

Twenty-Seven Legislature Fourth Session



# Report of the Standing Committee on Public Accounts

Report on 2010 Activities

March 2011



**COMMITTEES**  
OF THE LEGISLATIVE ASSEMBLY

**Standing Committee on Public Accounts**

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March 2011

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 of submitting this report relating to its 2010 activities for consideration by the Legislative Assembly.

(original signed by)

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

**MEMBERS OF THE  
STANDING COMMITTEE ON PUBLIC ACCOUNTS**

**27th Legislature, Third Session, 2010**

Hugh MacDonald, MLA  
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\*Committee member and Deputy Chair to  
February 10, 2010

\*\*Committee member and Deputy Chair from  
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<sup>§</sup>Committee member to February 18, 2010

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February 18, 2010

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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 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 2008-2009 and 2009-2010 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, 2009, and March 31, 2010, 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.**

In 2010, 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.

During the spring 2010 sitting of the Alberta Legislature the Public Accounts Committee held eight meetings with ministries on the 2008-2009 public accounts and the Report of the Auditor General of Alberta October 2009 and the Report of the Auditor General of Alberta April 2010.

The 2009-2010 annual report of the Government of Alberta was released in June 2010. The ministries' annual reports for 2009-2010 were released in September 2010. The release of the semi-annual report of the Auditor General followed in October 2010.

During the fall 2010 sitting of the Alberta Legislature the Public Accounts Committee held four meetings on the 2009-2010 public accounts and one meeting on the Report of the Auditor General of Alberta April 2010 and Report of the Auditor General of Alberta October 2010.



### III. SCHEDULE OF STANDING COMMITTEE MEETINGS

The meetings of the Standing Committee on Public Accounts in 2010 were held as follows:

<b><u>Meeting Date</u></b>	<b><u>Appearance/Topic</u></b>
February 10, 2010	Transportation
February 17, 2010	Education
February 24, 2010	Infrastructure
March 10, 2010	Energy
March 17, 2010	Tourism, Parks and Recreation
March 24, 2010	Seniors and Community Supports
April 14, 2010	Children and Youth Services
April 21, 2010	Advanced Education and Technology
October 27, 2010	Alberta Health Services
November 3, 2010	Office of the Auditor General
November 17, 2010	Service Alberta
November 24, 2010	International and Intergovernmental Relations
December 1, 2010	Employment and Immigration

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 conference of Canadian Council of Public Accounts Committees (CCPAC) and Canadian Council of Legislative Auditors (COLA)**

This report is submitted on behalf of the following Members and staff of the Legislative Assembly of Alberta who attended the Canadian Council of Public Accounts Committees (CCPAC) conference in Quebec City, Québec, from August 29 to 31, 2010.

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

Dave Rodney, MLA, Deputy Chair

Doug Elniski, MLA, Committee Member

Philip Massolin, Committee Research Coordinator

Jody Rempel, Committee Clerk

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

Len Mitzel, MLA, Chair

Manmeet Bhullar, 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 (COLA), and the two groups shared several business sessions.

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

The CCPAC Conference topics were as follows:

**Topic: Interactive briefing session – Canadian Comprehensive Auditing Foundation**

Facilitators: Ron Thompson, Chair of the Board, Canadian Comprehensive Auditing Foundation  
Geoff Dubrow, MA, MPA, Principal Associate, Canadian Comprehensive Auditing Foundation  
Norm Sterling, Chair, Standing Committee on Public Accounts, Legislative Assembly of Ontario

**Breakout session for Chairs and Vice-Chairs – Discussion on issues to be addressed by the committees to continue to improve their practices**

Facilitator: Sylvain Simard, Chair, Committee on Public Administration, Québec National Assembly

**Breakout session for Committee Clerks and Committee Researchers – Processes and practices implemented by committee staff regarding follow-up of recommendations**

Presenters: Katch Koch, Clerk, Standing Committee on Public Accounts, Legislative Assembly of Ontario

Pierre Rainville, Research Service, Committee on Public Administration, Québec National Assembly

Facilitator: Éric Thomassin, Clerk, Committee on Public Administration, Québec National Assembly

**Topic: The role of committees in exercising parliamentary control over the government management in the Westminster system (Oceania and British Isles)**

Presenter: Réjean Pelletier, Professor, Research Chair in Democracy and Parliamentary Institutions of Université Laval

Facilitator: Jean Cinq-Mars, Sustainable Development Commissioner and Assistant Auditor General, Québec

**Topic: Panel discussion of the parliamentary control exercised by three Canadian Assemblies, including the study of estimates**

Presenters: Hon. Shawn Murphy, Chair, House of Commons Standing Committee on Public Accounts  
Norm Sterling, Chair, Standing Committee on Public Accounts, Legislative Assembly of Ontario  
Diana Whalen, Chair, Standing Committee on Public Accounts, Legislative Assembly of Nova Scotia

Facilitator: Jean Cinq-Mars, Sustainable Development Commissioner and Assistant Auditor General, Québec

**Topic: General discussion on the role of committees with regard to parliamentary control over the government management**

Facilitator: Jean Cinq-Mars, Sustainable Development Commissioner and Assistant Auditor General, Québec

**Topic: Follow-up of committee recommendations**

Presenters: Sheila Fraser, Auditor General of Canada  
Sylvain Simard, Chair, Committee on Public Administration, Québec National Assembly  
Jim Bagnall, Chair, Standing Committee on Public Accounts, Legislative Assembly of Prince Edward Island

Facilitator: François Bonnardel, Vice-Chair, Committee on Public Administration, Québec National Assembly

**Topic: Canadian programs to support parliamentary oversight and supreme audit institutions in developing countries**

Presenters: Rasheed Draman, Director of African Programs, Canadian Parliamentary Centre  
Hon. Shawn Murphy, Chair, House of Commons Standing Committee on Public Accounts  
Hon. Albert Kan-Dapaah, Chair, Public Accounts Committee, Parliament of Ghana  
Michael P. Eastman, FCMA, Executive Director, Canadian Comprehensive Auditing Foundation

Facilitator: Ronald C. Thompson, FCA, Chair of the Board, Canadian Comprehensive Auditing Foundation

**Topic: The issue of communications – How to publicize the work of the public accounts committees?**

Presenters: Geoff Dubrow, MA, MPA, Principal Associate, Canadian Comprehensive Auditing Foundation  
Jeffrey Simpson, Columnist, Globe and Mail  
Gilbert Lavoie, Columnist, Le Soleil

Facilitator: Yvon Marcoux, Vice-Chair, Committee on Public Administration, Québec National Assembly