

A DISCUSSION PAPER

# Building and Sustaining Effective Auditor General – Public Accounts Committee Relationships



CANADIAN AUDIT  
& ACCOUNTABILITY  
FOUNDATION



## About the Canadian Audit and Accountability Foundation

The Canadian Audit and Accountability Foundation is a premier Canadian research and education foundation. Our mission is to strengthen public sector performance audit, oversight and accountability in Canada and abroad. We build capacity in legislative audit offices, oversight bodies, and departments and crown corporations by developing and delivering:

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

Visit us at [www.caaf-fcar.ca](http://www.caaf-fcar.ca) for more information about our products and services.

### **Building and Sustaining Effective Auditor General–Public Accounts Committee Relationships – A Discussion Paper**

Published June 2017 by:

Canadian Audit and Accountability Foundation  
291 Olmstead Street  
Ottawa, Ontario CANADA  
K1L 7J9

**Tel:** 613-241-6713

**Fax:** 613-241-6900

[www.caaf-fcar.ca](http://www.caaf-fcar.ca)

**ISBN:** 978-1-926507-18-7

This publication is available in French under the title:

*Nouer et entretenir des relations efficaces entre l'auditeur général et le comité des comptes publics –  
Document de travail*



## Table of Contents

**Introduction..... 4**

**The Auditor General and the Public Accounts Committee: A Crucial Relationship ..... 4**

**Purpose of this Discussion Paper ..... 4**

**How the AG–PAC Relationship Is Symbiotic..... 5**

**The Key to a Productive and Effective AG–PAC Relationship ..... 7**

**Practices for the AG and their Offices ..... 8**

**Practices for Public Accounts Committees ..... 11**

**Collaborative Practices ..... 14**

**Conclusion ..... 17**

**Acknowledgements ..... 18**

**References ..... 19**



## Introduction

### The Auditor General and the Public Accounts Committee: A Crucial Relationship

Many citizens are concerned about wasteful government spending, weak administration, and difficulty holding the government to account.

In Westminster parliamentary systems, elected members of legislatures are responsible for reviewing and overseeing the actions of the governments of the day, including the administration of public assets. Public Accounts Committees (PACs) are responsible for providing oversight of public finances after policies have been introduced. They perform this role with the assistance and support of auditors general (AGs). AGs and PACs are both important elements in the accountability system.

Many studies have noted the importance of the relationship between PACs and AG offices and they conclude this relationship is crucial for the overall effectiveness of both. (See the References section at the end of this paper.)

### Purpose of this Discussion Paper

Building on existing research that calls attention to the importance of the AG–PAC relationship, this discussion paper suggests ways to build and sustain an effective relationship. This discussion paper presents actions individuals can take to maintain or improve AG–PAC relationships without having to alter mandates, standing orders, or institutional structures. Ultimately, AG–PAC relations can only be as effective as the individuals involved want them to be.

This discussion paper presents advice on how to build and sustain AG–PAC relationships. To compile this advice, we gathered input from interviews with current and former auditors from Canada, Australia, and New Zealand, as well as current and former PAC members, chairs, and vice-chairs. These individuals were asked to share their successes, challenges, and recommendations on how to improve and maintain effective relationships with each other.

## How the AG–PAC Relationship Is Symbiotic

The mandates of AGs and PACs vary by jurisdiction. Each legislature’s rules and protocols, along with legislation formally establishing the AG and AG office, set out the relationship between the PAC and the AG (for example, the federal *Auditor General Act*).

In Westminster parliaments, AGs are independent agents of the legislatures. AGs are not part of the government of the day—the executive arm of government. An AG’s main responsibility is to issue impartial, evidence-based audit reports. The legislatures expect AGs to bring to their attention whether the government spends public funds in accordance with their intended purpose as approved by the legislature, and to highlight weaknesses in policy implementation. AG recommendations, therefore, are intended to improve the design, delivery, and outcomes of government programs and services. AG offices go to great lengths to maintain their independence and to provide objective, evidence-based, non-partisan reports.

Although PAC mandates vary considerably across jurisdictions, they are nearly all responsible for reviewing reports of the legislative auditor on behalf of the entire legislature.

