

Public accountability systems

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Main points

In this chapter, we compare Saskatchewan's public accountability system to systems used by other provincial governments and the Federal Government. A sound public accountability system consists of agreed-upon business and financial plans between the Government and the Legislative Assembly (Assembly), reliable reports prepared by the Government for the Assembly, and reasonable reviews of Government plans and reports by the Assembly.

Saskatchewan's accountability system compares well with those of most Canadian jurisdictions. In certain respects, Saskatchewan is a leader by:

- ◆ formally adopting the CCAF's principles for the preparation of public plans and annual reports for departments
- ◆ publishing key sector plans and reports for most cross-government strategies
- ◆ publishing a broad spectrum of information on who receives public money and the amounts
- ◆ permanently referring annual reports to standing committees of the Assembly for review.

Opportunities for Saskatchewan to improve its public accountability system include:

- ◆ publishing an annual Government-wide report that shows the Government's progress in achieving its planned results and costs for the Government as a whole
- ◆ disclosing performance targets in public plans and annual reports and reporting on capacity to manage key risks and achieve stated objectives
- ◆ enacting accountability legislation setting out the key elements of the Government's public accountability system

Introduction

Increasingly, legislators and governments in Canada are striving to strengthen their public accountability systems. In this chapter, we compare the elements of a sound public accountability system to those used by legislative assemblies of each province and Canada during the year ended March 31, 2005.

In short, this chapter ranks Saskatchewan's accountability system with those of other Canadian jurisdictions. We do not report on the state of other jurisdictions' accountability systems except to describe good practices.

As described in our 2000 Spring Report, a sound accountability system consists of three main elements:

1. Agreed-upon plans that are clear as to responsibilities, authority, resources, and expected results. This requires government agencies to give the Legislative Assembly reliable business and financial plans.
2. Reliable reports on actual results compared to planned results. This requires government agencies to give the Legislative Assembly reliable reports on performance.
3. Reasonable reviews of performance. This requires a legislative committee to review the plans and actual results and offer advice for improvement.

Sound public accountability systems cover all parts of government, i.e., individual agencies, key sectors¹, and government as a whole.

Appendix II summarizes reports our Office has published in the past five years to improve accountability for results across the Government.

¹ Key sectors include government programs provided by several agencies (e.g., education, health) and cross-government (horizontal) strategies where two or more agencies share similar objectives such as economic development or child poverty.

Background

In Saskatchewan, the Government continues to implement its public accountability project for departments. Departments are expected to set objectives, manage risks, establish performance measures to monitor progress towards their performance expectations, and monitor their performance. In April 2003, Saskatchewan Finance (Finance) published public reporting guidelines for plans and annual reports of departments together with an implementation schedule.

Crown Investments Corporation of Saskatchewan and the corporations it supervises are making progress with their initiative to improve public accountability. This initiative is called the “Balanced Scorecard.” The Balanced Scorecard is used to evaluate financial performance as well as the achievement of objectives in the areas of innovation and learning, customer satisfaction, and public policy. Corporations make public their performance measures and targets and the results they have achieved.

In 2003, the Legislative Assembly of Saskatchewan strengthened its rules and procedures for the review of the Government’s public plans and annual reports by all-party standing committees.

Approach

This study is based on information on the public accountability systems used by each provincial government and the Federal Government gathered through a survey questionnaire. The office of the auditor general of each jurisdiction completed our survey. Our Office completed the survey for Saskatchewan.

The survey covers the key elements of a sound public accountability system (survey questions are summarized in Appendix I). Crown Investments Corporation of Saskatchewan and the departments of Executive Council and Finance confirmed that the survey questions were reasonable to determine the public accountability system in use. We also discussed the survey results with these three agencies.

We acknowledge the following limitations in the information gathered. Many survey responses tend to be approximate and not precise. Answers are based on the respondents’ current knowledge of, and professional

judgement about, the accountability processes in their jurisdictions. The quality of the plans and reports prepared by governments and their agencies often vary significantly over time and between different agencies.

Our findings

Offices of all auditors' general completed our survey. We appreciate the effort the offices made to complete this long and complex survey. Using the survey responses, this section describes the survey results by each key element of an accountability system—agreed upon plans, reliable reports, and reasonable reviews. We briefly describe (in italics) the expectations of each key element and rank how Saskatchewan's system compares to the systems used by other governments in Canada.

