



Quick Reference

Public Accounts Committee (PAC) Primer

What is a PAC?

The PAC is a parliamentary committee that provides oversight by reviewing the government's statement of accounts and the auditor general's reports to examine how the government has accounted for and used public funds.

PACs exist throughout the world and are an essential feature of Westminster democracies.

Why is a PAC important?

- It enables elected officials to hold a government to account for how it has spent taxpayers' money.
- It alerts the parliament of concerns regarding the government's financial management practices and public administration.

What does a PAC do?

- Reviews, on behalf of parliament, reports tabled in parliament by the Auditor General (AG). This includes public accounts; performance reports; and special reports.
- Holds public hearings with departmental officials to examine the AG's findings and determine how the AG's recommendations will be addressed.
- Endorses the AG recommendations, and generally writes and tables its own report, with recommendations.
- Request that the government table a response within the required timeframe.
- Follows up on the implementation of recommendations (the AG's and/or its own).

What does a PAC not do?

- Does not focus on policy; the PAC focuses on public administration—the implementation of policy.

What does an Auditor General (AG) do?

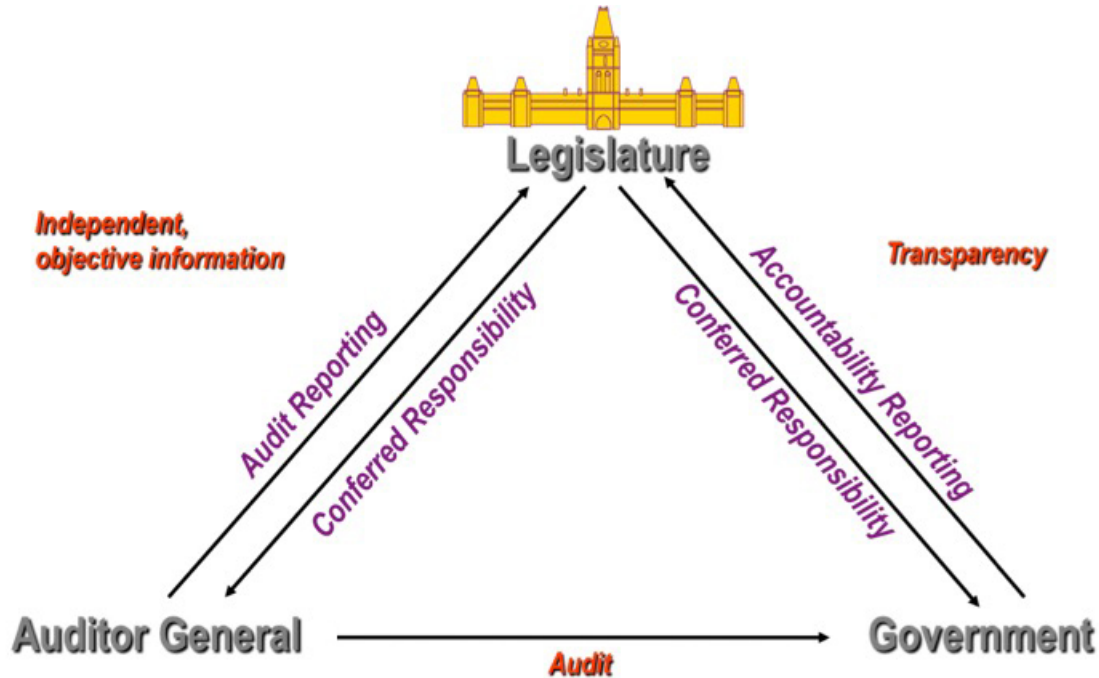
An AG issues independent reports with verified information that confirm:

- The financial statement or public accounts fairly present the government's financial position;
- The government has expended funds for the purposes intended by the parliament; and
- Departments and agencies have spent funds with due regard to economy and efficiency (and put in place measures to report on effectiveness, if included in the audit scope).

PAC-AG relations

PACs and AGs develop a mutually supportive relationship based on their distinct roles and independence of action.

Accountability relationship among the AG, the legislature, and government



Tips for an effective Public Accounts Committee

- Focus on improving public administration and leave questions of policy to other committees.
- Meet regularly.
- Have sufficient budget and staff to operate effectively.
- Review audit reports in a timely manner.
- Ensure the PAC is chaired by an effective member of the opposition.
- Have a steering committee responsible for planning meetings and identifying witnesses.
- Ensure that ministers are witnesses only when absolutely required (that is, when they were directly responsible for a decision that was part of an audit).

For more information, visit our Resources: www.caaf-fcar.ca

- Updated our Attributes, 2015
- Sharing International Practices: A Profile of Legislative Oversight Committees in the United Kingdom and Scotland, 2011
- Attributes of an Effective Public Accounts Committee, 2010
- Guide to Effective Public Accounts Committees, 2nd Edition, 2010
- Statement of Mandate and Powers and Operating Principles and Practices, 2010
- "State of Canada's Public Accounts Committees". World Bank Institute, KPMG LLP and our survey report on Public Accounts Committees in Canada. 2010