

**STANDING COMMITTEE ON
PUBLIC ACCOUNTS**



**COMITÉ PERMANENT DES
COMPTES PUBLICS**

March 30, 2021

Joel Bateman
Committee Secretary
Australian Joint Committee of Public Accounts and Audit

Dear Mr. Bateman:

I am writing on behalf of the House of Commons Standing Committee on Public Accounts (the Committee) in response to your invitation of submissions for the review of the *Auditor-General Act 1997*. The Committee apologizes for not having responded before the February 24, 2021, deadline. The purpose of this letter is to provide your committee with the basic features of the Office of the Auditor General of Canada (OAG) and some of the Committee's practices that promote effective review of the OAG's audit reports, rather than suggested changes to your legislation.

In accordance with the [Auditor General Act](#), the Auditor General of Canada is appointed for a 10-year term by the Prime Minister of Canada, after consultation with the leader of each of the recognized parties in the Senate and the House of Commons and upon approval by resolution of the Senate and the House of Commons.

The Auditor General's main duty is to review Canada's public accounts. He or she also conducts performance audits of certain programs, which are generally published twice a year. Audit topics are selected independently by the OAG. However, occasionally, Parliament may ask the OAG to conduct audits on topics of particular interest. The OAG is also attentive to requests from the general public.

Every Canadian province has its own auditor general, but the Auditor General of Canada audits the territorial governments (Nunavut, the Northwest Territories and Yukon). The OAG must also audit Crown corporations at least once every 10 years.

The OAG's resources are allocated each year through an appropriation Act. The OAG's appropriation is referred to the Committee for consideration. The Committee is chaired by a member of the Official Opposition.

At the beginning of each Parliament, Committee members attend OAG briefings and training provided by the Canadian Audit and Accountability Foundation (CAAF), an independent organization.

The Committee is supported by a clerk and two analysts from the Library of Parliament. They maintain a working relationship with the OAG to support the committee. Along with several Committee members, they participate in an annual joint conference of federal and provincial auditors general and public accounts committees.

In general, Committee members work in a spirit of non-partisan collaboration. For example, during the 42nd Parliament, the Committee unanimously adopted 70 reports.

Audited organizations (departments and agencies) must send an action plan to the Committee prior to appearing before it. This action plan must describe in detail the actions that will be taken to address the recommendations of the OAG report. The Committee makes its own recommendations to organizations to ensure they meet their commitments.

The COVID-19 pandemic has delayed the release of some OAG audits. The Committee operated in slow motion at the beginning of the pandemic but has returned to full speed since November 2020, in a hybrid fashion. In early 2021, the OAG released some of its 2020 reports.

Finally, the Committee would like to suggest that your committee seek, if appropriate, the recommendations of the CAAF, which provides training to parliamentarians around the world and concerns itself with all matters relating to public accounts committees and audit agencies.

Sincerely,

A solid black rectangular box used to redact the signature of the chair.

Kelly Block, Chair