u>	<u>Appearance/Topic</u>
February 13, 2013	Service Alberta
February 27, 2013	Environment and Sustainable Resource Development
March 6, 2013	Alberta Justice and Solicitor General
March 13, 2013	Alberta Human Services
April 24, 2013	Alberta College of Art and Design, NorQuest College, Northern Lakes College, & Olds College
May 8, 2013	Alberta Energy
May 15, 2013	Alberta Health Services
May 29, 2013	Alberta Agriculture and Rural Development
June 5, 2013	Alberta Enterprise and Advanced Education
September 12, 2013	Organizational Meeting/CCAF Workshop
October 30, 2013	Alberta Aboriginal Relations
November 6, 2013	Alberta Treasury Board and Finance
November 20, 2013	Medicine Hat College & Alberta Enterprise and Advanced Education
November 27, 2013	Alberta Energy
December 4, 2013	Alberta Health & Alberta Health Services

The proceedings of the Standing Committee on Public Accounts are open to the public. Gavel-to-gavel coverage of the audio of Committee meetings is streamed live on the Internet, and all meetings are recorded in *Alberta Hansard*. Copies of the transcripts may be seen on the Committee's website at www.assembly.ab.ca/committees/publicaccounts or in the Legislature Library.

IV. CCPAC/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 who attended the Canadian Council of Public Accounts Committees (CCPAC) conference in Regina, Saskatchewan from August 25 to 27, 2013.

i. Attendance

From the Standing Committee on Public Accounts:

Rob Anderson, MLA, Chair

Janice Sarich, MLA, Committee Member

The Canadian Council of Public Accounts Committees conference was attended by parliamentarians, researchers, committee clerks and other professionals from jurisdictions across Canada and the Canadian House of Commons, and included international guests and observers. This conference is held at the same time as the annual conference of the Canadian Council of Legislative Auditors (CCOLA), and the two groups share several business sessions.

Mr. Merwan Saher, CA, Alberta Auditor General, and Mr. Doug Wylie, CMA, Assistant Auditor General from Alberta, attended as CCOLA delegates.

ii. Conference Topics

Joint Sessions:

Opening Remarks

Presenters: Warren McCall, Chair, Standing Committee on Public Accounts, Legislative Assembly of Saskatchewan
Bonnie Lysyk, Provincial Auditor of Saskatchewan

Overview of the 2013 CCAF-FCVI Survey of Canadian Standing Committees on Public Accounts

Presenters: Paul Lohnes, President and CEO, CCAF-FCVI Inc.
Geoff Dubrow, Principal Associate, CCAF-FCVI Inc.

Round-Table – Effective Jurisdictional Practices

Facilitator: Geoff Dubrow, Principal Associate, CCAF-FCVI Inc.

Each jurisdiction (PAC Chair and Auditor) – federal, provincial and territorial – will be asked to comment on one pre-selected practice in which they consider their PAC to be particularly effective. Each jurisdiction will have in total 5-7 minutes.

Guest Speaker – “Redefining the Relationship”

Speaker: Ms Gabrielle Scrimshaw, Co-founder of the Aboriginal Professional Association of Canada

Aboriginal youth are the fastest growing demographic in Canada. With approximately 400,000 Aboriginal youth set to hit the workforce by 2026, this has tremendous social and economical implications for Canada. It's no secret that the relationship between Indigenous communities and the rest of Canada has been difficult at times – but what about the way forward? In this keynote presentation, Gabrielle set out what she believes is a shifting tide occurring in Aboriginal Canada and gives concrete examples of how we can all work towards a mutually prosperous future.

Demystifying Legislative Auditors' Reports – Audit Selection, Reporting and Recommendations – The Impact on Public Accounts Committees

Moderator: Paul Lohnes, President & CEO, CCAF-FCVI Inc.

Presenters: Bonnie Lysyk, Provincial Auditor of Saskatchewan
Kim McPherson, Auditor General of New Brunswick

Given that legislative auditors' reports form the basis of the Public Accounts Committee's work in most jurisdictions, two legislative auditors outline the types of reports produced in legislative audit office; how types of reports and recommendations impact PACs; and how audit subjects are selected.

