

GUIDANCE

Accountability in Action:

Good Practices for Effective
Public Accounts Committees



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION



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- Training workshops and learning opportunities;
- Methodology, guidance and toolkits;
- Applied and advanced research;
- Information sharing events and community building initiatives.

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Accountability in Action: Good Practices for Effective Public Accounts Committees

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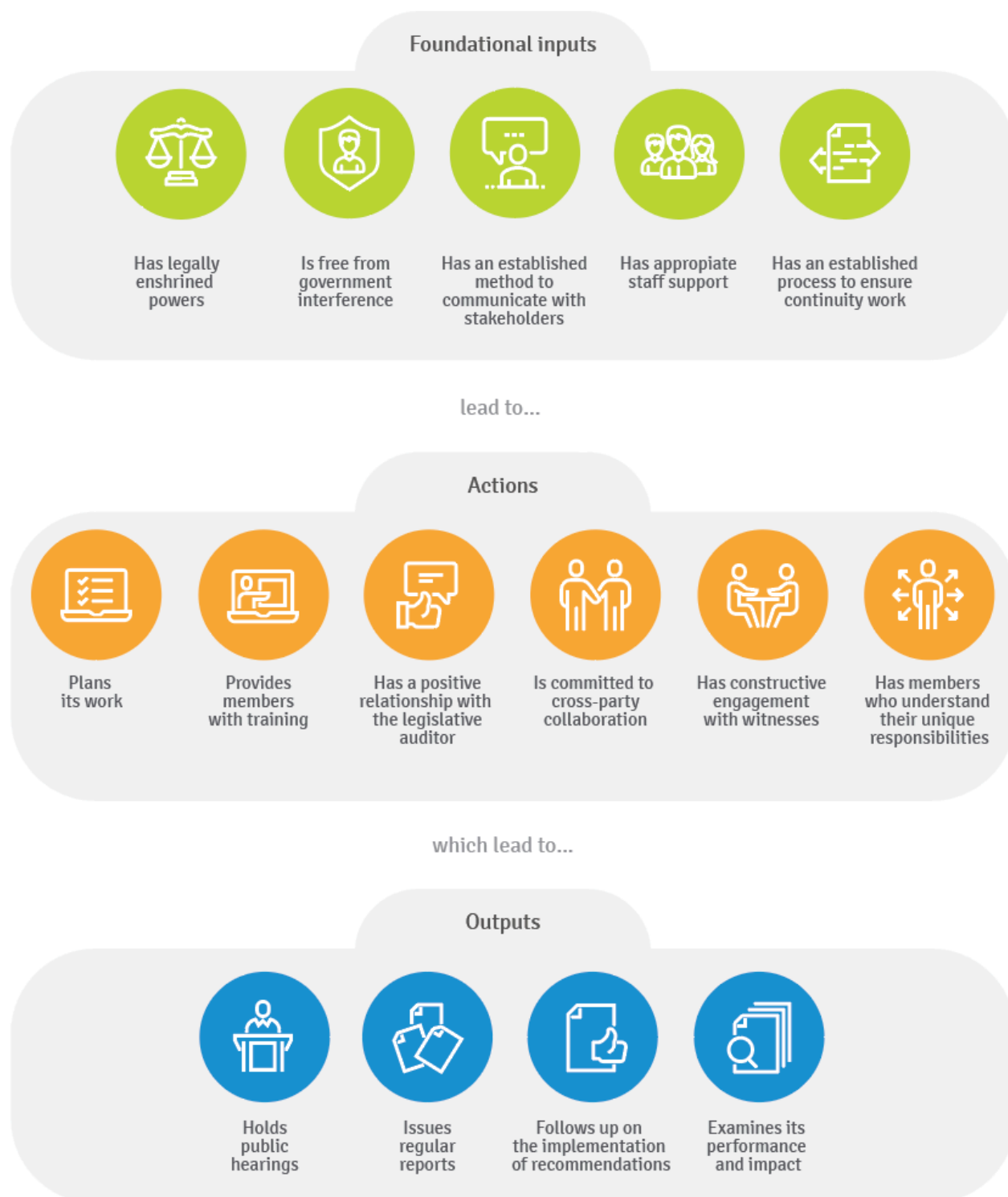
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Summary Table: Good Practices for Effective Public Accounts Committees (PACs)

The following table summarizes the good practices recommended in this paper.



Executive Summary

This document is designed to provide Public Accounts Committee (PAC) members, support staff, and all citizens with an interest in effective public administration with an understanding of practices that can help a PAC be effective. The practices are well founded in existing research and have been endorsed by the Oversight Advisory Group of the Canadian Audit & Accountability Foundation. The committee is composed of current and former PAC chairs, clerks, and support staff; auditors general; and academics. We also received input from noted professionals and experienced parliamentary-strengthening practitioners.

These good practices are the foundation of our renewed oversight program. They are an expansion of our previous attributes and include measurable indicators that support PACs' efforts to conduct a baseline assessment of each good practice and to track their progress. Not every practice will be appropriate for every jurisdiction. Many smaller countries, provinces, and territories face budget and personnel constraints on the resources available to their committee. Nonetheless, many PACs have successfully established effective oversight systems.

The most important component of an effective PAC is the members' dedication to improving public administration, including how government delivers its services to citizens. This cannot be achieved without a commitment to cross-party collaboration.

This document begins with background on how we established these good practices, what we consider to be an effective PAC, and how these good practices relate to our previous work. The document then summarizes the PAC inquiry process for those interested in the steps an effective PAC may take to complete its work. The next section explains how we have categorized the good practices. The document then provides a detailed breakdown of good practices: how to achieve, improve, or maintain them. This section includes a list of the indicators associated with each attribute and text boxes that detail good practice tips. The Appendix outlines how these good practices relate to the Canadian Audit & Accountability Foundation's attributes and enablers.

Background

How did we establish our recommended good practices?

These good practices build on past enablers and attributes of effective Public Accounts Committees (PACs), as well as on existing global research on good practices, including Stapenhurst's 2005 research on an ideal committee. This document also benefited from extensive consultations with the Canadian Audit & Accountability Foundation's Oversight Advisory Group in late 2016 and early 2017. PACs can still be effective without adhering to all good practices. Not all practices are appropriate for every jurisdiction. Smaller jurisdictions are unlikely to have the resources to support every suggested practice. All committees should strive to be as efficient as possible, given resource constraints.

The good practices are categorized into foundational inputs, actions, and outputs, with a focus on steps PACs can take to become as effective as possible. These categories are defined below. Future work aims to look at the outcomes and impact of PAC effectiveness. For a more detailed description of how the good practices relate to attributes and enablers, see the Appendix.

Introduction

What are good practices?

Good practices are methods, techniques, and tools that have proven to be effective for oversight committees in Canada and in similar systems abroad.

We have chosen to recommend *good* practices rather than *best* practices because best practices suggest there is only one way to achieve effectiveness, but research has found that several institutional, structural, and cultural practices play a role. Public Accounts Committees throughout the world and within Canada have different resources and capacities, so suggesting just one path to effectiveness is unrealistic. PACs have demonstrated that different paths to effectiveness are possible.

These good practices are based predominantly on the committee structure in the Westminster parliamentary system of government. The key to oversight in the Westminster system is the relationship between the supreme audit institution (SAI) and the oversight committee. The SAI and oversight committee model is, however, only one of the three main models of SAIs. These include the Westminster, Napoleonic, and board models. (The board model uses a court of accounts.)¹ The success of the SAI-PAC model has resulted in its adoption in many countries that do not follow the Westminster system. As such, these good practices are likely to be of interest to many countries and their sub-national jurisdictions. Our future research will focus on the universality of these good practices.

There is significant variation across countries that have the Westminster system. One notable example is the prevalence of PAC chairs as opposition members in Canada and the United Kingdom—a factor seen as a foundation of independence. Yet, in much of Australia and New Zealand, PAC chairs are government

¹ For more analysis on how oversight varies across forms of government see Pelizzo and Stapenhurst, 2014.

members. One reason some committees choose to have government members as chairs is a belief that government chairs might be better positioned to advocate for the PAC's recommendations. As Zahirul Hoque noted, they may be able to persuade reluctant ministers to act.² Future research will focus on measuring outcomes and the impact of effective PACs.

What is an effective PAC?

A PAC is a committee that supports the legislature in its oversight function. Broadly, the legislature's oversight function includes "ensuring that the governments implement policies and programs in accordance with the wishes and intent of the legislature. They undertake this oversight in two ways: they oversee the preparation of a given policy (ex-ante oversight), or they oversee the execution and the implementation of a given policy (ex-post oversight)."³ Depending on the jurisdiction, committees will have different responsibilities. PACs do not deal directly with policy preparation—this is the responsibility of other legislative committees.

An effective PAC holds entities publicly accountable for correcting deficiencies, implementing recommendations, and executing policies and programs in accordance with the legislature's intentions.

To have effective oversight, it takes more than the correct institutions. It is possible to have effective oversight with imperfect institutions. Even with a supportive institutional structure, audit offices and PAC members must continually strive for effectiveness. They operate together to form a system of accountability, as depicted in **Figure 1**. Our recommended good practices include both suggested institutional features and recommended actions for legislators.

Figure 1 – The Accountability Triangle



² Hoque, 2015.

³ Stapenhurst, Pelizzo, and Jacobs, 2014, p. 5.

How do the good practices relate to our previous work?

