
THE STANDING COMMITTEE ON PUBLIC ACCOUNTS

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1 Introduction

This paper examines the House of Commons Standing Committee on Public Accounts. While the Public Accounts Committee (PAC) has an important role to play in government accountability, its effectiveness is hampered by several weaknesses. These weaknesses are largely rooted in the overall context of the parliamentary and political system and are not easily changed. This larger context includes:

- The heavy turnover of parliamentary committee membership;
- The general lack of interest among MPs in accountability issues;
- The difficulty of distinguishing between issues of “policy” and of “administration”; and,

- The unclear status of public servants before parliamentary committees and in the accountability system more generally.

Each of these factors has considerable effect on the operations and impact of the Public Accounts Committee. They are also intertwined with much larger issues of parliamentary representation and responsible government.

The PAC is part of the overall standing committee system of the House of Commons, and this is essential in understanding its role. While the PAC is *sui generis* in its mandate, it is one of 20 committees at present, and by no means considered the most desirable of these committees for assignment.

If we assume a committee can only be as good as its members, the PAC faces serious challenges. Its membership changes constantly. Many of its members do not seem to value, much less covet, the assignment; nor do they necessarily have appropriate backgrounds or experience to investigate issues of government administration. Discussions of the Committee that fail to note these issues risk overestimating its abilities and members' enthusiasm for their role.

Another major concern surrounding the PAC is the lack of rules surrounding the testimony of public servants before parliamentary committees. While public servants appear regularly before the PAC and other committees, the expectations and understandings surrounding their appearances can be very unclear. What questions can be asked? When should a public servant defer to answer what is deemed a "political" question? Without precise standards, it is up to members to struggle over these questions, often for their own tactical advantage.

The Committee relies heavily on the Office of the Auditor General (OAG) for its agenda and the Auditor's investigative resources, to the extent that it has little capacity and perhaps little desire to conduct its own independent investigations. Instead, the PAC serves as a forum for discussing OAG findings and holding government to account.

But the massive profile and esteem enjoyed by the Auditor General may mean that PAC members find little political visibility or reward in their roles. This paper examines this key tension and notes how the PAC does seem to labour in the Auditor's shadow. However, it is not clear whether the Committee would benefit from some type of expanded role, given its status as a standing committee of Parliament rather than a truly autonomous body. Instead its most effective role may be to amplify the findings of the Auditor General as it now already does. For the Committee to improve or expand its role, there must be larger changes in the parliamentary culture and greater clarity in how Parliament can hold public servants to account.

2 Background

2.1

History

The House of Commons has had a Public Accounts Committee since Confederation, with the mandate of reviewing the public accounts of the Government of Canada and the reports of the Auditor General of Canada. The exact wording of this mandate has changed over the years, and the Office of the Auditor General has changed considerably, along with the procedures by which the Committee and Auditor General interact. The actual activity of the Committee has waxed and waned over the years, along with the entire Commons standing committee system.

According to Norman Ward's exhaustive 1962 study, *The Public Purse*, in the early decades after Confederation, the Committee had a lively history of scrutinizing public expenditure large and (mostly) small, in a condition of "frank and shameless partisanship." But the PAC declined markedly after the First World War, meeting erratically and sometimes not for years at a time, and apart from a brief renaissance in 1950-52, it was ineffective when not entirely dormant. Writing in 1962,

W.F. Dawson argued that “[i]n the Committee on Public Accounts the Canadian House of Commons has had the unusual experience of having a committee which has become more inactive” and that “[a]ll parties seem to have lost interest in the principle and faith in the proceedings of the Committee.”

Many of the historic problems of the PAC resemble those of today. From the start, the Committee appears to have lacked depth and commitment among members to the serious investigation of financial and administrative matters, unless there was an obvious partisan payoff. In the immediate post-Confederation years it was common for Ministers to sit on and even chair the Committee, while the Auditor General of course was an official of the Department of Finance rather than an independent officer of Parliament. The Committee was crowded with usually 50 or 60 members, similar to most parliamentary committees up until the 1960s, limiting its ability to integrate and work together as a dedicated group.

While the independence of the PAC and Auditor General grew, the Committee did not develop a correspondingly mature perspective. For example, Ward documents how the 1896-1905 version of the Committee produced 40 substantive reports, but “thirty-seven of the substantive reports had little to do with parliamentary control of finance in any objective sense, but were frank attempts by one political party to unearth and publicize evidence that would embarrass the other.” In contrast, the contemporary British PAC maintained “an influential voice in determining the principles on which public expenditure was made.” Such points can easily be made about 2005 as well as 1905.

After its long dormancy in the mid-20th Century, the PAC was revitalized in 1958, most notably by the resolution by the House to draw the PAC chair from the opposition. Change also came with the general

overhaul and revitalization of the entire standing committee system in 1968 and the further McGrath reforms of 1985-86, although the effect was more on the context of the PAC rather than the Committee itself. More directly important perhaps was the evolution of the Office of the Auditor General in the 1970s and 1980s, with wider statutory authority and an increasing stream of interesting reports for the Committee to digest. We now turn to the modern PAC and its current challenges.

2.2

Mandate

The current Standing Order 108 (c) of the House of Commons describes the basic mandate of the PAC:

Public Accounts shall include, among other matters, review of and report on the Public Accounts of Canada and all reports of the Auditor General of Canada, which shall be severally deemed permanently referred to the Committee immediately after they are laid upon the Table.

In its own documents, the Committee further describes its function in plain language:

When the Auditor General tables a report in the House of Commons, it is automatically referred to the Public Accounts Committee, Parliament's standing audit committee. The Committee then selects the portions of the report it wants to scrutinize and calls public servants from audited organizations to appear before it to explain the Auditor General's findings. The Public Accounts Committee also reviews the federal government's consolidated financial statements—the Public Accounts of Canada—and attempts to identify financial shortcomings of the Government in light of issues raised in the Auditor General's report. The Committee then makes recommendations to the Government for improvements in spending practices.

The Committee's close association with the Auditor General of Canada is evident here. According to the same document, "90-95%" of committee business involves discussions of Auditor General findings, and the Auditor General commonly appears before the Committee.

The committee has no significant investigative resources of its own beyond parliamentary library research staff. Unlike most standing committees it almost never travels, nor does it generally invite written or oral submissions from outside groups or the general public. Instead, its time is spent largely hearing testimony from individuals associated with the Auditor General's findings—starting with the Auditor General and his/her key staff and moving to relevant political and bureaucratic actors.