Acting on the Auditor General's Report – The Role of PAC in Addressing Auditor General Reports

Moderators: Paul Lohnes, President & CEO, CCAF-FCVI Inc.
Geoff Dubrow, Principal Associate, CCAF-FCVI Inc.

Presenters: Rob Anderson, Chair of the Public Accounts Committee of Alberta
David Christopherson, Chair of the Public Accounts Committee, House of Commons
Mike Ferguson, Auditor General of Canada
Michel Samson, Acting Auditor General of Quebec

Two legislative auditors cover how the PAC can act on audit report recommendations. Two PAC Chairs discuss how they typically address the variety of audit reports (performance audits, attest audits, follow-up audits) and ensure agreed upon recommendations are implemented.

Guest Speaker – “The Big Shift”

Speaker: Mr. Darrell Bricker, CEO, IPSOS, Global Public Affairs

In this keynote presentation, Darrell speaks to what we think we know about Canada, forces shaping the new Canadian mindset, the decline of public trust, the big shift, and redemption!

Closing Remarks and Invitation from Newfoundland Delegation to Attend 2014 CCPAC/CCOLA Conference

CCPAC Breakout Sessions:

Chairs/Vice Chairs: Speak your Mind Session

PAC Members: CCAF-Facilitated Break-out Activity

Staff of PACs: Break-out Meeting

Reporting and Follow-Up *(facilitated by CCAF)*

This session looks at PAC best practices around writing and seeking unanimity in committee reports, tabling the PAC's report in the legislature, issuing recommendations and conducting follow-up hearings.

Interactive Priority Setting Session *(facilitated by CCAF)*

During this interactive voting session, PAC members and staff are asked to identify the priorities that they would like their PACs to accomplish in the upcoming year.

iii. Overall Impressions

Please find attached reports from Mrs. Janice Sarich, MLA Edmonton-Decore; and Mr. Rob Anderson, Committee Chair and MLA Airdrie, who were two of the attendees representing the Standing Committee on Public Accounts.



LEGISLATIVE ASSEMBLY
ALBERTA

MEMORANDUM

FROM: Janice Sarich, MLA
Edmonton-Decore

Date: January 17, 2014

TO: Mr. R. Anderson
MLA, Airdrie
Chair, Standing Committee
on Public Accounts,
Legislative Assembly of
Alberta

Telephone: 780.415.9416

Fax: 780.415.0951

RE: Report for the 2013 Canadian Conference of Public Accounts Committees (CCPAC), and the Canadian Council of Legislative Auditors (CCOLA) Conference August 25-27, 2013.

Dear Mr. Anderson:

It was my pleasure to attend the thirty-fourth annual Canadian Conference of Public Accounts Committees (CCPAC), and the Canadian Council of Legislative Auditors (CCOLA) Conference hosted by the Legislative Assembly of Saskatchewan, and the Office of the Provincial Auditor of Saskatchewan at Regina, Saskatchewan from August 25th - 27th, 2013. The conference brings together Legislators and personnel involved with Public Accounts Committees to meet jointly with the Legislative Auditors to engage in discussions relating to many aspects of financial accountability and other topics.

As the MLA for Edmonton-Decore and a member of the Standing Committee on Public Accounts, Legislative Assembly of Alberta, I attended the conference on behalf of Mr. David Dorward, MLA - Edmonton-Gold Bar, and Deputy Chair of the Standing Committee on Public Accounts.

On the first day of the conference yours truly participated in a tour of the Potash Mine, and an official welcome and tour of the stately Saskatchewan Legislative Assembly. The province of Saskatchewan is the second largest producer of potash in the world, which is an important mineral as a fertilizer to the agriculture industry and economy. Approximately 45 percent of Saskatchewan potash is exported to the United States of America, and almost half of the global potash reserves are located in this province.