Agreed upon plans

Agreement between Parliament/Legislative Assembly (assembly) and the government on its responsibilities and authorities clarifies the authority the government has to manage the assigned responsibilities. Agreed upon plans provide clarity and understanding for the assembly and the government on performance expectations and the resources required to achieve those expectations.

Public plans, tabled in the assembly, help the assembly debate and approve what the government expects to achieve in the near and distant future, the expected cost of achieving those results, and how progress will be measured. A government-wide plan sets a government's overall priorities, objectives, and performance measures and targets. This plan provides direction to government agencies in preparing their plans. Agreed upon plans help the assembly understand the government's priorities and resource tradeoffs between individual agencies and key sectors in the context of the government as a whole.

To ensure that public plans are useful in holding governments accountable for their performance, assemblies need to provide direction on the content and timing of public plans.

Four jurisdictions have legislation that requires governments and their agencies to set out in public plans what they expect to achieve, at what

cost, and how progress will be measured. This type of legislation is often referred to as “accountability legislation”. The four jurisdictions that have enacted accountability legislation are Alberta, British Columbia, Newfoundland and Labrador, and Quebec.²

The Saskatchewan Government has prepared written guidance for the preparation of public plans by government departments (except Executive Council). This guidance also pertains to the Public Service Commission, Liquor and Gaming Authority, Saskatchewan Watershed Authority, and two cross-government strategies (Safe Drinking Water Strategy and KidsFirst Strategy). The guidance is based on reporting principles developed by CCAF and set out in the publication *Reporting Principles–Taking Public Performance Reporting to a New Level*³. Certain CCAF principles are complex and take years to fully implement. The guidelines recognize this and allow agencies to defer reporting on certain principles, such as the management of risks and performance targets.

Certain supervising agencies such as Crown Investments Corporation of Saskatchewan (CIC) and Saskatchewan Health have issued guidance for public planning information to the agencies they supervise. CIC subsidiary corporations such as SaskPower and SaskEnergy publish planning information in their annual reports such as goals, performance measures and targets, and strategies to achieve objectives. Regional health authorities publish similar planning information in their annual reports.

Six of ten other jurisdictions have formal guidance for preparing public plans, but none have adopted CCAF principles. However, the guidance in five of these jurisdictions is quite consistent with CCAF’s principles.

In summary, Saskatchewan, like six other jurisdictions, does not have accountability legislation establishing requirements for public plans.

² Alberta – *Government Accountability Act*; British Columbia – *Budget Transparency and Accountability Act*; Quebec – *Public Administration Act*; and Newfoundland and Labrador – *Transparency and Accountability Act* (Assented to December 16, 2004 but not yet proclaimed).

³ CCAF’s reporting principles are the result of a multi-year project involving extensive research and consultation with government managers, auditors, and legislators throughout Canada. All legislative auditors in Canada have agreed to use these reporting principles when assessing government annual reports. CCAF-FCVI Inc. is a public-private partnership that “is a source of support, leading edge research and capacity for members of governing bodies, executive management, auditors, and assurance providers.”

Saskatchewan is, however, a leading jurisdiction in providing sound guidance for the preparation of public plans.

Government-wide plans

Saskatchewan and five other jurisdictions prepare government-wide plans. Most of these plans, including Saskatchewan's plan, describe the governments' objectives, strategies to achieve the objectives, and the expected costs of carrying out the strategies. Unlike most of the other five jurisdictions, Saskatchewan's plan does not include performance measures and targets used to assess progress. Only Alberta describes the key risks that the government must manage well to achieve its objectives. No jurisdiction describes the government's capacity to manage risks and achieve objectives.

Accordingly, Saskatchewan is one of the leading jurisdictions in publishing a government-wide plan except the plan does not include performance measures and targets.

Key sector plans

Key sectors are government programs delivered by several agencies (e.g., learning, health, agriculture) as well as cross-government strategies where two or more agencies share similar objectives such as economic development or decreasing child poverty.

In Saskatchewan and most other jurisdictions, departments such as Health and Learning include in their public plans key sector information relating to other agencies that deliver similar programs (e.g., regional health authorities, universities, and school boards). Because these departments typically include key sector information in their public plans, we assess this key sector information under the heading **Individual agency plans**.