3 The House of Commons Context

Having reviewed the background of the Committee, we must now put it in its parliamentary context. The PAC is unique among House of Commons standing committees in several ways. Most obvious is that the PAC chair comes from the Official Opposition. The most substantive difference though is the PAC mandate to review government activities on a financial and administrative basis. Most standing committees spend their time considering Bills and investigating policy issues. The PAC's mandate is much more retroactive than prospective; it reviews what has occurred and makes recommendations based on what it learns.

The PAC is also unique because of its relationship with the Auditor General. Other standing committees generally have a corresponding government department, over which the Committee is expected to have at least some oversight. While the PAC does have oversight over the OAG, the OAG normally serves as a resource and not an object of inquiry itself. While similar relationships exist between parliamentary committees and other officers of Parliament such as the Commissioners for Privacy, Freedom of Information and Official Languages, the PAC-OAG relationship is much wider in scope and mandate.

Yet while it is *sui generis*, the PAC is best understood in the overall context of Commons committees. From the perspective of MPs, the media and general public, the PAC is but one of many such committees, and it certainly struggles with similar issues and dynamics to those faced by others. We will thus briefly look at the overall committee system and key issues surrounding it, before looking again specifically at the PAC.

3.1

The Committee System

Proposals for parliamentary reform commonly zero in on the House of Commons committee system and recommend its strengthening. Yet repeated attempts to do more with committees, have met limited success. The committee system embodies the basic problem of defining the role of Parliament in Canadian politics. There is no consensus on how to balance party discipline with the beliefs and constituency identities of MPs, all in conjunction with the demands and constraints of responsible government. We will not have an extensive discussion here, but highlight themes of relevance to the PAC.

In 1971, C.E.S. Franks pointed out the basic dilemma of the Committee system—the struggle to engage in relevant debates and inquiries without being seen to challenge the Government’s prerogative and triggering party discipline. The basic question for committees often is whether to investigate relatively obscure topics, where reports might be written by consensus but will be widely ignored, or to dive into more timely issues in which members feel tremendous pressure to follow party lines.

The McGrath-inspired reforms of 1985-86 and other changes have not solved this primary dilemma. However, in recent years governments have more actively sought to find satisfying roles for committees. For example, since the mid 1990s, the Standing Committee on Finance has held “pre-budget hearings” on behalf of the Minister of Finance. While

it is difficult to say how influential these hearings have been on the final budget, they are an accepted part of the process and appear to be a valued role for the Committee. Similarly, committees are occasionally asked to draft bills or study issues in which the Government is not sure how to proceed. However, draft studies remain exceptional rather than routine, and of course, committees depend on the Government's invitation in the first place.

Committee assignments are made by party leaders and whips, with only limited input from members themselves. Assignments are shuffled every parliamentary session and sometimes in between, particularly in response to shuffles of parliamentary secretaries or critic portfolios. Committees themselves expand and contract in size, partly due to the need to replicate as closely as possible the mathematical standings of the parties in Parliament. MPs may be shuffled off committees as penalties for insufficiently supporting the party, although it is rare for members to be removed permanently in the middle of a parliamentary session. Instead, substitutes are sent to hold the party line. The result is committees with rotating and sometimes indifferent membership.

Governments often argue that committees have unrealistic expectations. Ministers may accuse Canadian MPs of envying American congressional committees, which do have significant powers over government policy. In contrast, Canadian institutions work in the framework of responsible government, which concentrates power but also responsibility in the Government and Cabinet. If committees wield too much power over policy, it is argued, accountability becomes unclear.

Instead, governments use committees to gather information and test ideas—whether in draft studies, public inquiries, or consideration of Bills—while reserving the final decisions for Ministers. I have argued elsewhere that committees may indeed have inflated expectations that lead to disappointment and miss other contributions. In particular,

committees underplay the above role of gathering information and testing ideas—essentially serving as a public forum for key issues of interest to governments.

The Senate has its own committee system, which is generally regarded as more thoughtful and less partisan. Senate committees appear to understand their limitations more and are less likely to have unrealistic expectations about their potential influence. They also have less member turnover, giving some committees quite substantive collective knowledge and memory. Senate committees can in some ways serve as role models for Commons committees. But their membership and context is different enough that the lower House may not be able to replicate the strengths of the Senate committees.

Even as committees struggle to establish their roles and identities, other important ambiguities remain. Among the most important are the expectations for public servants appearing before committees. Put simply, it is not always clear what questions should be posed to public servants in committee hearings, nor how they should answer. This stems from larger confusion between public service responsibility and ministerial responsibility in Canada. There is genuine confusion about what constitutes a “political” question, which a Minister should answer, versus an “administrative” question that can be posed to a public servant who possesses the requisite knowledge and whose answer is unlikely to appear politically biased.

3.2

The Relevance for PACs

The ambiguity surrounding Commons committees has clear impacts on the PAC. The often arbitrary methods of assigning MPs to committees has profound impacts on PAC activities and collective memory, and the general ambiguity surrounding committees leaves unclear the exact

purpose of the PAC, even though its mandate is unique. The problems surrounding public service witnesses are particularly relevant to a committee that rarely hears from any other group except the Auditor General and her staff.

As we will see below, the PAC rarely retains members for more than one or two years, with only a small handful lasting even five years on the Committee at any given time. This is typical for Commons committees. This creates little institutional memory in committees or bonds of trust and commitment across party lines. While not unique to the PAC, this does not allow members to develop a broad and sustained interest in issues of government administration and accountability.

The Committee also struggles with the same problem as other committees: reconciling scrutiny of government activities with partisan loyalties. But the dilemma is somewhat different for the PAC. Other standing committees can and do launch policy inquiries in which political parties have limited interest—the problem then is consensus reports that go nowhere. But the PAC does not investigate “policy” but rather administration (including administrative policies) of the Government. The problem then becomes distinguishing issues of administration—which may be seen as non-partisan—from those of policy, which are difficult not to view in partisan terms.

There is an age-old debate about whether politics and administration can be seen as a “dichotomy,” and the PAC is in the thick of this. Committees find it difficult to avoid politicizing issues, particularly when there is public and media interest and given MPs’ partisan identities. Consequently, while much emphasis is made on investigating “administration” rather than “politics”, there are triggers and traps everywhere that create partisan disagreement and sometimes committee breakdowns—particularly on issues attracting media interest and public controversy.

4 Components

We will now shift to looking at the different components of the PAC—the members, the chair, and staff. This will highlight particularly the issue of membership turnover as well as their often limited interest in accountability matters, before looking more closely at the actual work of the Committee.