The purpose of a PAC is not to question if the policy choices were correct. Instead, committee members focus on whether the government has implemented administrative choices cost effectively, in accordance with relevant legislation and regulations, and if the government has achieved the intended results. Citizens elect their representatives and entrust them to govern in a responsible manner. PACs are intended to provide the necessary oversight to help correct situations where policy implementation may have gone off course.

In many jurisdictions, legislatures refer AG audit reports, once tabled in parliament, to the PAC to facilitate their review. Many PACs use the AG’s audit reports as a primary means of identifying matters for them to scrutinize. When AG reports identify problems in policy implementation, the PAC has the opportunity, if not the obligation, to address the problems identified. This is often done through public hearings, which bring entity representatives in front of the committee. Committee members explore the policy implementation problems identified and seek a commitment from government officials on how they plan to rectify the problems.

Dedicating attention to AG reports demonstrates the PAC’s interest in resolving the identified issues and helps to improve the government administration and use of public money. In some jurisdictions, PACs directly endorse AG recommendations, and/or issue their own recommendations.

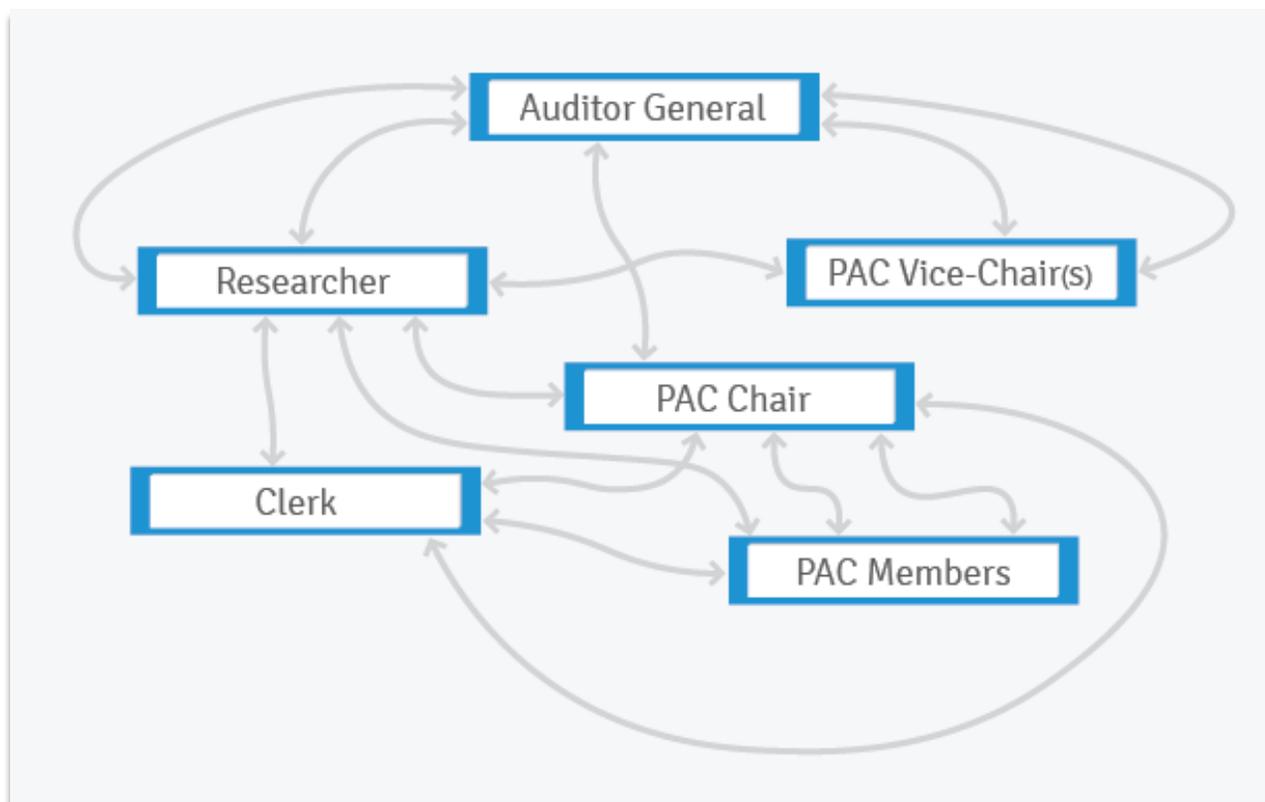
Even the highest quality AG reports may not be acted upon and yield corrective action if they are not considered by the PAC. Similarly, without AG reports, PACs would not benefit from the information in independent audits and the subsequent recommendations that identify areas where significant issues need to be addressed so that taxpayers receive value for money from the spending of public funds.

