



# Yukon Legislative Assembly

## Standing Committee on Public Accounts

34<sup>th</sup> Yukon Legislative Assembly

### Procedures and Practices of the Standing Committee on Public Accounts

#### Committee Authority and Terms of Reference

The basic purpose of the Standing Committee on Public Accounts is to ensure economy, efficiency and effectiveness in public spending. The committee's authority is derived from Standing Order 45(3) of the Standing Orders of the Yukon Legislative Assembly, which says

At the commencement of the first Session of each Legislature a Standing Committee on Public Accounts shall be appointed and the Public Accounts and all Reports of the Auditor General shall stand referred automatically and permanently to the said Committee as they become available.

On January 12, 2017, the Yukon Legislative Assembly adopted the following motion:

THAT Stacey Hassard, Paolo Gallina, Ted Adel, Don Hutton, Wade Istchenko and Liz Hanson be appointed to the Standing Committee on Public Accounts established pursuant to Standing Order 45(3),

THAT the Committee have the power to call for persons, papers and records and to sit during intersessional periods; and

THAT the Clerk of the Legislative Assembly be responsible for providing the necessary support services to the Committee. (Motion No. 6)

The committee first met on March 1, 2017. At that meeting, the committee elected Stacey Hassard as Chair and Paolo Gallina as Vice-Chair.

#### Accountability and Responsibility

Since the first Public Accounts Committee of the Yukon Legislative Assembly was appointed on October 22, 1979 the Committee has functioned in accordance with many of the observations made by the Royal Commission on Financial Management and Accountability (the Lambert Commission), which issued its final report in March 1979. The committee has operated on the belief that Deputy Ministers should properly be held accountable for the daily administration of their department including:

1. the correctness of the amounts charged to the vote for which the Deputy is accountable;
2. the legality of expenditures made under this vote; that expenditures are in accordance with the intention of the Legislative Assembly in voting them, and that systems and procedures are in place to ensure probity in the expenditure and receipt of monies;
3. the economy, efficiency, and effectiveness of the expenditures;
4. the evaluation of the effectiveness of programs in achieving their stated objectives;
5. the maintenance of adequate systems of financial management, the safeguarding of public property, the supervision of compliance with contracts, and the control of allotments; and
6. personnel management.

The committee has, therefore, expected that Deputy Ministers (or their equivalents in government corporations and other entities) are responsible and accountable for department administration and will be answerable to the committee on all matters of administration; and that Deputy Ministers and other department officials will ensure that they can respond fully to questions from the committee on the administration of the department, whether or not they were in their present position when the matter in question took place.

Deputy Ministers may choose to be accompanied by members of their staff who may participate in the committee hearings. However, subject to the direction of the Minister, it is the Deputy Minister who has responsibility and accountability for the operation of the department and who should, therefore, be the focal point for dealings with the committee.

### Committee Hearings

Committee hearings are usually held in the Legislative Assembly Chamber and are open to the public and the media. Audio of the proceedings is broadcast on the Assembly's radio station, and is streamed live on the Legislative Assembly's website. Committee hearings are also transcribed by Hansard.

Committee members usually sit on the government side of the House; witnesses sit on the opposition side. The usual practice is for the 'lead' witness (the Deputy Minister) to sit opposite the Committee Chair. The dress code for public hearings is the same as when the Legislative Assembly is in session.

The Committee Chair presides over the hearing. The Chair determines which witness or member has the floor. Witnesses and committee members address their remarks through the Chair. The Chair also has responsibility for maintaining order and ensuring that Committee Members and Witnesses treat one another with courtesy and respect.

Where the committee is reviewing the activities of a department, government corporation or other entity, the committee normally begins the review by hearing an opening statement by the Deputy Minister or equivalent explaining departmental goals, objectives and structure. This opening statement is, however, optional. If an opening statement is to be given, the Committee requires a copy of it no later than three days prior to the scheduled hearing.

If the hearing is held pursuant to a performance audit conducted by the Auditor General, the hearing may open with a statement from an official from the Office of the Auditor General, describing the contents of the audit report and the procedure followed in conducting the audit. This will be followed by a statement from the head of the entity under examination and will directly address the audit, and the recommendations and conclusions contained therein.

Questions from members of the committee follow. It is left to the discretion of the Deputy Minister to answer questions or refer them to other accompanying officials. The Deputy Minister determines which staff members should attend the hearings but appropriate personnel should be on hand to speak to matters that might reasonably be expected to arise. The Committee understands that some of the information requested during a hearing cannot be supplied immediately, but it does expect such information to be provided as promptly as possible.

Anyone called to testify before the Public Accounts Committee, or who is chosen by the Deputy Minister to take part in a committee hearing, must understand that giving evidence to a Legislative Committee is a very serious matter. Witnesses should also be aware that in giving testimony to the committee they

are protected by the parliamentary privilege that applies to Members of the Legislative Assembly when the Assembly is in session.

Unless the committee directs otherwise, documents presented to it become public documents, available for public inspection. Copies are required of any documents or material for the committee's records and distribution to the members. Enquiries as to details relating to such matters as the dates and times of hearings and the transmittal of documents are to be directed to the committee clerk.

### Witnesses

Deputy Ministers and senior officials are called before the committee with respect to human and financial resource management within their department. In the case of government corporations and agencies, presidents and/or the board chairs will be asked to appear and they may bring along whatever staff they feel appropriate.

Deputy Ministers are normally allowed to give an opening statement of not more than ten minutes. Copies of the statement should be delivered to the Committee at least three days prior to the beginning of the hearing.

Officials from the Office of the Auditor General may be asked to appear as witnesses on any matter before the Committee.

Unless otherwise directed, all documents presented to the committee will become public.

### Questioning of Witnesses

The committee will choose one member as the lead questioner for each issue to be raised during hearings. Depending on the complexity of the issue, more than one lead questioner may be designated. Any committee member may seek recognition from the Chair to ask supplementary questions when the lead questioner has reached an appropriate spot in the questioning.

When appropriate, Deputy Ministers will be advised by the committee clerk of the general line of questioning prior to when they are to appear.

The committee expects witnesses to be brief, frank, and forthright when answering questions. It is also expected that both witnesses and committee members will treat each other courteously and with respect.

Any information requested that the witnesses cannot immediately provide should be provided as soon as possible following the hearing.