This collection of good practices is an extension of our *A Guide to Strengthening Public Accounts Committees*, a feature piece of our guidance on PACs. The book *Attributes of an Effective Public Accounts Committee*, which summarizes how Canadian jurisdictions measure against each of the attributes, will be reproduced using the good practices. We survey Canadian PAC support staff, chairs, and vice-chairs every three to four years to provide insight into PAC practices in Canada. In addition to providing insight into PAC practices in Canada, the results of these surveys help to inform the programming and support we provide to PACs in Canada. Several of the other publications we have produced to support PACs will provide valuable advice relevant to the good practices. For more detail, you can link to the documents below.

Our [Guidance on Reporting and Follow-Up](#) provides a generic example of advice that can be a reference for the committee. This material's generic nature means it is still useful information on improving reporting and follow-up. Likewise, the information in the volume *Statement of Mandate and Powers and Operating Principles and Practices* is generic. This document remains relevant for committees looking for a template or checklist for a PAC to review its terms of reference. This document also suggests ways a PAC may consider formalizing the implementation of its mandate through operating principles. The generic examples included on mandates and operating principles may be helpful to the PAC.

The [Guide for Witnesses](#) provides a generic example that PACs may want to use when preparing their jurisdiction-specific guide for witnesses. Several jurisdictions, including Canada's federal Parliament, Ontario, British Columbia, and Saskatchewan, have jurisdiction-specific guides. Similarly, Nova Scotia provides a statement to witnesses that outlines that they are protected legally for what they say, and outlines other expectations of a witness. A guide for witnesses can help ensure they understand the committee's purpose and their responsibilities before appearing as a witness. It lets the committee outline what is expected of a witness. Providing witnesses with this guidance can lead to more effective hearings.

Our [Preparation for Hearings and Frequently Asked Questions](#) pamphlet is designed to prepare PAC members for hearings. In addition to advice on how to get ready for a hearing, it has suggestions on how to keep the hearing focused and on asking effective questions. It also includes sample questions. Like the other resources in our box set, this pamphlet offers a useful base that committees could localize depending on their mandates and legislation.

The PAC Inquiry Process

The PAC inquiry process has many steps, as shown in **Figure 2**. The process begins with either a self-initiated inquiry, when the committee identifies a topic they feel warrants investigation or, more commonly, when the committee receives a report from the legislative auditor. These reports often contain several audits. The PAC first needs to determine which, if any, reports require further investigation. For both self-initiated inquiries and inquiries on audit reports, a recommended good practice is for the PAC to request action plans from all audited organizations. Action plans outline what the organization plans to do to address the recommendations that have been accepted by the government, and often includes timelines that outline

when major milestones will be met. Accountability can be increased by making these action plans available on the committee's website. A public hearing should not be delayed if an action plan cannot be submitted prior to the proposed date.

Once received, the committee members, with help from support staff, review the action plans to determine if they want to take further steps on each audit. Next steps can include:

1. concluding that the audited organization will likely address the recommendations and there is no immediate need for further action from the committee;
2. waiting to see how an organization will address the recommendations (this is usually followed up with the request for a status update at a future date); or
3. calling the organization in for a public hearing.

A **public hearing** brings witnesses from an audited organization in front of the committee and allows the committee to ask them questions and get more information directly from them. Prior to a public hearing, PAC members can benefit from an **in-camera briefing** with the legislative auditor and PAC members (and/or staff) to provide important background on the audit and allow PAC members to ask clarification questions on the audit. Whenever possible, PAC hearings should be publicly accessible. This could be through transcripts, webcast, radio, or television.

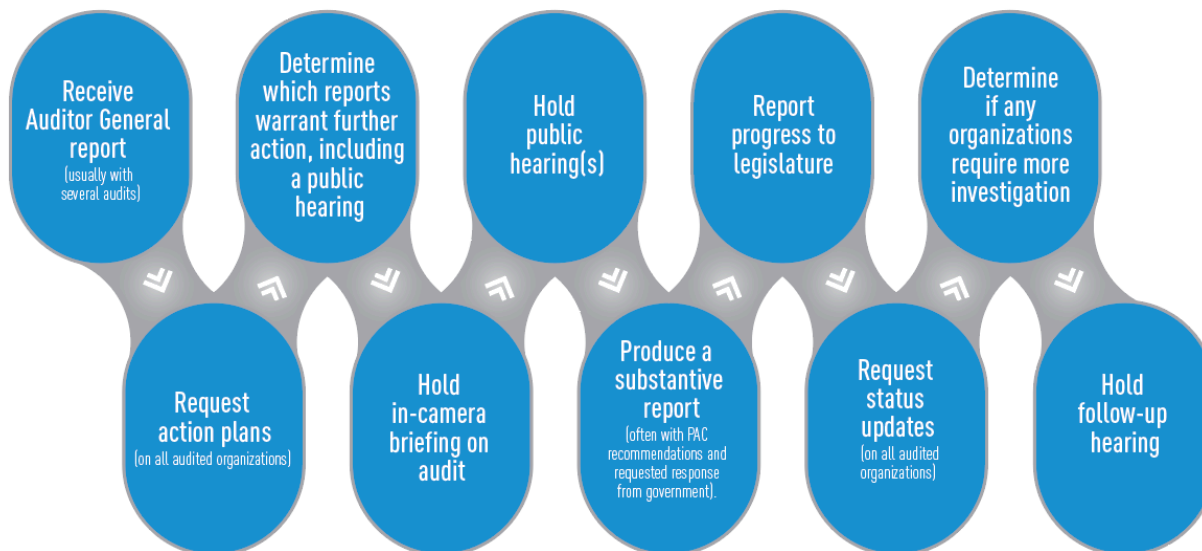
A **status update** outlines what action an audited organization has taken to address audit concerns. The PAC can request a status update when members want up-to-date information on what the audited organization has done to address recommendations. It can come a few months or even years after an initial action plan was submitted. Status updates are often requested before a public hearing to inform the committee if the organization has made progress since the action plan was submitted. PACs can also request status updates without holding a hearing, to get an understanding of progress the audited organization has made.

To summarize PAC activities and provide additional recommendations, the PAC may produce a **substantive report**. Some jurisdictions also release, or only release, activity or summary reports that detail the committee's activities.

Substantive reports are topic-based reports produced following a public hearing or series of hearings. They give the audited organization and the public direction on what the committee is requesting of the organization.

If PACs want additional information, they can hold **follow-up hearings** and call an audited organization back for a public hearing to address progress it has made toward implementing recommendations from the previous audit and/or PAC reports. The PAC generally calls an organization back only if it does not seem to be mitigating the issues that had been previously raised.

Figure 2 – The PAC Inquiry Process



How to Read This Document

For easy readability, a summary of the good practices and indicators to measure them is in **Table 1**. This can be used as a checklist to determine how close a committee is to meeting good practices. The next section provides background on each of the good practices. This includes what the practice is, why it is important, and suggestions on ways a committee could achieve it. The “Good practices and how to achieve, improve, or maintain them” section provides more detail than is included in the indicators and some suggestions repeat themselves under more than one good practice.

Table 1 – Good Practices and Indicators to Measure Them⁴

Good Practice The PAC:	Indicators
Foundational inputs	
1. Has legally enshrined powers.	<ul style="list-style-type: none"> ■ The PAC’s powers are described in, for example, the constitution, an act, or the standing orders. ■ The PAC has explicit written terms of reference and/or mandate. ■ Audit reports are automatically referred to the PAC. ■ There is a requirement that committee composition reflect party representation in the legislature. ■ The PAC’s power to convene its own meetings is enshrined in legislation.

⁴ Although these indicators are chosen to evaluate each good practice, we recognize that jurisdictions can be effective without implementing all of them and that in some jurisdictions a good practice or corresponding indicator may not be relevant. Many jurisdictions have found alternative methods that are equally effective. This is especially true in small jurisdictions.

Good Practice The PAC:	Indicators
	<ul style="list-style-type: none"> ▪ The PAC has legal authority to call meetings when the legislature is not in session. ▪ The PAC has legal authority to call meetings when the legislature is prorogued. ▪ The PAC can subpoena witnesses if they refuse to appear, and call for the production of documents.
2. Is free from government interference.	<ul style="list-style-type: none"> ▪ The PAC can select topics for hearings and meetings without interference from the government. ▪ The PAC has access to credible, reliable, and appropriate information from government departments and agencies. ▪ The PAC can call the appropriate witnesses.
3. Has an established method to communicate with stakeholders.	<ul style="list-style-type: none"> ▪ The PAC has a communications plan that includes legislators, witnesses, the public, and other relevant stakeholders. ▪ The PAC communicates directly with the media (through briefings and/or news releases). ▪ The PAC's work is published and made available online (through meeting minutes, verbatim transcripts, reports, and recommendations). ▪ The PAC meets with and understands the role of the legislative auditor, Comptroller General, Treasury Board, and other relevant players.
4. Has appropriate staff support.	<ul style="list-style-type: none"> ▪ The PAC has a committee clerk with sufficient time to perform necessary administrative and procedural duties. ▪ The PAC has a researcher or analyst to support its activities. ▪ PAC members receive impartial briefings (including suggested questions) to help them prepare for hearings. ▪ The PAC has assistance to draft and follow up on reports. ▪ The PAC has a suitable meeting place with appropriate recording facilities and adequate seating for PAC members, staff, media, and the public. ▪ The PAC has the budget and power to hire experts (if required).
5. Has an established process to ensure continuity of work.	<ul style="list-style-type: none"> ▪ PAC members are appointed for the life of a legislative session. ▪ Member turnover and substitution are discouraged, whenever possible. ▪ Continuity of work is maintained through stable resources (such as long-serving committee clerks and researchers, and/or a "legacy" report).