AGs and PACs are interdependent; it is difficult for one to be effective without collaborating with the other. PACs rely on AGs for their expertise in identifying issues and providing recommendations to improve government spending and program administration. In turn, AGs look to PACs to hold the government to account by seeking the PAC's support for the AG's work. An effective AG–PAC relationship creates a system of accountability that can strengthen public sector operations, contribute to the most effective spending of public money, and result in more accountable government.

## The Key to a Productive and Effective AG–PAC Relationship

The overall effectiveness of an AG–PAC relationship depends on the intricate web of relationships as depicted in **Figure 1**. Both AGs and PACs can strive to develop and maintain these relationships.

**Figure 1 – Relationships in AG–PAC Interactions**



This section sets out good practices that AGs, PAC chairs, and PAC vice-chairs identified as important components in building and sustaining productive and effective relationships with one another. It includes practices for building productive relationships between the AG office and the staff who support PAC members.

Tables summarize the practices identified as having helped to foster and maintain effective relationships between the AG and AG offices, and PACs and PAC support staff. **Table 1** focuses on practices primarily for AGs and their offices, **Table 2** on practices primarily for PACs and their support staff, and **Table 3** on collaborative practices between the AGs and PACs. A brief discussion of these practices follows each table.

## Practices for the AG and their Offices

**Table 1** lists practices primarily for AGs and their offices that were identified as having helped to foster and maintain effective AG–PAC relationships.

**Table 1 – AG Good Practices to Maintain Productive AG–PAC Relations**

Practices for Auditors General
Submit clear, relevant, and timely reports
Be receptive to PAC motions for special work and input on audit topics
Offer PAC orientation training
Provide PAC with non-public briefings on audit reports
Maintain neutrality in interactions with legislators
Coordinate follow-up on recommendations
Coordinate with PAC support staff

### Submit clear, relevant, and timely reports

To get the most effective responses from members of the legislature, AG audit reports must be clearly written and be relevant. This can be achieved by using plain language and avoiding jargon. Plain language can also help make the reports interesting to a wide readership. Relevant reports state the significance of a given topic, outline risks, and address matters that are of public interest. They are objective, evidence-based reports that provide sufficient detail to show how conclusions reached in the reports are reliable and free of bias. Auditors use an agreed-upon methodology and standards to achieve objectivity.

Also, effective audit reports do not only identify the problems, they also address the root causes of these problems. Effective reports present and summarize audit results in a way that improves the PAC’s understanding of the issues and recommendations.

To have the greatest impact, AG reports must be available to the PAC as close as possible to the completion of the audit work. In some jurisdictions, legislation determines the frequency and timing of AG audit reporting (such as annually or upon completion of audit work) and the referral of AG reports to the PAC. Where an AG or PAC is concerned that legislated frequency and timing do not support a timely report and review, the deadlines could be reconsidered.

### **Be receptive to PAC motions for special work and input on audit topics**

AGs must have the discretion to decide what, how, and when audit work is conducted to protect the independence of their audit offices. But when possible, the AG's office may want to consider and respond to PAC requests for potential audit topics or programs of work. AGs staying open to PAC input on audit topics and taking the time to understand the basis of those requests may help to select audits of topics legislators view as a priority.

### **Offer PAC orientation training**

Providing orientation to new PAC members or potential PAC members can create a shared understanding of the role and importance of their committee and of the AG office. AGs recognize new members typically have diverse backgrounds and may not be familiar with the AG's role and responsibilities. They have found these orientations are a key foundation for a successful relationship. Valuable orientations could focus on how the audit office maintains its independence and how it works, the purpose of the PAC, and how they as members can contribute to improved oversight of public administration.

Auditors adhere to a clear, objective methodology and audit standards to ensure their reports are impartial. Providing PAC members with at least a preliminary understanding of this methodology and standards will help them realize not only the value of but also the limitations inherent in an audit.

