



Public Accounts Committee Activity

Eighth Meeting of the Canadian Council of Public Accounts Committees

Delegates to this year's conference held in Regina from July 6 – 9 consisted of thirty parliamentarians and six committee clerks and researchers. Every public accounts committee in Canada, except Ontario, was represented.

The tradition of holding the CCPAC annual meeting concurrently and in the same location as the Conference of Legislative Auditors continued with a joint reception on July 6, in the Hotel Saskatchewan. The joint reception

the same members, chairmen and vice-chairmen while all others have new faces.

The conference got underway in the Legislative Chamber with a message from F. W. Johnson, Lieutenant Governor of Saskatchewan. The Public Accounts Committee from the host province presented the first topic entitled "The role and effectiveness of the Public Accounts Committee and the need for reform". It was a panel discussion between R.L. Andrew,

and role of Saskatchewan's own public accounts committee during the past decade. Their experience on both sides of the House evoked questioning from members of the Council during the one hour allotted to this topic.

Alberta was represented by Barry Pashak, a newly elected member who, as chairman of his Public Accounts Committee, provided the Council with an overview of Alberta's Committee system.

Aideen Nicholson, chairman of



Delegates to the meeting of the Canadian Council of Public Accounts Committee in Regina.

allows conference participants to renew old acquaintances and establish new ones. This is a valuable and even vital way for public accounts committee members and clerks to become familiar with the legislative auditors and their work.

Recent electoral changes throughout Canada combined with membership substitutions have altered the composition of the Council since its meeting in Whitehorse last year. Ottawa, New Brunswick, Yukon and Northwest Territories retain essentially

Minister of Economic Development and Trade and former Minister of Finance in the present Progressive Conservative government as well as a former chairman of the Public Accounts Committee; and Mr. E.B. (Ned) Shillington, MLA, who, until May 29, 1986, was Chairman of the Public Accounts Committee and President of the CCPAC as well as a Minister of the Crown prior to the 1982 provincial general election. Both panelists brought to the first business session their unique perspectives on the functioning

the Standing Committee on Public Accounts of the House of Commons in Ottawa presented a paper entitled "Procedures and Practices of the Standing Committee on Public Accounts". With parliamentary reform very much in the news from Ottawa, Ms. Nicholson's presentation further enhanced an outsider's understanding of the ways in which the House of Commons' Public Accounts Committee works and suggested reforms.

Graham Lea of British Columbia, Lynwood MacPherson of Prince

Edward Island, Dave Blake of Manitoba, George Archibald of Nova Scotia and Michael McKee of New Brunswick, brought to the business sessions their perspective on the functioning of their respective public accounts committees and the impact felt by governments and legislatures as a result of Committee scrutiny and reporting procedures.

Winston Baker of Newfoundland presented a case study on a recent issue encountered by his Committee – "How much information does the auditor general need to audit for compliance with authority?". The presentation studied current legislation affecting the authority of Newfoundland's auditor general and the problems it created for the public accounts committee throughout its inquiries.

Arnold McCallum of the Northwest Territories presented a report which updated a survey undertaken by John Kelly and Hugh Hanson in their 1981 publication entitled "Improving accountability: Canadian Public Accounts Committees and Legislative Auditors". There was some discussion during this session that a revised and updated survey be conducted of all public accounts committees in Canada.

Jim McLachlan of the Yukon presented a background paper entitled "Developing performance measurement indicators in the Yukon: Watching mountains grow". The report illustrated the "systematic and straightforward" approach taken by the Federal Treasury Board and its intended application nationwide:

- a) Determine what outputs (that is, goods and services, are produced;
- b) Determine the number of each kind of output produced in a given period;
- c) Allocate to each output the cost of producing it;
- d) Calculate the efficiency ratio for each output;

- e) Calculate efficiency ratios for several periods and determine how they have varied;
- f) Identify the appropriate service indications for each output and determine how they have varied over time;
- g) Determine how the outputs contribute to the achievement of objectives and identify effectiveness indicators; and
- h) Develop a simple means of reliably reporting performance information, together with the relevant financial data, to the responsible managers in a regular, timely manner".

Each year the Canadian Council of Public Accounts Committees and the Conference of Legislative Auditors hold a joint business session on a topic or topics of mutual concern. The expectations gap as it related to Legislative Auditors and Public Accounts Committees provided an opportunity for parliamentarians and auditors to discuss frankly what each expects of the other; what common ground is shared in their pursuit of government accountability; what frustrations are encountered of one group to the other; and what goals and objectives exist that might create a better atmosphere and more effectiveness between them.

John Kelly of the Canadian Institute of Chartered Accountants was the speaker on the second half of the joint business session which had as its topic the financial reporting standards developed by the public sector auditing and accounting committee of the Canadian Institute of Chartered Accountants.

A typical spinoff arising from the concurrently held meetings is the cost sharing of social functions. The Premier of Saskatchewan and Mrs. Devine hosted a reception and dinner at the Wascana Country Club on behalf of delegates to both conferences. A tour of

the Big Muddy Badlands and the ranch of Edward Burgess gave delegates, even some of those living in Saskatchewan, a glimpse of the province seldom seen by anyone. The trail the delegates took by bus wound its way along a partial section of the 15,000 acres owned and leased by this most unassuming and knowledgeable man.

Both conferences, through formally concluding their business sessions prior to the tour, unofficially wound up at a dinner provided by the Big Muddy Kinsmen Club of Coronach on the farm of Mr. and Mrs. Richard Volke. The Volke's provided ample opportunity for each tour participant to see a typical Saskatchewan farm – its owners, machinery, livestock and grain – and to ask a variety of questions pertaining to all aspects of Saskatchewan agriculture in that particular region.

Certain decisions emanating from the CCPAC mid-winter executive meeting were ratified by the Council during deliberations affecting Council's affairs. Minor modifications to the constitution were enacted as well as the election of a new (and continuing) executive. The outcome of the elections are as follows: Jean-Guy Lemieux (Quebec), President; George Archibald (Nova Scotia), First Vice-President; and Barry Pashak (Alberta), Second Vice-President. Mr. Alain Major (Quebec), was deemed to be the Council's Secretary while Mr. Craig James (Saskatchewan), was asked to continue as an Executive Secretary for one additional year for the purposes of preparing reports on activities of the Council.

For additional information on the conference a limited quantity of the Council's published verbatim and report of its Eighth Annual Meeting is available from the Executive Secretary.

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