Good Practice The PAC:	Indicators
Actions	
6. Plans its work.	<ul style="list-style-type: none"> ▪ A steering or sub-committee is used to assist with planning. ▪ The PAC has a clear, preferably fixed, meeting schedule, and adheres to it. ▪ Each meeting has an agenda that is prepared and published/circulated in advance. ▪ PAC members establish and adhere to clear meeting objectives. ▪ The PAC members/steering committee (or staff) meet, in camera, with the legislative auditor (or staff) prior to a hearing. ▪ The PAC requests that the legislative auditor provide information on planned tabling dates.
7. Provides members with training.	<ul style="list-style-type: none"> ▪ PAC members are provided with detailed orientation and training materials and/or workshops. ▪ The PAC has access to training from an external body, such as the Canadian Audit & Accountability Foundation, or other independent organizations.
8. Has a positive relationship with the legislative auditor.	<ul style="list-style-type: none"> ▪ The PAC and legislative auditor meet regularly to discuss priorities. ▪ PAC meetings and hearings on the legislative auditor's reports are held as soon as possible after their release. ▪ The legislative auditor is invited to be present as a witness and/or as an advisor at PAC hearings. ▪ The PAC plays a role in addressing concerns regarding the mandate, resources, access to information, and independence of the legislative auditor. ▪ The PAC adopts, supports, endorses, amends, or rejects the auditor's recommendations.
9. Is committed to cross-party collaboration.	<ul style="list-style-type: none"> ▪ The PAC focuses on the administration, not the merits, of policy. ▪ Ministers do not sit as PAC members. ▪ The PAC Chair is from the official opposition. ▪ The PAC finds consensus or unanimity in its decisions. ▪ The PAC focuses on its ability to strengthen administration or public spending.

Good Practice The PAC:	Indicators
10. Has constructive engagement with witnesses.	<ul style="list-style-type: none"> ▪ The PAC rarely, if ever, calls ministers as witnesses. ▪ The typical audited organization witness is a senior public servant (such as the deputy minister or accounting officer). ▪ The PAC communicates its expectations to witnesses. ▪ PAC members encourage government officials to be forthcoming with information when they appear at a PAC hearing.
11. Has members who understand their unique responsibilities.	<ul style="list-style-type: none"> ▪ All PAC members attend meetings and hearings regularly. ▪ All PAC members are encouraged to, and do, participate in meetings and hearings. ▪ PAC members (or staff) seek to understand good practices from other jurisdictions. ▪ PAC members prepare in advance for hearings. ▪ PAC members ask questions that help them understand the root causes of issues identified in audit reports. ▪ Members focus questions on matters stemming from or pertaining to the audit being studied. ▪ The PAC Chair and Vice-Chair(s) have legislative experience and/or the ability to lead.
Outputs	
12. Holds public hearings.	<ul style="list-style-type: none"> ▪ The PAC holds hearings on the legislative auditor's reports. ▪ The PAC utilizes audit findings in its hearings, when applicable. ▪ The PAC makes hearings open to the public and the media. ▪ The PAC makes transcripts or recordings publicly available.
13. Issues regular reports.	<ul style="list-style-type: none"> ▪ The PAC releases substantive reports on hearings that include: <ul style="list-style-type: none"> ○ details on audit findings and recommendations, ○ departmental actions to address recommendations, and ○ any applicable follow-up the committee has planned. ▪ Substantive reports include PAC recommendations that supplement the legislative auditor's recommendations. ▪ The PAC releases a summary report that details the committee's activities at least once per year. ▪ The PAC tables these reports in the legislature. ▪ The PAC reports request a government response within a specific timeline, when applicable.

Good Practice The PAC:	Indicators
14. Follows up on the implementation of recommendations.	<ul style="list-style-type: none"> ▪ The PAC has an established follow-up procedure in place to keep members informed about what actions have or have not been taken. ▪ The PAC requests and reviews detailed action plans from departments. ▪ The PAC requests and examines status updates from departments. ▪ The PAC holds follow-up hearings to focus on the legislative auditor and/or PAC recommendations, when necessary. ▪ The PAC and auditor work together to follow up on recommendations.
15. Examines its performance and impact.	<ul style="list-style-type: none"> ▪ The PAC has a means to regularly review and assess its effectiveness and impact. ▪ The PAC regularly reviews and assesses its work. ▪ The PAC has a plan to maintain and/or improve its effectiveness.

Good Practices and How to Achieve, Improve, or Maintain Them

We have conceptualized our good practices into three related categories: foundational inputs, which lead to committee actions, which lead to outputs. Foundational inputs include the legal foundation and other features that often go beyond what an individual PAC member can change by his or her own efforts. If a PAC is missing several of them, members may want to work with the relevant legislative actors to improve them, but their absence should not dissuade members from seeking to achieve an effective committee. Actions, the second category, are things the committee does. The good practices in this category can be more easily changed by a member's own efforts. If these good practices are absent, a committee is unlikely to have effective outputs. The final category, outputs, are things the PAC produces, including hearings, reports, and a method for follow-up. These outputs support the implementation of recommendations from the legislative auditor, and the PAC in jurisdictions where they put forward their own recommendations.

Figure 3 shows how foundational inputs and actions lead to outputs.

Figure 3 – How the Three Categories of PAC Good Practices Relate



This section of the paper explains the good practices in each category and includes their associated indicators and a text box on good practice tips designed to support the effectiveness of committees.

Foundational Inputs

The first category of good practices is foundational inputs, including the legal foundation. If a PAC is missing several of these inputs, members may want to work with the relevant legislative actors to improve them, but their absence should not dissuade members from seeking to achieve an effective committee.

Good practice 1: The PAC has legally enshrined powers.

Indicators:

- The PAC's powers are described in, for example, the constitution, an act, or the standing orders.
- The PAC has explicit written terms of reference and/or mandate.
- Audit reports are automatically referred to the PAC.

- There is a requirement that committee composition reflect party representation in the legislature.
- The PAC's power to convene its own meetings is enshrined in legislation.
- The PAC has legal authority to call meetings when the legislature is not in session.
- The PAC has legal authority to call meetings when the legislature is prorogued.
- The PAC can subpoena witnesses if they refuse to appear, and call for the production of documents.

Recognition in the standing orders, terms of reference, and/or a clear mandate gives PACs a clear framework within which to operate. Having this framework clearly stated helps to ensure that PACs have the authority to consistently perform the same work even when membership and the government changes. This protects PACs against party pressure and individual interpretations of the PAC's role. It also shows other political actors and the public what is expected of the PAC and what is within its authority. Some PACs are established by the constitution, others by legislation either as laws or acts of Parliament, and others through standing orders.⁵

The committee benefits from being able to call its own meetings. This reduces the chance that the legislature, executive, or any other authority can influence when it can meet. Having limitations on when meetings can be called inhibits the PAC's ability to act independently and can make the PAC vulnerable to politically motivated influence.

Awarding committee seats based on the percentage of seats a party holds in the legislature ensures that the PAC reflects the democratic will of the people. The PAC often includes any opposition parties that are represented in the legislature, though some jurisdictions have a minimum seat threshold to gain committee representation.

When committees have the power to meet when the legislature is not in session, or prorogued, they can address committee business whenever it is necessary. This is an important power to have even if it is not often exercised. Not having it can open the committee to partisan influence. The ability to meet when Parliament is prorogued will depend on specific laws in each jurisdiction.⁶

Likewise, the ability to initiate its own inquiries allows a committee to deal directly with issues it prioritizes. The trade-off of not having an auditor's report, and corresponding investigation, may be deemed worthwhile for a topic that needs immediate attention. The committee's ability to initiate its own inquiries, if it deems them relevant, is more important than how often this power is exercised.

⁵ Staphenurst et al., 2014.

⁶ In Canada, this is not permitted at the federal level; however, in the province of British Columbia, a constitutional provision allows committees to meet when the legislature is prorogued if "authorized by resolution of the legislative Assembly." See http://www.bclaws.ca/civix/document/id/complete/statreg/96066_01.

When the committee's power to subpoena witnesses is entrenched in law, the committee is guaranteed the power to obtain reliable information from public servants. This often includes the PAC's power to recommend that a witness be held in contempt of Parliament for not being truthful or for failing to produce documents. It is worth noting, however, that legal provisions determine when a committee has the authority to call, for example, documents that are protected by cabinet confidence. The insight provided by public servants is fundamental to ensure the committee can practise oversight. Often, having the authority to subpoena is sufficient, and it is rarely exercised by the committee.

Good Practice Tips: Legally Enshrined Powers

PACs may find it useful to recognize the following in standing orders, terms of reference, or mandates:

- The focus on effectiveness, economy, and efficiency or public administration, not government policy.
- A statement of purpose and focus.
- Permanent referral of audit reports to the legislature/PAC.
- A requirement to examine the public accounts, including any qualification or reservations, and the annual financial statements, including any reservations the legislative auditor might report.
- The ability to examine fully all value-for-money and performance audit reports published by the legislative auditor.
- The power to investigate and examine issues referred by the legislature, when appropriate
- The ability to undertake self-initiated inquiries.
- The right to convene public meetings or hearings, both in and out of the legislative session.
- The ability to request and receive the documentation it considers necessary to adequately perform its functions.
- The right for PAC members to draft a minority report.
- The right to subpoena witnesses if they refuse to appear, and call for the production of documents.
- The right to call relevant witnesses from entities receiving public money.