Also, Conference delegates were officially welcomed at Saskatchewan's Legislative building and were able to partake in an informative tour of the historical site. As part of the welcome, and to commemorate the conference, an official group photo was taken of those in attendance on the interior grand staircase of the Legislative building. The Legislative building was constructed from 1908-1912 at a cost of \$1.8 million. His Royal Highness, the Duke of Connaught, dedicated the building and the Legislative Assembly met for the first time in the chamber on January 25, 1912.

The joint conference activities of (CCPAC) and (CCOLA) began with opening remarks by Warren McCall, Chair, Saskatchewan Standing Committee on Public Accounts and Bonnie Lysyk, Provincial Auditor of Saskatchewan. This was followed by a presentation by Paul Lohns, President and CEO, CCAF-FCVI Inc., and Geoff Dubrow, Principal Associate, CCAF-FCVI Inc., on the new survey and results from the 2013 Survey of Canada's 14 Public Account Committees. The survey and results were identified as ground breaking when compared to the two previous surveys, as the (PAC) chairs and vice chairs were included for the first time. The comprehensive report concentrated on twelve attributes of an effective public account committee which included the following:

- **Attribute #1: powers and practices of the (PAC)** – the extent a review of the jurisdiction's financial statements (public accounts) is conducted as well as the legislative auditor's attest audit of the financial statements;
- **Attribute #2: legislative support** – the extent to which (PAC)'s can continue to sit during prorogation and the ability of (PAC)'s to meet when the legislature is adjourned;
- **Attribute #3: government support** - the ability of the (PAC)'s to call witness, including from the "MUSH" sector (municipalities, universities, schools and hospitals) and to obtain access documents;
- **Attribute #4: continuity and training** - the extent to which (PAC) members are appointed for the life of the legislature, provided training e.g., financial literacy, and body of knowledge;
- **Attribute #5: staffing and budget** - the extent to which (PAC)'s have staff research support and a budget;
- **Attribute #6: planning** - the extent to which there are steering or planning committees to set long term objectives;
- **Attribute #7: constructive partisanship** - the extent of committee composition and the need to have working relationships that are collegial and non-partisan;
- **Attribute #8: relationship with the legislative auditor** - the extent to which a legislative auditor attends (PAC) meetings or hearings as a matter of practice;
- **Attribute #9: reporting practices** – the extent to which (PAC) reports include providing substantive recommendations
- **Attribute #10: follow-up process** - the extent to which (PAC) include action plans, and reporting of progress
- **Attribute #11: performance and impact** - as it pertains to the committee's work; and
- **Attribute #12: communication** - the extent to which constituents are aware of (PAC) work and outcomes, and the use of media.

Following this item of the conference activity Geoff Dubrow, Principal Associate, CCAF-FCVI Inc., facilitated a session which included fourteen presentations and discussions on the topic of "Effective Jurisdictional Practices". Each jurisdiction which included the (PAC) Chair and Auditor, federal, provincial, and territorial were asked to comment on one pre-selected practice in which they

considered their (PAC) was particularly effective. Some of the presentation topics included: (PAC) orientation, (PAC) meeting planning, (PAC) preparation for meetings, requesting status updates from departments, effective questioning, issuing substantive recommendations, debate of (PAC) reports in the Legislature, and reporting the results of (PAC) to the Assembly. The Chair of the Standing Committee of Public Accounts, Legislative Assembly of Alberta and MLA for Airdrie provided a presentation on the new (PAC) informal working group and the new in-camera briefings with the Auditor General and Committee Research Services (note presentation materials are available from the Standing Committee's Clerk). All presentations were well received by delegates and the level of interest was high. Delegates were encouraged to visit Legislative Assembly (PAC) proceedings for direct examples in the areas of presentation interest, and of particular interest was the issuance of substantive recommendations used by the House of Commons, effective questioning techniques, and the samples of templates used for status updates to a (PAC).

