



# 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*