Good practice 2: The PAC is free from government interference.

Indicators:

- The PAC can select topics for hearings and meetings without interference from the government.
- The PAC has access to credible, reliable, and appropriate information from government departments and agencies.
- The PAC can call the appropriate witnesses.

To perform their oversight role, PACs must have cooperation and support from the governing party, opposition parties, and the bureaucracy. Gaining this support can be understandably complicated because

PACs assess how policies generally conceived by the executive are implemented by the bureaucracy. In some cases, the PAC's work is seen as being critical of policy or the bureaucracy. Government parties almost always have the majority of members on a committee; however, PAC independence is a prerequisite for an effective oversight system. In addition to a shared overarching interest in improving public administration, there are several other factors that can help deter government interference.

To reduce the chances of government interference, PACs should have the mandate and ability to initiate inquiries into topics their members identify as important. The oversight inquiry process, as outlined above, begins when a committee reviews the audits released by a legislative auditor and determines if any of the audits require action, such as a public hearing. For a description of the PAC inquiry process, see **Figure 2**. Although some committees may not choose to exercise this right often, a PAC's ability to examine the most relevant issues could be limited if it does not have the right to initiate its own inquiries. Topic selection flexibility ensures that the PAC can be accountable, without restriction, for issues it deems important.

It is also important for committees to control the timing of their meetings. If they are reliant on the legislature, government house leader, or other individuals, political influence can determine the time of the meeting and negatively impact the committee's business.

PAC members need access to credible, accurate information to hold the government to account. This ability comes from a committee's power to send for papers and records; that is, the authority to get necessary information from relevant entities. Access to information increases transparency and gives clarity on how policies have been implemented, including any challenges governments have faced.

This information could include, but is not limited to, the allocation of resources for a given project, impact to date of a given project, expected results of a given project, individuals responsible, timelines for project completion, and details on how, when, and by what means a given department or organization will implement recommendations from the PAC and/or auditor.

PACs require the right to call witnesses to appear at public hearings without restriction. A typical audited organization witness is a senior public official, such as a deputy minister or accounting officer. They are usually the best witness because they have the responsibility, and authority, to administer policies. A senior official may choose to attend a hearing with more junior officials who have detailed knowledge of the issues being discussed. Public Accounts Committees can most effectively address issues when the appropriate witnesses are called. If a PAC's mandate allows it to explore a certain sector where taxpayers' money has been spent (for example, universities), it should be permitted to call witnesses who can speak about the administration of approved money, to fulfill this part of its mandate.

Good Practice Tips: Government Interference

The following can mitigate government interference:


- Have a clear process for accessing government documents.
- Avoid executive interference with:
 - timing or topic selection for inquiries,
 - timing of meetings or hearings,
 - the collection of information, and
 - calling witnesses.
- PACs can deter witnesses' intimidation and encourage them to be forthcoming at hearings by
 - providing a guide for witnesses to explain the purpose of the PAC and PAC hearings and
 - communicating the purpose and focus of a hearing in as much detail as possible.
- Departments can help by providing the following information when requested:
 - clarifications about budget estimates,
 - public accounts,
 - performance reporting,
 - government administrative policies, and
 - financial management controls.

Good practice 3: The PAC has an established method to communicate with stakeholders.

Indicators:

- The PAC has a communications plan that includes legislators, witnesses, the public, and other relevant stakeholders.
- The PAC communicates directly with the media (through briefings and/or news releases).
- The PAC's work is published and made available online (through meeting minutes, verbatim transcripts, reports, and recommendations).
- The PAC meets with and understands the role of the legislative auditor, Comptroller General, Treasury Board, and other relevant players.

Oversight committees can improve their accountability by making their work as transparent and accessible as possible. The PAC can support this by fostering formal and informal working relationships with citizens, the legislative auditor, comptroller, Treasury Board, and other actors they regularly interact with. PAC members should ensure they understand the unique role each of these plays in the accountability process and how they relate to the PAC. Although measuring their understanding may be difficult, members may want to seek sufficient detail on their roles to ensure they have an understanding. PACs benefit from developing strong relationships with these key players in the oversight process in addition to promoting their work so the electorate understands its importance.



A communication plan will formalize what and how the PAC will interact with stakeholders, helping to ensure the committee has a predictable process of communication despite a membership that changes with every election. A formal plan to communicate its work and findings can help a committee demonstrate the value of its work. Statistics show that citizens care about the way their tax dollars are spent. Because a PAC focuses on improving the administration of public money, sharing its results broadly can contribute to an improved understanding of public finances and financial accountability.

Whenever possible, stakeholders will benefit from work being explained in plain language. Assuming a free and fair media exists, it is the best source of information for citizens to understand what the government is doing. Public Accounts Committees can more easily communicate their message if they have regular contact with media and if media representatives understand the purpose and value of PACs.

Interested members of the public and other stakeholders (including other legislators) can engage in a PAC's issues when its work is published and made available online. This can both inform and encourage citizens to follow and understand the committee's work.

The legislative auditor provides the PAC with independent reports. Regarding the public accounts, the auditor will provide an opinion as to whether they are accurate and will bring any important information to the committee's attention.

For performance audits, these independent reports will relate to the government's administration of public policies. These reports provide in-depth insight into how departments and other audited entities work. Exact functions differ in each jurisdiction, but the comptroller general and/or Treasury Board play an important role in overseeing the budget execution and implementation in their jurisdictions. Generally, the comptroller general is responsible for the quality and integrity of the government's financial statements and control system. The Treasury Board directs the government's financial and administrative operations and oversees spending. Therefore, it is important for PAC members to understand what these institutions do, and to develop a relationship with them.

Good Practice Tips: A Method to Communicate with Stakeholders

The following are methods that may improve communications with stakeholders:

- Establish a communications plan to share with stakeholders, including legislators, witnesses, the public, comptroller, Treasury Board, legislative auditor, non-government organizations, academics, and the media.
- Draft non-partisan news releases on the committee's work.
- Brief the media when requested.
- Establish a protocol on who is the official spokesperson for the PAC, usually the chair.
- Make reports, recommendations, and committee work available to the public (ideally online).
- Develop relationships with the legislative auditor, comptroller, Treasury Board, media, legislators, and other key stakeholders.

Good practice 4: The PAC has appropriate staff support.

Indicators:

- The PAC has a committee clerk with sufficient time to perform necessary administrative and procedural duties.
- The PAC has a researcher or analyst to support its activities.
- PAC members receive impartial briefings (including suggested questions) to help them prepare for hearings.
- The PAC has assistance to draft and follow up on reports.
- The PAC has a suitable meeting place with appropriate recording facilities and adequate seating for PAC members, staff, media, and the public.
- The PAC has the budget and power to hire experts (if required).

Support staff is an important part of ensuring the effectiveness of PACs. Depending on the jurisdiction, support staff can include a shared or dedicated committee clerk, researchers, analysts, interns, policy think tanks, and sometimes consultants such as subject matter experts. Staff members are responsible for everything from booking rooms, setting meeting schedules, disseminating information, and handling procedural matters to drafting reports, analyzing action plans, and tracking the implementation of recommendations. In several studies of PAC effectiveness, appropriate staffing levels were one of the highest determinants of effectiveness.⁷ Staff also provide important continuity to the committee's work when membership changes, especially when a new committee is established following an election.

Staff members play an important role in preparing members for hearings and helping them become informed on the variety of topics the PAC is considering. This includes their responsibility for providing PAC members

⁷ Staphenhurst et al., 2014, p. 77.

with non-partisan briefings. The information provided in these briefings gives important background to members, often covering topics they may not be well versed in. Staff support can better improve effectiveness by preparing members for the various activities they undertake, including specialized subject matter advice.⁸ This staff is employed by the legislative library and often assigned to more than one committee. The non-partisan fact-based nature of the briefings gives members important background to help them understand the findings being reviewed. On some issues, particularly very specialized issues, the committee may require and could benefit from the power, and budget, to contract outside expertise.

Staff can also track PAC recommendations, which helps to ensure that departments are accountable for the changes they have committed to making. Without this follow-up, departments may be more inclined to delay the implication of any follow-up action they have agreed to take. If a committee does not have the appropriate staff to fulfill its mandate, it may be required to make a case to the legislature for additional resources. All committees should strive to be as efficient as they can, given their resources on hand.

Good Practice Tips: Staff Support

To get adequate staff support, committees could benefit from:

- A clerk who is well versed in procedural issues.
- Non-biased researchers or analysts with strong writing and analytical skills capable of applying them to a variety of topics studied by the committee.
- Individuals who are available and capable of providing non-partisan briefings to prepare members for hearings, draft reports, and follow-up on the implementation of accepted recommendations.
- Committee staff who are non-partisan.
- Resources and ability to track the committee's recommendations and responses from departments.
- The power and budget to contract specialized/expert staff, if needed.

If this support is lacking:

- PACs may want to present their case to the legislature and request additional resources.

Good practice 5: The PAC has an established process to ensure continuity of work.

Indicators:

- PAC members are appointed for the life of a legislative session.
- Member turnover and substitution are discouraged, whenever possible.
- Continuity of work is maintained through stable resources (such as long-serving committee clerks and researchers, and/or a "legacy" report).

