

How Researchers Assigned to
Public Accounts Committees Can

STRENGTHEN OVERSIGHT



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION

Introduction

The Library of Parliament and the Canadian Audit and Accountability Foundation (CAAF) are pleased to have collaborated to create this guide for researchers assigned to Public Accounts Committees (PACs) to help them strengthen their oversight role. It has been prepared to assist PAC researchers, clerks, and those committees considering the creation of a research position.

In jurisdictions without a dedicated researcher, some of their duties can be done by other staff or support personnel, keeping in mind that demands will vary based on workload and committee practices. For PACs that do not have support staff, some of the critical functions described in this guide are at risk of not being undertaken.

Although this guide incorporates input from many Canadian jurisdictions (by legislative staff and auditors), it is based on the practices of the House of Commons PAC. Projects such as this are an opportunity for the Library to share knowledge as part of its mandate to support Canadian parliamentary democracy.

Each committee has its own unique mandate, practices, and culture. This guide is not intended to be prescriptive, but to help PACs and their researchers be more effective.

This document will support PAC staff with their work of studying performance audit reports from the supreme audit institution mandated to audit public administration (typically, the Auditor General). This guide can also be applied to a PAC's study of the Public Accounts or Estimates.

Dillan Theckedath

Visiting Research Director,
Canadian Audit and Accountability Foundation

Analyst assigned to the House of Commons
Standing Committee on Public Accounts
Library of Parliament

Lesley Burns

Director, Oversight
Canadian Audit and Accountability Foundation



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 for more information about our products and services.

Public Accounts Committees

Audit offices, governments, and parliaments form a system of accountability that enables effective public administration. Public Accounts Committee (PAC) support staff play an important role in ensuring the committee can implement good oversight practices.

The figure below shows this accountability “triangle.” Parliament is at the top of this triangle because it is ultimately parliamentarians who are responsible for ensuring that government is accountable to citizens for the way it uses public resources and delivers public goods and services. Parliamentarians can rely on the information in audits, which are independent and evidence-based reports designed to provide insight into how government organizations operate and how programs are being administered. PAC members, as busy elected officials, can get the most out of these audit reports when they have institutional staff who help them throughout the inquiry process.

The accountability triangle



Public Accounts Committee Support Staff

From one jurisdiction to another, there are different demands and roles for researchers and clerks. Support staff can have several responsibilities, therefore PACs should allow them to balance their PAC work with other committee assignments and research demands.

The role of the researcher

Often, PAC researchers are employed by their legislature or legislative library. When a legislature does not have the resources for this, some committees have sought support from the Auditor General's office, or less commonly, from the academic sector or expert consultants.

To be most effective, PACs need research staff to support their work by:

- ▶ Preparing briefing notes for committee members in advance of hearings.
- ▶ Supporting PAC hearings by helping members prepare and being on hand to advise the PAC chair and to clarify members' questions.
- ▶ When applicable, preparing draft committee reports, including any recommendations that will be presented to the legislature once adopted by the committee.
- ▶ Supporting the committee as it considers and adopts its final report.
- ▶ Taking the lead on the committee's follow-up by tracking and analyzing the government's status updates (sometimes called progress reports) to audit recommendations.
- ▶ Serving as long-term memory and ensuring the continuity of PAC studies when membership changes after a general election.

The role of the clerk

The clerk of the PAC is typically a staff resource of the legislature assigned to the PAC. They focus on matters of procedure, protocol, and the logistics of committee business.

Clerks of committees (sometimes called procedural clerks) do the following:

- ▶ Help plan and organize committee meetings, invite witnesses, and coordinate the distribution of documents and materials for use by committee members.
- ▶ Facilitate the production of the PAC's draft and final reports.
- ▶ Act as the main liaison and point of communication between the PAC and audited government organizations.
- ▶ Play a key role in the committee's follow-up work by:
 - liaising with government organizations and keeping track of all their progress reports/status updates to PAC and/or Auditor General recommendations;
 - liaising with the researchers to prepare and distribute committee correspondence (e.g., requesting additional information from audited organizations for context, clarity, etc.); and
 - helping the researcher advise the committee of any future steps that may be required.
- ▶ Providing expertise on procedure and protocol.



The importance of non-partisanship

As with other committees, researchers and clerks need to remain non-partisan in all the activities they carry out. Unlike other committees, the PAC focuses on the administration of policy, not the development of policy. This can be challenging for members; almost all their other work takes place in a politically charged environment.

