



# MEETING IN CAMERA WITH YOUR AUDITOR GENERAL

There is value in the audit committee or public accounts committee conducting some of its work in closed door, or in camera, meetings where the public and media are excluded. Legislation may limit when a committee can go in camera, yet many jurisdictions have found great benefit in holding regular in camera meetings with their auditor general ahead of public meetings on audit reports.

## Why meet In Camera with your Auditor General?

### Meeting with the auditor general without management present can:

1. Provide committee members with insight into the audit scope (i.e., what has been included and excluded from the scope and why these decisions were made) and allow members to ask questions of clarification that they may not want to ask in a public forum;
2. Give the AG the opportunity to flag any challenges they may have encountered during their audit including issues with obtaining relevant information from the audited department;
3. Allow the AG to identify any concerns they have that may affect their ability to carry out their mandate such as risks to their independence, resources, etc.; and
4. Provide an opportunity for candid comments to be shared.



# MEETING IN CAMERA WITH YOUR AUDITOR GENERAL

## How common is this practice?

At all three orders of government in Canada, the practice of holding in camera briefings with the AG is observed in many jurisdictions.

- 9 of 14 jurisdictions regularly hold in camera briefings with the AG according to CAAF's 2018 survey of public accounts committees across Canada.
- In camera meetings are used regularly in municipalities in Quebec with an AG.

As noted in guidance referencing standards published jointly by CPA Canada, the Canadian Public Accountability Board (CPAB) and the Institute of Corporate Directors (ICD), as well as guidance by the Institute of Internal Auditors (IIA), the audit committee should meet with the auditor in camera without management present at least annually.

### References & Additional Resources

- Canadian Audit and Accountability Foundation (2017) [Accountability in Action: Good Practices for Effective Public Accounts Committees.](#)
- Canadian Audit and Accountability Foundation (2020) [Establishing an Independent Auditor General for the City of Vancouver.](#)
- Canadian Audit and Accountability Foundation (2018) Survey of Canadian Public Accounts Committees.
- CPA Canada, Canadian Public Accountability Board & Institute of Corporate Directors (2014) [Oversight of the External Auditor: Guidance for Audit Committees.](#)
- IIA Global (2014) [Global Public Sector Insight: Independent Audit Committees in Public Sector Organizations.](#)
- KPMG (2022) [Audit Committee Guide - Canadian Edition.](#)