⁸ Government of Canada, 2006, p. 61.

Committees can help to ensure continuity of work both between legislative sessions and within sessions. The seamless transition of work from one legislative session to the next ensures that a committee's previous efforts can be sustained, improves efficiency, and provides greater incentive for audited organizations to remain accountable to the legislature. Continuity sends the powerful message to audited organizations that unaddressed administrative issues will not be forgotten about when the government in power changes.

Between legislative sessions: When PACs document their process, and ensure that new members are quickly oriented to the committee's work, they can build on previous work and ensure momentum is maintained, rather than starting from scratch following every election.

For continuity between sessions, some legislatures include a summary of the committee's work and outline issues that the incoming committee members may want to consider in their annual report. An initial draft of the report is often prepared by a clerk or researcher for elaboration and approval by the committee. For example, in Scotland, there is a dedicated document, a legacy paper, completed at the end of each parliamentary session, which is intended to give the incoming committee direction.⁹ Whatever the format, these reports are most effective when they are brought to the attention of new members at the beginning of a parliamentary session.

During legislative sessions: Since the PAC's work is different from that of other committees, it is important that members be appointed for the life of the legislative session. This allows members to develop an understanding of the committee's work and a strong working relationship with members of different parties. For these reasons, membership turnover—the replacement of members partway through a legislative session—should be kept to a minimum. Substitutions, or the temporary replacement of a member, may be difficult to avoid entirely due to other commitments and unforeseen circumstances. When a substitution is necessary, however, it is important for the substitute to understand the PAC's unique purpose and role. PAC members can help inform house leaders and party whips on how stable committee membership can improve the committee's effectiveness.

Good Practice Tips: Continuity of Work

To support the continuity of PAC work, committees could:

- Ensure there is sufficient staff to support the committee through transitions.
- Appoint members for the life of a legislative session.
- Minimize turnover and substitutions to allow greater continuity from one PAC meeting/hearing to another.
- Track committee progress, outstanding issues, and potential follow-up issues (ideally in reports).

⁹ For an example of a legacy paper, see the Scottish Parliament Public Audit Committee, 21 March 2016.

Actions

This category includes actions or activities that PAC members take. The good practices in this category are all things that PAC members can easily change with their own initiative. Without adherence to good practices at this level, a PAC is unlikely to be effective. Ultimately, a PAC's success is determined by the actions of its members.

Good practice 6: The PAC plans its work.

Indicators:

- A steering or sub-committee is used to assist with planning.
- The PAC has a clear, preferably fixed, meeting schedule, and adheres to it.
- Each meeting has an agenda that is prepared and published/circulated in advance.
- PAC members establish and adhere to clear meeting objectives.
- The PAC members/steering committee (or staff) meet, in camera, with the legislative auditor (or staff) prior to a hearing.
- The PAC requests that the legislative auditor provide information on planned tabling dates.

The most effective committees attribute some of their success to advanced planning. This allows them to focus on priority issues and motivates PAC members to stay on track when faced with shifting priorities and busy schedules.

When possible, a regularly scheduled meeting can ensure that members earmark time on their calendars. This makes planning meetings and hearings easier since elected officials' calendars tend to fill up quickly. Hearings can be held during the regularly scheduled meeting times, or split with the regular meeting time. Some jurisdictions have reported success with setting aside a certain time and date every week while the legislature is in session. Others are required to set this meeting time when the legislature is not sitting.

Many committees find it useful to have a steering committee or planning subcommittee that takes responsibility for proposing some of the committee's plans, including meeting times, dates, topics, agendas, and witnesses, for approval by the entire committee. The steering committee usually includes the Chair, Vice-Chair(s), and representatives from other parties on the committee. (In some legislatures, this is subject to a minimum number of seats.) Some steering committees also include support staff and the legislative auditor.

A clear agenda, distributed in advance of meetings and hearings, can help provide purpose and keep members as focused and productive as possible. Strong agendas clearly state the objective(s) of the meeting or hearing. This could be as broad as holding the department to account, to examine a specific report, or it could be specific about the methods the committee plans to use to hold the department to account or aspects of a report the committee plans to focus on. The strongest objectives are agreed upon in advance so that members have a shared understanding of the purpose of a meeting or hearing. The Chair holds responsibility for ensuring that the meetings and hearings remain focused on the objective(s).

The PAC can support its planning for hearings by communicating with the legislative auditor to request tabling dates of audit reports. The less time that passes between the audit report's release date and a hearing, the more effective the hearing can be at encouraging audited entities to implement recommendations; timely hearings directly improve accountability.

In advance of a public hearing the PAC, or its support staff, may find it useful to meet with the legislative auditor or designated staff. An in-camera meeting with the auditor allows PAC members to clarify anything raised in the audit, or to get greater detail on the subject matter, as needed. These meetings are often held in camera (without public access) to allow PAC members to clarify any questions and details they may be reluctant to ask in a public setting. These meetings result in members better understanding the issues they will be addressing.

Prior to hearings, PAC members will benefit from questions drafted by non-partisan support staff. This helps members get up to speed on several complex issues given their limited time and it allows them to more quickly uncover root causes of the issues they are addressing. In turn, this leads to improved recommendations (where committees provide their own recommendations).

When meeting results, decisions, and agreed-upon next steps are recorded, the committee will have a reliable source of information to guide future work.

Good Practice Tips: Planning a PAC's Work

The following may help committees plan their work effectively:

- Set regular meeting dates and adhere to them.
- Establish a steering or planning committee.
- Set clear objectives for meetings and hearings and stick to them.
- Request that the legislative auditor provide planned tabling dates.
- Meet with the legislative auditor, or audit staff, to clarify questions on their reports.
- Have non-partisan support staff drafting questions for hearings.
- Keep meeting minutes to track significant progress and agreements.

Good practice 7: The PAC provides members with training.

Indicators:

- PAC members are provided with detailed orientation and training materials and/or workshops.
- The PAC has access to training from an external body, such as the Canadian Audit & Accountability Foundation, or other independent organizations.

Elected officials come from a variety of backgrounds and bring many different strengths to the committee. Newly appointed PAC members may not have a clear understanding of an elected official's oversight role, or the functioning of the PAC. Specific training for new members on the purpose of a PAC will help them understand the committee's purpose. Useful things to include in such an orientation are the role of the legislative auditor, Comptroller General, and the Treasury Board; the significance of parliamentary oversight; and the PAC's practices and procedures.

The Canadian Audit & Accountability Foundation offers orientation training for newly constituted committees and a series of capacity development workshops depending on the committee's needs. Members should feel empowered, following their training sessions, to improve public administration.

In Canada, both new and experienced members say they find it beneficial to attend the Canadian Council of Public Accounts Committees and the Canadian Council of Legislative Auditors annual conference. This conference allows them to meet colleagues from across Canada on a yearly basis and to share good practices and challenges. Where similar organizations exist globally, committees should participate in their events, and where they do not exist, committees should encourage and support their creation.

Good Practice Tips: Access to Training

Committees may benefit from training that includes:

- A brief from the legislative auditor on the role of the audit office and their reports.
- A brief from the comptroller/Treasury Board.
- An overview of the role of committee support staff.
- Orientation materials on the significance of oversight.
- The PAC's purpose and role, including its unique function.
- Overview of the specific roles of the Chair and Vice-Chair(s).
- An orientation session to introduce members to the significance of the PAC and what is expected of them as PAC members.
- An overview of the public accounts, what the committee does with them, and how members can read them.
- Guidance on how to focus on issues the committee will address and the tools available to members to support their work.
- An overview of what performance audits are and how to read them.
- Information on what it means to be an effective PAC and how to achieve this.

Good practice 8: The PAC has a positive relationship with the legislative auditor.

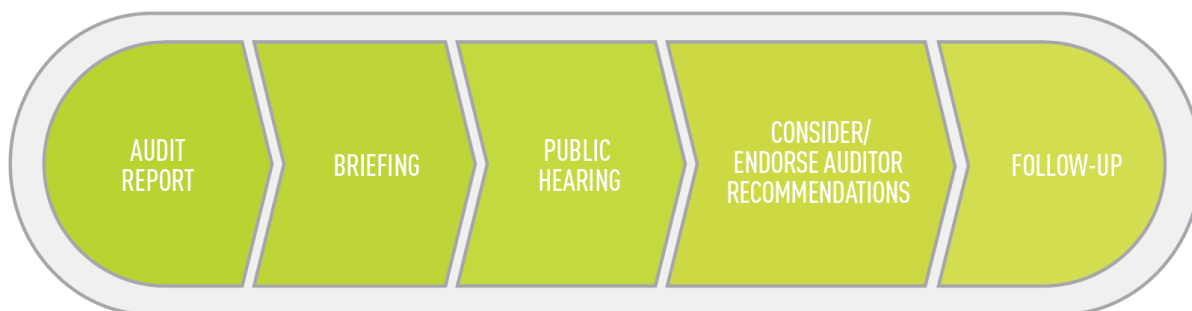
Indicators:

- The PAC and legislative auditor meet regularly to discuss priorities.
- PAC meetings and hearings on the legislative auditor's reports are held as soon as possible after their release.
- The legislative auditor is invited to be present as a witness and/or as an advisor at PAC hearings.
- The PAC plays a role in addressing concerns regarding the mandate, resources, access to information, and independence of the legislative auditor.
- The PAC adopts, supports, endorses, amends, or rejects the auditor's recommendations.