4.1

Membership

Like all Commons committees, the PAC membership changes regularly. Information for this section is drawn from the sessional membership rolls of committees from the end of each parliamentary session. The data actually overstate the degree of continuity and stability of committee membership, since they do not reflect reshufflings during sessions or the widespread use of membership substitutions during individual meetings. The prevalence of substitutes will be illustrated in our later examination of the 2004 Sponsorship Inquiry.

Looking at the last three Parliaments, a total of 64 MPs have sat on the PAC since 1997. The current (August 2005) version of the Committee is one of the most inexperienced ever. Eight of its 12 members were first assigned in Fall 2004 following the June general election, with only three continuing directly from the previous Parliament.

Returning members in Fall 2004 consisted of the Chair, John Williams, and Liberals Shawn Murphy and Walt Lastewka. Mr. Murphy had been on the Committee since 2000, but Mr. Lastewka only for the previous parliamentary session that began in February 2004. (The fourth member, Benoit Saveageau of the Bloc Quebecois, had served on the Committee for one parliamentary session in the late 1990s). Thus, only the Chair and Mr. Murphy had more than a year's continuous experience on the Committee when the present version was struck.

Even more remarkably, six of the eight new members were newly elected in 2004; another was first elected in a 2002 by-election and the last in 2000. Only three members, including the Chair, had more than four years experience in Parliament when the Committee was struck in 2004. The current Committee is thus very inexperienced both in Committee service and parliamentary experience generally.

This inexperience is due partly to the high turnover of MPs in 2004. In the 3rd session of the 37th Parliament (the first Martin government before the 2004 election), the Committee had 16 members with a wider range of parliamentary experience.

This version of the Committee had more experienced MPs—12 of the 17 (including the Chair) were in their second or greater term in Parliament. However, the lack of experience with the Committee itself remains revealing. Of these 17 MPs, eight were not previously on the PAC before December 2003. A further three were not on the Committee for the 1st session of the 37th Parliament in 2001-02. Furthermore, none except Mr. Williams served on the Committee before 1997.

Thus, only six individuals served on the Committee for the entire 37th Parliament from 2001 to 2004. Of these six, only two remain on the Committee in 2005.

Looking back even further, only two members—Beth Phinney and Philip Mayfield—sat on the Committee continuously from 1997-2004, along with the Chair, Mr. Williams, who was in turn the sole remaining member of the pre-1997 Committee. Another MP, Paul Forseth, sat for four of the five parliamentary sessions of that period. Of these four, only Mr. Williams remains (Mr. Mayfield did not run for re-election in 2004). During that same seven-year period, another 54 MPs sat on the PAC at one time or another.

These numbers make it difficult not to see the PAC as a revolving door, with members constantly coming and going. While a small core serves for a few years, half or more of the Committee has been brand new in the last two parliamentary sessions. John Williams is the only member of the current Committee to have served more than five years on it.

When combined with a general lack of parliamentary experience among members, the result is a Committee lacking institutional memory, continuity of focus or inter-party relationships. As one interviewee put it, the Committee constantly has “to go right back to square one and reinvent and re-educate themselves.” It also obviously places Mr. Williams in a unique position—a point we will explore in a minute.

These patterns are normal for House of Commons committees. Examination of other randomly-selected standing committees shows that the PAC is similar in having significant turnover between parliamentary sessions and only a handful of longstanding members.

Public Accounts is thus not atypical of House of Commons committees. However, one Committee member suggests the PAC is particularly ill-served by so many new members. “I think it’s bad to have a new member on the Committee at all...Public Accounts should not be a learning Committee for new MPs.” This MP argued that the wide scope of PAC work and its occasional high profile was not suitable for inexperienced MPs with little knowledge of either Parliament or government, since “the learning curve is accelerated.”

As noted, these data actually underreport committee turnover in two ways. First, membership lists are drawn from the end of parliamentary sessions and do not include changes during the session. Furthermore, substitutes are allowed.

One hundred and six MPs are currently recognized as substitutes or “associate members” of the Committee. Associate members can and do replace regular members, ostensibly to cover unavoidable absences or because the subject is of particular interest to the associate. However, substitutions are commonly used by all parties to bolster their partisans. Independent-minded members may be temporarily replaced with strong loyalists, or frontbench critics will suddenly appear to participate in high-profile inquiries. We will see below that in the 2004 Sponsorship Inquiry, regular members from both the Government and opposition were replaced with substitutes who led the charge for their side.

The reasons for membership turnover on Commons committees have long been explored and are generally agreed. As mentioned earlier, committee assignments are made by party Whips, who do solicit preferences from members but often assign them to committees in which they express no prior interest. Assignments are overhauled every parliamentary session and in response to shuffles of parliamentary secretaries or critic portfolios. Committees themselves expand and contract in size, partly due to the need to replicate as closely as possible the mathematical standings of the parties in Parliament.

But instability is exacerbated when MPs themselves do not value their assignments. Committee chairmanships themselves are valued because of their public prestige and supplemental salary, but not as much as parliamentary secretaryships, leading to further shuffles and turnovers as parliamentarians climb the greasy pole of ambition.

Many observers argue that the Canadian House of Commons is not large enough to sustain its standing committee system of 20 standing committees for 308 members, some of whom hold cabinet or other leadership positions and do not sit on committees. Many MPs, particularly from smaller parties, must sit on more than one committee and are clearly overstretched. The prize of cabinet membership also

distracts many members from building committee careers. In contrast, the British House, with 646 members, is often said to be so large as to encourage MPs to give up cabinet ambitions and seek satisfaction through committee work.

None of these issues are particular to the PAC. But the PAC may struggle with a further image problem; few MPs consider it to be a desirable assignment.

4.2

Member Interest

Members of Parliament often do not seem to put a high priority on issues of accountability and scrutiny of government administration. Surveying different cohorts of MPs in the early 1990s, David Docherty asked them to rank the importance of various duties. While veteran and rookie MPs disagreed over the importance of some functions, both rated “acting as a watchdog on government” the lowest of five roles behind “protecting riding,” “helping individuals,” “keeping in touch” and “debating in the House of Commons.” In a follow-up survey of the newer cohort, Docherty found they still ranked the watchdog role low, although it was now higher than debating in the House.

Other research has also detected a lack of interest in accountability and administrative matters among Canadian MPs, compared to the idea of influencing future policy. Aucoin and Jarvis observe that “a political culture that gives Parliament a strong role in holding the Government to account has not been established. Among MPs themselves, the scrutiny function of accountability is far down their list of priorities, well behind playing a role in policy formulation and serving their constituents in their contacts with government.”

