



**HOUSE OF COMMONS
CANADA**

**Chapter 4, Accountability of Foundations of the
February 2005 Report of the Auditor General of Canada**

**Report of the Standing Committee on
Public Accounts**

**John Williams, M.P.
Chair**

June 2005



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THE STANDING COMMITTEE ON PUBLIC ACCOUNTS

has the honour to present its

TWELFTH REPORT

Pursuant to Standing Order 108(3)(g), the Standing Committee on Public Accounts has considered Chapter 4 of the February 2005 *Status Report* of the Auditor General of Canada and has agreed to report the following:

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LIST OF RECOMMENDATIONS

RECOMMENDATION 1

That Treasury Board Secretariat review the use of exemptions in its transfer policy, especially with respect to foundations, and report the findings of this review to Parliament by 31 December 2005.

RECOMMENDATION 2

That the Comptroller General seek parliamentary approval for any new financial transfer mechanism or policy to foundations.

RECOMMENDATION 3

That the Comptroller General, along with the Office of the Auditor General, review all 15 major foundations and decide which, if any, are controlled or which, if any, operate at arm's length. The Comptroller General should report back to the Committee with the results of the study no later than 31 March 2006. In the report, the Comptroller General should indicate to Parliament whether the Auditor General agrees with its classifications of foundations as controlled or arm's length.

RECOMMENDATION 4

That Treasury Board Secretariat analyze the impact on the government's financial statements of any classification changes to the arm's length status of foundations. It must report the outcome of this analysis to the Public Accounts Committee no later than 31 March 2006.

RECOMMENDATION 5

That Treasury Board Secretariat, in consultation with the Auditor General, amend foundation funding agreements to include a mechanism that would empower the government to align foundation policy with major changes in its policy objectives.

RECOMMENDATION 6

That the Comptroller General and the Auditor General indicate how such a policy intervention mechanism might affect the question of whether foundations operate as controlled or arm's length entities.

RECOMMENDATION 7

That the government identify each proposed transfer to new and existing foundations in its Estimates documents.

RECOMMENDATION 8

That the government take the necessary steps to require *all* foundations to table in Parliament separate annual reports, reports on plans on priorities and performance reports and that these documents be referred to the appropriate parliamentary committee.

RECOMMENDATION 9

That the Auditor General be permitted to conduct performance audits of foundations, recognizing that bills C-43 and C-277 aim to achieve the same objective.

RECOMMENDATION 10

That the Office of the Auditor General conduct an audit of the Canada Foundation for Innovation as soon as it has the legislative power to do so.

RECOMMENDATION 11

That the Treasury Board Secretariat evaluate foundations as instruments of public policy and report the results of its study to Parliament by 31 March 2006.

INTRODUCTION

In her February 2005 *Status Report*, Auditor General Sheila Fraser told Parliament that the federal government had made “unsatisfactory” progress in improving the accountability of foundations, an issue she first examined in a comprehensive way in 2002 but which has occupied the Office’s attention since at least 1999.

The 2005 *Status Report* measured the government’s progress on three main axis. The first pointed to the fact that the Auditor General continues to lack the statutory right to conduct performance audits of foundations. The second looked at the absence of mechanisms which would allow the government to change foundation mandates in the event of a major policy shift. The third looked at the government’s reporting to Parliament and found that while some improvements have been made, more needed to be done.

Since her report was tabled in February 2005, the federal government has introduced legislation that addresses the Committee’s and the Auditor General’s long-standing belief in the need for performance audits of foundations. As a result, the Committee’s attention has shifted first to an ongoing debate between the Auditor General and Treasury Board Secretariat about which, if any, foundations should be structured as “controlled” reporting entities rather than “arm’s length” entities and second, to the need for an intervention mechanism.