The PAC and legislative auditor have an interdependent relationship. They constitute a system of accountability; one cannot be effective without the other. Auditors are non-partisan professionals who provide PAC members with information to carry out their oversight functions. Specifically, legislative auditors produce evidence-based reports that shed light on issues related to the administration of policy in departments and organizations that receive public money. Although the auditor uncovers these issues, departments are accountable to the legislature for their performance, expenditures, and the correction of any issues identified—they are not accountable to the auditor. The PAC is the committee responsible, on behalf of the legislature, for using the information provided by the auditor to hold departments to account and to communicate these issues with other elected officials and the general public.

Auditors and PAC members formally interact through several activities, as shown in **Figure 4**. Upon completion of an audit report, PAC members often find it beneficial to receive formal briefings on the reports from the auditor, especially before a public hearing. These briefings are meant to better inform legislators, enabling them to become more engaged in many diverse topics. This allows them to clarify any questions they have and to improve their background understanding in preparation for the hearing(s). Some audit offices have liaison officers to collaborate with PACs. Research staff in audit offices sometimes work directly with PACs, even drafting questions that PAC members can ask representatives from the audited entities. Holding hearings on the legislative auditor's report as soon as possible after its release will improve the audited department's accountability. Long delays may decrease the quality of information the PAC receives because programs can change, or even be eliminated, and because personnel with the knowledge of how things were run can change. Even though a deputy minister is accountable for providing information on programs implemented prior to them taking the role, significant staff change, and time, complicate this ability.

Figure 4 – Auditor–PAC Activities



It is also important for auditors to develop informal professional relationships with PAC members. This helps to improve the overall effectiveness of the relationship. It builds a better understanding between auditors and PAC members about their respective roles and improves trust. It also improves members' understanding of several important factors, including the auditor general's mandate, the necessary conditions to do an audit, different kinds of audits, the general scope of an audit, and the fact that auditors follow a set of standards to conduct their work. When these general factors are understood, trust is usually higher and the relationship can be more effective.

The PAC generally invites the legislative auditor to hearings when one of his or her reports is being discussed. In some jurisdictions, the auditor is considered a witness at a hearing and in others, he or she is considered an advisor. Though their exact role differs by jurisdiction, in all cases the legislative auditor's involvement at a hearing allows participants to immediately clarify any difference of interpretation between the legislative auditor's work and the audited departments. This can minimize confusion and lead to more effective recommendations.

The PAC can endorse the legislative auditor's recommendations, which can show audited departments that there is support for these recommendations. Many PACs can present their own recommendations. Some PACs do not have enough staff support to issue their own recommendations, or they have found other methods of follow-up to be effective. PACs generally have the mandate to reject auditor general recommendations, but in practice this almost never happens. In PACs that choose to issue recommendations, PAC recommendations can build on the legislative auditor's recommendations or can include other issues the PAC has identified as important. PAC recommendations usually include a timeline for expected response or compliance. Through PAC recommendations, the committee can refer policy issues to the relevant committees for consideration.

Audit offices have methods in place to follow up on their recommendations. PACs and legislative auditors can benefit from collaborating their follow-up efforts. This will improve both efficiency and the rate of successful implementation of recommendations.

The PAC, in several jurisdictions, has a formal role in reviewing or altering the budget estimate that the legislative auditor submits for the operations of his or her office. To ensure the estimated budget is sufficient, the PAC can directly ask the legislative auditor if the audit office has sufficient resources.

Effective communication between PACs and audit offices results in more accountable public entities. Strong communication is often supported through informal meetings, such as an annual dinner, regular lunches, or other social gatherings. These can help build trust, a better understanding, and appreciation of each other's roles between the Auditor General and staff, and PAC members and staff. PAC members and auditors general shared that these informal meetings were an invaluable way to solidify relationships.

Good Practice Tips: Positive Relationship with the Legislative Auditor

To maintain and improve effective legislative auditor–PAC relationships, a committee could ensure:

- PAC members understand the role of the legislative auditor.
- The PAC and the legislative auditor meet regularly (at least annually) to discuss work plans and any concerns.
- The PAC receives a briefing from the auditor before hearings on the auditor's reports.
- The PAC holds hearings on the auditor's reports as soon as possible after their release.
- The PAC invites the legislative auditor to be present as a witness and/or as an advisor at PAC hearings related to their work.
- The PAC adopts, supports, endorses, amends, or rejects the auditor's recommendations.
- The PAC and legislative auditor work together to follow up on recommendations.
- The PAC can be proactive in addressing concerns with the auditor's mandate, resources, access to information, and independence.
- The PAC and legislative auditor meet informally on a regular basis to build trust and understanding.

Good practice 9: The PAC is committed to cross-party collaboration.

Indicators:

- The PAC focuses on the administration, not the merits, of policy.
- Ministers do not sit as PAC members.
- The PAC Chair is from the official opposition.
- The PAC finds consensus or unanimity in its decisions.
- The PAC focuses on its ability to strengthen administration for public spending.

One of the most important aspects of an effective PAC is its members' ability to collaborate with members from other parties. Cross-party collaboration can be encouraged by members choosing to contribute to an effective committee, rather than using committee time to promote their party's policy position, and through

specific practices designed to reduce party conflict. As John Cheyo, former Chair of the PAC of Tanzania, said, “Public money has no party,” so a PAC cannot be effective if members are using committee time to advocate for party interests.

The committee’s intended focus is the administration of policy. Rather than questioning the merits of a policy, members focus on whether the policy was implemented in the way intended by the legislature. Questions on policy are more appropriately dealt with by the relevant policy committee.

When dealing with more controversial issues, members may find they can avoid partisan conflict by shifting their focus on the committee’s ability to strengthen public administration, not policy. The purpose of the committee is to examine how things were done, not why things were done.

There are also several practices the committee can use to reduce party conflict and reinforce its commitment to cross-party collaboration.

For example, in most jurisdictions ministers do not sit as members of the committee, and are not invited as witnesses. Involving ministers tends to invite a focus on policy, not policy implementation. In jurisdictions with very small legislatures, it can sometimes be difficult to avoid having ministers involved in committee work.

Selecting a Chair from the opposition is done to demonstrate the committee’s independence from the legislature, even though the governing party typically has a majority. To avoid politicization, the opposition members should not include the leader of the opposition. Members of the party in power can also feel pressure not to produce reports or recommendations that could be interpreted as questioning the administration in power, making it easier for an opposition member to chair the committee. When committee members inform other party members they help to improve the overall understanding of issues being addressed by the committee. This information can be shared within parties both formally and informally.

During hearings, a set time allocation for speakers helps the committee stay on track and ensures that all members can ask questions in a predictable and fair manner. It is also beneficial to determine in advance if the government or opposition begins the questioning, if the parties will alternate, and how time is used if only one party or one member has questions.

By reaching a unanimous agreement, or consensus, in its reports and on the recommendations it releases, the PAC helps to ensure not only that its positions are non-partisan, but it also tends to put forward recommendations that can be more easily implemented. This also reduces the chance that a committee will blame or credit a specific government—something that undermines cross-party collaboration.

It is the role of the opposition to be critical of government, so unanimous reports and recommendations are a powerful signal to audited organizations, and the public, that elected officials feel strongly about the need for change.

Good Practice Tips: Cross-Party Collaboration

To reinforce cross-party collaboration, committees could:

- Focus on the administration, not the merits, of policies.
- Avoid having ministers as members, or witnesses, of the committee.
- Choose a Chair from an opposition party.
- Seek consensus/unanimity in decisions, reports, and recommendations.
- Maintain focus on the committee's ability to strengthen public administration.
- Remain constructive whenever possible.
- Agree on principles for speaking order and timing during meetings and hearings.

Good practice 10: The PAC has constructive engagement with witnesses.

Indicators:

- The PAC rarely, if ever, calls ministers as witnesses.
- The typical organization witness is a senior public servant (such as the deputy minister, usually referred to as the accounting officer).
- The PAC communicates its expectations to witnesses.
- PAC members encourage government officials to be forthcoming with information when they appear at a PAC hearing.

The purpose of having witnesses attend a committee hearing is to shed light on how a department is implementing a specific policy. Witnesses are usually asked to provide greater insight into issues raised in an audit report. Questions usually seek to reach the objectives of the hearing.

The committee's focus is on the implementation of policy, making the most appropriate witness a deputy minister or the head of a public-sector organization.¹⁰ This is typically the person who holds the "accounting officer" responsibility. Regardless of title, the witness's management responsibilities generally include accounting for the department's compliance with directives and standards issued by the Treasury Board, and questions related to departmental accounts.

To ensure departments send the right witnesses, the committee can provide as much information as possible about the hearing's objectives and potential lines of questioning to the audited organization. This will ensure that senior management attending the hearing can be accompanied by other public servants who can directly address the issues at hand.

¹⁰ A typical organization witness is an accounting officer; however, some PACs can also call other relevant witnesses, including academics and members of non-government organizations, when relevant. Having clear legislation on the role of the accounting officer can help reduce disagreements on job responsibilities. For an example from the Canadian federal government, see House of Commons, 2007.

PACs may find it helpful to ask departments or audited organizations to comment on whether they agree with the auditor's assessment, and if not, why not. The witness can also explain the causes of the auditor's concerns and any actions their department plans to take or has taken, to correct the concerns raised. To increase accountability, PACs may want to request that audited organizations provide a timeline for changes and planned completion dates.