In several jurisdictions, to support PAC familiarization with their work, AGs offer to meet with all caucuses to answer their questions. Elected officials have shown appreciation for this service when the AG can offer it. These meetings allow committees to share their priorities with AGs while maintaining respect for their independence.

Some AG offices provide this training directly. Others may collaborate with legislative staff assigned to support the PAC, with the Canadian Audit & Accountability Foundation, or with another independent organization to provide this training. Or, training could be provided by any combination of these players, depending on the committee's needs.

### **Provide PAC with non-public briefings on audit reports**

AGs can provide briefings to PAC members before public hearings on audit reports. These briefings allow the AG to highlight key concerns coming from the audit. They can provide PAC members with insight into the audit scope and allow members to ask questions of clarification that they may not want to ask in a public forum, or may not want to focus on in a public hearing when they have limited time to ask witnesses questions. These briefings are meant to better inform legislators, enabling them to become more engaged in many diverse topics.

Likewise, the PAC may be able to support the AG in its work. For example, if AGs have challenges obtaining relevant information from government entities, the PAC can be made aware—and it may wish to hold a hearing to address the issue.

### **Maintain neutrality in interactions with legislators**

Effective PACs operate in an environment of non-partisanship based on cross-party collaboration.

AGs and their offices, in their reports and at PAC hearings, provide the PAC with evidence-based information focused on the administration of public policy. To maintain their independence, audit office staff must always remain impartial and non-political. This will support PACs' efforts of cross-party collaboration. In New Zealand, for example, independence, impartiality, and the non-political stance of the Auditor General are embedded in legislation, and the Auditor General has a code of practice for providing assistance to Parliament.

To maintain neutrality, AGs avoid giving personal perspectives and commenting on the merits of policy. AGs find that maintaining a focus on the big picture and on any change in how policy is implemented can help steer the discussion away from current political issues.

### **Coordinate follow-up on recommendations**

Actively following up the status of recommendations being implemented can reinforce the importance of the recommendations and help ensure that government officials make the suggested improvements. Arrangements on how follow-up is conducted vary between jurisdictions. Resource allocation may dictate the nature and extent of follow-up and the role the AG or PAC plays in follow-up. When each party has a clear understanding of the nature, extent, and timing of follow-up, it helps ensure the PAC receives timely and accurate information on the status of recommendations.

In some jurisdictions, only the auditor routinely makes recommendations, though in many, the PAC has the authority to make additional recommendations. Regardless of the source of the recommendations, a coordinated effort on follow-up and timely PAC review of the status is beneficial. When there is no follow-up, government entities are more likely to avoid addressing the identified problem or may provide the PAC with overly optimistic information on the status of implementation of recommendations. Following up promotes an understanding that a PAC hearing on a given issue is not a "one and done" among government entities.

### **Coordinate with PAC support staff**

A strong working relationship between the AG office and PAC support staff can help the PAC conduct its affairs efficiently and effectively and facilitate its review of AG reports.

In some jurisdictions, committees are fortunate to have dedicated clerks and researchers; in others, staff split their time among several committees. Job descriptions and titles of PAC support staff vary across jurisdictions. Staffing depends largely on the size of the legislature and the committee's budget.

AG offices may help PAC support staff work with the PAC steering committee to develop committee agendas for hearings that focus on the review of AG reports. AG offices may want to identify portions of AG reports that the PAC may wish to prioritize and they can assist PAC support staff to understand the complexity of the matters reported on. When support staff have a good understanding of the issues, they can better determine

a suitable length of time for a hearing and more adequately prepare PAC members. Support staff also provide important continuity for the committee when membership changes following an election. They can bring members up to speed on audit topics and unresolved issues.

## Practices for Public Accounts Committees

**Table 2** lists practices primarily for PACs and their support staff that were identified as having helped to foster and maintain effective AG–PAC relationships.

**Table 2 – PAC Good Practices to Maintain Productive AG–PAC Relations**

Practices for Public Accounts Committees (PACs)
Utilize findings from audit reports
Focus on policy implementation, not the merits of policy
Encourage stable committee membership
Appoint a respected committee chair and vice-chair
Receive support from an experienced committee clerk
Receive support from an experienced researcher
Ensure AG office receives sufficient resources

### Utilize findings from audit reports

When a PAC hearing is held on the topic of an audit report, PAC members should utilize the information provided in these reports. AG reports can put greater pressure on a government entity (for example, a department or Crown corporation), encourage the implementation of recommendations, and, in turn, improve accountability.