Saskatchewan is the only jurisdiction that prepares public plans for cross-government strategies where two or more government agencies share similar objectives⁴. Generally, Saskatchewan's plans for cross-

⁴ Saskatchewan's cross-government strategies include: Safe Drinking Water Strategy, KidsFirst Strategy, Strategy for Rural Saskatchewan, Strategy for Métis and Off-Reserve First Nations People, Partnership for Prosperity, Action Plan for Saskatchewan Women, and Northern Strategy.

government strategies describe objectives and strategies to achieve the objectives. About half of the plans include performance measures and the expected costs of carrying out the strategies. Only one plan contains performance targets and comparative information over time. Few plans describe key risks that must be managed well to achieve expected results.

In conclusion, Saskatchewan leads all other jurisdictions in the preparation of key sector plans.

Individual agency plans

In Saskatchewan, all government departments (except Executive Council) prepare public plans. Other agencies that prepare public plans are the Public Service Commission, Liquor and Gaming Authority, and Saskatchewan Watershed Authority. CIC publishes a plan that includes strategic direction for its related corporations including objectives, measures, and targets.

Many significant agencies such as Crown corporations and regional health authorities publish planning information in their annual reports. This planning information generally includes legal mandates, values, goals, objectives, strategies, performance measures, and in some cases performance targets (e.g., CIC and its related corporations).

Four other jurisdictions require all or almost all agencies to prepare public plans. The remaining six jurisdictions either do not require agencies to prepare public plans or require the plans from only certain agencies.

Like most other jurisdictions, Saskatchewan agencies' plans generally describe the agencies' legal mandates, values, long-term goals and objectives, strategies to achieve objectives, required resources, and performance measures. Like half of the other jurisdictions, Saskatchewan's plans, other than CIC and its related corporations, generally do not set out performance targets. Performance targets are essential to a public plan because targets describe the level of desired performance, i.e., quantity, quality, and timing of performance the agency wants to achieve.

Most jurisdictions including Saskatchewan, do not provide comparative information for prior periods, or indicate the reliability of the planning information. No jurisdictions' plans describe agencies' capacity to manage key risks or achieve expected results. Alberta's plans were the most advanced and generally included all key elements of sound plans except for reporting on capacity.

To be useful, information must be timely. For plans to be timely, agencies must be able to make them public when prepared, even when the assembly is not in session. Like half of the other jurisdictions, Saskatchewan agencies' plans can be made public if the Assembly is not in session.

In conclusion, Saskatchewan is among the five leading jurisdictions in producing public plans that contain most key elements of sound plans. Like most jurisdictions, as the public accountability process continues to mature and develop it is important that public plans begin to incorporate performance targets and capacity to manage risks and achieve objectives.

Reliable reports

Once agreed upon plans are in place, the assembly needs reliable annual reports on performance to assess results and costs for the Government as a whole, for key sectors, and for individual agencies in relation to the assembly's expectations. Effective annual reports focus on outcomes and explain differences between planned and actual results. They describe the key risks to, and capacity for, achieving expected results.

To ensure that annual reports are useful in holding governments accountable for their performance, assemblies should provide direction on the content and timing of these reports through legislation.

Four jurisdictions, as described earlier, have enacted accountability laws that require annual reports of the Government and its agencies to describe their progress in achieving planned results.

The Saskatchewan Government has prepared guidance for the preparation of public reports for departments, certain other agencies

described earlier, and key sectors. It bases the guidance on reporting principles developed by CCAF.

Supervising agencies such as CIC and Saskatchewan Health have issued reporting guidelines to the agencies they oversee. The guidance for these agencies, i.e., CIC Crown corporations and regional health authorities, is consistent but not as comprehensive as CCAF principles.

All other jurisdictions have guidance for the preparation of public reports, but none have formally adopted CCAF principles. The guidance in five of these jurisdictions is quite consistent with the principles.

In conclusion, Saskatchewan and six other jurisdictions do not have accountability legislation establishing requirements for annual reports. Saskatchewan is, however, a leading jurisdiction in providing sound guidance for the preparation of annual reports.

