



Yukon Legislative Assembly

Standing Committee on Public Accounts

33rd Yukon Legislative Assembly

Procedures and Practices of the Standing Committee on Public Accounts¹

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 December 7, 2011 the Yukon Legislative Assembly adopted the following motion (Motion #7):

THAT the honourable members Patti McLeod, Hon. Scott Kent, Hon. Mike Nixon, Stacey Hassard, Liz Hanson, Jan Stick and Darius Elias be appointed to the Standing Committee on Public Accounts established pursuant to Standing Order 45(3),

THAT the said 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.

The Committee first met on March 27, 2012. At that meeting the Committee elected Elizabeth Hanson as Chair and Stacey Hassard as Vice-Chair. The membership of the committee was revised on November 27, 2012 when the Legislative Assembly adopted Motion #304, which appointed Sandy Silver to the committee and rescinded the appointment of Darius Elias.

Accountability and Responsibility

The Committee concurs with many of the observations made by the Royal Commission on Financial Management and Accountability (the Lambert Commission), which issued

¹ This document is adapted from the *Standing Committee on Public Accounts Handbook* (February 28, 2013).

its final report in March 1979. The Committee believes 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 therefore expects:

- 1) That Deputy Ministers (or their equivalents in government corporations or agencies) are responsible and accountable for department administration and will be answerable to the Committee on all matters of administration; and
- 2) 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 Proceedings

All Committee hearings are held in the Legislative Assembly Chamber and are open to the public and the media. The Committee also meets in closed Executive Session before and/or following each day's hearing.

Committee members 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 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.

The dress code for public hearings is the same as when the Assembly is in session.

The proceedings, like those of the House, are broadcast on CHLA-FM and audio-streamed over the Assembly's website. The Assembly does not provide television coverage.

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

Questions from Members of the Committee follow the opening statement. 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. Ten copies are required of any documents or material for distribution to the Members and officials of the Committee.

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 Allison Lloyd, the Legislative Assembly's Clerk of Committees. Enquiries as to other matters, including any of the points raised above, may be directed to the Committee Chair, Elizabeth Hanson, MLA, or to the Clerk of Committees.