It is good practice for PACs to have the mandate and ability to initiate independent inquiries. However, when a hearing is on a topic for which an AG report exists, discussing the AG report, rather than the hottest political issues of the day, can keep members with divergent interests dedicated to improving policy implementation. Having a predictable and preferably written process for dealing with reports can ensure that meeting participants know what to expect when preparing for meetings.

It can be helpful if the PAC standing orders and its terms of reference make AG reports a committee priority. AG offices dedicate hundreds of hours of investigation to each audit and their reports highlight their findings. As a result, their reports gather rich insight into how entities operate. Auditors use this insight to recommend how to overcome policy implementation challenges.

While AG reports routinely identify problematic areas, AGs do not hold government entities accountable. Rather, the legislature ultimately holds audited government entities to account.

To help ensure that recommendations are implemented, PACs can call relevant government officials to committee hearings to discuss the audit results and actions they plan to take to address identified problems. Focusing meetings on the content of AG reports can also help audited entities become openly accountable for improving public administration.

### **Focus on policy implementation, not the merits of policy**

The role of the PAC differs from that of most other legislative committees. PACs are unique in their focus on the implementation of policy within, ideally, a non-partisan environment. Most other committee work that elected officials are involved in focuses on building or improving policy.

Questions on the nature of a policy must be left to the relevant policy committee, because PACs do not create or evaluate policy. Avoiding questions on the merits of policy can help PACs operate in a non-partisan way and support cross-party collaboration.

During a hearing, committee chairs must keep committee members focused on issues at hand and not on the merits of policy or other issues that may relate to the government entity. The PAC steering committee should ensure all PAC members understand the committee's role and mandate, and seek, as needed, additional support from the AG office, PAC support staff, and/or independent organizations such as the Canadian Audit & Accountability Foundation, in developing this understanding. PAC members are individually responsible for understanding the committee's role and mandate and showing respect for it.

Another way to maintain a focus on policy implementation is for PACs to call the government officials responsible for policy implementation (for example, the deputy minister, department head, or accounting officer)—and not the minister—to appear before the committee.

### **Encourage stable committee membership**

Stable committee membership can support a well-functioning PAC.

It takes time for PAC members to become comfortable with the unique committee work, environment, and culture. To foster this culture, it is beneficial for members to be appointed for the life of a legislature.

Furthermore, because the PAC is different from other committees, it is a good practice to avoid membership substitutions whenever possible. Temporary substitutions may be difficult to avoid entirely due to other commitments, illness, and other unforeseen circumstances. PAC members suggest if House leaders and party whips understand how stable committee membership can improve the committees' effectiveness, they are more likely to support stable PAC membership.

Often parties are tempted to use the party critic on a given topic as a substitute because they feel that their party's critic is the most informed on the topic, and is therefore best suited to question an audited entity. This

knowledge of an entity can be useful, but if a party chooses to make a substitution, the party members on the PAC should make sure the substitute understands the PAC’s unique purpose and role.

To avoid disruptions on the committee if a member needs to be replaced, committee leaders, other committee members, and support staff should ensure that the new member receives adequate orientation to the purpose and mandate of the committee.

#### **Appoint a respected committee chair and vice-chair**

Having a respected PAC chair and vice-chair can help ensure PAC hearings are purposeful and effective and can promote public confidence in the parliamentary process.

It is helpful for committees if the Chair and Vice-Chair(s) are respected members of the legislature. A good reputation—and experience—allows them to build consensus and agreement among committee members and keep committee hearings focused. Appointing a committee chair and vice-chair with a sound knowledge or at least familiarity with legislative committee rules and procedures is beneficial. This helps the Chair explain and enforce the rules, move the debate forward in a fair manner, maintain order and decorum, and be the committee spokesperson.

A positive working relationship between the Chair and Vice-Chair(s) can make setting committee meeting schedules and agendas and carrying out other PAC operations more effective.

#### **Receive support from an experienced committee clerk**

Obtaining support from experienced committee clerks can help the PAC operate effectively and keep it focused on the agenda.

Committee clerks require a strong understanding of procedural rules. They are responsible for supporting the Chair in maintaining the committee’s respect for and compliance with these rules. Committee clerks can track invitations of witnesses and collaborate with the AG office and researchers, who play an important role in helping PAC members better understand the issues at hand.