If their non-partisanship is called into question, a researcher's credibility and ability to support the committee's work will be impaired. Researchers have to balance the need to remain unbiased with the need to be approachable and helpful to committee members from all parties. Being non-partisan can even impact things like small talk: common pleasantries are okay, but if a member initiates a conversation about topics that could be perceived as partisan, researchers may want to politely say that institutional staff should not speak on such topics.

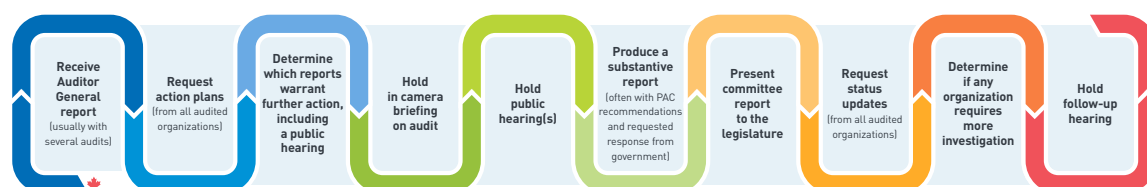
When providing clarifications, additional context, or advice regarding a course of questioning, researchers should be clear, succinct, and avoid showing any personal bias. A useful strategy is to always be mindful of the purpose of the audit under review and the mandates of the committee and of the legislature. Any advice or help researchers provide should fit within those parameters.

The Activities of PAC Support Staff

The amounts and types of support offered to a PAC vary considerably, and not all committees have the resources for staff to support every recommended good practice. CAAF's good practices for PACs recommend that committees, when possible, have research support for many of their activities.

The tips included in this document follow suggested good practices for a committee's workflow, as shown in the PAC inquiry process diagram below. The process starts with receiving the Auditor General's report, which should trigger the committee to request an action plan from the audited organizations. Some committees request action plans for all audits, whereas some do it only for audits the committee will study. An action plan is a document provided by an audited organization that outline how it intends to address the auditor's recommendations by correcting the deficiencies identified in an audit. Consequently, action plans provide insights that can be helpful in determining which audit reports warrant further action.

The PAC inquiry process



To support a hearing, researchers may be asked to provide a briefing note that includes a summary of the audit topic and suggested questions for members to ask the government organizations. Some jurisdictions hold pre-hearing briefings, typically in camera (not public). This allows the Auditor General to explain the key elements of the audit, its recommendations, and any areas that may “jump out” due to their seriousness or uniqueness.

In jurisdictions that do not hold pre-hearing briefings, the researchers' briefing note can still be used by PAC members before the public hearing so that they can be better prepared to study the audit in question.

When PACs hold public hearings, PAC staff are present so they can better understand the dynamic of the discussion, keep track of relevant testimony, and be readily available to provide further information or assistance, as required. Attending the hearing helps them gather the information needed to produce a draft substantive report—often with committee recommendations—which the researcher typically drafts.

Once a hearing is held and a PAC report is presented in the legislature, and as part of the follow-up process, a PAC may request progress reports/status updates to bring the committee up to date on the progress an audited organization has made toward implementing the PAC's or Auditor General's recommendations.

Click here to read CAAF's Good Practices for Effective PACs



Click here to view a sample action plan



How PAC Support Staff Are Involved Throughout the PAC Inquiry Process

PAC inquiry process

Researcher's role

Receive Auditor General report

Request action plans

Work with committee and clerk to request information from audited organizations on how they are correcting deficiencies identified in an audit report.

Determine which reports warrant further action, including a public hearing

Analyze action plans to determine what progress is being made toward correcting deficiencies identified in audit reports and work with committee to determine next steps.

Hold in camera briefing on audit

Prepare briefing notes (including suggested questions) to support committee preparation for a hearing.

Hold public hearing(s)

Support and advise the chair; take notes; answer members' questions.

Produce a substantive report

Capture the key points of the audit, the committee hearing's testimony, and the action plan and put forward committee recommendations to an audited organization.

Present Committee Report to the Legislature

Request status updates

Work with clerks to request status updates/progress reports, analyze and track updates.

Determine if any organizations require more investigation

Provide feedback from status updates to inform the committee's decision on follow-up options

Hold follow-up hearing

Provide support similar to a regular hearing.