Interviews with current PAC members found similar attitudes. One committee member said bluntly that accountability “was not the

motivating factor for why most of us run...instead we have visions for the country.” Several MPs contrasted the PAC with other “policy” committees and expressed a distinct lack of interest in the Committee and its exclusive focus on accountability.

When asked why he was assigned to the PAC, one MP said, “I don’t know...I just got put on here. I didn’t ask for it. I just came up here as a new member. I didn’t really know what the PAC was.” Another said PAC was “not a committee I’d asked to be on.” While it was “fairly desirable as a secondary committee,” he would “like to have a policy committee” as his primary assignment. A third said, “Would I prefer to be on another committee? Yes.” He went on to say, “I guess some people like Public Accounts, but if I went around the room and asked, I think each and every one would want to be on another committee.”

This lack of interest may be particularly acute for newer MPs, as part of the more general ambiguity and unclear expectations surrounding the role of MPs. One observer of the Committee said of its new members: “[t]hey all come from having beaten their policy drums in the election, then they come down here full of vim and vigour convinced they were going to get policies adopted. They discover the Public Accounts Committee doesn’t even do policy.”

The lack of interest in administrative issues is not just the immediate whim of members; it is clearly part of the entrenched parliamentary culture. Passed down from veteran to new members, it is reinforced by the difficulty of distinguishing contentious policy struggles from the quest for good administration. Aucoin and Jarvis note “... there has not been a tradition or culture that legitimizes, even promotes, the public value of government MPs cooperating with Opposition MPs in a non-partisan manner in committees in holding ministers and officials to account.” In fact, the rough-and-tumble partisanship of Question Period, amplified by media coverage, provides exactly the opposite tradition.

In turn, there is little real public demand for such a role for MPs. Aucoin and Jarvis state “the value of robust parliamentary scrutiny is not sufficiently recognized in the broader political system.” Members, being politicians and human, do not like to do work that is not recognized and rewarded. As we will see, reports on administrative matters receive little media coverage unless there is obvious conflict to report.

As a final note on PAC members, we must note that there may be more interest in PAC service in provincial assemblies in Canada. While all provinces have a PAC (sometimes by another name), most do not have established and regular standing committee systems. Provincial PACs may therefore attract more interested members who value their assignment because there are few other options.

The PAC thus has a constantly rotating membership, much of which does not seem to value the assignment, much less covet it. There are two other components of the Committee that warrant examination as well—the chair and staff.

4.3

Chair

Like the Speaker of the House or Senate, the role of committee chairs is nominally neutral. They are responsible for maintaining order, ensuring the rotation of questions by members, and ruling on procedural questions, all in an impartial manner. However, chairs are more than just timekeepers and can play very significant roles. This is particularly the case for the PAC chair since, unlike government members chairing other committees, he/she cannot aspire to Cabinet as long as his/her party is in opposition. With no place to go, they may value their position more. This is certainly the case for John Williams—a PAC member since 1993 and Chair since 1997, and widely acknowledged to value greatly the job.

While the PAC often investigates contentious issues, there is at least the opportunity for greater consensus and joint investigatory work guided by the Auditor General's reports. This presents opportunities for chairs to steer the Committee in such directions. Media coverage often focuses on the chair as the *de facto* head of the Committee, which still further establishes his identity as the Committee leader.

Mr. Williams is generally regarded as a successful Committee chair for many of the above reasons. Unlike at least some PAC members, he appears extremely interested in the Committee's work and issues of government accountability, both in Canada and internationally as a founder of the Global Organization of Parliamentarians Against Corruption (GOPAC). He dominates the Committee in three ways—as the Chair, as the longest serving member, and as a keen student of the subject.

But while he appears to have the personal respect of Committee members, several criticisms can be made. One member suggested that the Chair risked “thinking too much that [he's] part of the system” and almost separate from the Committee itself. Another pointed out that during much of the Sponsorship Inquiry and other controversial inquiries, the Chair seemed to follow a highly partisan agenda that was devised by his Conservative superiors. “I guess that's the way the Chair wants to run it...or maybe his Party.”

Even if Mr. Williams is evenhanded in his Committee activities, he displays a much sharper partisan focus on accountability outside it. His periodic publication, *The Waste Report*, and press releases identifying him simultaneously as both PAC chair and “The Conservative Party's Waste Watchdog” attack government actions with much fiercer tenacity than in the PAC. Mr. Williams' double identity as both PAC chair and committed partisan raises the question of whether accountability and administrative matters can really be approached in non-partisan terms even by such an experienced and dedicated MP.

4.4

Staff

The final component of the Committee to mention is staff. The Committee has a full-time clerk and the services of two legislative library researchers. Members may also rely on their personal staff for PAC business, although none specifically reported doing so. Members appear generally satisfied with this modest complement; none argued for significantly more staff. This is because the Committee relies so much on the reports of the Auditor General and does little independent research of its own apart from hearing witness testimony.

While some members felt it would be useful to have one or two more staff to help digest OAG reports, prepare for witnesses, or follow-up on committee recommendations, most felt that more staff would only duplicate the work of the Auditor General. One member stressed the challenge was planning and making the best use of current staff: “the strength...of a committee is when you can use the resources around you.” For him and others, this would be best allocated toward tracking committee impacts rather than major new investigations.

5 Relationship with the Auditor General

As noted, over 90 percent of the PAC’s inquiries are concerned with Auditor General’s reports, and it relies heavily on the Auditor’s research and resources. Even the small number of other inquiries is sometimes linked to Auditor-inspired inquiries. For example, its May 2005 report on ministerial and deputy ministerial accountability was not directly related to an Auditor General Report, but was closely linked to its earlier Sponsorship Inquiry stemming from the 2003 Auditor General Report.

The relationship with the Auditor General can hardly be overstated. As one participant puts it, the OAG is “the eyes and ears of the Committee” and presents “the facts,” while the Committee itself holds

individuals to account for what the Auditor General has found. For at least one member, this has become too dependent a relationship: “the Auditor has gone to a status where we agree with everything she says...the Auditor is a little too powerful in the eyes of the Committee [and] we shouldn’t become too raptured.” But another member of the same Party said the relationship was “a very good balance.” In general, the relationship does seem complementary with each role distinct. While the Auditor provides the Committee with fodder for discussion, the Committee provides a public forum for the further examination of government activities.