Committee clerks can help ensure all PAC members understand the committee’s rules and procedures, and the role of witnesses attending PAC hearings. In addition, they provide continuity when PAC membership changes after an election.

#### **Receive support from an experienced researcher**

Researchers can help the PAC gather information and give PAC members greater insights into the issues being addressed. Their role can vary by jurisdiction. Researchers are strong assets to committee members, who usually do not have the time or staff resources to undertake this research.

Some researchers are dedicated to the PAC; others split their time among other committees, and some have combined roles with committee clerks. In general, they provide research, written briefs, or reports on topics of interest to the committee. In some jurisdictions researchers draft sample questions that members can ask

during hearings. Researchers also often verbally brief the committee on topics before a PAC hearing. This often happens during non-public meetings and can be done in partnership with the AG and audit team.

When committees draft independent recommendations, and prepare substantive reports, researchers often initiate drafting these reports for the committee’s review, amendment, and approval. In some jurisdictions, researchers work with the AG office to follow up on the status of recommendations.

In all their work, researchers’ professionalism is very important: They must be trusted to be non-partisan and non-biased.

**Ensure AG office receives sufficient resources**

To be effective, the AG office needs an adequate budget to conduct its activities and fulfill its responsibilities to the elected officials and the public. If the relationship between the AG and government is adversarial, the AG could be at risk of a threatened budget. This undermines the AG office’s ability to do its job.

Often, the PAC is responsible for reviewing or altering the estimates the Auditor General’s office submits. The relationship varies in each jurisdiction and is derived from the *Auditor General Act* (or equivalent), and the legislature’s rules and protocols. Where the PAC is not assigned direct responsibility for reviewing the AG office’s estimates or budget requests, PAC members can still consider the sufficiency of the AG’s office resources and share concerns with the responsible committee. It can be beneficial for the PAC to directly ask the AG if he or she has sufficient resources to carry out their work.

**Collaborative Practices**

**Table 3** lists collaborative practices between the AGs and PACs that were identified as having helped to foster and maintain effective AG–PAC relationships.

**Table 3 – Collaborative Good Practices to Maintain Productive AG–PAC Relations**

Collaborative Practices
Foster mutual respect
Develop informal relationships
Hold AG–PAC briefing meetings
Regularly invite the AG to attend PAC hearings

### Foster mutual respect

As with any group of diverse individuals working toward a common goal, trust and respect are fundamental to the AG–PAC relationship. The AG office and the PAC have a shared interest in improving the administration of government and how public money is spent. Focusing on this common purpose can allow them to maintain perspective when dealing with complicated issues.

Overall, maintaining open communications can help PAC members receive the support they expect of AG offices and help PACs deal with audit recommendations effectively. As an example, to ensure communication and coordination, the PAC in Tasmania and the AG have a statement of understanding, which outlines their common mission as “to enhance public sector accountability and performance.”<sup>1</sup>

### Develop informal relationships

Regular informal meetings between AGs, AG staff, and PAC members and their support staff can help foster the relationships to their greatest potential.

Several jurisdictions use informal dinners or occasional lunches to establish better relationships. Others find it is useful to hold meetings between the AG and PAC steering committee and/or individual PAC members at the start of a legislative session. In the words of Shawn Murphy, the former Chair of the Canadian House of Commons Standing Committee on Public Accounts: “I cannot overstate the importance of open and regular communication between the Auditor’s Office and the PAC, both its members and staff.”

### Hold AG–PAC briefing meetings

Regular meetings between the AG and the PAC help develop a more effective working relationship.

PACs use non-public meetings to plan and organize their work. The Chair/PAC steering committee and AG can meet regularly to discuss the committee’s agenda, the AG’s upcoming work, and any other committee business. The committee can better plan its hearing on a report in a timely manner if it is aware of the planned release dates for AG reports.

Briefings from the AG can also include a summary of key audit findings and an outline of the audit’s scope so that members have a clearer understanding of both what the auditors looked at and what they found. Auditors can also answer members’ questions about the audit or audit topics to better equip the PAC to hold meetings with witnesses from the audited entities.

