



Quick Reference

The Role of Public Accounts Committee (PAC) Members

Chair's role:

- Is a member of the official opposition
- Maintains the PAC's focus on the economic and prudent expenditure of government funds
- Works with the committee to set meeting objectives and long-term goals
- Is responsible for running meetings, maintaining order, keeping members focused on meeting objectives, and ruling on procedural issues
- Acts as spokesperson for the committee
- Works across party lines to achieve consensus in PAC decisions, reports, and recommendations
- Develops a good working relationship with committee staff, auditor, audit office staff and government officials

Vice Chair's role:

- Is usually a member of the governing party
- Assumes responsibility of Chair in his/her absence
- Works with the government to build support for the committee
- Sets a cooperative tone for the committee

Member's role:

- Prepares for meetings by familiarizing himself/herself with reports to be discussed
- Attends pre-meeting briefings with Auditor and/or researchers to understand report topics and specifics (in some jurisdictions)
- Familiarize themselves with public sector accounting principles
- Asks questions related to administration rather than policy
- Focuses initial questions and follow-up questions to ensure that clear answers are received from those who appear before the committee
- Works cooperatively with members from other parties to achieve consensus, where possible

Steering committee:

- Often comprised of the Chair, Vice Chair(s), and member(s) of other parties on the committee
- Makes topic suggestions for future meetings (usually from audit reports), for committee approval
- Sets meeting schedules 3-5 weeks in advance
- Agrees on witnesses to be called in upcoming meetings

CCAF recommendations for newly constituted PACs

- Establish the fundamental procedures of the PAC, including the distribution of speaking times between parties
- Get to know your clerks, researchers, and other staff—they provide vital support
- Ensure that the committee members receive proper orientation and understand the committee's procedures and mandate, as stated in the rules of procedure of the parliament
- Set priorities and objectives for the committee
- Conduct a self-assessment against the CCAF/CCPAC 12 Attributes of an effective PAC; build on past advancements to foster continual improvement

Common questions to consider when evaluating PAC effectiveness

- What percentage of chapters of its auditor's reports, and other mandated reports, does the committee plan to examine annually?
- Does the PAC review the auditor's annual attest audit of the public accounts (financial statements) annually?
- Does the PAC make independent recommendations?
- Does the PAC endorse the Auditor's recommendations?
- Does the PAC play a role in ensuring that auditees have implemented the auditor's and the PAC's recommendations?

How to overcome common challenges

- **Backlog:** Ensure that committees plan ahead and review AG reports in a timely manner.
- **Partisan questions:** Guide questions away from policy issues (such as "Why did you choose to build a road instead of a bicycle path?") in favour of questions focused on administration (such as "Why did the building of the road come in over budget?").
- **Witnesses:** Where witnesses are unprepared, the chair can ask the committee whether it wishes to recall the witness at a later date, or request a detailed reply to committee questions in writing.
- **Focus:** Encourage all committee members to focus on efforts to implement the auditor's recommendations.
- **Momentum:** To ensure meetings progress, chairs can identify shortcomings in witness replies and pose questions at the end of the hearing to close the loop. It can also be helpful for them to summarize the main points and any resolutions taken at the meeting.

For more information, visit our Resources: www.caaf-fcar.ca

- Updated our Attributes, 2015
- Sharing International Practices: A Profile of Legislative Oversight Committees in the United Kingdom and Scotland, 2011
- Attributes of an Effective Public Accounts Committee, 2010
- Guide to Effective Public Accounts Committees, 2nd Edition, 2010
- Statement of Mandate and Powers and Operating Principles and Practices, 2010
- "State of Canada's Public Accounts Committees". World Bank Institute, KPMG LLP and our survey report on Public Accounts Committees in Canada. 2010