Government-wide reports

While Saskatchewan prepares a Government-wide plan, it does not yet prepare a Government-wide annual report. Such a report is vital to show the Government's progress in achieving its overall priorities and objectives and its capacity to manage its risks in achieving its objectives. Three jurisdictions prepare a government-wide report (Alberta, British Columbia, and Prince Edward Island).

Key sector reports

Most jurisdictions prepare departmental annual reports that include performance information on key sectors, e.g., health, learning. Because these departments typically include such key sector information in their annual reports, we assess this key sector information under the heading **Individual agency reports**.

Saskatchewan is the only jurisdiction that prepares public reports for cross-government strategies where two or more government agencies share similar objectives. Saskatchewan publishes annual reports for most of its key sectors. All Saskatchewan's key sector reports describe objectives and strategies to achieve the objectives. Half of the reports include performance measures and the expected costs of carrying out the

strategies. Few reports, other than CIC and its related corporations, describe key risks that must be managed well to achieve expected results. One report sets out performance targets and comparative information over time.

Accordingly, Saskatchewan is the leader in the preparation of key sector annual reports.

Individual agency reports

In Saskatchewan, like six other jurisdictions, almost all government agencies publish annual reports. Two notable exceptions in Saskatchewan are the Office of the Executive Council and the Board of Internal Economy.

Similar to most jurisdictions, Saskatchewan agencies' annual reports generally describe the agencies' legal mandates, values, long-term goals and objectives, strategies to achieve objectives, costs to deliver programs and services, and performance measures. Like half of other jurisdictions, Saskatchewan's annual reports generally do not set out performance targets, with the exception of CIC and its related corporations. Targets show how much progress has been made in comparison to planned performance.

The annual reports of agencies in most jurisdictions, including Saskatchewan, generally do not describe the key risks to achieving objectives, capacity to manage risks and achieve objectives, comparative information over time, or the reliability of the non-financial information. Alberta and British Columbia's reports are more advanced than other jurisdictions. They contain all key elements of sound reports except neither jurisdiction reports on agencies' capacity to manage risks and achieve objectives.

Government's need to be accountable for who receives public money. Almost all Saskatchewan Government agencies annually publish a list of who (e.g., employees, suppliers) received public money and the amounts. All but two of the other jurisdictions provide some level of payee information by agency, but generally not as extensive as Saskatchewan.

For annual reports to be timely, agencies must be able to make them public when prepared, even if the assembly is not in session. Like most other jurisdictions, Saskatchewan agencies' reports can be made public if the Assembly is not in session.

In conclusion, Saskatchewan's annual reports are similar in quality to most other jurisdictions. Like most jurisdictions, Saskatchewan needs to ensure that annual reports describe performance targets and capacity to manage risks and achieve objectives. Saskatchewan is a leader in making payee information public in terms of the number of agencies reporting and the nature and extent of information reported.

Reasonable reviews

To complete the accountability process, the assembly must perform a reasonable review of the Government's and its agencies' performance and take corrective action when required. Only the assembly or its committees can perform this function because it is the assembly that gives the Government responsibility and authority to raise revenue and spend public resources. Also, legislators have an obligation on behalf of their constituents to assess the Government's performance. Informed discussion and debate on the Government's accountability and performance helps build public confidence in our system of government.

Reviews of plans and reports by legislators

In 2003, the Legislative Assembly of Saskatchewan strengthened its rules and procedures including the creation of four policy field committees (i.e., Human Services, Economy, Crown and Central Agencies, and Intergovernmental Affairs and Infrastructure). The Assembly has also created the Standing Committee on House Services that reviews the estimates of the Assembly's Officers and their annual reports except the Provincial Auditor's estimates and annual report, which the Assembly refers to the Standing Committee on Public Accounts (PAC). The meetings of these all-party committees are open to the public.

The Government of Saskatchewan publishes the public plans for departments and three other agencies described earlier at the same time as the proposed annual estimates are given to the Assembly. CIC also provides its plan (which includes strategic direction for its related

corporations) to the Standing Committee on Crown and Central Agencies (CCA). Under the new rules, proposed estimates for each agency can be, and typically are, referred by the Assembly to the appropriate policy field committee or House Services Committee. As a result, committees have the opportunity to review the public plans and the estimates for the above noted departments and agencies at the same time.