Briefings provide PAC members with an opportunity to give feedback on AG reports to the audit offices and highlight any areas of concern. Auditors have said that PACs may want to comment on the report’s suitability and timeliness, the accuracy of the evidence presented, the suitability of the recommendations, and the overall clarity of the report and report summary.

---

<sup>1</sup> Auditor-General of Tasmania, 2015, p. 2.

One example of positive change comes from the recent experience of the Canadian House of Commons. Committee members expressed frustration at the realization that some entities were not addressing auditor’s recommendations and that the same findings were being repeated in several subsequent reports from the auditor. To help members better understand when issues reoccurred, the AG amended his report format to directly state if and when an issue had been previously reported.

The committee’s needs may change as membership changes and there is no perfect formula for an audit report that will best serve every committee. Ensuring that members and AGs have time and space to openly discuss their needs can go a long way toward improving their effectiveness.

### **Regularly invite the AG to attend PAC hearings**

AGs generally attend PAC hearings to address the PAC and comment on their reports’ content. This allows the AG to share his or her depth of knowledge on how the audited entities function and of issues identified in the reports, in a public setting.

The AG’s presence at a hearing can also help to clarify any misunderstandings or disagreements between audit findings and government officials’ perspectives, allowing members to get needed clarification on an issue.

In Canada, depending on the jurisdiction, the AG’s role is generally classified as either an advisor or a witness. Although their exact responsibilities vary considerably across jurisdictions, under both models, the AG is independent and addresses the AG reports being reviewed. The AG and PAC are capable of an effective, cooperative relationship under either model.

Canada has 11 auditors general—10 provincial and one federal, who is also the Auditor General of the territories.

For five provincial governments (British Columbia, Alberta, Saskatchewan, Manitoba, and Ontario), the Auditor General is an advisor. In general, as an advisor, the Auditor General may attend all committee meetings, regularly brief committee members (including providing introductory comments on the report), sit on the steering committee, and prepare suggested questions for committee members to ask. In some cases, these AGs, with the Chair’s permission, may question witnesses.

For the remaining five provincial governments (Quebec, Newfoundland and Labrador, New Brunswick, Nova Scotia, and Prince Edward Island) and at the federal and territorial level (Canada, Nunavut, the Northwest Territories, and Yukon), the Auditor General is considered a witness. As a witness, the Auditor General attends meetings when the PAC considers his or her audit reports and generally provides introductory remarks on the report. The AG’s exact function varies depending on the audit act in each jurisdiction.

## Conclusion

Effective relationships between an Auditor General (AG) and Public Accounts Committee (PAC) and their staff form a system of accountability that is a key component of good governance.

This paper has presented several practices that AGs and PAC members have identified as contributing to productive relationships. It focused on the interpersonal aspects of the relationships and outlined ways AGs and PAC members could maintain and improve relations.

The practices are broadly applicable and could benefit any sized jurisdiction. They are an account of what has worked for some AGs and PAC members, rather than a prescription of what must be done.

The contributors to this paper have shared their experiences because they recognize that they have a common goal of improved public administration. They also recognize that their work in the AG office or the PAC is far more productive when they collaborate.

Strong evidence-based audit reports and recommendations are less likely to lead to improved public administration if the PAC does not close the accountability loop by holding officials of audited entities to account. Likewise, without evidence-based audit reports, PACs have a limited ability to identify and investigate shortcomings of policy implementation.

As such, the AG and PAC function as two important components of the system of accountability that upholds our democracy. They need each other to be strong and effective to best serve legislators and the public.

## Acknowledgements

The Canadian Audit and Accountability Foundation would like to thank the following supporters and individuals for their contribution to this project:

- **Lesley Burns**, Lead author, Director, Oversight, Canadian Audit and Accountability Foundation.
- **David Christopherson**, M.P., Vice-Chair, Standing Committee on Public Accounts, House of Commons, Canada
- **Glen Clarke**, Deputy Auditor General, Office of the Auditor General for Western Australia
- **Judy Ferguson**, Provincial Auditor of Saskatchewan
- **Pierre Fréchette**, Research Officer, Canadian Audit and Accountability Foundation
- **Mary Gibson**, Business Leader, Systems Audit Practice, Office of the Auditor General of Alberta
- **Patty Johnson**, Director, Corporate Support Services, Tasmanian Audit Office
- **Shawn Murphy**, Former Chair, Standing Committee on Public Accounts, House of Commons, Canada
- **Michael Pickup**, Auditor General of Nova Scotia
- **Rachel Portelli**, Executive Director, Australasian Council of Auditors-General (ACAG)  
Office of the Auditor-General, New Zealand
- **John Reed**, President and CEO, Canadian Audit and Accountability Foundation.
- **Rick Stapenhurst**, Professor of Practice, McGill University