The PAC provides several distinct strengths to the Auditor General’s inquiries. First, it can draw further attention and notice to issues raised by the Auditor General. While AG reports usually receive good or exceptional media coverage, this coverage may focus on minor sensational items, rather than more substantive and complex issues. Even when coverage is more thoughtful, journalists rarely have the time and space to dig deeply and sustain their inquiries. The PAC is able to revisit reports, often after the initial wave of attention, and attract further sustained attention to issues and problems.

Second, committees offer a venue for the Auditor General and public servants alike both to present fairly their perspectives and to hear the other side in a public forum. Auditors are given further opportunity to press their concerns, while public servants have an opportunity to answer and explain. The PAC ideally provides an evenhanded and reasonably formal setting for this, through the calling and individual questioning of witnesses in public meetings with recorded transcripts.

Third, the Committee provides additional public and visible pressure on governments to change or account for their actions. While its reports and recommendations may not have immediate influence, they remain important and easily accessible aspects of the public record.

But on the other hand, members may resent labouring in the Auditor's shadow. And, it is very difficult to find the line between the Auditor General's investigatory role and the PAC's accountability role. While these roles are often identified as "fact finding" versus "political accountability," it is not clear how we can distinguish the two. We have already discussed MPs' lack of interest in accountability matters. Is this caused or exacerbated by the rise of the Auditor General as a political and media figure and the undisputed chief "watchdog" for taxpayers? Though none admitted to doing so, PAC members may question how much they actually add to the Auditor General's inquiries and what "political accountability" actually means.

It is difficult to answer this question or investigate it in empirical terms. But the contribution of the PAC may be limited, given the Committee's rapid member turnover, thin staff resources, and MPs' lack of interest in accountability. Nuance, reflection and genuine interest in good governance and administration often seem lost in Committee struggles. While the Committee can and does produce thoughtful reports, they seem largely to amplify the existing reports of the Auditor General rather than break new ground. (A recent exception is its May 2005 Report on ministerial and deputy ministerial accountability, which we return to below.)

Key, however, is the PAC's ability to question publicly witnesses, unlike either the Auditor General or Question Period. In this way, the Committee does indeed hold government to account, publicly, for its actions. Whether the media pays much attention is perhaps not important; what is important is the public record and the potential for further attention. A PAC appearance is not taken lightly by public servants, and this provides powerful and transparent follow-up of the Auditor General's investigations.

6 Activities and Reports

We now move to the actual work of the PAC. As mentioned, the vast majority of PAC business concerns reports by the Auditor General. Topics are generally chosen by a steering committee of the Chair and other Party representatives. While members have fought over the choice of some contentious topics, such as the April 2005 investigation into public opinion research contracts that involved persons close to the Prime Minister, they generally report little disagreement over the selection of most inquiries.

Inquiries follow the standard parliamentary format of hearing testimony from witnesses, with committee members each asking questions for a fixed time period and alternating from government to opposition. This format has been criticized as encouraging individual and partisan inquiries at the expense of genuine probing and discussion among members. Questioning can often become disjointed as members are cut off and another starts a different line of questioning. The fixed times may also encourage some members to fill up time unnecessarily, or even arrive and leave only to ask their questions and not listen to the rest of the testimony.

As noted earlier, the Committee hears from a limited range of witnesses. The Auditor General and sometimes her senior staff often begin discussing their findings. Senior public servants from the relevant departments are then questioned about the findings. Ministers may on occasion appear, but the PAC hears from relatively few people compared to other committees. Appearances from interest groups and the general public are virtually unheard of, as is travel off Parliament Hill. Committee reports are then drafted with the help of staff and discussed *in camera* before their release and tabling in the House.

Reports generally ask for a response from government, which is required within 120 days. These responses can vary in length and

complexity, but generally address Committee concerns and what has been or will be done to address them. However, MPs noted that Committees generally find it difficult to follow up in turn on these responses. In fact, when asked “what one thing would most improve PAC effectiveness?”, several said that better and more systematic follow-up after three or six months would be very useful; we have already seen that some feel additional staff would assist this.

6.1

Macro and Micro Inquiries

The Committee investigates a fairly large number of issues in short inquiries of one or two meetings. Between September 2004 and June 2005, the PAC conducted 19 separate inquiries of two or fewer meetings to hear testimony and discuss reports. The short 3rd session of the 37th Parliament (February-May 2004) was unusual in being almost entirely dedicated to the Sponsorship Inquiry, but the previous session (September 2002-November 2003) covered 26 topics in similar fashion to the 2004-05 session.

One committee member suggests that the PAC deals with “macro” and “micro” matters. The micro-matters comprise the majority of inquiries, with relatively little conflict and acrimony. (Another MP went so far as to say, “You have to remember a lot of this stuff is boring.”) Indeed, these micro-matters receive little public attention. In contrast, more macro-matters, such as the Sponsorship Inquiry, attract much more attention but also much sharper partisan exchanges.

This micro and macro distinction is very useful in discussing committee activities and effectiveness. The former happen largely out of the public eye but may be highly effective at promoting good administration and accountability; the latter attract much more attention and political significance, but may have less real impact on government itself.

We can see this distinction by reviewing media coverage of the PAC. A search of the Canadian Newsstand database comprising nearly all major Canadian newspapers (with the notable exception of *The Globe and Mail*) found no coverage of most PAC business in the 2004-05 parliamentary session. The two items of business attracting major coverage were the *Sponsorship Inquiry Report*, issued April 7, 2005, and the spectacular testimony on April 19, 2005, over public opinion research contracts—a matter not directly related to the sponsorship scandal but covering similar ground.

Furthermore, coverage of the April 7 Report centred not on the Committee recommendations but on opposition attempts to amend the report to the House to indicate no confidence in the Government. While this received massive coverage as part of the brinkmanship surrounding the minority Liberal government, very little attention appears to have been paid to the Committee's actual findings. Similarly, the April 19-related coverage centred on explosive charges and exchanges between prominent Liberals over links between then Finance Minister Paul Martin and the Earncliffe research firm, including accusations that one witness was intimidated against testifying. Little coverage was given to the Committee's own views, or the report on the matter issued in late June 2005. The Committee's second report related to the sponsorship scandal (Report 10—*Governance in the Public Service of Canada: Ministerial and Deputy-Ministerial Accountability*) appears to have received no newspaper coverage despite consuming eight committee meetings and making bold recommendations concerning ministerial responsibility.

It is hardly surprising that media coverage focuses on conflict and partisan exchange, rather than more consensual and administrative matters. However, we must not confuse media coverage with committee effectiveness. In fact, the PAC may be most effective when there is limited media attention, since there may be less pressure for members to play partisan roles.