BACKGROUND

According to a recent Department of Finance study, the government introduced the foundation structure in 1997 as an “alternative service delivery mechanism” through which it could meet some of its policy objectives.¹ The study goes on to identify 15 major foundations, each with distinct mandates, structures

¹ There is some debate about the exact date when the first foundation was created. The Asia-Pacific Foundation, for example, was created by legislation in 1984. Note also that in the early to mid-1990s, there were two major shifts in the way the federal government conducted policy. The first is well-known. To address concerns about federal deficits and a growing debt, the federal government cut program spending, froze civil service salaries, and implemented program review. Since then, policy has been framed relative to a desire to ensure a continuous stream of balanced budgets. The second policy shift consisted of a growing trend towards delivering new policy either through the tax systems (consider, for example, the Canada Child Tax Benefit, which was introduced in 1992) or through institutions operating independently of government and outside of the normal departments and agencies by which policies are normally delivered. The Treasury Board Secretariat calls these independent institutions “alternative service delivery” (ASD) mechanisms.

and legislative frameworks.² Most foundations are creatures of the *Canada Corporations Act*, which is the government's non-profit framework law. Four of the major foundations, however, have their own unique legislative framework. They are the Canada Foundation for Innovation, the Canada Millennium Scholarship Foundation, the Canada Foundation for Sustainable Development Technology and the Asia-Pacific Foundation of Canada.

THE ACCOUNTING DEBATE OVER CONTROLLED VERSUS ARM'S LENGTH STATUS

Since at least 1999, the Office of the Auditor General's main concern has been with the lack of appropriate accountability mechanisms built into the foundation framework. As indicated above, the recent introduction of legislation (discussed in greater detail below) appears to have shifted the debate towards a question about whether foundations are "controlled" or "arm's length" entities from an accounting perspective.

The Auditor General maintains that foundation transfers should be recorded as expenses only when they reach their intended recipients, not when they arrive in foundation bank accounts. This alternative accounting arrangement, which is premised on the belief that at least some foundations are "controlled" from an accounting perspective, would prevent foundations from accumulating large amounts of money in bank accounts outside of Parliament's reach. As of 31 March 2004, there was some \$7.6 billion sitting in foundation bank accounts (out of a total of \$9.1 billion transferred since 1996-1997).³

The federal government for its part believes foundations are, and should continue to operate as "arm's length" non-profit independent institutions. For the federal government, this arrangement has three main virtues. First, foundations can achieve broad policy objectives without entailing the kind of long-term financial commitments typically implied by a new government program, especially statutory programs such as employment insurance. Consequently, foundations help preserve fiscal flexibility and avoid the kind of long-term structural costs that can lead to budgetary deficits. Second, the "arm's length" nature of foundations makes it easier to enter into private-public partnerships or partnerships with other levels of government and thereby raise additional money for the intended recipients. The Committee was told for example that Genome Canada is one foundation that has successfully leveraged its arm's length status into additional private sector funding.

² Department of Finance, "Accountability of Foundations," available at: <http://www.fin.gc.ca/toce/2005/acfound-e.html>. The list of foundations discussed in the Department of Finance study is not exhaustive. It does not explicitly mention the following foundations : Forum of Federations; Clayoquot Biosphere Trust Society; Pacific Salmon Endowment Fund Society; Canadian Institute for Research on Linguistic Minorities, University of Moncton; Frontier College Learning Foundation; Canadian Institute for Health Information; Precarn Inc.; Canadian Network for Advancement of Research, Industry and Education; Canadian Institute for Advanced Research, Canadian Centre for Learning; Canadian Academies of Science, Canadian Youth Business Foundation, Forum of Federations and the Asia-Pacific Foundation of Canada.

³ Appendix A illustrates the debate over "control" and "arm's length" graphically.

Third, arm's length status helps ensure funding stability for recipients by distancing purely political considerations from funding decisions.

According to the federal government, this arm's length status also justifies its practice of treating financial transfers to foundations as one-time expenditures, a policy endorsed by Treasury Board Secretariat which has exempted foundation transfers from its Policy On Transfer Payments. Normally, the transfer payments policy prohibits payments in advance of need.⁴

The Office of the Auditor General has expressed concern about the use of this exemption. In its April 2002 report (para. 1.116), the Office recommended that Treasury Board Secretariat review the way it uses exemptions. In her testimony before the Committee on 13 April 2005, Ms. Fraser added that "(t)he Secretariat has indicated that it foresees a review of the overall policy. However, it is not clear whether this review will also deal with the use of exemptions." The Committee believes that a review of these exemptions should be undertaken. It therefore recommends:

RECOMMENDATION 1

That Treasury Board Secretariat review the use of exemptions in its transfer policy, especially with respect to foundations, and report the findings of this review to Parliament by 31 December 2005.

During its 13 April 2005 hearing into Chapter 4, Comptroller General Charles-Antoine St-Jean gave the Committee some details as to the focus of this review, noting that Treasury Board Secretariat was considering ways it might "reduce the advancement of funds (to foundations) before the needs," while still recording transfers as an expense.