## Production

**Lynne Casiple**, IT and Web Officer, Canadian Audit and Accountability Foundation

**Laurel Hyatt**, Editor

**Nicole Plamondon**, Translator

## References

- Auditor-General of Tasmania (October 2015). A statement of Understanding between the Tasmanian Parliamentary Standing Committee of Public Accounts, being a joint Committee of the Legislative Council and House of Assembly, and the Auditor General of Tasmania. Hobart, Tasmania. Available at: <http://www.parliament.tas.gov.au/ctee/Joint/TermsOfReference/MOU - revised and signed 13 October 2015.pdf>
- Hardman, E. and B. Lysyk (August 2015). Building and Maintaining Effective Relationships Between the Public Accounts Committee and the Legislative Auditor: Views from Ontario. Presentation. Canadian Council of Public Accounts Committees – Canadian Council of Legislative Auditors joint conference. Winnipeg, Manitoba.
- Hedger, E. and A. Blick (2008). *Enhancing Accountability for the Use of Public Sector Resources: How to Improve the Effectiveness of Public Accounts Committees*. Background paper for the 2008 Triennial Conference of Commonwealth Auditors General. London, UK: Overseas Development Institute. Available at: <https://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/3466.pdf>
- Jacobs, K. (2012). *The Capacity and Performance of Public Accounts Committees*. A paper for the IPSA–AISP Conference. Madrid, Spain: Australasian Council of Public Accounts Committees. Available at: <http://www.acpac.asn.au/Conferences/2013/The Capacity and Performance of Public Accounts Committees - Kerry Jacobs.pdf>
- Loney, P. (2004). *Beware the Gap! Parliamentary Oversight or Parliament Overlooked?* A paper for the Association of Public Accounts Committees Conference. Nelspruit, South Africa: Global Organization of Parliamentarians Against Corruption. Available at: [http://gopacnetwork.org/Docs/Beware the Gap Peter Loney article\\_EN.pdf](http://gopacnetwork.org/Docs/Beware the Gap Peter Loney article_EN.pdf)
- MacMaster, A. and M. Pickup (August 2015). Benefits of a Solid Relationship Between the Public Accounts Committee and the Office of the Auditor General – Views from Nova Scotia. Presentation. Canadian Council of Public Accounts Committees – Canadian Council of Legislative Auditors joint conference. Winnipeg, Manitoba.
- McGee, D. G. (2002). *The Overseers: Public Accounts Committees and Public Spending*. London, UK: Pluto Press.
- Murphy, S. H. (March 2007). *Protocol for the Appearance of Accounting Officers as Witnesses before the Standing Committee on Public Accounts: Report of the Standing Committee on Public Accounts*. Ottawa: House of Commons. Available at: <http://www.ourcommons.ca/DocumentViewer/en/39-1/PACP/report-13>
- New Zealand House of Representatives (June 2016). Code of Practice for the provision of assistance by the Auditor-General to the House, select committees, and members of Parliament: Report of the Officers of Parliament Committee. Wellington. [https://www.parliament.nz/resource/en-NZ/51DBSCH\\_SCR69374\\_1/499beee3a9b0c20f7562301e62b07e8a208927ee](https://www.parliament.nz/resource/en-NZ/51DBSCH_SCR69374_1/499beee3a9b0c20f7562301e62b07e8a208927ee)
- Stapenhurst, R., R. Pelizzo, and K. Jacobs (2014). *Following the Money: Comparing Parliamentary Public Accounts Committees*. London, UK: Pluto Press.
- Stapenhurst, R., V. B. Sahgal, W. Woodley, and R. Pelizzo (2005). *Scrutinizing Public Expenditures: Assessing the Performance of Public Accounts Committees*. World Bank Policy Research Working Paper No. 3613. Washington, DC: The World Bank. Available at: <http://ssrn.com/abstract=754229>.