Gabrielle Scrimshaw, Co-Founder of the Aboriginal Professional Association of Canada provided a presentation to delegates on "Redefining the Relationship". She touched on her personal journey as a Dene aboriginal, moving from the Hatchet Lake First Nation community in Northern Saskatchewan to Toronto. Indigenous youth are one of Canada's fastest growing demographic, and there are 400,000 under the age of 24 years coming into the workforce within the next 10 years. She highlighted issues and challenges within this population demographic. Also, the presentation noted that Indigenous well-being included: closing the skills and education gaps, and creating conditions for the advancement of policy development, and private sector relationships that include this population segment.

Bonnie Lysyk, Provincial Auditor of Saskatchewan, and Kim McPherson, Auditor General of New Brunswick presented a session on "Demystifying Legislative Auditor's Reports – Audit Selection, Reporting, and Recommendations – The Impact on Public Account Committees". Highlights included the varying mix of work between attest audit work and other audit work, a trend toward increasing performance work, environmental and governance auditing. The number and focus of reports were explored across Canada, and that tabling of reports was found to be generally a consistent practice. Also, it was noted that, recommendations contained in reports could be categorized into the following: performance, internal control, financial, IT, governance, and compliance. Examples related to these categories were provided and discussed, and it was emphasized that the impact of types of reports and recommendations on (PAC)'s was dependent on the type of audit work performed.

A portion of day two of the conference afternoon session was dedicated to Panel Presentations on "Acting on the Auditor General's Report – The Role of (PAC) in Addressing Auditor General Reports". Mr. Rob Anderson, MLA for Airdrie and Chair of the Standing Committee on Public Accounts, Legislative Assembly of Alberta was one of four presenters on the topic. Delegates appreciated receiving all information perspectives includes those presented by Mr. Anderson. A few salient points from two presentations which were of personal interest included the Office of the Auditor General of Canada (OAG) and Acting Auditor General of Quebec. For example, every year the (OAG) provides to Parliament the results of 15-20 performance audits which are contained in two separate reports. All (OAG) reports are referred to the (PAC) through the standing orders of the House of Commons. The role of the (PAC) is to provide clear information to Parliament, ensuring that areas of concern are well understood and valued. Also, six methods in which the (PAC) promotes accountability was shared with delegates and included the following: the (PAC)'s request for action plans ensures that the audited departments focus attention on the ways (OAG) recommendations

will be addressed, the government is required to submit a formal response to the report within 120 days and the report and response are posted to the (PAC) website, (PAC) expectations include action on the Office of the Auditor General's recommendations, the action plans and progress reports, and periodic follow-up audits to assist the committee to understand progress on topics previously audited, and to have committee staff monitor and track every commitment made on the record to ensure what was asked is taken seriously. Also, Mr. Michael Samson, CPA, CA Acting Auditor General of Quebec presented information which included the following points of interest: in-camera meetings are held with (PAC) members before tabling the report to the National Assembly, after the tabling of the report an action plan is prepared by the audited entities within 6 months or two weeks before the hearing, action plans sent to the (PAC) which address the Auditor General's recommendations, the importance of questioning officials regarding the non implementation of recommendations, and the importance of examining financial information.

Day two of the conference ended with delegates attending a reception and historical tour of the RCMP Heritage Centre Museum Exhibits followed by a dinner.

The last day of the conference program included break-out sessions for three groups i.e., Chairs/Deputy Chairs, Clerks/Researchers, and other PAC Members. Yours truly attended the session facilitated by CCAF in which delegates presented specific examples of effective committee member questioning techniques from their respective (PAC)'s. As previously agreed, the Alberta example highlighted dialogue excerpts from the Standing Committee on Public Accounts – Enterprise and Advanced Education (pages 76 - 77). Also, delegates received a wide range of information pieces from other jurisdictions which included: how to manage difficult witnesses, how to explore a line of questioning, (PAC) Caucus Pre-Meeting objectives and question coordination, the rationale of swearing-in witnesses, and the importance of receiving an answer, and not bafflegab.