Several jurisdictions have found it useful to create and distribute a guide for witnesses. The guides outline the expectations for an opening statement, procedures for the hearing, and what is expected of the witnesses. Notwithstanding the legal protection for the statements they make during the committee, a witness is expected to answer relevant questions about the implementation of policies, even when actions occurred prior to them being in their position. PAC members can encourage witnesses to be forthcoming with information to support the committee's objectives and shed light on issues identified in audit reports. If a witness does not have the answers on hand, PAC members can allow the witness to submit an answer in writing following the hearing.

Good Practice Tips: Constructive Engagement with Witnesses

To engage constructively with witnesses, the committee could:

- Call the appropriate witness.
 - Avoid calling ministers as witnesses.
 - Call a senior public servant (such as a deputy minister or accounting officer) as a typical witness.
- Make tools available so that witnesses know what is expected of them at a hearing.
- Ensure the Chair is firm and assertive with witnesses who give evasive answers.
- Encourage witnesses to be as forthcoming as possible with information when they appear at a PAC hearing.
 - Ask for clarification or written follow-up, whenever necessary.
- Encourage members to ask questions aligned with the hearing's objectives and ensure their questions are within the scope of the witnesses' job responsibilities.
- Ensure members invite witnesses to submit answers in writing following a hearing if they do not have the information available at the hearing.
- Articulate expectations for a hearing in advance.
- Request and receive an action plan that outlines if they agree with the auditor's recommendations, and how they plan to address them.
- Request and receive a status update that explains what steps they have taken, or plan to take, to address the auditor's concerns.

Good practice 11: The PAC has members who understand their unique responsibilities.

Indicators:

- All PAC members attend meetings and hearings regularly.
- All PAC members are encouraged to, and do, participate in meetings and hearings.
- PAC members (or staff) seek to understand good practices from other jurisdictions.
- PAC members prepare in advance for hearings.
- PAC members ask questions that help them understand root causes of issues identified in audit reports.
- Members focus questions on matters stemming from or pertaining to the audit being studied.
- The PAC Chair and Vice-Chair(s) have legislative experience and/or the ability to lead.

A member's role on the PAC is different from that of any other committee. A PAC can be effective only if members understand the committee's unique purpose. The literature on effective PACs often suggests that experience as an elected official can be an asset for PAC members. This is because effective PAC membership requires an elected official to focus on the implementation of policy, not the merits, which is the typical domain of an elected official. Experienced members may find this transition easier, but any member with an interest in performing an oversight role and improving public administration can be effective. As covered under other good practices, because of the unique nature of this committee, minimizing substitutions at meetings and hearings can support collaborative partisanship. When substitutions are necessary it can be helpful to brief the substitutes on the committee's culture. All members are responsible for contributing to and maintaining a collegial atmosphere with a focus on policy implementation. Members are cautioned against using the committee meetings and hearings to score points for their political party. Bringing partisan issues into committee discussions can lead to a less efficient committee and compromise the committee's ability to account for the administration of public money.

Members are expected to prepare for hearings by familiarizing themselves with the subject and preparing questions that relate to the administration, not merits, of the policy.

Public hearings are typically short, often one to three hours, and everyone's time is valuable. Members can maximize their time by asking effective questions and directing them appropriately.

- Members may ask the Auditor General to explain or clarify aspects of the audit's background and scope, audit observations and their underlying causes, recommendations, and the adequacy of the audited organization's plan of action to install lasting solutions to identified problems and the risks of inaction.
- Members may ask other witnesses, such as departmental accounting officers, to describe their take on the issues raised in the audit report and the underlying causes, the actions planned to implement the auditor's recommendations, the timelines for doing so, and how effectiveness will be measured and reported over time.

Members will be more successful at improving public administration when they strive to work cooperatively with other committee members.

Sample questions that PAC members can ask the Auditor General and witnesses from audited entities are in **Table 2**.

Table 2 – Sample Questions that PAC Members Can Ask the Auditor General and Witnesses from Audited Entities

Sample Questions for the Auditor General (AG)	Sample Questions for Audited Entity Witnesses
<ul style="list-style-type: none"> ▪ Can you clarify the significance of finding X in the AG's report? ▪ What are the main causes of finding X that you have identified? ▪ Are you satisfied with the government organizations' response to your recommendations? ▪ (when appropriate) What is the cause of any disagreement between the AG and the government organization being audited? ▪ In relation to a possible recommendation of the Committee, with regard to the AG's recommendation A, would it be reasonable for the government department/agency to do X, Y, and Z in (a specific time)? 	<ol style="list-style-type: none"> 1. By what date do you expect the recommendations to be implemented? 2. What, if any, challenges are you having implementing the Auditor's recommendations? 3. How will you measure progress in correcting problems and improving public services? 4. Do you have adequate resources and authority to address the AG's recommendations? 5. If there is disagreement between the AG and government entities, you may want to ask: What caused it? 6. How does your department/agency collect and use data to ensure policy development and implementation are evidenced-based? 7. If there has been a violation of government or treasury guidelines, have any disciplinary sanctions been applied?

Initial orientation of members will help them to understand their role and the committee's procedures. Members may find it useful to understand how other jurisdictions operate. Attending the annual Canadian Council of Public Accounts Committees (CCPAC) conference can provide members with this exposure and give them incentives and ideas on how to face any challenges they encounter on the committee. Similar organizations exist outside of Canada, and where they do not, they should be encouraged and supported. All PACs should be members in such organizations and strive to exceed the expectations and good practices set by them.

All members should understand the additional responsibilities that chairs and vice-chair(s) have (see **Table 3**). Chairs are required to keep the committee focused on the objectives of a meeting or hearing, run meetings, maintain order, rule on procedural issues, act as a spokesperson for the committee, draft reports, and maintain good working relationships with the committee members and staff, legislative auditor and staff, and government officials. Vice-chair(s) assume the Chair's responsibilities in his or her absence. Since they are

generally from the governing party, vice-chairs usually take the lead on working with the government to build support for the committee. To compensate for this work, some jurisdictions find it beneficial to give the Chair and Vice-Chair(s) additional compensation in the form of a small stipend.

Table 3 – Roles of the PAC Chair and Vice-Chair(s)

Chair's Role	Vice-Chair's Role
<ul style="list-style-type: none"> Is a member of the official opposition. Maintains a non-partisan tone in meetings. 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. Runs meetings, keeps order, keeps members focused on meeting objectives. Rules 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, legislative auditor, audit office staff, and government officials. 	<ul style="list-style-type: none"> Is usually a member of the governing party. Acts as Chair in his/her absence. Works with the government to build support for the committee. Sets a cooperative tone for the committee.

Good Practice Tips: Members' Understanding of Their Unique Role on PAC

To ensure they understand their unique role on PAC, members could:

- Seek to understand good practices, including those from other jurisdictions.
- Contribute to a collegial environment during committee meetings and hearings.
- Elect a PAC Chair and Vice-Chair(s) with legislative experience and/or a strong ability to lead.
- Encourage all PAC members to attend meetings and hearings regularly.
- Encourage all PAC members to participate in meetings and hearings.

Outputs

Good practices in this category account for things that the PAC produces. They are generally the results of activities the committee undertakes. Quality inputs from the foundation and actions will set the committee on the right track to have outputs with the capacity to improve public administration by supporting the implementation of recommendations put forward by the legislative auditor and/or PAC.

Good practice 12: The PAC holds public hearings.

Indicators:

- The PAC holds hearings on the legislative auditor's reports.
- The PAC utilizes audit findings in its hearings, when applicable.
- The PAC makes hearings open to the public and the media.
- The PAC makes transcripts or recordings publicly available.

A PAC's investigation into an audit report is often referred to as an inquiry and it generally begins once the PAC has determined that a topic or audit report warrants further action and then the PAC requests a department to provide information on how it is addressing the legislative auditor's recommendations on a specific issue. (For a description of the inquiry process, see **Figure 2**.) This information is usually in the form of an action plan. Action plans are a request for the audited organization to outline how it plans to address concerns raised in an audit report. If the committee wants more detail or clarification, the committee's next step is to request a status update, which outlines what an audited organization has done to address audit concerns, or to request a public hearing. To further increase accountability, action plans can be made available on the committee's website.

A public hearing brings witnesses from a department in front of the committee and allows the committee to ask the department questions and get more information directly from the department. Hearings give departments the opportunity to clarify any issues raised in the auditor's report or other reports the hearing is based on. Committee members say that focusing the hearing on the report's findings (when that is the impetus for the hearing) helps to give it focus and structure.

To prepare for a hearing, committee members can benefit from a briefing with the legislative auditor, committee researchers, or other experts, depending on the hearing topic.¹¹ This can help members, and committee staff, prepare questions for the hearing in advance, and to clarify any questions they have on the topic or specifics from the report. Members often find briefings to be an important part of the process since members address many different subjects during their committee work and are not expected to have a strong background in all of them.

¹¹ Experts can come from within the legislative library, or where this is not a possibility, be contracted from outside the legislature to provide specialized research support as required.

Hearings are open to the public to promote transparency around how public money is spent. In exceptional circumstances related to security or criminality, a committee may go in camera. Making transcripts of the hearing publicly available ensures a record is kept and increases accountability. Transcripts of in-camera meetings or hearings are not made public.

Good Practice Tips: Public Hearings

To hold successful public hearings, committees may want to:

- Focus on the legislative auditor's reports.
- Prioritize audit findings in hearings that are focused on these reports.
- Open hearings to the public and the media.
- Hold hearings as soon as possible after the release of an auditor's report.
- Support members to ask effective questions to focus on understanding the root causes of the auditor's concerns and to determine how these concerns will be addressed.

