

**Standing Committee on Public Accounts**

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March, 2010

To the Honourable Ken Kowalski  
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 to submit this Report relating to its 2009 activities for consideration by the Legislative Assembly.

Hugh MacDonald, MLA  
Edmonton-Gold Bar  
Chair  
Standing Committee on Public Accounts

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**STANDING COMMITTEE ON PUBLIC ACCOUNTS**  
**27th Legislature, Second Session, 2009**

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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 expenditures in government departments and to review the Auditor General's semi annual and other reports.

The Standing Committee on Public Accounts comprises a Chair who is a Member of the Official Opposition and a Deputy Chair who is a member of the government caucus. The composition of the remaining 15 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 **2007-2008 and 2008-2009 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, 2008, and March 31, 2009**, 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. COMMITTEE ACTIVITIES**

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.**

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 and played an active role in Committee briefing sessions.

During the spring 2009 sitting of the Alberta Legislature the Public Accounts Committee held 13 meetings with ministries on the 2007-2008 public accounts and the *Annual Report of the Auditor General of Alberta October 2008*, and the *Report of the Auditor General April 2009* when appropriate.

The 2008-2009 annual report of the Government of Alberta was released in June 2009.

The ministries' annual reports for 2008-2009 were released in September 2009. The release of the semi annual report of the Auditor General followed in October 2009.

The Committee held out-of-session meetings in October with the Alberta Gaming and Liquor Commission, the Agricultural Financial Services Corporation and the Workers' Compensation Board (Alberta). A joint meeting with Alberta Health Services and Alberta Health and Wellness was also held.

During the fall 2009 sitting of the Alberta Legislature the Public Accounts Committee held three regular meetings on the 2008-2009 public accounts and *Report of the Auditor General of Alberta April 2009* and *Report of the Auditor General of Alberta October 2009*.

### III. SCHEDULE OF STANDING COMMITTEE MEETINGS

The meetings of the Standing Committee on Public Accounts in 2009 were held as follows:

<u>Meeting Date</u>	<u>Appearance/Topic</u>
February 11, 2009	Agriculture and Rural Development
February 18, 2009	Employment and Immigration
March 4, 2009	Infrastructure And Transportation
March 11, 2009	Housing and Urban Affairs And Municipal Affairs
March 18, 2009	Environment
April 8, 2009	Seniors and Community Supports
April 15, 2009	Education
April 22, 2009	Health and Wellness
April 29, 2009	Service Alberta
May 6, 2009	Office of the Auditor General
May 13, 2009	Energy
May 27, 2009	Treasury Board
June 3, 2009	Advanced Education and Technology
October 6, 2009	Alberta Gaming and Liquor Commission And Agricultural Financial Services Corporation
October 7, 2009	Workers' Compensation Board – Alberta
October 26, 2009	Alberta Health Services And Health and Wellness
November 4, 2009	Finance and Enterprise
November 18, 2009	Office of the Auditor General
November 25, 2009	Solicitor General and Public Security

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](http://www.assembly.ab.ca/committees/publicaccounts) or in the Legislature Library.

#### **IV. CONFERENCE ATTENDANCE**

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

In September 2009 the Legislative Assembly of Alberta and the Office of the Auditor General jointly hosted and organized the Canadian Council of Public Accounts Committees (CCPAC) and Canadian Council of Legislative Auditors (CCOLA) Conference. This conference was last held in Alberta in 1997. The conference was attended by 93 Canadian federal, territorial and provincial delegates, the Auditor General of Bermuda, seven national and international observers and 26 guests.

The conference agenda featured a wide variety of business sessions and for the first time in conference history a formal session for committee clerks and researchers was offered.

The following Members and staff of the Legislative Assembly of Alberta attended the Canadian Council of Public Accounts Committees (CCPAC) Conference in Edmonton, Alberta, from September 13 to 16, 2009, as delegates:

##### **From the Standing Committee on Public Accounts:**

Hugh MacDonald, MLA, Chair

Dave Quest, MLA, Deputy Chair

Philip Massolin, Committee Research Co-ordinator

Jody Rempel, Committee Clerk

##### **From the Standing Committee on Legislative Offices:**

Ty Lund, MLA, Deputy Chair

As representatives of the host jurisdiction many members of the Alberta Standing Committee on Public Accounts also participated in conference events.

Mr. Fred Dunn, FCA, Alberta Auditor General, and Mr. Doug Wylie, CMA, Assistant Auditor General from Alberta, attended as CCOLA delegates.

The CCPAC Conference topics were as follows:

**Topic: Managing in Economic Recessions**

Panellists: Hugh MacDonald, MLA, Chair, Alberta Standing Committee on Public Accounts  
Hon. Shawn Murphy, MP, Chair, House of Commons Standing Committee on Public  
Accounts  
Norm Sterling, MPP, Chair, Ontario Standing Committee on Public Accounts  
Carol Bellringer, FCA, Auditor General of Manitoba  
Fred Dunn, FCA, ICD.D, Auditor General of Alberta  
Michael Ferguson, CA, Auditor General of New Brunswick  
Facilitator: Ron Thompson, Chair, CCAF-FCVI Inc.

**Topic: Environmental Auditing**

Panellists: John W. Betts, MLA, Chair, New Brunswick Standing Committee on Public Accounts  
Jean Cinq-Mars, Sustainable Development Commissioner, Auditor General of Québec  
Scott Vaughan, Commissioner of the Environment and Sustainable Development,  
Office of the Auditor General of Canada  
Facilitator: Sheila Fraser, FCA, Auditor General of Canada

**Topic: Online Reporting and Accountability**

Presenter: Hon. Lloyd Snelgrove, President of Treasury Board, Government of Alberta  
Facilitator: Dave Quest, MLA, Deputy Chair, Alberta Standing Committee on Public Accounts

**Topic: How AGs and PACs Can Work Together**

Panellists: Sheila Fraser, FCA, Auditor General of Canada  
Hon. Shawn Murphy, MP, Chair, House of Commons Standing Committee on Public  
Accounts  
Sylvain Simard, MNA, Chair, Québec Standing Committee on Public Administration  
Renaud Lachance, Auditor General of Québec  
Facilitator: Ron Thompson, Chair, CCAF-FCVI Inc.

**Topic: Attributes of Effective PACs**

Introduction: Michael Eastman, Executive Director, CCAF-FCVI Inc.

Presenters: Len Derkach, Chair, Manitoba, Standing Committee on Public Accounts  
Geoff Dubrow, Principal Associate, CCAF-FCVI Inc.

**Topic: Keynote Address: Accountability in the Modern World**

Presenter: John Williams, former Chair, House of Commons Public Accounts Committee

Facilitator: Hugh MacDonald, MLA, Chair, Alberta Standing Committee on Public Accounts

**Business Session: CCPAC Update**

Presenter: Dr. Josie Schofield, Committee Research Analyst, British Columbia

**Breakout Session for Committee Clerks and Committee Researchers: Providing Research Support for PACs**

Panelists: Alex Baldwin, Committee Researcher, Legislative Assembly of Nunavut  
Darlene Henry, Committee Clerk, Nova Scotia House of Assembly  
Susan Viets, Research Officer, Legislative Assembly of Ontario

Facilitator: Dr. Philip Massolin, Committee Research Coordinator, Legislative Assembly of Alberta