In addition, there was a session on "Reporting and Follow-up" which was facilitated by Geoff Dubrow, Principal Associate, CCAF-FCVI Inc. The focus touched on the examination of the (PAC) best practices for writing committee reports, unanimity, report tabling in the legislature, issuing recommendation and conducting follow-up hearings.

Closing remarks for the conference were received by the delegates followed by a special invitation to attend the next conference to be held at St. John's, Newfoundland. The closing luncheon featured Mr. Darrell Bricker, CEO IPSOS, Global Public Affairs, and author of "The Big Shift". There were many engaging and interesting portions of his remarks particularly when he discussed how immigration has played a role in the seismic changes that have taken place in Canada, Canadian politics, and the new evolving political philosophies. Delegates received presentation materials as a reference.

Please note that the sessions on "Interactive Priority Setting" was not attended by yours truly, as traveling back to the province of Alberta was necessary at that time.

As an additional observation for the future, I would highly recommend that the Standing Committee for Public Accounts give serious and thoughtful consideration to sending at least 4-5 MLA delegates to future conferences. This would assist to enhance the skills, understanding, and the body of knowledge required for the many aspects of serving on a Legislative committee such as Public Accounts.

Once again, thank you and the Standing Committee for Public Accounts, Legislative Assembly of Alberta, for the opportunity to attend the Canadian Conference of Public Accounts Committees (CCPAC), and the Canadian Council of Legislative Auditors (CCOLA) Conference from August 25-27, 2013 in Regina, Saskatchewan. Also, special thanks to all representatives from Alberta for their contributions to the conference dynamics and sessions. Indeed, our contributions to the conference augmented the very high level of professional insight, experience, and sessions for all the delegates.

Respectively Submitted,

[Original Signed]

Janice Sarich, M.Ed.,
MLA, Edmonton-Decore

Point-Form Highlights of the 2013 CCPAC/CCOLA Conference

Regina, Saskatchewan, Aug 25-27, 2013

Paul Lohnes and Geoff Dubrow CCAF - Lay of the Land

- Numbers of PACs issuing substantive recommendations
 - 7 Issue recommendations consistently
 - 2 sometimes issue recommendations
 - 5 never issue recommendations
- Of the 5 not making recommendations, how many endorse recommendations from the Auditor Generals
 - 2 usually endorse AG recommendations
 - 1 sometimes endorses AG recommendations
 - 2 seldom or never endorse AG recommendations
- Of 7 that do make recommendations regularly, those recommendations supplement those of the AG
- Number of jurisdictions requiring auditees to submit action plans
 - 4 do require action plans
 - 9 don't require action plans
- Of the 4 that do require action plans, they claim that they have been very effective in bringing about action plans in the ministries - Sheila Fraser

Round Table on Best Practices

- Nova Scotia has status updates making ministries report on progress or lack thereof on AG recommendations
 - - Follow up questioning on this happens. Alberta may want to have follow up sessions where multiple departments are called in strictly for follow up questioning on outstanding recommendations
- Quebec has following system - Submission of action plan, public hearing, development of recommendations, follow up recommendations, AG review of recommendations
 - A systemic cycle – Where they agree, Ministries have to provide an action plan on each recommendation by the PAC
 - Where they disagree, then need to indicate whether they disagree entirely or partly with the recommendation
- Multiple jurisdictions spend a lot of time on following up on AG recommendations through implementation

Round Table on Making AG Reports Central to PACs

- Federal government requires an action plan presented at PAC from AG report
 - Including whether departments agree or disagree with recommendations
- Perhaps after status report and action plan, PAC recommendations are really just ones that the Committee is not satisfied are being implemented
 - Have a follow up session to go over those action plans again as well as committee recommendations
 - Goal should be to create cycle a system that everyone understands and grows to expect

Meeting on Reporting and Follow-Up

- Get parliament templates for action plan, committee report, follow-up matrix, AG report
- Look into Mrs. Sarich's idea that we should possibly alter legislation to free up AG to do more performance audits with AGs feedback

STANDING COMMITTEE ON PUBLIC ACCOUNTS
2013 Annual Report