Good practice 13: The PAC issues regular reports.

Indicators:

- The PAC releases substantive reports on hearings that include:
 - details on audit findings and recommendations,
 - departmental actions to address recommendations, and
 - any applicable follow-up the committee has planned.
- Substantive reports include PAC recommendations that supplement the legislative auditor's recommendations.
- The PAC releases a summary report that details the committee's activities at least once per year.
- The PAC tables these reports in the legislature.
- The PAC reports request a government response within a specific timeline, when applicable.

There are two kinds of reports that are regularly issued by a PAC: an activity or summary report, which tracks what a PAC has done, and a substantive report, which summarizes the topics being looked at and, in some jurisdictions, includes PAC recommendations. Some jurisdictions release only an activity or summary report, while some combine the two reports and release a hybrid report that includes both elements.

Activity reports: These reports show the public what the committee has been doing. They can help to give the committee a sense of purpose and focus by keeping PAC members and staff updated on what the PAC is doing.

Substantive reports: These are topic-based reports produced after a public hearing or series of hearings. They allow the PAC to publish its own recommendations in addition to those issued by the legislative auditor.

Substantive reports can often include details on relevant audit findings and recommendations, departmental actions to address recommendations, and any applicable follow-up the committee has planned.

Substantive reports are most powerful when they reflect unanimous agreement or consensus. Unanimous agreement on recommendations leads to reports that are taken more seriously by both the audited department and the executive. They are generally written by support staff, in consultation with the Chair, and are discussed, amended, and approved in committee meetings. When unanimity is not possible, some jurisdictions allow for publication of a (short) minority opinion, usually not more than one page.

PACs are encouraged to ensure that their recommendations include timelines for the government to respond, when not previously specified, and timelines for implementing the recommendations, when possible. Timelines set clear expectations and increase accountability. The actions of the audited organizations are tracked as a part of the follow-up process, which is covered in the next section of this paper.

Since substantive reports are detailed, they are most effective when they are completed as soon as possible after a hearing, or series of hearings, is held. Substantive PAC reports increase the likelihood that departments will respond to recommended changes.

If a committee investigation leads to suspicion of fraud or illegal activity, the committee should refer the issue to the relevant authority for further investigation so committee activities do not prejudice a potential future legal proceeding.

In many jurisdictions, PAC reports can be tabled in the legislature. In several jurisdictions, these can be debated in the legislature. Debating the reports allows the issues to be raised publicly, and provides greater assurance that elected officials are aware of the issues at hand.

Good Practice Tips: Regular Reports

To issue effective reports, the PAC could:

- Produce its own recommendations to supplement the legislative auditor's recommendations.
- Submit substantive reports on hearings that include:
 - the committee's views on the probable cause of the problem,
 - details on the audit finding and recommendations,
 - departmental actions to address recommendations,
 - any applicable follow-up the committee has planned,
 - a consensus or unanimous agreement, and
 - a clear timeline for the government's response.
- Complete a summary report that details the committee's activities at least once per year (either as a stand-alone report, or part of other reports).
- See that reports are tabled in the legislature.
- Ensure that reports are debated in the legislature, when deemed necessary.

Good practice 14: The PAC follows up on the implementation of recommendations.

Indicators:

- The PAC has an established follow-up procedure in place to keep members informed about what actions have or have not been taken.
- The PAC requests and reviews detailed action plans from departments.
- The PAC requests and examines status updates from departments.
- The PAC holds follow-up hearings to focus on the legislative auditor and/or PAC recommendations, when necessary.
- The PAC and auditor work together to follow up on recommendations.

To increase the chance that the legislative auditor's and PAC's work is having an impact, PACs need to follow up on this work.

Without follow-up, there is no accountability.

Follow-up provides an incentive for departments to respond to recommendations and when they do not, they must justify their inaction to the PAC. Jurisdictions have different ways of following up, but often a tracking document is maintained to show progress being made toward the implementation of recommendations. The progress can be tracked from documents submitted by departments to the committee, often following requests from the committee. These documents are often called status updates. In many jurisdictions, especially smaller ones with fewer resources, the legislative auditor takes the lead on tracking implementation. Regardless of the method chosen, a follow-up schedule can help to ensure that implementation of recommendations and correction of deficiencies does not fall through the cracks.

If a committee deems that a department is not adequately implementing the recommendations, or it has insufficient information to track implementation, it may wish to hold a follow-up hearing to gather more information from one or more departments.

Without a follow-up process, it is very difficult for a PAC to track its impact. A follow-up process is essential for improving financial management and the oversight of public money.

Good Practice Tips: Follow-up on the Implementation of Recommendations

To improve follow-up, a committee could:

- Establish a follow-up procedure to keep members and the public informed about what actions have or have not been taken.
- Request and review detailed action plans from departments.
- Request and examine status updates from departments.
- Examine legislative auditor follow-up reports to see if departments have implemented both auditor and PAC recommendations.
- Hold a follow-up hearing to focus on legislative auditor and/or PAC recommendations, when necessary.
- Ensure the PAC and auditor work together to follow up on recommendations.
- Develop relationships with audit committees within government.

Good practice 15: The PAC examines its performance and impact.

Indicators:

- The PAC has a means to regularly review and assess its effectiveness and impact.
- The PAC regularly reviews and assesses its work.
- The PAC has a plan to maintain and/or improve its effectiveness.

Assessing its own performance and impact allows PAC members, and others, to quickly see their added value. It also keeps PAC members motivated to stay on track. PACs can choose a variety of ways to monitor their performance. Some choose to count the number of meetings and hearings as an indicator of productivity. Others choose to focus on a few indicators and track their progress against these; for example, decreasing the time between tabling of the auditor's report and holding a hearing. Another common measure used is tracking impact by the number of recommendations presented, accepted, approved, or implemented. Audited organizations could be asked if attending the PAC assisted them in implementing auditor general recommendations. Our future research will delve deeper into measuring impact and outcomes of effective oversight. To motivate themselves, some committees have found it useful to conduct a Canadian Audit & Accountability Foundation self-assessment and use this as a guideline to track performance and impact.

Good Practice Tips: Performance and Impact

To examine performance and impact, PACs may want to:

- Set a work plan at the beginning of a parliamentary session and track progress against this work plan.
- Record information on PAC actions, outputs, and impact in an annual activity report.
- Track progress based on some of the following performance indicators (see Ngozwana, 2009):
 - number (or percentage) of auditor's reports considered,
 - time between tabling of the auditor's reports and the PAC hearing,
 - number of substantive committee reports completed,
 - number of meetings and/or hearings held,
 - recommendations accepted/approved and/or implemented by the government, and
 - how often the government responds to PAC requests for action plans, status updates, and other information.

Some PACs document their performance and impact in their annual activity reports by tracking actual outputs against targets and goals.¹² Other PACs have set targets, but do not report progress toward these targets publicly. Although efforts to track performance and impact are welcome, they can have power only if done regularly and systematically, ideally at the beginning of each term, and reviewed annually.

¹² For a good reference to tracking goals against outputs, see the Parliament of Victoria's annual report (September 2011).

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Appendix – Research Framework – From 6 Enablers to 12 Attributes to 15 Good Practices

Our 2006 *A Guide to Strengthening Public Accounts Committees* identified six enablers of Public Accounts Committee (PAC) effectiveness. Our further research in 2010 expanded this to 12 attributes. Our 2016–2017 research expands this to 15 good practices. These good practices unpack the attributes, expanding on several of them. We categorize them into foundational inputs, actions, and outputs with a focus on steps that PACs can take to become as effective as possible. Future work aims to look at outcomes and the impact of PAC effectiveness.

Table A-1 outlines how each enabler, attribute, and good practice is related.¹³ The table demonstrates the evolution of our research on PAC effectiveness. It will be useful for those familiar with our work who want to compare enablers and/or attributes with good practices. Those unfamiliar with the Canadian Audit & Accountability Foundation’s work, but familiar with recommended practices from other research, may also notice synergy between our enablers, attributes, good practices, and practices recommended by other research, including research on benchmarking and best practices.

Table A-1 – How Enablers, Attributes, and Good Practices of Effective PACs Are Related

Enabler	Attribute	Good Practice The PAC:
Formal and defined framework of powers and practices	Powers and practices	1. Has legally enshrined powers.
Government commitment	Legislative support Government support	2. Is free from government interference.
Capacity to exercise the committee’s powers	Continuity and training	11. Has members who understand their unique PAC responsibilities. 7. Provides members with training.
	Staffing and budget	4. Has appropriate staff support. 5. Has an established process to ensure continuity of work.

¹³ For a detailed description of how enablers and attributes are related, see CCAF-FCVI and CCPAC, 2010.

Enabler	Attribute	Good Practice The PAC:
Strong committee leadership	Planning	6. Plans its work.
	Constructive partisanship	9. Is committed to cross-party collaboration.
Supportive working relationship with the legislative auditor	Relationship with the legislative auditor	8. Has a positive relationship with the legislative auditor.
	Reporting	12. Holds public hearings. 13. Issues regular reports.
	Follow-up process	14. Follows up on the implementation of recommendations.
Public and media involvement	Performance and impact	15. Examines its performance and impact.
	Communications	3. Has an established method to communicate with stakeholders. 10. Has constructive engagement with witnesses.