Tips for Effective Support Staff

The Briefing Note	10
Pre-Hearing Briefing	12
The PAC Hearing	14
Drafting Substantive Reports	15
Consideration of the Draft Substantive Report ...	16
The Final Report	17
The Follow-Up	17

The Briefing Note



A briefing note is a document to help committee members prepare for a hearing by summarizing the key points of the audit being studied. It typically provides the relevant background on the audit subject, audit objectives, key audit findings and recommendations, as well as suggested questions for committee members to ask the Auditor General and the government witnesses. A good briefing note should have enough detail to be insightful, but not so much that it reproduces the audit.



Build an understanding of key issues raised in the audit

Carefully analyze the audit to gain a strong understanding of the subject in question, its findings, and its recommendations. For complex matters, researchers may want to do additional research to confidently explain the key issues. A few ways to gain additional insight are to review an audited organization's website to learn about its mandate and programs, and to review its annual reports to Parliament. Researchers should be able to explain the key points of the audit to a non-expert in the field, in particular: Why is the audit relevant? What impacts do the issues identified in the audit have? What will happen if changes are not made?



Aim to be accurate, relevant, and succinct

Ensure that the briefing note faithfully captures the audit's key themes and essence. Find a balance between relevant detail and succinctness. When unsure, ask the following: What value does including this detail add? Remember: anyone looking for more in-depth information can use the audit as a resource.



Include suggested questions

Suggested questions that PAC members can ask the auditor and government representatives during a hearing are very helpful to members. Even if these questions are not used directly, they can shape other questions and the tone of a committee hearing. Plus, they can help members stay focused on the audit and, therefore, on the role of the committee. Ultimately, questions should seek greater insight into what went wrong and why. If problems have persisted, the committee should try to figure out why these have not been previously taken care of by the audited organization. When drafting questions to be asked of the auditor, focus on the audit findings and recommendations.

What makes a good question?

When drafting questions for the audited organization, focus on its action plan, if the committee has requested one. If preparing for a follow-up hearing (a hearing held to update the committee on the implementation of recommendations), researchers can also rely on the status update (or progress report). The status update is a document committees can request from an audited organization that outlines progress it has made since a previous audit was completed and/or studied by the PAC. (Typically, a status update pertains to the recommendations of the Auditor General, whereas a progress report pertains to the recommendations made by a PAC.)

In some circumstances, the committee may wish to ask the Auditor General about the action plan. Such questions can include the following:

Does the action plan seem reasonable?
For example, is it within the organization's ability, size, and mandate to actually implement what it is promising?

If solutions are very dependent on technology, is there sufficient testing and training in place to ensure it will work and not make things worse?

Does the action plan show that the organization takes the audit findings and recommendations seriously?

Does the implementation timeline seem to be too far into the future? If so, why?



Pre-Hearing Briefing



Some jurisdictions hold a pre-hearing briefing, which gives PAC members an opportunity to ask the Auditor General questions about the audit(s). The Auditor General will typically provide a summary of the audit(s) before opening the meeting to questions from members. Researchers attend to better prepare their briefing note and draft report.



Understand what's in the action plan

In addition to the audit, review any documentation provided by the audited organization, such as opening remarks and action plans. It is good practice to request an organization's action plan before a hearing. Be prepared to answer questions from PAC members about the audit. For example, researchers may be asked to explain a technical term, list any key changes to an organization's mandate before and after the audit, and describe any recent legislative impacts on the organization's ability to administer its programs.

Researchers will want to review the action plan to understand the following:

- ▶ Are there clear milestones and timelines?
- ▶ Do the actions directly address the recommendations?

Some jurisdictions may ask the researcher to consider some of the issues listed above if they have developed sufficient expertise in public administration. If required, and if time permits, the researcher may wish to consult with the Auditor General's office before the hearing to help determine if the action plan is reasonable and whether it will lead to improved administration, and to gather additional insight about an audit.



Share the suggested questions

In jurisdictions that hold pre-hearing briefings, researchers will distribute their suggested questions to members. Otherwise, questions are typically provided to the members before the public hearing via the briefing note. Sometimes, a pre-hearing briefing may lead to additional information being requested from the researcher.

Click here to
view a sample
draft report



Click here to
view a sample
briefing note



Your jurisdiction does not hold pre-hearing briefings?
These tips can still be useful in other areas of your work.

