

GUIDANCE

# Parliamentary Oversight – Committees and Relationships

Guidance on Reporting  
and Follow-Up



CANADIAN AUDIT  
& ACCOUNTABILITY  
FOUNDATION

The following generic example of guidance on reporting and follow-up makes assumptions about the mandate and legal powers of a generic committee that may not be appropriate to every circumstance. Public Accounts Committees (PACs) are encouraged to use it as a reference point for preparing their own document, bearing in mind these are only suggestions that must be reviewed for consistency with particular legislative requirements and with the preferences and practices of each jurisdiction. This particular example was based in part on material prepared by the House of Commons and British Columbia PACs. This modified version also contains experience from the Ontario PAC. We thank all PACs for their co-operation in providing examples of reference documents to us.

## THE REPORT WRITING PROCESS

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Committees usually report the results of their inquiries to the legislature. If, as is generally the case, one of the purposes of a PAC inquiry is to bring about corrective action, there will likely be a need for recommendations, and later an obligation to follow up with the government to ensure the agreed-to recommendations have been implemented. Sometimes the making and following up of recommendations is undertaken in co-operation with the legislative auditor. This can be helpful in order to ensure that items contained in the PAC report fit the context of the legislative auditor's report.

Reports are best prepared as soon as possible after the PAC concludes an inquiry, while the proceedings and commitments of witnesses are still fresh in everyone's mind. Some committees report only once a year on all their work, but if the PAC intends to make recommendations, then reporting upon completion of each inquiry has the advantage of getting the recommendations to the audited entity on a more timely basis.

Report preparation usually involves in-camera discussions prior to formal approval at a public hearing.

Following a committee hearing, it may be prudent for the committee to meet briefly in-camera to provide broad direction to the committee staff (usually the researcher) regarding the content of the report. This assumes the researcher will write the first draft of the report for the committee.

There can be several in-camera stages to the process, beginning with a meeting to get agreement on the general outline of the conclusions, the drafting of recommendations, and review of the draft report. A steering/sub-committee alone might be involved in the first stage, while the full committee would usually review the draft report. The committee's staff could be involved at any stage but most important is the detailed drafting of the report, so that committee members will have specific

wording to consider when they meet. It may also be prudent to provide a draft report to members in advance so that they can review and come ready with any comments to the in-camera meeting. If necessary, the committee can then provide comments to the researcher and highlight the need for revisions to the draft report.

The report-writing process can be more efficient if the committee has set objectives for the inquiry in advance. Some typical objectives might be to suggest ways and means to strengthen the legislature's control of expenditures or revenue, or to encourage implementation of the legislative auditor's recommendations.

## **SUGGESTED PAC REPORT FORMAT AND CONTENT**

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In general, it is preferable to keep the committee's report as brief as possible, but substantive in nature. This can be done by referencing other sources of information, such as detailed testimony and the legislative auditor's report, and including only the evidence to support the committee's conclusions. A typical report might include the following headings:

### **1 *Summary of Conclusions and Recommendations***

### **2 *Background***

- Objectives and scope
- List of hearings and witnesses
- List of main documents examined

### **3 *Findings, Observations, Conclusions***

- Summary of the main facts or arguments presented by witnesses with respect to each of the committee's objectives for the inquiry (e.g. consideration of recommendations in the legislative auditor's report)
- Analysis of each finding, including the committee's comments if different points of view have been expressed
- Conclusions

### **4 *Recommendations***

- The committee's suggested course of action for the subject of the inquiry, including a time frame for response
- Any response the committee has received to recommendations, or discussion during the hearings of the recommended course of action
- Issues for further review, if necessary

### **5 *References and Annexes, if necessary***

## **FOLLOW-UP PROCESS**

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After initial consideration of a report, a committee often wishes to reinforce the progress made in implementing its recommendations, or those of the legislative auditor. Follow-up is an important part of the accountability loop for PACs, and it is an essential element of the government's accountability to the legislature. By reviewing the status of implementation of report recommendations and other commitments made by audited entities, the PAC can apply subtle pressure on the entities to ensure that promises to implement previous recommendations are not forgotten.

A useful starting point is to determine the timing of the legislative auditor's regular follow-up of their report recommendations. If the committee's recommendations are about a related subject, then the legislative auditor may develop formal procedures to follow-up both the audit office's recommendations and those of the committee at the same time.

If the PAC chooses to follow-up its own recommendations, the committee should establish a follow-up schedule, for example, 6-12 months after the report is tabled. In addition, some committees are not able to hold hearings on all the reports of the legislative auditor, and as an alternative, they may send a follow-up letter to audited entities that have not been called by the PAC asking for a progress report.

The Chair would normally send a follow-up letter, and the clerk would normally ensure a response is received. The committee might seek the legislative auditor's advice before deciding whether a hearing is necessary to identify constraints and expedite implementation. If it is decided to proceed with the hearing, the committee would meet to review the progress made by the audited entity in implementing the recommendations of the PAC, the legislative auditor, or both.