



# WHAT TO EXPECT when serving on a Public Accounts Committee (PAC)

## PURPOSE OF THE COMMITTEE

PACs are responsible for reviewing and reporting to the legislature on reports tabled to their respective legislatures from the Office of the Auditor General.

PACs are different from other committees: they focus on the implementation, not the merits, of a policy.

Their main source of information is tabled reports from the auditor general. These public reports provide insight into how departments (and other entities receiving public money) are being managed.

PAC members, as elected officials, are responsible for overseeing how and when recommendations in audit reports are implemented. To accomplish this, they work with senior public officials to ensure that they understand the issues identified in the report, and that appropriate steps are being taken to address the issues.

PAC members, management, and the auditor general have a shared interest in ensuring that citizens receive the best value in the services expected from their government in an efficient and effective manner with due regard for economy.

## WHAT TO EXPECT FROM THE AUDITOR GENERAL

- ▶ Audit reports are independent, insightful, and evidence-based, focusing on issues of importance to your electorate.
- ▶ Auditors follow stringent professional standards to ensure they remain objective and do not comment on policy. Audits focus on whether, and how well, policies are being carried out. (It is elected officials that set policy direction.)
- ▶ They will make their office available to provide committee briefings, as requested, in advance of committee meetings on specific audits.
- ▶ Auditors attend committee hearings along with public service management whose area was audited.
- ▶ Auditors will take requests from the committee to audit specific topics seriously. Audit plans are ultimately determined by the audit office based on clear criteria including risk, strategic significance, and resources.

## PREPARING FOR PAC MEETINGS

Public meetings are an opportunity for the senior public officials of the audited organization, elected officials, and the auditor to discuss the topics raised in an audit report.

In an effective meeting, members will:

1. Seek to understand the root causes of issues raised and the recommendations being presented.
2. Engage with management to identify steps to ensure agreed to recommendations will be addressed in a timely manner.
3. Review departmental action plans to understand what an audited organization has done, and what it has committed to do to address recommendations in audit reports.
4. Most often, questions will go to those audited to explain why they had the audit results and what they will do to address shortcomings.

Tips for preparing:

- ▶ Read the audit report and familiarize yourself with the key issues raised.
- ▶ Review and consider any questions raised in the audit report.
- ▶ Consider questions from committee researchers.
- ▶ Attend a briefing from the audit office before the public meeting.

**Hint:** Most auditors provide summaries to highlight the key findings and concerns.

The amount of time required to prepare for a PAC meeting will depend on the report being considered, the complexity of the issues at play, and management's position and response to the report's recommendations.