Relationship with the PAC chair

The researcher needs to advise and support the chair to help reinforce the unique role of the PAC to its members, namely to:

- ▶ strive for cross-party collaboration,
- ▶ seek consensus, and
- ▶ focus on administration and not policy.

Additionally, the chair needs to develop a relationship with PAC staff because they will work closely together. However, the chair should also keep in mind that committee staff work for all PAC members.



The PAC Hearing



Hearings, or public meetings as they are sometimes called, are a committee's opportunity to learn more from the audited organization about what it is doing to address the audit's recommendations. Hearings can be used to clarify what the organization has done and plans to do, and to flag any concerns the committee may have with the action plan. Depending on the evidence presented, a hearing can lead to PACs making their own recommendations to an organization in addition to those made by the Auditor General. A researcher's role during a hearing is to gather information for the draft report, and to discretely provide information and advice when requested.



Take notes with the final report in mind

Researchers' notes during the hearing will be used to draft a report. Some researchers find it helpful to mark the exact time a witness says something in case they want to review the audio, or the Hansard; this can save time during the report drafting stage. Try to document instances when either the auditor or the audited organization speaks to a recommendation. The Hansard—or official testimony document—is an invaluable resource to ensure the accuracy of what the researcher has captured.



Guide when needed

Occasionally, even the best-run and most successful parliamentary committees can have a meeting that veers away from its intended purpose. For example, the debate can become focused on policy or matters outside the scope of the audit under review. In very rare circumstances, researchers—only if they have previously consulted the chair about how they may provide guidance—could discretely remind the chair that the current discussion is not about the specifics of the audit at hand. Researchers could also suggest the chair ask one of the briefing note questions, though ultimately the chair is responsible for the direction of the meeting. And, at any time during the hearing, if a member pushes for partisan or politically charged opinion (either openly or in an aside), researchers should explain that institutional committee staff cannot comment on such matters.



Provide research support

Researchers may be asked to address a member's questions or inquiries. The effort researchers put into previous steps to understand the material will prepare them for this.



Document next steps

Some jurisdictions prepare a document to summarize what has occurred in committee meetings. This could include a summary of outstanding information that witnesses have agreed to provide to the committee. In some cases, this is sent to the witnesses, and responses are shared with the PAC members (and other elected officials attending the relevant meeting).

Click here to view a sample summary document



Drafting Substantive Reports



Once a hearing is complete, it is a good practice, when resources permit, to capture the information in a report. A substantive report tends to be based on one audit, and often includes additional recommendations from the PAC to the audited organization. They are more often done by committees with researchers because it requires more staff time.

Substantive reports capture the key points of the audit, the committee hearing's testimony, and the action plan. They can focus on whether the policy objectives were reached, on the efficiency of its implementation, and on any management matters raised in the audit and at the hearing. Some PACs include their own recommendations. These could add to (or complement) the Auditor General's recommendations, request additional reporting, additional follow-up and/or come from new developments or issues discovered in the hearing. The report is reviewed and adopted by the PAC and then presented in the legislature.



1 Be thorough and relevant

PAC reports typically include the background, findings, and recommendations of the audit under review; accurately reflect related committee hearings; and tackle the audited organization's action plan. Committee turnaround time may be tight, so even before the relevant official testimony becomes available, researchers may need to create the outline of the draft report. They may also want to use their briefing note to provide useful structure and content.



2 Include clear recommendations

PAC recommendations should be clear, implementable, and have realistic timelines for reporting progress back to the committee.



3 Be concise

Draft a clear, concise document that efficiently captures all of the necessary elements. Aim for a simple summary style that highlights facts of the audit, the testimony, and the action plan. PAC reports are blunt and designed to help change behaviour. A committee report should not favour certain PAC members, or any ideology, political agenda, or the merits of a particular policy, even if raised during the hearing.



4 Reflect the committee's collective opinion

Ideally, reports should be unanimous, which helps to ensure they will not be dismissed as partisan exercises. When reviewing the audit, the testimony, issues emphasized by members, and the action plan, researchers should determine if the draft report still needs to address each of the Auditor General's recommendations. For example, the audited organization's planned actions to deal with one recommendation may also adequately address another. Sometimes, researchers may wish to draft extra recommendations. This typically happens when new information emerges, or when the testimony, the action plan, or the organization's responses to recommendations (which are usually embedded in the audit report) reveals that an organization's approach to correct its deficiencies might not be sufficient.