Given Parliament's responsibility for the stewardship of public monies, the Committee believes it is important for Parliament to retain ultimate authority for all government spending, whether through foundations or any other service delivery mechanism. It therefore recommends:

RECOMMENDATION 2

That the Comptroller General seek Parliamentary approval for any new financial transfer mechanism or policy to foundations.

⁴ According to Section 7, paragraph 7.6.1. of the Policy on Transfer Payments, "Transfer payments should not be paid to recipients in advance of need; payments should be timed to correspond as closely as practicable to recipients' cash flow requirements." Paragraph 7.6.8 of the Policy further notes that "Departments must seek Treasury Board approval for any exception to this cash management policy. Exceptions will be considered where the department can demonstrate that the added administrative costs of more frequent payments are greater than the additional interest costs of the government in paying faster or that government policy or program objectives would be compromised."

Auditor General Sheila Fraser told the Committee that the debate over “arm’s length” versus “control” hinges on an interpretation of new accounting guidelines from the Public Sector Accounting Board (PSAB). These guidelines define control as the “power to govern the financial and operating policies of another organization with expected benefits or the risk of loss to the government from the other organization’s activities.” The PSAB guidelines go on to identify a number of indicators of control, including whether the government can:

- unilaterally appoint or remove a majority of the members of the governing body of the organization;
- access the assets of the organization and direct their use while being responsible for any losses;
- hold the majority of the voting shares;
- unilaterally dissolve the organization and thereby access its assets and become responsible for its debts;
- establish or amend the mission or mandate of the organization; and
- restrict the revenue-generating capacity of the organization, notably the sources of revenue.

Some foundations will satisfy some but not all of these indicators. As Ms. Fraser noted,

(i)t is clear that we will have to do an analysis foundation by foundation because ... they are not all the same. For some, the determination may be that they are in fact at arm’s length and the federal government does not control their operating and financial policies. If that is the case, when the there is an agreement signed, or when there is a payment made, clearly that is an expenses ... If we come to the determination that the government does in fact control their operating and financial policies ... then the standard will say they have to be included in the accounting entity.

As noted in its Sixth Report on the 2003-2004 Public Accounts, (38th Parliament, 1st session), the Committee believes the issue of “arm’s length” versus “control” should be resolved as soon as possible. It therefore recommends:

RECOMMENDATION 3

That the Comptroller General, along with the Office of the Auditor General, review all 15 major foundations and decide which, if any, are controlled or which, if any, operate at arm’s length. The Comptroller General should report back to the Committee with the results of the study no later than 31 March 2006. In the report, the Comptroller General should indicate to Parliament whether the Auditor General agrees with its classifications of foundations as controlled or arm’s length.

Ms. Fraser said that in her opinion, most foundations depend exclusively on federal funding and, moreover, were created by funding agreements that spell out “what programs, what applicant, what conditions, how you invest, that you cannot borrow money, that detail out in great detail everything that you can do, then you say in those kinds of cases, does the federal government not control those organizations?”. In response to a question by a member of the Committee, Ms. Fraser also said that in theory at least, the federal government might have to restate some of its financial results depending on which foundations are classified as controlled versus arm’s length. The Committee therefore recommends:

RECOMMENDATION 4

That Treasury Board Secretariat analyze the impact on the government’s financial statements of any classification changes to the arm’s length status of foundations. It must report the outcome of this analysis to the Public Accounts Committee no later than 31 March 2006.

MINISTERIAL ACCOUNTABILITY

While the Auditor General said the government had made some progress in improving foundation reporting to Parliament (see below), she said it was also important for the government to develop mechanisms capable of distilling broad policy changes down to the foundation level. Currently, a minister can only intervene and recover any remaining funds in the event of a default or through a dispute resolution mechanism if a foundation breaches the mandate spelled out in the funding agreement.⁵

In the absence of an effective policy intervention mechanism, the government could find itself in a situation where some foundations work at cross-purposes to changes in government policy. Currently, the government can only effect these broad policy changes when it transfers new monies to existing foundations, a process which leads to a renegotiation of the existing funding agreement.