The Assembly permanently refers the annual reports of all Saskatchewan agencies to standing committees. The committees may examine annual reports at their discretion and report to the Assembly whether each report is satisfactory, whether it is late, and whether any agencies not preparing an annual report should prepare one. To date, only the CCA and the House Services Committee have reviewed annual reports. As a result, no annual reports of departments have yet been reviewed by committees.

PAC continues its role of reviewing and reporting to the Assembly its observations, opinions, and recommendations on the Reports of the Provincial Auditor and the Public Accounts. PAC is required by *The Provincial Auditor Act* to review and approve the annual estimates for the Provincial Auditor. PAC typically does not review public plans or annual reports except for the annual business and financial plan for the Provincial Auditor.

Committees in most other jurisdictions do not review plans or reports of any government agencies. The Parliament of Canada is the only assembly where committees review both the plans and reports of all agencies. Alberta's committees review all plans and reports of departments but generally not other agencies. Committees in a few jurisdictions review plans and reports for certain agencies such as Crown corporations.

To be able to provide timely and in-depth reviews of plans and reports, committees need to be able to meet year round, even when the assembly is not in session. In Saskatchewan and most other jurisdictions, committees meet when the Assembly is not in session. In the few other jurisdictions that review plans or reports, committees generally cannot meet when the Assembly is not in session.

To increase the objectivity of committees reviewing government plans and reports, the committees should not include Cabinet Ministers or

government-appointed officials. In Saskatchewan, the Assembly's rules and procedures do not prohibit placing Cabinet Ministers on committees. It is the practice of PAC to exclude Ministers. No Saskatchewan committees include government appointed officials. In the few other jurisdictions where committees review plans or reports, most do not include Cabinet Ministers or appointed officials as members of committees.

Committees need to work closely with their legislative auditor to enable MLAs to question the auditor on the reliability of the agencies' plans and reports. In Saskatchewan, PAC and CCA work closely with the Provincial Auditor. In most other jurisdictions, the public accounts committee is the only committee that works closely with the legislative auditor.

Legislator's expectations for plans and reports

For effective reviews, assemblies need rules and procedures for committee reviews, including content requirements for plans and reports. An essential part of a committee's reviews should be to determine if the Governments' public plans and reports contain all the required information (as described in this chapter) to assess performance. As noted previously, most governments have formal guidance for the content of public plans and reports. In addition, Alberta, British Columbia, Newfoundland and Labrador, and Quebec have legislation that sets out requirements for the content of plans and reports. However, assemblies in Canada generally do not require their committees to formally assess the content of plans and reports. As noted earlier, the rules and procedures of Saskatchewan's Assembly permit, but do not require, committees to report to the Assembly whether an annual report is satisfactory, whether it is late, and whether any agencies not preparing an annual report should prepare one.

To ensure timely public plans and annual reports, assemblies need to set publishing deadlines. In Saskatchewan, deadlines for the issuance of public plans are included in government directives and deadlines for most annual reports are set out in laws. Four other jurisdictions have set deadlines for the preparation of public plans. All but one jurisdiction have legislation setting deadlines for issuing annual reports.

For committee reviews to be effective, they should be timely. Only Alberta and Canada have set deadlines for reviews of plans. Alberta has also set deadlines for the reviews of reports.

In summary, given that assemblies in most jurisdictions do not review public plans or annual reports, Saskatchewan has the potential to be one of the leading jurisdictions in this respect. The new rules and procedures for Saskatchewan's committees open the opportunity for the committees to review the plans and annual reports of all government agencies.

Conclusion

Saskatchewan's accountability system compares well with those of most Canadian jurisdictions. In certain respects, Saskatchewan is a leader by:

- ◆ formally adopting CCAF's principles for the preparation of public plans and annual reports for departments
- ◆ publishing key sector plans and reports for most cross-government strategies
- ◆ publishing a broad spectrum of information on who receives public money and the amounts
- ◆ permanently referring annual reports to standing committees of the Assembly for review

Opportunities for Saskatchewan to improve its public accountability system include:

- ◆ publishing an annual Government-wide report that shows the Government's progress in achieving its planned results and costs for the Government as a whole
- ◆ disclosing performance targets in public plans and annual reports and reporting on capacity to manage key risks and achieve stated objectives
- ◆ enacting accountability legislation setting out the key elements of the Government's public accountability system

Exhibit 1—Survey questions

Public Plans & Reports (individual agencies, key sectors, government-wide)

1. Do public plans and reports describe: 1) legal mandate, 2) core values, 3) long-term goals, 4) core objectives, 5) key strategic risks to achieving goals/objectives, 6) plans to mitigate significant risks, 7) capacity for managing risks, 8) strategies to achieve goals/objectives, 9) required resources to carry out strategies, 10) performance measures, 11) performance targets, 12) achievements against expectations, 13) comparative information over time, 14) integrate financial and non-financial information, 15) reliability of reported information, and 16) information that is audited by an independent auditor (e.g., legislative auditor).
2. Do all agencies at least annually make public a list of organizations and persons who received public money from the agencies and the amounts received?
3. Is the content and quality of information in plans and reports significantly different between government departments, Crown corporations, and other government agencies? If so, please provide details.
4. Are public plans and reports of all agencies required to be tabled in Parliament/Assembly?
5. Can plans/reports of all agencies be made public when Parliament/Assembly is not in session?

Reviews of public plans and reports by legislators

1. Are plans and reports of all agencies reviewed by committees of Parliament/legislative assemblies (committees)?
2. What are the names of the committees that review plans and/or reports?
3. Which committees can meet when Parliament/Assembly not in session?
4. Which committees include Cabinet Ministers as members?
5. Which committees include Government-appointed officials as members?
6. Which committees work with the legislative auditor, i.e., ask auditor to attend meetings and provide advice?
7. Do committees generally consider if plans/reports contain all necessary information as contemplated by the CCAF?
8. Do committees generally enquire if the Government uses sound reporting principles to prepare the public plans and reports?
9. Do committees recommend needed improvements in plans and reports to the Parliament/Assembly?
10. Do committees ask the government to report back on actions taken in response to its recommendations?

Legislator's expectations for public plans & reports

1. Does Parliament/Assembly require the government to prepare public plans and reports in accordance with sound principles?
2. Does the Assembly have formal rules or requirements for its review of plans and reports?
3. Has the Assembly set timelines for when plans and reports are to be made public?
4. Has the Assembly set timelines for the review of plans and reports by its standing committees?

If the answer is Yes to any of the above questions, are the requirements set out in legislation, a) rules and procedures of the Assembly, b) recommendations of legislative committees, c) protocols or practices of the Assembly, or d) government policies, practices, or guidelines?

Progress in improving public accountability⁵

1. Over the past 5 years, are the government's public plans and reports improving or declining?
2. Are public plans and reports of any sectors (e.g., departments, Crown corporations, other agencies) improving more than others?
3. In your view, over the past 5 years, are the Parliament's/Assembly's reviews of public plans and reports in your jurisdiction improving or declining?

⁵ Most legislative auditors indicated they were unable to confidently respond to these questions without doing a lot of work. As a result, we were not able to report whether the accountability systems in other jurisdictions have improved or declined in recent years.

Exhibit 2—Related reports to foster improved accountability

This appendix lists recent public reports of our Office to improve accountability for results across the Government. The appendix does not cover our work and reports on individual departments and agencies. The Department of Finance provides links to this work on its web site (<http://www.gov.sk.ca/finance/accountability/2006/relatedlinks.htm#pa>).

Chapter title	Report
Learning – Accountability of school boards	2005 Report – Volume 1
Crown Investments Corporation of Saskatchewan (comparison of quality of Crown corporations annual reports with those in other jurisdictions)	2005 Report – Volume 1
Understanding the finances of the Government	2005 Report – Volume 2
Public plans and annual reports assessments— Departments	2004 Report – Volume 3
Succession planning for public sector agencies	2002 Fall Report – Volume 2
Finance—Learning culture for reporting results	2002 Spring Report
Managing accountability risks in public-private partnerships	2001 Fall Report – Volume 2
Reporting on infrastructure	2001 Fall Report – Volume 2
Principles for performance reporting	2001 Spring Report
Capital asset plans	2001 Spring Report
Key processes to plan	2001 Spring Report
Building capacity for government performance reports	2000 Fall Report – Volume 3
Elements of sound public plans	2000 Fall Report – Volume 3
Challenges to moving to accountability for results	2000 Fall Report – Volume 3
Towards a better public accountability system	2000 Spring Report

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