Returning to the macro/micro distinction, lack of media coverage for micro-inquiries may help the Committee, since it is able to labour out of the public eye but still have a considerable impact on government administration. This can be difficult to measure because so much of the Committee's influence is through public scrutiny and deterrence. But it is the very need to explain things publicly before the Committee that may have the greatest influence on government administration and accountability. As one MP said, "There's nothing that puts the fear of God in a Deputy Minister like a letter asking them to appear before the Committee." Another continued the thought with, "If a senior public servant [who has just appeared before the Committee] thinks, 'I don't want to go there again', I think 'job done'." Unfortunately this also illustrates the larger problem of the insecurity of public servants appearing before committees in the absence of clear expectations, as we discuss below.

Tracking the influence of the Committee in these smaller matters can be difficult, either for the Committee or a research study such as this. As we saw, governments must produce comprehensive responses when asked, but committees have few instruments or resources to follow up, and thus, some members want more resources in this area. However, the Auditor General can and does conduct follow-up studies to check on government progress usually after two or three years, thus providing one such avenue. Overall, Committee members and other observers appear satisfied that the Committee, working in tandem with the Auditor General, is effective at exploring and improving government administration in many of these micro-areas. They may not make the papers, but they reverberate in government administrative circles.

While macro-level inquiries may feature partisan sparks and conflict-obsessed media coverage, they may also have impacts within government. But here it is more difficult to isolate the Committee's role. When the subject is featured in Question Period and endlessly discussed in the media, it is not as easy to know the independent effect of the PAC.

6.2

The 2004 Sponsorship Inquiry

To illustrate the difficulties of more macro-inquiries, we will now examine in some detail the 2004 PAC investigation into the sponsorship scandal following the sensational 2003 Report of the Auditor General.

This matter was the sole focus of the Committee in the first six months of 2004, consuming 47 meetings from February 12, 2004 (two days after the Auditor's report was released) and ending May 13, just days before the federal election was called. Meeting usually twice a week for two or three hours at a time, the Committee heard 44 witnesses including government Ministers, Deputy Ministers and other civil servants, heads of Crown Corporations and agencies, advertising executives, accounting and legal professionals, and the Auditor General and her staff.

This was not the first Committee Inquiry into the Sponsorship Program. In 2002, the Committee investigated aspects related to the Groupaction advertising agency. Again, this was preceded by an investigation and report by the Auditor General. However, as we saw above, much of the 2002 membership was no longer present in 2004—only six members, including the Chair, were members for both inquiries.

Unusually for the PAC, the Sponsorship Inquiry received extensive media coverage and was arguably the most prominent political story of Spring 2004—even before the later investigations of the judicial inquiry in the fall and winter of 2004-05. Thirty-eight of the sessions were televised (with most of the remainder being *in camera* sessions), and day-to-day media coverage was extensive and prominent. The committee delved extensively into the findings of the Auditor General and heard from many relevant witnesses, particularly public servants.

We will not review the details of the sponsorship scandal, but focus on the role and relevance of the PAC investigating it. On one level, this

was a very effective committee activity. It provided parliamentary scrutiny and amplification of the Auditor General's findings for a nation and political system that was clearly interested. Numerous facts, details and allegations came forward, and issues were discussed and scrutinized at length, all on the public record. The Committee did struggle with legal dimensions, particularly for witnesses that feared implicating themselves for future criminal prosecution—a problem for its earlier 2002 inquiry as well—and some witnesses appeared with legal representation, unusual for a parliamentary committee. However, the hearings were full of detailed revelations and allegations for members to scrutinize and discuss in detail.

While most of the evidence eventually came forward in the subsequent judicial inquiry as well, often in greater detail, the PAC inquiry was timely and filled a clear public need for information and explanation immediately after the Auditor General's Report. As mentioned above, this type of public forum function is an often unappreciated aspect of the parliamentary committee system. Particularly useful was the Committee's publication of summaries of the evidence. A Committee researcher produced a very comprehensive and integrated report of what happened in the sponsorship affair, based on witnesses' testimony. Produced for the Committee's use, it was publicly released and widely available.

Yet on another level, this Inquiry was ineffective. What actually did the PAC contribute as a committee? While quick and timely as a public forum, it did not dig into the issues nearly as deeply as the later judicial inquiry, and did not yield greatly new findings beyond the Auditor General's Report. It was also wracked by partisanship. Inter-party conflict was common, with recorded votes taken on many issues and a general sense of acrimony throughout the hearings.

The Committee hearings featured much thoughtful and detailed questioning of witnesses. But they also saw acrimonious and accusatory

exchanges, although normally between members rather than between members and witnesses. It is worth noting that, unlike judicial inquiries as well as major American congressional committees, Canadian committees do not engage lawyers or other staff to conduct questioning, but leave all inquiries up to members themselves in the standard rotation format. Consequently, questioning is often uneven and members may interrupt each other to challenge the line and wording of questions.

The Committee's ability to work together for questions and other matters was also undermined by daily changes in membership. Although this was a critical and high-profile activity, the Committee still suffered from a revolving set of members. No less than 76 different MPs served on the Committee for this Inquiry at one time or another. However, 53 of these attended less than 5 meetings, acting as substitutes for regular members, while most Committee members, attended 80 percent or more of the 47 meetings.

Many of these substitutions were presumably due to unavoidable absences and other contingencies. But consistency appears to have been unimportant. Rather than calling on a small pool of associate MPs to serve as substitutes when needed, thus providing some continuity for such an important inquiry, parties seem to have sent whoever was available. (As noted before, in August 2005 no less than 106 MPs are considered "associate members" of the PAC, and a similar number were available in 2004.)

However, some substitutions were more carefully planned. The Inquiry included a significant number of MPs who attended many of the 47 meetings but yet were never formal Committee members. These include prominent Conservative MPs Jason Kenney, Victor Toews, Diane Ablonczy and Peter MacKay, who attended 41, 36, 31 and 26 meetings respectively, all nominally as "substitutes" for regular members. Liberals Dennis Mills and Robert Thibault also attended many

meetings—39 and 28—originally as non-members, but were made regular members of the Committee partway through the hearings.

In other words, parties seem to have assigned “pinch-hitters” to the Committee to serve without prior background in the PAC or future commitment to it. This is particularly evident for the Conservatives, since these same MPs were leading attacks on the Government in Question Period and the media throughout the period. Their goals in the PAC were presumably not non-partisan investigations into government administration, but maximum use of the PAC forum to attack and embarrass the Government, as they were doing in other venues.

Some partisanship is unavoidable in committees with members from different political parties. But the fluidity of membership here, and especially the strategy of reassigning key members, illustrates how much the PAC is affected by the larger partisan context. The culture of the Canadian Parliament does not allow insulation of the PAC from party political struggles, at least for such major inquiries of great public and media interest.

The Inquiry produced a “working paper” draft report in May 2004, just before the general election, but no final report until the spring of 2005, in the next Parliament when nearly the entire Committee had changed. Despite the partisan atmosphere, both these reports were supported by all members of the Committee. This is certainly notable, although the reports focused more on agreed facts and future recommendations rather than clarifying who exactly in the Committee’s mind was responsible and accountable for what had happened.

As noted, the substance of the final 106 page report received little public notice even though it reviewed the sponsorship affair in detail and made numerous recommendations for accounting and administration within government. It was closely followed by a second report,

“Governance in the Public Service of Canada.” This report followed and expanded on ministerial accountability and the roles of Ministers and Deputy Ministers, arguing for adoption of the British “accounting officer” concept—a point we will return to below.

Was the 2004 Sponsorship Inquiry ultimately an “effective” committee inquiry? As with most parliamentary committees, this depends on the criteria used. The Committee served well as a forum for the timely examination of issues, even though it was largely superseded by the more comprehensive and better-resourced judicial hearings. But the Committee resolved little by itself, serving more as the place for amplifying the Auditor’s findings and allowing or compelling witnesses to explain things in more detail. Its consensus reports were detailed and constructive, but largely reported what had emerged in the hearings. They did not reach far in assigning responsibility, and it is difficult to measure the actual impact of their recommendations, at least at present.

The PAC’s impact is best understood in the overall context of the Canadian accountability system. As noted, its main strength was to serve as a timely forum following the release of the Auditor General’s Report. However, in many ways it simply extended the partisan fights and struggles of Question Period. The PAC certainly did not provide a more neutral and insulated place of inquiry and consideration, and it is difficult to see how it could given the explosive issues and the current parliamentary culture.

This in turn speaks more broadly to the overall question of PAC effectiveness, particularly given its close relationship with the Auditor General of Canada. What does the PAC supply that the Auditor General does not? It is the Auditor General and her reports that receive far more attentive and substantial coverage than those of the PAC. This leaves open the crucial question of whether more can reasonably be expected of the PAC, given its minimal resources, unstable membership, and the status of public servants testifying before it.

7 Accountability and Public Service Witnesses

Earlier we referred to the difficult issue of public servants and parliamentary committees. This is an issue of particular relevance for the PAC, given its focus on public administration, and certainly for the Sponsorship Inquiry as well as other matters. Aucoin and Jarvis assert that: "...deputy ministers and other public servants are now held accountable by MPs in parliamentary committees...[yet] there has been no formal acknowledgment...of a change in the understanding of the constitutional convention of ministerial responsibility or of the formal status of deputy ministers."

Public servants do have some brief guiding documents for these matters from the Privy Council Office. The 2003 *Guidance for Deputy Ministers* notes that Deputy Ministers should on occasion appear before parliamentary committees "to give an account of their stewardship of the department. They should ensure that their officials do likewise." However, "[p]ublic servants do not have a public voice, or identity, distinct from that of their Minister, nor do they share in their Minister's political accountability. Non-partisan public servants have no role in defending the policy decisions made by the Government or in debating matters of political controversy." (p II.4) But what constitutes "policy decisions" or "matters of political controversy" as opposed to administration and "stewardship of the department"? The precise line remains unclear.

Similarly, the 1990 "Notes on the Responsibilities of Public Servants in Relation to Parliamentary Committees" states that:

Officials may give explanations in response to questions having to do with complex policy matters, but they do not defend policy or engage in debate as to policy alternatives. In other matters, principally those having to do with the administration of the department and its programs, officials answer directly on behalf of their Ministers. Again the answers should be limited to explanations.

Officials must understand and respect their obligation as public servants not to disclose classified information or other confidences of the Government to those not authorized to receive them. For their part, committees generally recognize that the provision of information to committees beyond that normally accessible to the public must be a matter of ministerial decision and ministerial responsibility.

Again, what precisely is the division between policy and administration? While the answer may be self-evident much of the time, it is not always; the Sponsorship Program or the spiraling costs of the Canadian Firearms Agency are good examples of grey areas. It is these matters that most attract political attention and the interest of parliamentarians. Particularly concerning is the second document's note that "committees generally recognize" that public servants are not always free to speak. This is not encouraging, suggesting that committees do not always distinguish between the roles of Ministers and public servants in their inquiries.

The lack of established ground rules surrounds every public service witness—Deputy Minister and otherwise. How much can they say, and what will happen if they say either too much or too little? They risk legal liability and criticism from parliamentarians, from Ministers, from their fellow public servants, and possibly even the media and general public.

Uncertainty is exacerbated by the partisan atmosphere of committees and the self-interest of both government and opposition. Government members may attempt to defend or shield public servants, either out of principle or to stymie and deflect inquiries entirely. Alternately, they may focus their attention on public servants to deflect criticism of government ministers. The Opposition in turn may protect or attack public servants as well. It is difficult to separate wrangling over public servants' rights and responsibilities from the more general struggles for advantage between political parties.

Committees may also be frustrated by inability to either establish clear responsibility or ascertain whether appropriate discipline has been imposed on public servants. Aucoin and Jarvis note that “...the Canadian system of public service accountability that operates within the Government and the public service does not have sufficiently effective methods to assure parliamentarians, the media or the public that public servants are held to account for their actions, or are disciplined or sanctioned as necessary.”

Many observers have argued for greater clarity in public service accountability, most notably by adopting some variation of the British “accounting officer”—a concept explored more fully by other papers in this research study. Giving more explicit statutory responsibility to Deputy Ministers for the administrative and financial affairs of their departments may allow committees and others the ability to assign clear responsibility for problems to either Ministers or Deputy Ministers, as appropriate. Deputy Ministers would be obligated to account for their actions primarily to Parliament, rather than explaining them while still primarily responsible to their Ministers and subject to their discipline.

The PAC itself has endorsed this recommendation. In its May 2005 report “Governance in the Public Service of Canada,” it wrote:

The Standing Committee on Public Accounts was unable to establish, with certainty, exactly who bore ultimate responsibility for the mismanagement of the [sponsorship] program—and thus who should have been held to account.

Adoption of the accounting officer model will avoid any such confusion in the future and will significantly reduce the likelihood that the kinds of behaviour associated with the Sponsorship Program will happen again. Canadians need this assurance and Parliament needs the tools that can provide it.

The Committee's frustration is evident, and adopting some version of the accounting officer approach may indeed help the PAC clarify its inquiries and increase its impact. It would establish clearer ground rules for public service testimony where few now exist, and perhaps reduce the current struggles over what constitutes appropriate questions and answers. This would be so particularly if accounting officers were directly responsible to the PAC, as in the U.K. Such a practice could expand the role of the PAC while also giving it more focus and precision in its inquiries.

But with its fluid and often uninterested membership, would the PAC make full use of the accounting officer framework? It remains unknown, and we must recall the caveat that "committees generally recognize." The Committee works well as a public forum for the scrutiny of issues, and produces thoughtful and interesting reports. But its present style remains uneven and its membership unstable.

Would PAC members follow the division of responsibilities inherent in the accounting officer concept, or would the existing parliamentary culture push members to engage in the same struggles and elaborate blame games anyway? It could be that Opposition members will continue to try to hold Ministers to account for everything, while government members struggle to explain the role of accounting officers as they defend Ministers.

To be most effective, the accounting officer concept must go hand in hand with more strengthening of the PAC, particularly reduced partisan pressure and a more stable membership. Accounting officers may provide the right focus and spur the Committee to act consensually and with an agreed distinction between "policy" and "administration." Or, they may be generally ignored by committee members, especially in the absence of a strong and experienced committee chair and core of members.

In short, while promising and worth careful study, the creation of accounting officers is not an instant solution for the PAC's shortcomings and the ambiguity surrounding public service witnesses. It would add much-needed clarity to the questioning of Deputy Ministers and possibly other public servants. However, the Committee must ensure that it follows the practice and respects the roles of public servants and their Ministers even when partisan pressures encourage other tactics.

8 Conclusions and Recommendations

Any conclusions and recommendations about the PAC must recognize that it is very much part of the larger parliamentary and political system. The PAC must grapple with partisanship as a constant presence, although not necessarily an overwhelming one. It is one of 20 standing committees in the House of Commons and, while unique in some ways, is subject to the same pressures, tensions and ambiguity that surround the Committee system and indeed Parliament itself. Its members may not seek or value the assignment and are rotated frequently. Like other committees, it operates with minimal resources of its own, follows a sometimes disjointed style of questioning, and has few concrete rules or understandings of the role of the public servants that comprise many of its witnesses.

However, as a parliamentary body, the PAC is highly flexible and enjoys considerable potential media and public attention. It can meet quickly, call any witnesses it wants and delve into any aspect of Auditor General reports or follow its own interests. Like other parliamentary committees, it serves as a central and visible forum for the discussion of public issues. Unlike many other committees, its reports are often by consensus and thoughtful and constructive.

The PAC appears to have some impact on government administration. But it is presently by amplifying and extending the work of the Auditor General, rather than discovering new facts and information. The PAC's

particular contribution is the public scrutiny of witnesses, holding them to account in a formal forum, but not necessarily finding and clearly identifying who in the end is accountable for problems. In this way, the Committee follows up on the Auditor General's findings, giving affected parties a chance to explain themselves, accounting for their actions and how they will respond. It is not necessarily a fact-finder itself. Although the Committee may not see its recommendations become government practice, it has other more hidden effects of deterrence and preparation. Committee hearings and recommendations may not have visible or earth-shaking impacts, but the need to prepare for and withstand scrutiny is not taken lightly by public servants, and this can be a valuable contribution to good government itself.

In some ways it is surprising how well the Committee performs, considering its revolving membership, the apparent lack of interest of some MPs, and the constant partisan tension and occasional breakdowns. These factors are rooted in the larger parliamentary context and are not easily changed. In particular, it is unrealistic to expect Committee members, as members of political parties, to be able to exclude partisanship from their inquiries completely.

It is interesting that the Committee does not appear to seek significantly more staff or more projects independent of the Auditor General—items that could be modified with little difficulty. This suggests the PAC's challenges are more intertwined with the larger context and not easily resolved. The revolving membership and ambiguity surrounding public service witnesses are more important, and also much more difficult to change.

These conclusions lead us to four recommendations for improving and extending the PAC's role in the Canadian accountability system.

8.1

Recommendations

- *The Public Accounts Committee must have a stable and experienced membership*

While revolving membership is a problem for all Commons committees, it may affect the PAC the most because of its wide range of interests and their sensitivity and complexity. Political parties must commit themselves to maintaining and supporting PAC members for much longer periods of time. This will allow the Committee to gain expertise and greater integration amongst itself, which in turn may reduce partisan tensions and increase the depth and strength of committee reports. While desirable for all parliamentary committees, the PAC may benefit most from this given the unique nature and complexity of its responsibilities.

- *Members of Parliament must take a greater interest in accountability issues*

This is obviously up to MPs themselves, but it is central to the improved functioning of the PAC, particularly if the accounting officer practice is implemented in Canada. Members must demonstrate a common commitment across party lines to good governance, and the understanding of structures and problems rather than a relentless search for guilty parties and maximum political embarrassment. While MPs may argue that the media and public are uninterested in such work, it is their duty as parliamentarians to hold government to account and scrutinize it with care and nuance.

- *The Public Accounts Committee should have more permanent staff*

As noted, PAC members generally do not demand more resources. But additional staff would allow the Committee to conduct more of its own independent research and preparation. It may even be that staff could be delegated to lead the questioning of witnesses. While this may seem

an inapplicable American practice, it would increase the continuity and questioning of the Committee (at the possible expense of MP visibility), giving a greater sense of non-partisanship and professionalism to inquiries. Perhaps most importantly, significantly new resources and staff would set Public Accounts further apart from other committees, possibly increasing its prestige and desirability for MPs.

- *A variation of the British accounting officer framework should be adapted for Canada*

The establishment of greater statutory responsibility by Deputy Ministers to Parliament for matters of administration would add potential clarity and focus for the PAC. Public servants could be held more to account to Parliament without confusing this with responsibility to Ministers. But it is not a panacea and could potentially be mishandled by the Committee, especially if it lacks more stable and interested members. Much depends on being able to distinguish between matters of policy and of administration, which is difficult in a partisan forum.

These recommendations, apart from modest staff increases, are not simple to implement. They speak to the larger context in which the PAC must operate—one of partisanship, distraction and ambiguity. However, their adoption will contribute considerably toward strengthening Parliament's ability and inclination to hold government to account. The PAC serves modestly well at present, but could be made a much stronger and more valuable instrument for accountability in Canada.