In keeping with its long-standing belief in the need for greater accountability throughout government, the Committee believes it is important to have a mechanism for ministerial intervention in the case of broad policy changes. The Committee therefore recommends:

⁵ Both these mechanisms were introduced as a result of earlier recommendations by the Committee and the Auditor General. Note also that “return of funds” provisions are found in 9 of the 10 funding agreements reviewed by the Department of Finance in its background paper on foundations. The exception to this rule is the Aboriginal Healing Foundation, where the funding agreement says that in the event of dissolution, any remaining money is transferred to a third party.

RECOMMENDATION 5

That Treasury Board Secretariat, in consultation with the Auditor General, amend foundation funding agreements to include a mechanism that would empower the government to align foundation policy with major changes in its policy objectives.

The Committee is aware that such a mechanism could enter into the debate about whether, for accounting purposes, a foundation operates at arm's length or is controlled. It therefore recommends:

RECOMMENDATION 6

That the Comptroller General and the Auditor General indicate how such a policy intervention mechanism might affect the question of whether foundations operate as controlled or arm's length entities.

FOUNDATION TRANSFERS AND BUDGET TARGETS

The Auditor General has also expressed ongoing concern about the hasty manner in which some foundation transfers are put together. In her February 2005 *Status Report* for example, Ms. Fraser said that "some sponsoring departments informed us that they had first learned of the amount to be paid to foundations only when federal budgets were announced." (Para 4.64) In her comments on the *2004 Public Accounts*, she noted that decisions on funding and accountability should not be based on "the goal of achieving a desired accounting result" such as reducing the reported annual surplus. In her first comprehensive report on foundations in April 2002, the Auditor General further expressed concern that the Department of Finance was imposing a "demanding schedule" on sponsoring departments and that this demanding schedule compromised a full review of governance and accountability.

In their meeting with the Auditor General, some Committee members expressed concern that the federal government's haste may be a means for achieving certain budgetary outcomes. The Committee therefore recommends:

RECOMMENDATION 7

That the government identify each proposed transfer to new and existing foundations in its Estimates documents.

REPORTING TO PARLIAMENT

According to the Auditor General, the federal government has made progress in its reporting to Parliament. Of the 11 foundations she audited,⁶ all but one (the Aboriginal Healing Foundation) were required by their funding agreements to provide corporate plans to their sponsoring ministers. Moreover, in 2003, the Auditor General found that all the foundations in her sample submitted their annual reports to sponsoring ministers and made them public.

On the other hand, Ms. Fraser said her Office also found that only one (Canada Foundation for Innovation) foundation was required to table its corporate plan in Parliament and even in this instance, the corporate plan summary was buried in the foundation's annual report. Moreover, sponsoring departments for only 5 of the 11 foundations reviewed in the Auditor General's audit tabled annual reports in Parliament. Finally, the Auditor General said there was room for improvement in the quality of information provided in foundation corporate plans and annual reports.

In its report on the Auditor General's April 2002 review of foundations (14th Report, 37th Parliament, 2nd Session), the Committee recommended that the federal government require foundations with a legislative basis or with more than \$500 million in assets to table separate annual reports, reports on plans and priorities and performance reports. The Committee now believes its earlier recommendation should be broadened. It therefore recommends:

RECOMMENDATION 8

That the government take the necessary steps to require *all* foundations to table in Parliament separate annual reports, reports on plans on priorities and performance reports and that these documents be referred to the appropriate parliamentary committee.

PERFORMANCE AUDITS

The Office of the Auditor General conducts performance audits to look at the effectiveness and efficiency of management practices used to achieve an outcome. Performance audits are also used to analyze whether a policy is being implemented in a consistent fashion across government departments and

⁶ By department, these included the following: Natural Resources Canada and Environment Canada (Sustainable Development Technology Canada, Green Municipal Investment Fund, Green Municipal Enabling Fund), Industry Canada (Genome Canada, Canada Foundation for Innovation, Pierre Elliot Trudeau Foundation, Canadian Institute for Advanced Research), Health Canada (Canada Health Infoway Inc., Canadian Health Services Research Foundation), Human Resources and Skills Development Canada (Canada Millennium Scholarship Foundation) and Indian and Northern Affairs Canada (Aboriginal Healing Foundation).

agencies.⁷ As Auditor General Sheila Fraser noted, "... there is no auditor other than, quite frankly, Parliament's auditor, who can see how these foundations, the activities of these foundations, are being coordinated with other departments and other agencies"

Since its first discussion about foundations in 1999, the Office of the Auditor General has insisted on the need for performance audits of foundations. Furthermore, the Office has argued that performance audits have no bearing on the strictly accounting question of whether foundations operate as controlled or arm's length entities.

