



ISSUING EFFECTIVE RECOMMENDATIONS

Why are recommendations important?

Take Action

Demonstrate that the PAC takes the work of the auditor general seriously and expects audited entities to take action.

Reinforce Accountability

Organizations are accountable to the PAC for implementing recommendations of the PAC and AG.

PAC recommendations can:

1. Reinforce or endorse AG recommendations.
2. Increase the impact of AG recommendations by requesting additional actions or reporting from the audited entity.
3. Initiate additional improvements identified during a hearing.
4. Strengthen the follow-up process.

**Issuing
recommendations is an
opportunity to show
constituents your
commitment to
improving public
administration.**



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Good practices for issuing recommendations

- Write recommendations in substantive reports that are tabled in the legislature.
 - These are typically drafted following a hearing with an audited organization, by legislative research staff in consultation with the chair, and approved by the committee.
- Track recommendations to ensure they are implemented.
 - This can be done through action plans, status updates, hearings, and/or requests for follow-up audits.

All Canadian PACs have the power to issue substantive reports containing their own findings and recommendations.*

How to Make Effective Recommendations: Be "SMART"

- S - specific (directed at an entity)
- M - measurable (how will you know when it is implemented?)
- A - achievable (can it be done?)
- R - results-oriented (what outcome do you want?)
- T - time-bound (by what date?)



*Source: *Measuring Accountability - CAAF's 2018 Survey of Public Accounts Committees in Canada*