Click here to
view a sample
draft report



Consideration of the Draft Substantive Report



Once drafted, reports will usually be considered by the committee during an in camera meeting to ensure that all members agree on the content. The researcher is often responsible for ensuring the changes agreed on at this meeting are incorporated in the final report. This often requires the researcher to navigate feedback from all members. Ideally, reports should be unanimous, although jurisdictions have different practices on how they consider dissenting points of view.



1 Anticipate the committee members' positions

Researchers should come to this meeting prepared to speak to all aspects of the draft report. They may want to be ready to explain this document if a member is interested in better understanding why it was drafted as such; for example, why something was omitted or included, or why an extra recommendation was added. There may be questions about the committee's recommendations and associated deadlines. Researchers should also be ready to speak to the audited organization's testimony and action plans, and whether they are reasonable. Questions could concern the scope of the work required, the nature of the recommendation, and the policy environment of the organization's mandate. For example, if an organization commits to implementing a change in a few years, researchers may draft a recommendation that requests an interim progress report in addition to a final progress report.



2 Be prepared to wordsmith

PAC members may like the substance of a particular section of a draft report, but not how it reads. In this case, researchers may need to suggest new text, either on the spot or soon after the report review meeting. Some researchers find wordsmithing on the spot to be challenging at first, but it becomes easier with practice. The more specifics that are decided in a meeting, the less likely there will be misunderstandings over meaning in the subsequent versions.



3 Seek agreement on changes

It is important to understand what members want when they suggest and/or agree to changes in the draft report. Often, this will be the last chance for members to review the document before publication. This can be done by ensuring all members at a meeting agree with the new wording. If members request changes to the draft report after the report review meeting, ensure the chair and members of all represented political parties accept them before including them in the final version. This can be done by circulating a second version of the draft report that clearly highlights the changes proposed (sometimes known as a "blackline copy") to get them approved.

The Final Report



Once all committee considerations are taken into account, the final report will be created. As previously noted, reports should be unanimous whenever possible. Striving for unanimity can take considerable compromise among committee members.



1 Ensure the format is correct

Support the clerk of the committee, who is responsible for ensuring the report meets all requirements of the legislature, including translations, cover pages, lists of participants and witnesses, motions, and requests for government responses.



2 Coordinate completion

Ensure the clerk is aware of any working deadlines and any changes that may impact deadlines.

The Follow-Up



Although in some jurisdictions follow-up is overlooked or not suitably staffed, it is very important. A consistent, sound follow-up procedure will make the work of the Auditor General and of the committee more effective by checking to see that an audited organization has corrected the identified administrative deficiencies.

When a substantive report contains PAC recommendations, they can be used as a starting point for the follow-up process. If the committee does not issue recommendations, it should still be involved in follow-up because audited organizations are accountable to the legislature, not to the audit office.

PAC researchers will support the committee in determining what, if any, follow-up action should be taken. Both the PAC and the Auditor General can be involved in following up on the implementation of recommendations, whether they came from the committee or the audit office. The exact division of responsibilities between the committee and the audit office varies across jurisdictions. Below are some tips to consider for improving follow-up.



1 Request progress reports/status updates

Requesting and evaluating progress reports (for PAC recommendations) or status updates (for Auditor General recommendations) from organizations can help get up-to-date information on an audited organization's progress in implementing recommendations.

The Follow-Up (Cont'd)



Maintain a catalogue of responses

It is important that the clerk and/or researcher develop an effective cataloguing system to capture all government progress reports pertaining to a PAC's recommendations or status updates on progress toward implementing the Auditor General's recommendations. The follow-up system will involve analyzing and tracking responses.



Analyze responses to recommendations

When analyzing government responses to recommendations, researchers will want to gauge if audited organizations are working to correct the deficiencies that led to a recommendation. An ideal response will provide detailed explanations regarding the specific steps the organization is taking to address the PAC's or Auditor General's recommendations. Watch for jargon; if something is unclear to the committee, members should ask for more details.

Committees will typically have a way to categorize responses. For example, "implemented;" "incomplete" (progress is underway, but not finished); or "requires further action." Timing is important. It can be helpful to review government responses and report to the PAC in the same time period of the legislative calendar each year, as this helps create a culture of consistent and predictable PAC follow-up. Government organizations will take notice.