Until recently, the federal government rejected this argument, saying that performance audits could in fact "undermine the independence of the foundations, reduce their operational flexibility and organizational effectiveness and thereby reduce their usefulness in achieving the government's policy objectives"⁸

On 24 March 2005, the federal government introduced Bill C-43, a budget implementation bill (for *Budget 2005*) that also included provisions to expand the Auditor General's powers to conduct performance audits of some, but not all, Crown corporations as well as all foundations that had received more than \$100 million in transfers in any five consecutive fiscal years. The Auditor General told the Committee that the government has also promised to amend funding agreements to ensure that she can conduct performance audits of any foundations receiving funding via Budget 2005.

The proposed changes in Bill C-43 are in many respects similar to those in a private member's bill (Bill C-277) first introduced in November 2004 by Benoît Sauvageau, a member of this committee. Bill C-277 would extend the Auditor General's reach to foundations that had received more than \$100 million in any period of 12 consecutive months. C-277 received second reading on 21 March 2005.

The Committee is pleased the government has agreed to implement a key recommendation from the Committee's Sixth Report (of the 38th Parliament, 1st Session), and its Fourteenth Report (of the 37th Parliament, 2nd Session). The Committee notes that neither is guaranteed to become law. It therefore recommends:

RECOMMENDATION 9

That the Auditor General be permitted to conduct performance audits of foundations, recognizing that bills C-43 and C-277 aim to achieve the same objective.

⁷ By contrast, financial audits focus exclusively on whether an institution's financial statements are prepared according to generally accepted accounting principles.

⁸ "Government Response to the Committee's 14th Report," 37th Parliament, 2nd Session.

The Committee looks forward to the Auditor General's performance audits of foundations and believes the best place to start is with the Canada Foundation for Innovation (CFI), which is both the oldest foundation and the biggest recipient of foundation transfers from the federal government. Moreover, the CFI's funding agreement requires the foundation to commit all of its funds by 31 December 2010. Between 1996-97, the year in which the CFI was created, and 2003-04, the foundation received some \$3.65 billion and paid out \$1.23 billion in grants. In the interim, it accumulated some \$740 million in interest. As of 31 March 2004, there was \$3.1 billion still sitting in CFI's bank account. The Committee therefore recommends:

RECOMMENDATION 10

That the Office of the Auditor General conduct an audit of the Canada Foundation for Innovation as soon as it has the legislative power to do so.

FOUNDATIONS AS AN INSTRUMENT OF PUBLIC POLICY

The foundation mechanism has been around for almost 10 years now and the government has yet to study its advantages and disadvantages compared with other more traditional delivery vehicles such as departments, agencies and granting councils.

The Auditor General recommended this type of study in her April 2002 report and again in her recent testimony before the Committee where she said that "(o)ne of the things we have been raising for several years is the need for government to do an evaluation and see what is working and what is not working. What are the advantages to this and what may be some of the disadvantages?". The Committee believes it is time for such an evaluation to take place. It therefore recommends:

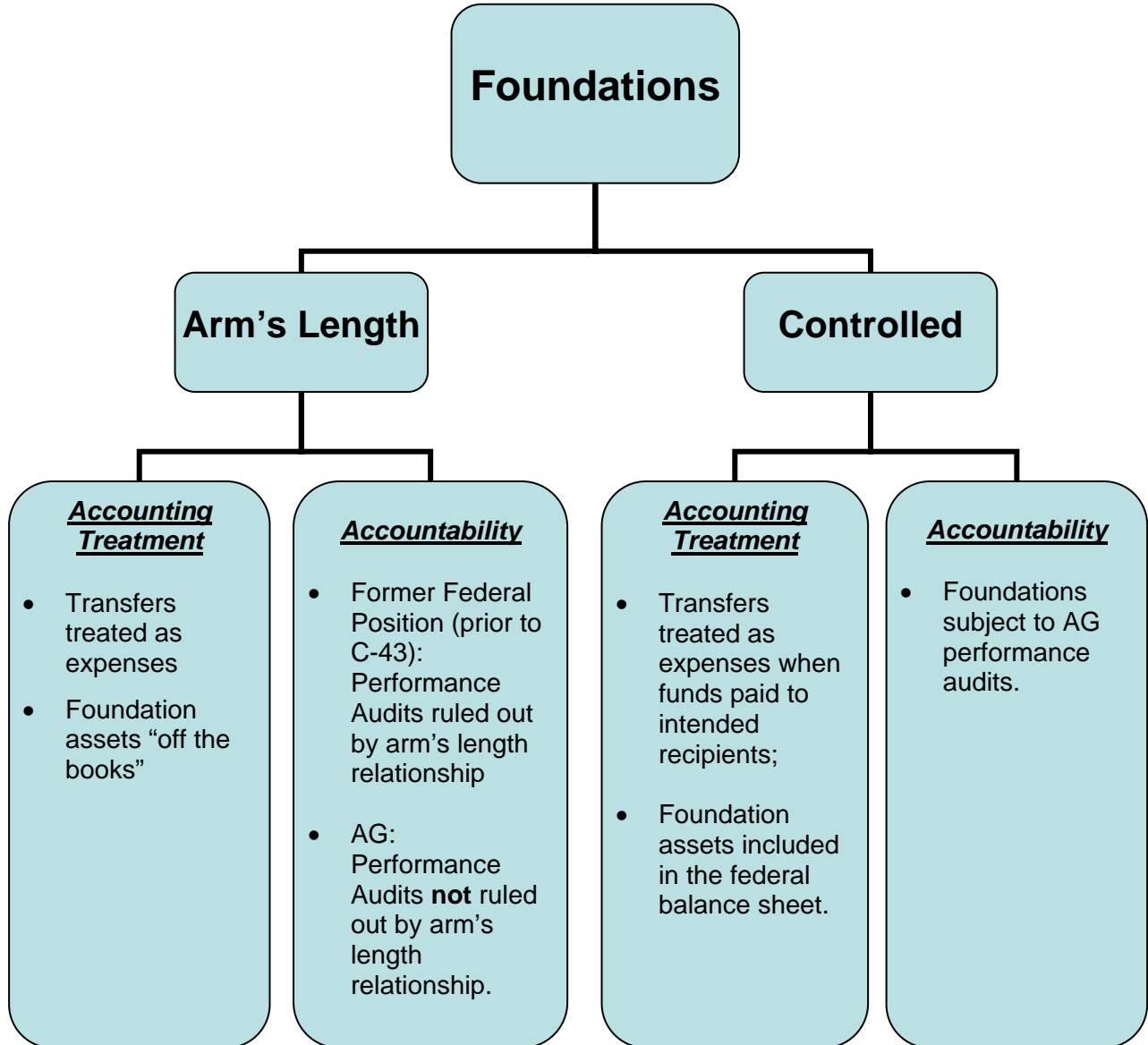
RECOMMENDATION 11

That the Treasury Board Secretariat evaluate foundations as instruments of public policy and report the results of its study to Parliament by 31 March 2006.

CONCLUSION

While the Committee is pleased that the government is acting on its long-standing recommendation with respect to foundation performance audits, it remains concerned about the ongoing uncertainty over accounting issues and about the lack of a clear mechanism by which the federal government can intervene in foundations in the event of a major policy shift. As the Committee often reminds its witnesses, one of Parliament's most important roles is to ensure the accountability of the government's institutions. The Committee will continue to monitor this issue, especially to the extent that foundation structures continue to limit Parliament's oversight role while keeping money outside of the reach of the nation's democratically elected representatives.

APPENDIX A A GRAPHICAL REPRESENTATION OF THE DEBATE OVER “CONTROL” VERSUS “ARM’S LENGTH”



APPENDIX B LIST OF WITNESSES

Associations and Individuals	Date	Meeting
Department of Finance Peter DeVries, General Director, Deputy Minister's Office	13/04/2005	29
Office of the Auditor General of Canada Sheila Fraser, Auditor General of Canada John Wiersema, Deputy Auditor General Tom Wileman, Principal		
Treasury Board of Canada Secretariat John Morgan, Executive Director, Financial Management and Accounting Policy Directorate Charles-Antoine St-Jean, Comptroller General, Comptroller General's Office		

REQUEST FOR GOVERNMENT RESPONSE

In accordance with Standing Order 109, the Committee requests that the Government table a comprehensive response to the Report.

A copy of the relevant Minutes of Proceedings (*Meeting Nos. 29 and 39 including this report*) is tabled.

Respectfully submitted,

John Williams, M.P.
Chair

SUPPLEMENTARY OPINION

Report on Chapter 4 of the Status Report of the Office of the Auditor General of Canada (OAG) regarding the accountability of foundations.

The Bloc Québécois supports the main ideas and recommendations in the Standing Committee on Public Accounts' *Report on Chapter 4 of the Status Report of the Office of the Auditor General of Canada (OAG)*.

However, because the Committee is not receptive to improving the report by including a perspective that is key to the Bloc Québécois' position on foundations, we have no choice but to write a supplementary opinion. We regret this state of affairs and reaffirm that our wish, clearly expressed during the debates, was to prepare a unanimous report.

The Bloc Québécois therefore reiterates here that foundations must ultimately be abolished and brought back under the control of the appropriate departments.

In any case, the Bloc Québécois recommends an amendment to the *Auditor General Act* to allow the Auditor General of Canada to act as auditor or co-auditor of Crown corporations, certain other organisations created by federal law and certain corporate entities without share capital. These measures make up Bill C-277.

The Bloc Québécois remains concerned that the Liberal government has tabled a bill (C-43, Part VII) whose objectives and scope are essentially the same as those in Bill C-277, rather than supporting the latter.

Benoît Sauvageau
M.P., Repentigny
Bloc Québécois
Vice-Chair, Public Accounts Committee

MINUTES OF PROCEEDINGS

Monday, May 30, 2005
(Meeting No. 39)

The Standing Committee on Public Accounts met *in camera* at 3:34 p.m. this day, in Room 269 West Block, the Chair, John Williams, presiding.

Members of the Committee present: Dean Allison, Gary Carr, David Christopherson, Brian Fitzpatrick, Sébastien Gagnon, Mark Holland, Hon. Walt Lastewka, Hon. Shawn Murphy, Benoît Sauvageau, John Williams and Borys Wrzesnewskyj.

Acting Members present: Rob Anders for Daryl Kramp.

In attendance: Library of Parliament: Brian O'Neal, Analyst; Marc-André Pigeon, Analyst.

The Committee proceeded to the consideration of matters related to Committee business.

The Chair presented the Eleventh Report from the Subcommittee on Agenda and Procedure which reads as follows:

Your Subcommittee met on Thursday, May 19, 2005, to consider the business of the Committee and agreed to make the following recommendations:

1. That the schedule as attached be adopted as the Committee's schedule for the rest of the Committee's sitting prior to the summer adjournment;
2. That in response to the letter of Charles-Antoine St. Jean dated April 14, 2005, a letter be sent to the Auditor General seeking her advice concerning reporting changes to the Public Accounts of Canada, and a letter be sent to the Comptroller General informing him that the Committee would be consulting the Auditor General prior to responding.

It was agreed, — That the Eleventh Report of the Subcommittee on Agenda and Procedure be concurred in.

Pursuant to Standing Order 108(3)(g), the Committee resumed consideration of Chapter 4, Accountability of Foundations of the February 2005 Report of the Auditor General of Canada referred to the Committee on February 15, 2005.

The Committee commenced consideration of a draft report.

It was agreed, — That the Committee adopt the draft report as the Report to the House.

It was agreed, — That, pursuant to Standing Order 109, the Committee request that the

Government table a comprehensive response to the report.

It was agreed, — That the Chair, Clerk and researchers be authorized to make such grammatical and editorial changes as may be necessary without changing the substance of the report.

It was agreed, — That the Chair present the Report to the House at the earliest opportunity following the expiry of the forty-eight (48) hour revision period.

It was agreed, — That the Clerk of the Committee, in consultation with the Chair, issue a news release.

It was agreed, — That the Bloc Québécois be authorized to submit a supplementary opinion to the Committee's report on Chapter 4, Accountability of Foundations of the February 2005 Report of the Auditor General of Canada to the Clerk provided that:

- 1) the report be no longer than two (2) pages in length;
- 2) the report be submitted in both official languages;
- 3) the Report be submitted no later than forty-eight (48) hours following the adoption of this motion.

It was moved — That, pursuant to the information submitted to this committee by Mr. Bruce Atyeo, the Standing Committee on Public Accounts request that the Auditor General of Canada conduct an audit of the Integrated Relocation Program (IRP) contracts across the Government of Canada, and report her findings to Parliament in a subsequent Report of the Auditor General.

By unanimous consent, the motion was allowed to stand.

At 4:45 p.m., the Committee adjourned to the call of the Chair.

Elizabeth B. Kingston
Clerk of the Committee