If further action is required, researchers can recommend that the PAC either send a letter to the audited organization to request clarification (or an update on when a response can be expected), or invite the organization back for a special hearing to explain why it has not adequately addressed the committee's recommendation.



Write a concise response letter

If the PAC decides to ask the organization to clarify an inadequate response, researchers generally draft a concise and direct letter that references the committee study, the audit, and the recommendation in question. The letter should also briefly summarize what part of the response is not clear or complete. Once approved by the chair, it is then sent to the government organization.



Develop a consistent communication procedure

If a PAC's follow-up efforts are coordinated with the Auditor General's office, researchers should develop a consistent communication procedure with the clerk and the audit office to do so efficiently. This will help avoid a duplication of effort and help develop a predictable, and thus more manageable, coordination practice. Ensure that the Auditor General's and/or the committee's follow-up procedures are clearly communicated to the committee so that members are aware of all roles and responsibilities.

Click here to
view a sample
progress report



Maintaining long-term memory

The nature of committee work is that membership changes frequently. To ensure the continuity of committee work, researchers should help maintain (or create, where they do not exist) a system for tracking committee activities. This could be part of regular committee reporting (or a stand-alone report) to the legislature, to show newly formed committees what was accomplished under the last parliament, and any loose ends the new members may want to address.

Whatever method is chosen to preserve the committee memory, it should be institutionalized so that it is done consistently.



Acknowledgments

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

- ▶ Dr. Sarah Amato, Research Officer, Committee Research, Legislative Assembly of Alberta
- ▶ Dr. Tom Bateman, Professor of Political Science, St. Thomas University
- ▶ Kathy Burianyk, Clerk Assistant Procedural Services, Legislative Assembly of Saskatchewan
- ▶ André Léonard, Analyst assigned to the House of Commons Standing Committee on Public Accounts, Library of Parliament
- ▶ Allison Lloyd, Clerk of Committees, Yukon Legislative Assembly
- ▶ Dr. Philip Massolin, Clerk of Committees and Research Services, Legislative Assembly of Alberta
- ▶ Greg Recksiedler, Research Officer / Clerk Assistant, Legislative Assembly of Manitoba
- ▶ Jack Stillborn, Analyst, Library of Parliament (retired)
- ▶ Dillan Theckedath, Analyst, Library of Parliament, Lead Author

This publication would not have been possible without the input and contribution of the following Canadian Audit and Accountability staff members: Dr. Lesley Burns, Director, Oversight; Lynne Casiple, IT and Web Officer; Véronique Coch, Director, Communications and Stakeholder Relations; Pierre Fréchette, Director of Research, Products and Services; James Oulton, Governance and Research Officer; and John Reed, President and CEO.

We thank the members of the Oversight Advisory Committee for their on-going support to our program:

- ▶ David Christopherson, Former Chair, Standing Committee on Public Accounts, House of Commons
- ▶ Paolo Gallina, MLA for Porter Creek Centre; Vice-Chair, Standing Committee on Public Accounts, Yukon Legislative Assembly
- ▶ Hon. Kevin Sorenson, Former Chair, Standing Committee on Public Accounts House of Commons
- ▶ Shawn Murphy, Former Chair, Standing Committee on Public Accounts, House of Commons
- ▶ Michael Pickup, Auditor General, Nova Scotia
- ▶ Judy Ferguson, Provincial Auditor, Saskatchewan
- ▶ Professor Rick Staphenurst, Professor of Practice, McGill University
- ▶ Elizabeth Weir, Parliamentary and Political Party Strengthening Consultant
- ▶ Kate Ryan-Lloyd, Deputy Clerk and Clerk of Committees, Legislative Assembly of British Columbia

Production

Francine Watkins (translation)
Laurel Hyatt (editing)
Cyan Solutions (graphic design)

© 2020 Canadian Audit and Accountability Foundation

All rights reserved. No part of this publication, or its companion products, may be reproduced by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior written permission of the publisher.

Published by:

Canadian Audit and Accountability Foundation

100-1505 Laperriere Avenue

Ottawa, ON K1Z 7T1, Canada

Tel: 613-241-6713

info@caaf-fcar.ca

www.caaf-fcar.ca

ISBN: 978-1-7752844-6-8

This publication is available in French under the title:

Comment les recherchistes affectés aux comités des comptes publics peuvent renforcer la surveillance



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION