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Chair

The Honourable Joseph Volpe

Standing Committee on Public Accounts

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•(1100)

[Translation]

The Chair (Hon. Joseph Volpe (Eglinton—Lawrence, Lib.)): Good morning everyone. We will start immediately.

Pursuant to Standing Order 81(4), Main Estimates 2010-2011: Part III - 2010-2011 Report on Plans and Priorities and 2008-2009 Departmental Performance Reports of the Office of the Auditor General of Canada.

Today, we welcome witnesses from the Office of the Auditor General of Canada. Mr. John Wiersema, Deputy Auditor General. Good morning, sir. I am told that the you are in a hurry this morning. We may have to end the session a bit earlier than planned. From the Treasury Board Secretariat, we welcome Mr. Ralston, Comptroller General of Canada, and Mr. Matthews, Assistant Comptroller General.

Today, there will be a slight change with the time given for questions.

[English]

In the first round, we're going to go with five minutes per questioner, and in the second round with three minutes.

Colleagues, we're going to try to finish this within the hour, if we can, and then we'll go onto committee business and do what we need to do. Your colleagues on the steering committee were in agreement that this would be the best approach for us to take.

We'll go immediately to our witnesses.

I'm not sure you want to do seven minutes. I think you want to stay as brief as possible because you're anxious to answer questions, just as we're anxious to ask them.

Mr. Wiersema, do you want to start? I just used up the first three minutes of your five minutes, so keep that in mind.

Mr. John Wiersema (Deputy Auditor General, Office of the Auditor General of Canada): No problem, Mr. Chairman.

The Chair: Go ahead.

[Translation]

Mr. John Wiersema: Thank you, Mr. Chair.

I am pleased to be here and would like to thank you for this opportunity to discuss departmental financial statements.

[English]

In 2004, the government committed to having departmental financial statements audited as one way to strengthen public sector management and controllership. In support of improving internal controls and providing credible financial information, the Office of the Auditor General took the position that when departments were ready for control-based audits of their financial statements, we would be pleased to undertake them. We conducted a first audit of Justice Canada's 2009 financial statements and issued an unqualified opinion.

•(1105)

[Translation]

Other departments, such as Industry Canada and Canadian Heritage, have indicated their readiness for control-based audits, but many of the largest departments remain years away from that objective. The government's intention to have departmental financial statements audited was never formalized in policy.

[English]

Earlier this year, the Auditor General communicated our decision to discontinue audits of departmental financial statements to the Comptroller General. Along with the challenges in funding the cost of these audits, we also considered the delays in the readiness of the largest government departments to have their financial statements audited, as well as a lack of a formal government policy on auditing departmental financial statements.

We remain strongly in support of the initiative to strengthen financial management controls in government. Should the government decide that audits of departmental financial statements are a priority, we will be pleased to reconsider our decision.

Mr. Chair, that concludes my brief opening statement. I would be pleased to answer any questions the committee might have.

The Chair: That's wonderful. Thank you very much.

Mr. Ralston.

Mr. James Ralston (Comptroller General of Canada, Treasury Board Secretariat): Thank you, Mr. Chairman.

It's a pleasure for me and my colleague, Mr. Matthews, assistant comptroller general, to appear before you today and talk about some important policy changes affecting financial management.

Earlier this year, the Treasury Board approved the policy on financial reporting, information, and resource management. That policy completed the update of the financial management policy suite, the other elements of which are the financial management policy framework, the policy on internal control, the policy on financial management and governance, and the policy on financial management systems. Related to the financial management policy suite are the transfer payments policy and the policy on internal audit, which have also recently been updated.

The policy on financial reporting, information, and resource management establishes the requirement for departments to be capable of producing financial statements that can withstand a controls-based audit, but it does not establish a requirement that these financial statements be audited annually as a matter of course. Rather, the decision on whether an audit is required, either in whole or in part, will be left up to the Comptroller General. This policy modifies the intentions stated in 2004 to have all departments produce audited financial statements, which would be over and above the audit opinion already obtained on the consolidated financial statements of the Government of Canada.

The environment of 2010 is different from that of 2004 in a number of important ways. It was appropriate for the government to re-evaluate the merits of the earlier plan in that light. One needs to appreciate that a program of annual audits of financial statements for all departments would be costly, both for the departments themselves and for the Office of the Auditor General. Accordingly, one needs to weigh those costs against the benefits that would arise from such audits. That means recognizing in what ways audits provide assurance and, equally importantly, in what ways they do not.

I hope that during the course of today's discussion I will be able to explain a number of the benefits we expect to accrue from the collection of policies I cited a moment ago, and to explain how, with those policies now in place, the need for audits to serve as a catalyst for those same benefits is much reduced.

Thank you, Mr. Chairman.

The Chair: Thank you, Mr. Ralston.

To clarify something before we go on to the questions, towards the latter third of your presentation you noted it was appropriate for the government to re-evaluate the merits of the earlier plan in light of the changes. But you're actually here to speak about what you and your office are doing; you're not here to talk about your inferred government policy.

Mr. James Ralston: I'm here to discuss a policy of the Treasury Board that was approved earlier this year. In the reference that John Wiersema made, he spoke of a time when a policy position had not yet been promulgated. We were anticipating some policy by the Treasury Board, but it had not been promulgated at that time. That's a development since the earlier discussion and meeting that Mr. Wiersema referred to. There has now in fact been a policy established.

The Chair: Mr. Bains.

Hon. Navdeep Bains (Mississauga—Brampton South, Lib.): Thank you very much, Chair.

Thank you very much for coming this morning.

My question is to the Auditor General's Office. In light of Ms. Fraser's appearance before committee on May 11, 2010, could you clarify how the government has implemented the Secretary of the Treasury Board's instructions to deputy ministers on the AG's right to access?

I think that was a key issue that was brought up in terms of some concerns around having access to documentation for the audits. She did raise this issue. I know there was a directive given on the issue. Obviously this speaks to the core of one's ability to do the audit and the ability of the AG's office to do this audit, so could you comment on that and the status of that issue?

• (1110)

Mr. John Wiersema: Thank you, Mr. Chairman.

As was indicated, there was a directive issued to all deputy ministers on the AG's access to information, outlining the Auditor General's right of access to information and also a process for resolving any disputes as to access to information. That has been communicated throughout government and it seems to be functioning quite effectively right now. We are presently receiving the information we need to carry out our audits.

Hon. Navdeep Bains: That's excellent. So there are no challenges or issues or concerns that this committee needs to be made aware of at the present time...?

Mr. John Wiersema: That's correct.

Hon. Navdeep Bains: Excellent. That's very good to hear.

Here is a question to the Comptroller General. Obviously we understand that the government is trying to find savings, as we all are. There are some measures being taken along those lines to find efficiencies in program spending, but I note that in doing so, the number of audits has been reduced from 30 to 24 vis-à-vis value for money audits.

I'm sorry, this is not for the Comptroller General, but for the AG's office. On value for money audits, you've gone from 30 to 24 audits now. If we're looking for savings, if we're looking for efficiencies, wouldn't those performance audits be ideal to find those areas? Isn't it counterproductive to now have a reduction in those audits? Because that's where you'd actually find some of those savings.

Could you comment on that and on how we can reconcile that? We're trying to save money, but in doing so we reduce the number of audits that look at performance, which effectively really hurts our ability to identify areas in which we can find efficiencies?

Mr. John Wiersema: Thank you again for the question, Mr. Chairman.

As the member has indicated, and as I think the Auditor General indicated when we were before this committee to discuss our main estimates, our report on plans and priorities, and the departmental performance report, we have in fact reduced the number of performance audits we do to roughly 24 or 25 each year.

Hon. Navdeep Bains: It's a 20% reduction.

Mr. John Wiersema: I think the Auditor General indicated that there were two reasons for that. In past discussions with members of this committee, we were given some feedback from this committee that we were producing reports at a rate faster than this committee could deal with them. We were producing more reports than Parliament could deal with.

That factor, combined with resource challenges—we in the office are subject to restraints, like any other government organization—and other factors involving other demands on resources in the office, led us to the decision, as communicated in our report on plans and priorities, to reduce the number of performance audits we did. It's the capacity of Parliament to deal with them as well as resourcing challenges of the office: it's two factors.

Hon. Navdeep Bains: So in dealing with capacity, I think the audit reduction saves about \$860,000. That's roughly the estimate we calculate from the reduction of audits; that's the number I've come across. But it's not the number that I want to focus on; it's the sustainability. Because there's a freeze now in departmental spending going forward, that again would make it difficult for you to continue with these performance audits going forward.

Is the level of 24 a sustainable level or is it something that would be further reduced in the near future? If so, is there any plan for that?

Mr. John Wiersema: First, I'm not sure, Mr. Chairman, about the \$860,000 number. I've not heard that before. The avoided costs of reducing the number of performance audits are probably a lot more than \$860,000.

Hon. Navdeep Bains: Okay.

Mr. John Wiersema: The second part of your question is whether or not we anticipate any further reductions. I can't totally predict the future, Mr. Chairman, but at this point, based on our own financial forecasts and the costs of operating the office, we do not anticipate any further reductions in that number. We anticipate maintaining a level of 24 or 25 performance audits per year.

Hon. Navdeep Bains: My question now is for the Comptroller General's Office and the Comptroller General.

Why has it taken so long to have proper departmental financial statements ready for auditing? What's the rationale for the preparation and the time it has taken to prepare those for audit?

Mr. James Ralston: I think the first point to make is that we were always talking in terms of being ready to do a controls-based audit. That's actually a significant qualifier, the controls-based part. One can do audits that are not controls-based: the term used is a more substantive approach to auditing. From an auditor's perspective, that's a more costly way of proceeding, but it is equally effective or can be equally effective at the end of the day.

Our interest on focusing on the controls-based part of it was due to our interest being largely, as I suggested in my opening remarks, that we were looking at this as a catalyst for improving the internal control in government, for improving the state of the documentation of those controls and a kind of ongoing testing process to verify them.

So we embraced the idea of supporting the controls-based nature of auditing, and that goal remains in the policy that I've stated. We still endorse the notion that departments should have good systems

of control and that a way of expressing this is that, should an audit be taken of them, we would hope the controls would be in a good enough state that the audit could indeed be controls-based.

What we haven't done, though—

• (1115)

The Chair: Mr. Ralston, can I ask you to be a little bit briefer in your responses? I allowed the time to go over because I wanted to hear your answer, like I'm suffering from a dose of incredulity, but....

Madame Faillie, please.

[*Translation*]

Ms. Meili Faillie (Vaudreuil-Soulanges, BQ): I thank you for your comments, Mr. Volpe.

Departments have done a lot of work to prepare themselves for the audits. In this committee, we regularly receive reports from the Office of the Auditor General indicating significant problems in some departments. Our researcher has noticed:

a lack of documentation to support balances, policies, procedures and controls for key business processes; and challenges with information technology, such as difficulties in transferring information arising from manual adjustments required in many of the legacy systems.

The goal of preparing a department for audits was to be able to see if policies and regulations relating to public data are appropriate. I am not convinced that, in the long run, we will get better controls if we slow the pace of audits. In her testimony of May 11, the Auditor General stated that:

Quite frankly, the government does not seem to view this as a priority at the current time. So we asked why we would continue to work on something when obviously we would have to probably reduce performance audits even more to do this work. We have clearly indicated to government that should they decide that this is a priority, and there is a policy, then we would be quite pleased, of course, to reconsider our position on it. Unless we get an indication from them, we do not think we should be doing it.

Do you believe that there is a policy or a clear commitment from the government? Is that reflected in the new policy published on the site?

[*English*]

Mr. James Ralston: If I could ask the committee to indulge me for just a minute, I think that something that is very important is to understand what it is that an audit does, particularly an audit of financial statements. I'm being very particular here, because the issue is an audit of departmental financial statements, so there are a few points I'd like to make about what an audit of departmental financial statements would accomplish.

To an auditor, a set of financial statements comprises a set of assertions made by management, the preparers of the financial statements, to readers of the financial statements. To understand what I mean by "assertions", I want you to consider a couple of examples. The first example is something like a truck. One assertion is that the truck exists. Another is that the organization holds the rights to use the truck. A third is that the truck has a certain dollar value.

Let's take a different example: the case of an item of revenue. Let's talk about a tax due from a business, if you're in the government. One assertion is that the transaction occurred, another is that the transaction has been assigned to the appropriate accounting period, and a third is that the transaction value has been recorded appropriately.

The auditor performs procedures to validate each of those assertions. When the auditor has done this work for all assets, liabilities, revenues, and expenditures, if the assertions can be validated to the satisfaction of the auditor, the auditor will be in a position to give a clean or unqualified opinion on the financial statements.

Now, I want you to note that there are many things that financial statements do not assert. For example, they make no assertions about the state of internal control in the organization. Neither do they make any assertions about whether fraud has or has not occurred during the period covered by the financial statements. Because the financial statements make no such assertions, the auditor's report gives no assurances on these matters.

• (1120)

[Translation]

Ms. Meili Faille: I do not want to put you on the hot seat, sir, but I had asked you a question in preparation for this meeting. I wanted to know if the documentation existed and I was told by people in your office that they would be unable to give me an answer. I was referred to the department where I was also told that they were unable to answer my question. This is worrying since we are dealing with an amount of close to \$5 million. I refer to an item in the public accounts. Your eye signals will not appear in the minutes but you probably understand that these audits have to be done.

You could perhaps consider other options. For the time being, there seems to be one track only. Have you considered other solutions?

The Chair: Briefly, Mr. Ralston.

[English]

Mr. James Ralston: Indeed, it's exactly that point that I'm leading up to. The alternative is what I want to get to.

So as I was saying, the auditor's report gives no assurances on internal control. In fact, the Auditor General will issue cautions to management regarding the limitations of its work. So the Auditor General will say to us that:

...when the auditor's risk assessment includes an expectation of the operating effectiveness of controls, sufficient appropriate audit evidence will be obtained through tests of controls to support the assessment, but the scope of the auditor's review of internal control will be insufficient to express an opinion as to the effectiveness or efficiency of the entity's controls.

This is a caution that the Auditor General gives to management at the commencement of an audit of a set of financial statements.

The Chair: Thank you, Mr. Ralston.

I'm going to go to Mr. Saxton.

[Translation]

Ms. Meili Faille: I believe that Mr. Wiersema would like to answer this question.

[English]

The Chair: Yes, I know, but I'll give him a chance to come back afterwards, okay?

I'm going to go to Mr. Saxton because we're trying to get the documentation from Mr. Allen sorted out.

Mr. Andrew Saxton (North Vancouver, CPC): Very good, and thank you, Mr. Chair.

Thank you, witnesses, for being here today.

My first questions are for the Office of the Auditor General. First of all, would you say that Canada is a recognized leader in financial reporting?

Mr. John Wiersema: Yes, Mr. Chairman.

Mr. Andrew Saxton: Okay. Are you aware of any of our peer group countries—the U.K., the U.S., Australia, or New Zealand—having received clean audits in an uninterrupted fashion, as Canada has for the last number of years?

Mr. John Wiersema: Mr. Chairman, I believe the member is referring to the summary financial statements of the Government of Canada and is correctly pointing out that the Auditor General has for 11 consecutive years issued an unqualified opinion on those summary financial statements.

I'm aware that this is not the case for the United States government. I do not believe that the U.K. government is at the stage of being able to prepare consolidated financial statements with an auditor's report.

There are other countries that, at the level of their summary financial statements, I believe, do get unqualified auditors' reports. As for whether it's been for 11 consecutive years, Mr. Chairman, I don't have that information with me today.

Mr. Andrew Saxton: Thank you.

Could the Office of the Auditor General explain the role you have played to date in the audited departmental financial statements initiative?

Mr. John Wiersema: I would be very pleased to do that, Mr. Chair.

As I indicated in my opening statement, the government announced, or committed, in 2004 to having the financial statements of all departments and agencies audited. These are big organizations for the most part. The biggest government departments spend many billions of dollars and have billions of dollars' worth of assets and liabilities under their control.

When the government made that announcement, the office publicly came out and said that we thought it was a good idea. There were two key reasons why the government did this: it will lead to the strengthening of internal controls in those departments—the management and control of all those assets, liabilities, and resources—and it will lead to better financial information for Parliament. The Department of National Defence spends \$20 billion a year. We thought it made sense that the Department of National Defence would prepare a separate financial statement on its operations. We came out in support of that.

As I indicated in my opening statement, though, it was never formalized in a policy decision. Government launched some plans to get the departments ready to prepare those financial statements and initially indicated that it wanted to have the financial statements of the largest 23 or 24 departments ready for audit by 2009. One department made that deadline. That was the justice department, as I indicated in my opening statement. We were pleased to audit those financial statements and give an unqualified opinion on those financial statements.

However, reflecting the fact that there was never a policy decision of government to move in this direction, and the fact that for the big departments and agencies we were hearing signals that they might not be ready until 2015 or 2016.... The initiative was losing momentum, and it was clear to us that this was no longer a priority for the government.

I believe the Comptroller General has confirmed that today: that the government has decided to approach this initiative in a different manner through their policies initiatives. So the Auditor General said that if this is no longer a priority for our government, we are not going to continue to pursue this initiative for something that's no longer a priority for government.

The only other comment I'd like to add, Mr. Chair, is that I think the Comptroller General is absolutely correct that the auditor's report on a set of departmental and financial statements does not explicitly provide any comfort on internal controls in the department. But the fact that the Auditor General is in there, doing the audit of those departmental financial statements, encouraging a controls-based audit and encouraging the departments to get ready for those controls-based audits.... When they're able to convince us that they're ready, we come in and do the audit and confirm that we can do the audit on a controls basis. That does provide, in my view, some independent validation to Parliament and to this committee that the controls have been strengthened in those organizations.

So the bottom line of our position, Mr. Chair, is that if and when this becomes a policy or priority of the government, the Auditor General is more than prepared to reconsider her position. But if there is no policy decision and it's not a priority—the Auditor General is under resource challenges, too—it doesn't make sense for us to push on this if government isn't itself pushing on it.

• (1125)

Mr. Andrew Saxton: Thank you, Mr. Wiersema.

I have a quick question for the Comptroller General.

The Chair: Sure.

Mr. Andrew Saxton: What costs would be associated with having the departments undergo the audits of the financial statements?

Mr. Bill Matthews (Assistant Comptroller General, Treasury Board Secretariat): Thank you for the question, Mr. Chair.

When you're considering the cost, it's true that the initial costs are higher in the early years, as once you get to a stage, they do go down.

But we did solicit the departments—the big 22 departments—to get an estimate of their costs. This was not necessarily a full-blown

scientific estimate, but they were in the neighbourhood of \$300 million. That's a mix of the costs to do documentation, with the heavier part on some systems improvements that were needed. We're talking here about integration of systems. The Auditor General has observed before in some departments that they are using systems to get accounting information that were not designed as accounting systems.

So while we can get the right information from them for our financial statements, they have some challenges around the controls piece. A big part of that estimate is around the systems costs.

The Chair: Mr. Saxton, your time is up.

I do want to clarify whether that's \$300 million for all of the departments that you mentioned.

Mr. Bill Matthews: That estimate is \$300 million for the 22 and it would not be a full estimate because some departments were unable to give us credible estimates, so we didn't include anything there.

National Defence, as Mr. Wiersema has already mentioned, is very complex and has some large systems issues, so that does not include any preliminary estimates for a systems cost for National Defence.

The Chair: Thank you.

Mr. Allen.

Mr. Malcolm Allen (Welland, NDP): Thank you, Mr. Chair.

Mr. Wiersema, you made a comment concerning why you believe the Auditor General should do the audits of the 22 departments, in the sense of giving a control sense, if you will, not an absolute control, but a sense to the individual departments, so that there's a sense of “we're coming to look”, and so that they will then implicitly, by that, suggest that they will then look at controls.

So I guess the question goes to Mr. Ralston. Do you feel the same way about that sense of an external audit, if you will, to use the term, that it would indeed suggest to the department that “we really need to be more mindful because someone else is going to look at our books rather than us looking at them internally”?

• (1130)

Mr. James Ralston: Mr. Chair, thank you for that question.

I'd like to make two points with respect to that. First of all, lest anyone get the impression that what we are talking about is not requiring these departmental audits and providing nothing in exchange for that, I haven't yet been able to get to the point, which is our policy on internal control.

So instead of merely having an audit that infers some attention to control but doesn't explicitly make any comments about control, what our policy on internal control is going to require is a very explicit statement by management, in the statement of management responsibility, about the state of internal control. It's also going to require public disclosures about the state of internal control, including where those control deficiencies have been noted—they will be noted publicly as well—and the action plans to correct any of those deficiencies will be publicly noted and will be susceptible to being tracked.

So in the absence of something that is inferred, we're going to have something that's very explicit. There will be documents in the public domain about control, about actions being taken, and we'll be able to track the progress.

The fact of the matter is that the audit of the consolidated government entity involves the Auditor General going to individual departments, and in particular, big departments, and I think the Auditor General would confirm that even in the context of that consolidated financial statement audit, they are still interested in performing controls-based procedures. So even under the umbrella of the consolidated financial statement work, they still do pay some attention to controls, particularly in the big departments and where large amounts of dollars are at stake. So the salutary effect of their audit presence, I believe, is felt in the context of the consolidated financial statements.

So what we're really talking about here is the marginal benefit, since we do have departmental financial statements that are produced, albeit unaudited. They are nevertheless produced and they are produced according to a high standard. We have the consolidated financial statements, which are audited, and we're going to have a very visible ability to track the state of internal control in large departments, so the package is a pretty complete one.

Mr. Malcolm Allen: Thank you, Mr. Ralston.

I'll take from that—I think you used the words “marginal benefit”, those two words—that you don't see a benefit, a major benefit, since you decided to use the term “marginal benefit”, to the Auditor General doing across departments.... But I guess I would go back to the statement that was made by Mr. Matthews, who talked about costs approaching \$300 million, give or take.

I'm not quibbling about whether it is \$300 million, \$310 million, or \$290 million, but part of the statement you made about the costs, when you talked about it, is that part of that cost is a systems issue. I believe what you said was that inside of what your financial controls are now, if you were to do the audit through the Auditor General, you would need upgrades to the systems—I'm assuming that by that you mean computer systems—that presently don't actually give you the information to do the audit.

So I guess there's an obvious question for me to ask. If the system isn't going to do it for the Auditor General, how does it do it for you now?

• (1135)

Mr. James Ralston: Mr. Chair, I'd like to—

The Chair: You have to be brief, Mr. Ralston.

Mr. James Ralston: Yes.

Again, we have to put things into the perspective of time. When we first undertook this effort with the 22 large departments to do this controls readiness assessment, it was in advance of the policy announcement that I've just referred to. So indeed, part of the cost that is being referred to is the cost of improving controls. In fact, that work contributes equally to the ability to produce the kinds of statements of internal controls.

It was just because of the state they were at, at that point in time. The work needed to be done. It is being done. It will be of advantage

in our pursuits of the current policy direction. So what we're really talking about is not a change in objectives or goals, but a change of means only.

The Chair: Monsieur D'Amours.

[*Translation*]

Mr. Jean-Claude D'Amours (Madawaska—Restigouche, Lib.): Thank you, Mr. Chair.

I want to thank the witnesses.

Mr. Wiersema, I have a brief question for you. Is it true that, when you audit consolidated financial statements, when you go into the departments, you only look at samples and do not do full audits of each department. Is that true?

[*English*]

Mr. John Wiersema: Yes, Mr. Chairman. That would be a correct statement. If I may elaborate a little—

[*Translation*]

Mr. Jean-Claude D'Amours: That was a simple question, requiring only a yes or no. Thank you very much.

Here is why I am asking this question, Mr. Chair. It would seem that they are trying to find reasons not to do certain things, and that they try to use the example of other countries to justify the fact that they do not do those things.

Mr. Ralston, you stated a while ago that the Auditor General will audit the consolidated financial statements. You should not give this kind of example when you know full well that it will not be full audits of each department but only partial audits of samples picked here and there.

In your opening statement, you said that “the environment of 2010 is different from that of 2004... It was appropriate for the government to reevaluate the merits of the earlier plan in that light”.

How can you say that it was appropriate for the government to reevaluate the merits of the earlier plan when no plan was ever implemented? Justice Canada is the only department which really met, in part, the request to produce its financial statements in 2009. No other department did so. I wonder when that will happen. I fail to see how this could be appropriate when the work was not ever done.

[*English*]

Mr. James Ralston: Mr. Chair, the goal before, in 2004, and the goal today, at both times, has not changed: better financial statements, better financial management, and better controls. The question is, how do you cause the system to deliver that?

[*Translation*]

Mr. Jean-Claude D'Amours: How can you say that things are improving, Mr. Ralston, when that was never implemented? We were not even able to verify with the Auditor General. How can you come here and say that things have improved when we do not even know what was done in the various departments? We are not even able to validate the data. If information cannot be validated, how is it possible to say that better things have been put in place? I am sorry but it is impossible.

[English]

Mr. James Ralston: It's not correct to imply that there has been no work being done by departments and that there has been no improvement. The efforts we've referred to, in terms of the efforts of the 22 largest departments, have gone on, continue to go on, and will continue to be monitored through the mechanism that I now describe, which is this statement of internal control. Indeed, the work is lengthy. I will not dispute the fact that it's a lengthy prospect, but again, we are dealing, in some cases, with very complex organizations.

So is that work done today? No.

The Chair: Mr. Ralston.

Mr. James Ralston: Is there work under way? Yes.

The Chair: Thank you.

Mr. Wiersema, it has to be a very brief intervention. I'm going to go to Mr. Kramp.

• (1140)

Mr. John Wiersema: Absolutely, Mr. Chairman, for only 30 seconds, I'd just like to make two comments in response to this discussion.

First, the Comptroller General I believe is quite correct in pointing out that, under their internal control policy, departments will be making assertions as to internal control. What won't be happening there is that there will be no independent external validation of those through an audit process like that done by the Auditor General.

The other comment I'd like to make is that there's been some discussion around the consolidated financial statements of the Government of Canada, which indeed, the Auditor General audits. As the committee is well aware, this is a \$250-billion-a-year financial statement, which the Auditor General audits. Auditing that financial statement at that level is quite different from auditing the Department of National Defence as a separate entity or any other department as a separate entity.

Thank you, Mr. Chair.

The Chair: Now we'll go to Mr. Kramp.

Mr. Daryl Kramp (Prince Edward—Hastings, CPC): Thank you.

I've been listening, and if we really try to boil this whole discussion down and bring it to a sense of direction for this committee to pass judgment on, the basic question is very simple. Of course, the committee will decide what answer we're going to get.

If we have a solid history and a level of clean reports, with adherence to basic principles, is it necessary to spend significantly more money to take it to a degree of adherence beyond what is there? In other words, if we have a problem, by all means let's go at it. I have no difficulty with that, none whatsoever. But if we don't have a clear, identifiable problem and a clear sense of direction, the other side of me says...

My role in this committee right from the very first day I came here was to ensure two things. Obviously, recognition of accountability and oversight is the purpose of this committee, but it's also to ensure that we spend money wisely. I think we have to balance that. We

would all like perfection, obviously. I guess we can audit the auditors who can audit the auditors who will audit the auditors.... Where do we go? Where do we stop?

Are we getting value for money in what we are doing right now? I think that's the question that has to come before the committee.

I asked the auditor's office if they were relatively pleased. We heard today that with regard to the status of the audits that have come through, there's been a pretty fair level of acceptance and adherence. There haven't been any smoking guns, to use a quote, to show we have a problem.

There's another point I would like to make, but I hate to mention these words. Madame Faillie's eyes will roll when I mention this word, but it's called "accrual accounting".

[Translation]

Ms. Meili Faillie: Ah, ah!

[English]

Mr. Daryl Kramp: We went on about this issue for almost a year, of course, but it's tied directly to the capacity to present reports, provide accountability, up-to-date information, and current assessments, and the ability to provide maybe easier access, and/or a quicker method by which to be able to validate, whether it's appropriations or the budgeting right now. Of course, in regard to the original cost of that, to do that effectively we might be looking at five to eight years to do it and maybe a cost of \$500 million alone.

So where do we go? We've had some success by going partway there. Should we have gone all the way there? Should we mandate that we automatically do each and every budget of each of every department every year? Quite frankly, I think not. I just don't know if that's a wise choice for spending our dollars. If we have a problem and there is deemed to be a situation that is problematic, by all means go in and hang 'em high.

The Chair: Thank you, Mr. Kramp. I guess you made the choice not to ask a question, but I think your point has been well made over the course of three minutes plus—

Mr. Daryl Kramp: My apologies for not getting to the question.

The Chair: We'll go to Madame Faillie.

[Translation]

Ms. Meili Faillie: Thank you.

Here is an excellent question prepared by our researcher.

Under the the *Financial Administration Act*, section 16.4(1)(c), "accounting officers are accountable before parliamentary committees for signing their organization's accounts", their financial records.

According to you, what is the meaning of "signing their organization's accounts"?

[English]

Mr. James Ralston: Is that question for me? Thank you, Mr. Chair.

I want to make reference to another policy. On the signing of the accounts, a couple of things are literally signed. In some departments, the balance sheet will be signed by the deputy head. There's also a signing of the statement of management responsibility. That is not audited, but accompanies the financial statement. It is pretty explicit about the responsibilities that the deputy head takes, for internal control in particular, and for other things. So the policy on internal control establishes that deputy heads must ensure the establishment, maintenance, monitoring, and review of the departmental system of internal control to mitigate risks in a number of categories.

So the accounts are signed. Management signs the statement of responsibility. We expect deputy heads to have systems in place, through the chief financial officers and through the internal audit departments, to assure the deputy. So the deputy is looking to his own or her own organization to be able to validate the soundness of control.

• (1145)

[Translation]

Ms. Meili Faille: I understand all that but if the financial statements of a department are not audited, what assurance can the accounts administrator have about the quality and correctness of the accounts he is signing? Furthermore, if we have no independent opinion, what assurance can we have, if nobody audits the accounts, does any follow-up and control? So far, we have seen no example of best practices at Treasury Board.

Earlier, you referred to the Department of National Defense, which is very topical since I have the last internal audits of that department. The first and main finding relates to noncompliance with section 34 of the *Financial Administration Act*. That is the section relating to ensuring that the goods we are paying for—here, they refer to payments to suppliers—have really been delivered and services provided, which is not insignificant.

According to their estimates, this applies to 1% of the funds. What is the budget of National Defense? Several billions of dollars, perhaps. Here, I see a reference to "ensuring that contractual obligations are defined and met". I look at the internal audit reports. What assurance do we have that those audits are used by someone? Who follows up?

On Tuesday, we met with people dealing with the modernization of human resources management. During that meeting, we asked how they used the internal audit reports and the recommendations made about human resources management.

The Chair: Thank you, Mrs. Faille.

Obviously, we are having problems with the time granted for questions, today.

[English]

I apologize for all members; we're trying to stay within a particular timeframe and every one of us has exceeded it. It has been a little bit difficult. I know we want to get the questions answered, but I am interrupting because I want to let all of you know that we may go well beyond the time that we had allocated for this.

I think you will all agree that if we're going to elicit responses from our witnesses, we need to shorten our questions. Otherwise, they will be reflections—with all due respect—à la Mr. Kramp, who decided not to ask a question but did make his point. I'm saying that because I see the clock running away from me, and I do want to have our witnesses come to make a presentation or answer questions.

Mr. Ralston, if you would, please address Madame Faille's question in the briefest of fashions.

Mr. Daryl Kramp: I have a point of order, Mr. Chair.

The Chair: Mr. Kramp.

Mr. Daryl Kramp: Just for the record, it's not that I did not want to ask questions; I just ran out of time with my own clock. It was not a lack of willingness to ask a question.

Thank you.

The Chair: You're always a fine gentleman, Mr. Kramp, and even though it's not a point of order, I feel as though my wrists have been slapped.

Mr. Ralston.

Mr. James Ralston: We're very much concerned in promoting an effective internal audit practice within the federal government. Internal audit reports are made public. The follow-up of the recommendations is done. We have departmental audit committees with external members that are meant to follow up on those sorts of things.

Those same audit committees will work with the work of the Auditor General. Also, as I've said, the Auditor General is in departments, doing work in the context of the consolidated financial statements. They do look at controls. They do issue recommendations of things that come to their notice. They disclose these in management letters or whatever. The audit committees do follow up to ensure that those actions are taken.

So there are a number of controls and procedures in place to ensure that the sorts of concerns you raise are addressed. But of course, as the auditor will state, there are limitations. An auditor won't see everything. There will always be some subjection to resource limitations. But to the extent that items are noted, they are attended to.

• (1150)

The Chair: Mr. Shipley.

Mr. Bev Shipley (Lambton—Kent—Middlesex, CPC): Thank you very much.

In lieu of time, on the mandates for the Office of the Comptroller General of Canada and the Office of the Comptroller General, are those mandates being met, in your opinion? I'll ask Mr. Wiersema first.

Mr. John Wiersema: That's a very good question, Mr. Chairman.

The Chair: If you'd just answer it—

Mr. John Wiersema: Well, as an auditor, I only express auditor opinions after I've done audit work. We have not audited the Office of the Comptroller General and how it carries out its functions, so I'm not in a position to give the committee any assurance on whether or not that mandate is done because I haven't audited it.

Mr. Bev Shipley: Mr. Ralston, do you feel that your mandate has been fully exercised and that you completely respect that mandate and are filling it?

Mr. James Ralston: Yes. We direct efforts toward all aspects of our mandate. It's a bit like gardening, though, we have to do it constantly.

Mr. Bev Shipley: Okay. I agree.

My concern, then, was brought up earlier. When we're looking at costs, we tend to sometimes strike a cost on dollars, which will sometimes bring in other costs around what resources are available in terms of the \$300 million-plus to actually implement these particular external audits, I believe. As well, this would not deal with National Defence, which, I understand, is one of the largest and most complex costs that would be there. I want to move that as a comment.

What are some of the benefits, then, that you would see from the update of the policy on internal audits? I guess that will go to you, Mr. Ralston.

Mr. James Ralston: We're in the process of evaluating that policy, which was first set out in 2006. We want an internal audit to improve even further, but we believe there's a demonstrable improvement that has been noted.

In particular, I want to acknowledge the excellent work done by audit committees and the external members on those audit committees. I think they've really succeeded in providing focus to the work of departments around improving internal control.

The Chair: You can have a brief one, Mr. Shipley.

Mr. Bev Shipley: It's okay. I'll let somebody else go in my time.

The Chair: I'll take your time.

We had a couple of questions raised the other day by committee members. In the private world, if you have benchmarks, if you have markers, then you can measure how fast one gets to a particular spot, or if indeed you actually get there.

Today, I'm hearing that you're giving us assurances that everything is great, but that you don't have actual benchmarks. You make allusions to internal audit committees, to internal improvements, but everything you've said so far strikes the objective observer as... perhaps we don't need the Auditor General. If everything is working fine, according to the Comptroller General's assessment of how the departments are producing—i.e., performing, giving us a performance—and how they're following process and how they are giving us appropriate controls, am I wrong in thinking that perhaps you don't need the Auditor General to tell us whether you're doing a good job or not?

• (1155)

Mr. James Ralston: I worked for many years as an external auditor. External auditors provide great value. My only point is that

The Chair: You'd rather not have them.

Mr. James Ralston: Not at all: my only point is that it's important to understand what their opinions mean and what they don't mean. My concern is that it may be misunderstood as to what is covered by an opinion and what is not covered by an opinion. They are vital,

needed, and of great value for the things that their opinions cover, but for the things that their opinions don't cover, it's fair game to look for other alternatives to provide those assurances.

The Chair: Mr. Ralston, in your presentation and the auditor's presentation, you both relied on an interpretation of implied government policy, starting from 2004, and then your interpretation of an implied government policy subsequent to it. You can appreciate that members of Parliament want to be able to reflect on how government is working irrespective of who's in power and who's not in power. You're giving us, I think, kind of conflicting messages about where things are going to go. But perhaps.... You know, I'm new to the job, so—

Mr. James Ralston: May I respond?

The Chair: No. It's okay.

We'll let Mr. Allen ask a question. I'd like everybody to have an opportunity.

Mr. Kramp.

Mr. Daryl Kramp: Mr. Chair, I certainly respect your opinion on that, but three minutes there is no problem at all now and then for an interjection. But taking the full time of perhaps one of the other things.... I just offer that thought.

The Chair: Thank you.

Mr. Allen.

Mr. Malcolm Allen: Thank you, Mr. Chair.

I appreciate the complexity of audits, because I've actually worked not as an auditor, but with audits, in the sense that I have had audits done for me. I appreciate what Mr. Ralston is trying to suggest.

Clearly, those of us who are here are trying to assure the folks we've come here to represent—that is, the Canadian public—that when we collect their dollars, when we tell them those have been spent wisely on their priorities, we indeed can somehow point to something that actually says this is true. Otherwise, it just becomes another politician telling the general public that they've collected their money and saying, "Trust me, it's okay". You can rank us on a scale of trustworthy people and you'll find me somewhere not close to a firefighter.

The difficulty becomes that internal audits are somewhat magical for departments to look at, but not necessarily for us, in the sense of how we are going to then try to get through them. Because occasionally what we need to have is what the Auditor General does, which is to give us a larger picture. She does that now. But ultimately, it's too big, to be honest, in the sense that it's a macro piece when we don't necessarily want to talk to you line by line. I've done that as a municipal councillor. We're not interested in that in the sense of wanting to do that every time, but indeed we need to start looking at a more specific piece.

We've talked about departmental pieces, which aren't necessarily so small, especially when we're talking about \$22 billion in the Department of National Defence and some other areas that are large, such as the human resource development and skills training department. They're big departments with large amounts of money. They affect literally hundreds of thousands of people across this country. It seems to me that in our way of having to report, we need some assistance.

I hear your position. I guess my question to you is how you intend to make sure that I as a parliamentarian—not an auditor, not an accountant—can understand what you're trying to tell me with that audit, so that I can communicate that to the folks I represent who are asking me those questions.

Mr. James Ralston: Mr. Chair, I would argue that the audit done of the consolidated financial statements of the Government of Canada and the opinion thereon are significant pieces of assurance for taxpayers. I would hope that the Auditor General would agree.

I think we're understating and giving short change to the value of that document. We're really talking about replicating those efforts at a departmental level, not necessarily with the objective of assurances about the financial statements, but as a way to motivate attention to internal control. That's really the link that's important to me.

I think the financial statements, the numbers, are very well validated at the consolidated level. I'm just trying to address how we motivate internal control improvements. We're saying that we just think there's a way to do it that is different from what had been envisioned in the past.

•(1200)

The Chair: Mr. Young.

Mr. Terence Young (Oakville, CPC): Thank you, Mr. Chair.

I have a question for Mr. Ralston. We know that we have high standards compared to other governments worldwide. We have financial management and clean audits. We know on the other hand that Enron, when it was in business, probably had a lot of people doing a lot of financial reports and audits. They showed up looking pretty good until they found out the cupboard was bare.

So it's obviously about more than financial reporting and audits. It has to be the kind of people you hire. It has to be the quality of internal oversight. It has to be, in fact, the oversight of Parliament, I think, that's important.

So on the marginal benefit that you refer to in spending over \$300 million in auditing every department every year, I just want to be clear on what I'm saying and what you're saying. You're confident that it's not necessary to spend that much money or more to audit every department every year, because there won't be enough benefit to the public in assuring that the systems have integrity.

Mr. James Ralston: On the cost, as I think my colleague pointed out, much of that sum was for a certain amount of upfront work to bring us to a certain state. That work was being done in the departments. That work has gone on, so some amount out of that total would have been expended for those purposes by now.

I'm really focusing today on what is going to be the most effective way to continue to keep the pressure on for departments to

constantly look at their internal controls and improve them. We think the public disclosure route outlined in the policy on internal control will do that.

You also made reference to the corporate scandals. I want to point out that one of the lessons learned there was that corporations need to have active audit committees. One of the reasons why we now have a policy that requires audit committees for individual departments, with external members to bring that outside oversight, is a response to those very concerns.

The Chair: Thank you, Mr. Young.

Mr. D'Amours.

[*Translation*]

Mr. Jean-Claude D'Amours: Mr. Chair, as you asked a question similar to mine, and as I want to avoid any appearance of unfairness, I will skip my turn. That should please everybody.

Hon. Navdeep Bains: That is unbelievable!

[*English*]

The Chair: Thank you, Mr. D'Amours. It's very nice of you to support the chair every now and then.

Mr. Dreeshen, do you want to do the same thing?

Voices: Oh, oh!

Mr. Earl Dreeshen (Red Deer, CPC): I'd love to be able to do that—maybe next week.

In the report, one of the things that was spoken of was the quality of the people that you have in the department. It was spoken of as one of Canada's top employers. When we start to look at that, I think we then can perhaps assess how significant the manpower and the time are that are being spent on these audits.

There are a couple of other things I want to speak to regarding the improvement of "resource allocation and project management". That was on page 9 of the report we had. I was wondering what steps have been taken to better allocate the staff you have as far as your audit projects are concerned.

Mr. John Wiersema: Thank you, Mr. Chairman.

I believe the member is referring to a statement in our departmental performance report.

Mr. Earl Dreeshen: Yes.

•(1205)

Mr. John Wiersema: Unfortunately, I didn't bring that with me today, but I believe the statement you are referring to is in reference to efforts in the office to improve project management, or how we manage audit projects. We have been undertaking quite a number of initiatives to do that.

In terms of the specific quote you referred to, it is on the allocation of resources to projects. We have a staff scheduling system that we have been working on where we're increasingly trying to manage all the auditors in the office on an office-wide basis. We assign them to the appropriate audits based on their skills and experience, matching up the needs of the audits with the skills and experience in the office. That is working reasonably well right now.

It also enables us to identify any gaps in resourcing of audits or excess capacity staff that are under-assigned. That is overseen by a small central group in the office to make sure that we're deploying our auditors to audits in the most effective way.

Mr. Earl Dreeshen: My next question has to do with performance targets.

As I noted when we had discussions on this earlier, when we talk about being on time and on budget, one of the footnotes we have is that being on budget means that the actual hours to complete an audit did not exceed the budgeted hours by more than 15%. Then there's the discussion of that being allowed when you're taking a look at other people's books.

I just wonder if some of this allocation that you've been talking about has improved this and whether you're able to take a look at different types of performance expectations to bring the per cent down to where it's realistic or to try to bring that 15% overage down to a more realistic level.

Mr. John Wiersema: Thank you, Mr. Chairman.

It's unfortunate that the Auditor General is not here today, because she would enjoy responding to that question.

We've built in the 15% potential overrun before we consider an audit to be over budget. The reason for this is that we put the quality of our audits first. Quality is job one. We do not want staff cutting corners on audits and sacrificing quality.

On any audit, there will be unexpected events. You'll find something you didn't expect to find, or you'll have a difficult discussion with management, and those unexpected events weren't budgeted for. We want the staff to do the job properly, and we have built in that 15% potential overrun before we consider it, so that we encourage staff to not sacrifice on quality.

Our performance, I believe, is improving. We have made it a corporate priority to improve our on-budget performance. We're not exactly where we want to be. I believe our target now is 80% for all of our audits across the board. We're getting closer. We continue to strive to work toward achieving that target.

Mr. Earl Dreeshen: Thank you very much.

The Chair: Thank you, Mr. Wiersema, Mr. Ralston, and Mr. Matthews.

We had only scheduled about an hour and we are about seven minutes over. I thank you for your patience. Clearly there are other questions that we could ask and we probably will ask. I know that you're always going to be available to our call, Mr. Ralston and Mr. Matthews, and I know that Mr. Wiersema will be as well.

Thank you very much, gentlemen.

I'm going to suspend the meeting for an extra minute while our witnesses depart from the room and then we'll just carry on. Is that okay?

- _____ (Pause) _____

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- (1210)

The Chair: Colleagues, we're just quickly going to pass around now a copy of the agenda that we might have adopted earlier on. We've already dealt with number one, which was of course the items associated with the way that we spread our time around.

The second item is information that you've already received; that is for the meeting, as you'll see per the scheduled tabling on the attached agenda, for next week. On the 26th, there is confidential preview. You've already received the information.

Most of you are really practised in the art of actually going to those meetings. We'll have a brief reminder that the Auditor General's people are going to marshal people in and out. We are expected to respect the confidence until the report is tabled in the House. We don't need to remind anybody of that, but some of the staff may need to be made aware just so we don't have any unfortunate misunderstandings.

As per my indication earlier, and again as per the practice, you can have staff here. They need to be authorized. Unless they walk in with you, they need to have a letter giving your permission. They're going to be sitting in a room right up until two o'clock, okay? I know it's an uncomfortable thing to say to people, but if there are any biological breaks required by staff, they are allowed to do it...supervised, right?

Voices: Oh, oh!

The Chair: Monsieur D'Amours.

[*Translation*]

Mr. Jean-Claude D'Amours: Mr. Chair, I would just like to know if using BlackBerries and cell phones will be allowed in the room. Will they trust us about that?

Ms. Meili Faille: I can answer Mr. D'Amours' question.

[*English*]

The Chair: Madame Faille.

[*Translation*]

Ms. Meili Faille: Yes, MPs are allowed to use their BlackBerries, but their staff is not. Research people present in the room would have their computers with them, and so on, but they will not be connected to the network. Do you understand? They will not be allowed to use Internet keys.

Mr. Jean-Claude D'Amours: That answers my question. Thank you.

[*English*]

The Chair: The people who will be monitoring that will be people from the Auditor General's Office. They'll make sure that takes place. There is no infringement of—

[Translation]

Ms. Meili Faille: MPs will be the only persons authorized to leave the room and come back. It would be similar to the tabling of the budget with people from the Department of Finance.

[English]

The Chair: I don't know if there are any other questions. Those of us who were not here before needed to have those questions asked and answered.

You'll notice on your agenda that the 28th is the first meeting we'll have subsequent to the Auditor General's report. It will be in a room with television facilities, so wear your best suits—and other apparel, for those of you who are female. You'll be on television, I'm sure.

For November 2, the steering committee agreed to put this item on as a contingency. We don't anticipate that this is what we will be doing, but in the event that the committee meeting before this doesn't come up with another schedule, then we'll fall back into this. Please expect that this will be changed. That's why it says “to be confirmed”, but we wanted to make sure there was a slot already taken for that.

Having said that, I'm wondering if we can have a motion to accept the report of the subcommittee? Mr. Kramp?

Mr. Daryl Kramp: Yes.

The Chair: Thank you. Is everybody okay with that?

(Motion agreed to)

The Chair: That's great. It's accepted.

Mr. Kramp.

•(1215)

Mr. Daryl Kramp: Mr. Chair, I have one question.

Should we wish to put other items or topics on November 2, to throw a priority in there, when might we have an opportunity to do so? Would we wait until the potential steering committee after the 28th?

The Chair: Well, we have one scheduled already for the 27th.

Mr. Daryl Kramp: Okay.

The Chair: I'm not sure that we'll be able to make any decisions then. As you know, Mr. Kramp, all the offices will be getting an opportunity to list their priority reports for study. I'm not sure that it will happen on the 27th.

But if we don't, I'm going to ask the indulgence of all committee members to perhaps call for a very brief steering committee meeting, maybe after the meeting of the 28th, and that way we can give ourselves sufficient time.

Mr. Daryl Kramp: There are priorities that might come out of the report. Sure. that's fine.

The Chair: I appreciate the flexibility. Thank you.

Are there any others? No?

[Translation]

Ms. Meili Faille: That is the benefit of being on time with studies and reports.

[English]

The Chair: Right.

[Translation]

Ms. Meili Faille: Earlier, we had several reports to study. At present, we have no backlog.

[English]

The Chair: Okay.

[Translation]

Ms. Meili Faille: The committee is effective.

[English]

The Chair: Okay. So the steering committee report is adopted as presented. Thank you very much.

Now we'll go on to the second item, which is a notice of motion from Mr. Navdeep Bains.

Mr. Bains.

Hon. Navdeep Bains: Thank you very much, Chair.

I presented a notice of motion to the committee on—

I'm sorry, Mr. Kramp, but you're going have to come back for this. I know that you were going for lunch. I can be long-winded with it if you like, but essentially—

Some hon. members: Oh, oh!

An hon. member: It's not by choice—

Hon. Navdeep Bains: I'm sorry. I saw you walking away. I didn't do mean to do that intentionally.

The notice of motion was presented on Tuesday, the 19th. It's a fairly lengthy motion. I'm not sure if you want me to read it, but everyone should have a copy of it.

In general, the gist of the motion is basically asking for additional information with respect to chapter 3, “Rehabilitating the Parliament Buildings”, particularly with the West Block restoration project. It asks for certain documentation. All of that is clearly articulated in here.

I feel that this motion speaks for itself. It's fairly clear in its intent and what it wants to achieve. I hope I can get the support of other parties on this motion, because I think it's very important and very timely.

I also believe that the issue of contracts has been raised in the past as well, in meetings that took place in the previous spring with respect to this particular chapter. Now that we have new and additional information, I think it's relevant that this come to light so we can then have all the facts in order to make sure this committee is able to present a report to the House of Commons, consistent with what recent developments are—not recent developments, but what has been brought to our attention recently. All of that has been articulated in the motion, so I won't speak to it further.

The Chair: We'll open the floor to debate.

Mr. Kramp.

Mr. Daryl Kramp: Thank you, Chair.

With respect to Mr. Bains' motion, I certainly concur that we as parliamentarians have every right and responsibility to investigate each and any matter that falls before the mandate of the committee.

I would like to make a couple of points. I would hope that after these couple of points the chair would realize the intent of the member here and declare this motion out of order. I would also buttress that with another statement following this.

The reason I believe the motion is out of order for this committee is not due to the lack of purpose of investigation of any particular subject. But everything that is basically in this, that is requested, is due to the contracting activities that have taken place, whether it be in the West Block and/or other areas, and yet our mandate as a committee is to respond to the Auditor General's report.

That's our mandate. We're not the defence committee or the government operations committee. We're not the status of women committee. We are the public accounts committee and our mandate is to respond to the Auditor General's reports. Specifically, in the Auditor General's report, on "Rehabilitating the Parliament Buildings", on page 25, she says, "The audit did not examine contracting activities".

For that particular reason, I don't believe that issue, although valid it may be.... It does not belong at this committee. I think it's on the face of it, just unto itself, and I would ask the chair to.... I think this is an opportunity for a clear level of impartiality and I would ask my colleagues to also consider that same argument.

I would follow that up with my second point to basically complement my original point. I am not suggesting that it's not an issue that should be before Parliament—far from it. As such, this issue exactly, with a very, very similar motion, is before the government operations committee. It has been presented, as a matter of fact, by Madame Bourgeois from the Bloc, and it was passed at the government operations committee, which I sat on prior to this one. And that is our mandate—dealing with the current reality—whereas the public accounts committee deals primarily with the Auditor General's reports, and I just don't feel it's pertinent here.

While I certainly have no difficulty with the issue itself, the fact that it's going to be examined at another committee I really feel is duplicating...let alone that it should not be at this committee. So I would ask the chair to rule on that and I ask for the consideration from my colleagues based on those two arguments. Thank you.

● (1220)

The Chair: Madame Faille.

[*Translation*]

Ms. Meili Faille: I respect Mr. Kramp. About the report of the Auditor General, he is right about one thing: she did not look at contracts. She looked at governance as well as at new approaches for the governance of the Parliamentary precinct. I would like to raise an issue for the members of the committee. I do not know if you have all read the documents provided by the department as additional information but there are major problems relating to accountability in the Parliamentary precinct. Since this document has been tabled, I believe it is also relevant. It was referred to in the study of the Auditor General and so I think it would be relevant to have a look at those contracts.

What Mr. Banks is asking for is information. The committee regularly asks for additional information. As a matter of fact, I intended to raise the issue here. I have put several requests to the deputy minister, Mr. Guimont, who has told us here that he has no objection to providing us with the next contracts for the Parliamentary precinct, the costs and the financial models. We had said that there had been a few surprises, and the officials were supposed to send us those documents which we have not yet received. I did some checking. During the first planning meeting, I asked our researcher if we have received all the information relating to that report and he said yes. After checking, I discovered that, unfortunately, the detailed information has not yet arrived. If you look at the blues, Mr. Guimont had said that he would provide the committee with that information, and that it would be descriptive and detailed. That is the same information being asked by Mr. Banks. So, I have no problem with supporting this motion since the original request was made officially in June. The department has not met its obligation to give us that additional information.

[*English*]

The Chair: Mr. Saxton.

Mr. Andrew Saxton: Thank you, Mr. Chair.

I have only been on this committee for just under two years, unlike Mr. Kramp, who has many more years on this committee than I do. I think Madame Faille also may have many more years than I do.

In the short period of time that I've been on this committee, we have received motion requests such as this on several occasions. The previous chair has ruled that although there may be substance to the requests, and there is merit, they're simply in the wrong place.

As Mr. Kramp said, the purpose of this committee is to review reports of the Auditor General. When it comes to government operations, that clearly sits in the committee that's responsible for government operations. In this specific case, not only does this belong in government operations, it's in government operations; already this week it was requested in the government operations committee to have a motion very similar to this. So I think there's precedent set by your predecessor, Mr. Chair, that requests like this, although they may have merit, don't belong at the public accounts committee.

● (1225)

The Chair: Thank you, Mr. Saxton.

I'll go back to Mr. Bains and then Madame Faille.

Hon. Navdeep Bains: Thank you very much, Chair. I appreciate some of the comments that have been made with respect to the motion I presented.

I believe this motion is in order. It's definitely within the mandate. It does deal with relevant expenditures that took place that were identified in the Auditor General's report and from a committee meeting that took place on the 15th with respect to this chapter.

Madame Faïlle did ask at that time—I believe it was Robert Wright, who is the executive director—about the tendering and contracting process. I have a quote here from him talking about that and talking about the “fairness monitor” in his response.

This is definitely within the scope and the mandate of the discussion. No one raised any objections then; it was never an issue then. Therefore, there's the clear intent that this is well within that scope and mandate. I don't think this particular argument bodes well in this instance, so I think it's definitely within the scope, and it's a reasonable request.

The committee is the master of its own affairs, so yes, there are events taking place in other committees, but I think we have a responsibility within our mandate to look into this issue as well, regardless of what some of the other committees are working on. I think we have to keep that in mind when we make this decision.

This is consistent with a long-standing tradition all of us have had in committees with asking for documentation. I don't think this is anything extraordinary or something that's deemed to be putting the committee on a separate track. It's very consistent with the tradition of asking for documents.

I think we can essentially support this because we just want the facts to come out and this will allow the facts to come out, and then we'll determine accordingly what we need to do with this. This deals with some of the concerns that were raised by Mr. Kramp and Madame Faïlle as well in her comments in committee that were made on June 15 when she talked to Robert Wright, I think, the project executive director for Public Works and Government Services at that time.

Again, I want to do my best to address some of the concerns that were raised and indicate why this motion is relevant and is in order. Obviously I'll leave that up to you, Chair, to decide.

The Chair: Madame Faïlle.

[*Translation*]

Ms. Meili Faïlle: Mr. Bains has summarized my thinking on this matter. I believe that we are entitled to that information. In the past, I used the same argument about the report of National Defense. I insisted to have dates. Ultimately, the report we received from National Defense was very useful. This proves that it is sometimes useful to ask for more detailed information.

In this committee, we cannot question the ministers. Therefore, we have to have accountability from the officials responsible for that program. Asking for information is perfectly legitimate. The Federal Accountability Act is under our purview. Some additional information has been provided by the department, revealing the extent of problems relating to governance, decisions made and accountability. If we have enough time, I believe that our duty is to carry out this kind of study. The information we will receive will allow for a more in-depth study.

The Chair: Thank you.

Mr. Kramp.

[*English*]

Mr. Daryl Kramp: Thank you, Mr. Chair.

I've been on this committee for six years now. I started on this committee and I've been very fortunate. I don't think I've ever seen it politicized, and I'm really thankful for that, I really, really am. I would just hope that we don't go down that road, the simple reason being that we understand the nature of the politics of this issue. I think everybody understands the nature of that.

But I do feel if it were that the mandate for this committee to investigate that, then we go and do that, no holds barred. If there is guilt or innocence, or any assumptions, so be it; that would be our mandate. But I truly believe that to duplicate another committee's work, work that falls within their mandate...I just don't understand it. I don't think it's a wise use of taxpayers' money. I don't think it falls within the responsibility of this committee at this point.

Now, if a case is made that this committee should follow through in the absence of another committee's responsibility and we pass judgment on that and the chair sees fit to do that, then we would decide that at that time. But I would ask the chair's indulgence on this. I have not made and would not make any recommendation based on simply a benefit to a party or a government.

I'm not trying to suggest that I'm holier than thou, far from it, but what I do suggest is that there's a difference between doing our job here as a committee responsibly and working for the taxpayers of Canada effectively within a process that we all have come to respect. If we don't respect our process that we have here, then we just start to denigrate, into another squabbling committee, and I would hate to see us go down that route.

That's why, Mr. Chair, I would ask for a ruling in favour of my argument. We accept whatever the chair's ruling is, maybe not gracefully, and maybe happily, but of course, that's my honest feeling from my heart and the way I believe things should be. Thank you.

•(1230)

The Chair: Mr. Young.

Mr. Terence Young: Thank you, Chair.

I'm looking at Standing Order 108, which states that:

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....

I think this standing order was written to provide reasonable limits on what the committee can do and what it can't do, but also to direct the committee to what is important.

I have a concern about what I heard in the House yesterday in the form of questions—of course, nobody can be sued for anything they say in committee or sued for anything they say in the House—which amounted to a smear of one of my constituents, who is a person of the highest integrity, someone I've known for many years.

I'm concerned about continued smear and I'm concerned about a witch hunt designed to feed the media thirst for stories. This motion asks for the names of government employees who select winning bids and the names of persons, agents or lobbyists who've made representations or advocated for the contracts. Lobbyists are registered and they have to report, by the fifteenth day of the next month, every meeting they have with any designated public office holder.

I'm really concerned about feeding a witch hunt that will put this committee and Parliament in a poor light, a bad light. I think the Standing Orders were written to direct the committee. This is off and away from the Standing Orders and it's out of order.

The Chair: Thank you, Mr. Young.

Mr. Shipley was next.

I'll go to Madame Faille and wait for Mr. Shipley to come back.

[*Translation*]

Ms. Meili Faille: I insist on the fact that we are entitled to ask for documents in order to complete our work. After that, we will decide if we want to do a study or not.

In answer to Mr. Young, I would say, about looking at the problems that members of the committee might find, that we could meet in camera if there is a concern. After we receive the information, we will be able to decide on our course of action. We are perfectly entitled to ask for information. As a matter of fact, I put a request on June 15 to Mr. Guimond and Mr. Wright and both agreed with providing us with the relevant information. This is very significant.

If this motion did not exist, I would ask the committee to demand that Public Works meet the commitments it made to the committee on June 15. I believe that the motion only confirms that the committee needs that information for its study.

I understand the concerns that have been expressed but the department has told us that it will provide that information. Therefore, I do not understand why there is even a debate on this. It will be up to you to decide about the point raised by Mr. Kramp. However, I believe that we have the right to ask for those documents, especially since the department has committed to provide them on June 15. It is there, in black and white. Even if the motion did not exist, the department would have to comply with that request.

• (1235)

The Chair: Thank you.

Mr. Shipley.

[*English*]

Mr. Bev Shipley: I'll just follow up. Most of it has been said. I think we'll just need to get to the vote likely after your decision, if that is how it works.

On June 15, these issues that we're talking about now were not in front of us. I know that we can ask for information. We are a committee; we can make decisions. I think the clear part is what we're entitled to be investigating and looking at. I know the comment was made that we always have time, and I think we do, if we were not the only ones doing it.

I'm not sure why we're interested and I don't think we should be interested in duplicating and having the same documents come before this committee that are going before the government operations committee. If at the end of this something needs to come before this committee, then I agree. I think it has to be looked at. The air has to be cleared on this whole subject. I don't agree that we duplicate the process. I don't agree that this is actually our mandate at this time as clearly set out in Standing Order 108.

I'll leave it at that.

The Chair: Mr. Saxton is next, and then Monsieur D'Amours after him, and then Madame Faille.

Mr. Andrew Saxton: Thank you, Mr. Chair.

I think we are potentially going down a slippery slope with this request. Should it be allowed to proceed, not only would it contradict decisions made by your predecessor while sitting in that chair, it would also set an unfortunate new precedent: that we are going to be examining things that are not part of our mandate as a public accounts committee.

We have a lot of work ahead of us already. We need to stay on track so that we can get through the work that is clearly in the mandate of the public accounts committee. As has been stated earlier, we do not believe that this motion addresses work that is before the committee or should be before the committee, certainly not at this time, and it is already being addressed by another committee as we speak.

The Chair: Thank you, Mr. Saxton.

Mr. D'Amours.

[*Translation*]

Mr. Jean-Claude D'Amours: Thank you, Mr. Chair.

I fail to see why we should not receive that information. It would seem that MPs on the government side are trying to guess what kind of report might be submitted to the committee instead of just trying to receive the information. When we have the information, we will be able to see what course of action we want to follow. However, your position is that we should not receive the information because another committee will deal with the matter. Who knows? This might be a follow-up to the report of the Auditor General on the rehabilitation of the Parliament buildings. Mr. Kramp has said that some issues were not covered in the report of the Auditor General. He read part of it here. However, we do not know if there might not be some relevant information allowing us to establish a link.

Allowing the committee to receive the information is far from being inappropriate. If you listened to my statements in front of the witnesses, you know that I always said that we needed to receive the information to determine our future course of action. Otherwise, we will never be able to determine officially and clearly what we should do. Therefore, I believe it is quite appropriate for Mr. Bains to demand that information.

• (1240)

[*English*]

The Chair: Okay.

Madame Faille, I think you wanted to comment.

[*Translation*]

Ms. Meili Faille: I said earlier that the department has accepted to provide that information to the committee. Nothing could be clearer. The motion only specifies how we want the department to provide the information that we are entitled to. I do not think there is anything to add to that. I believe that we are ready for the question. Do we have to vote on the motion?

[*English*]

The Chair: I have Mr. Dreeshen and one final comment from Mr. Kramp. Mr. Allen, by silence, has already consented to everybody else.

Mr. Dreeshen.

Mr. Earl Dreeshen: Thank you very much. I have just a couple of points, perhaps to Madame Faille's question.

The June 15 request for information was not specifically for this information. I would be happy to see just what type of response is going to come from the department. Maybe it is up to someone to be asking when one can expect that information to come, because it was requested and done in the proper manner.

The other aspect of it is saying that this material be delivered to the committee within five sitting days. I am trying to get my head around the practicality of that part of it. This is really what I am looking at right now. I don't know how long it might take to even get what was asked for from June 15.

Ms. Meili Faille: They already have had four months to provide us with the information, I think.

Mr. Earl Dreeshen: The information that you had asked for, yes, but this, I believe, goes to much greater detail and then you're asking for the same sort of thing. That's my suggestion.

The Chair: Mr. Kramp.

Mr. Daryl Kramp: Chair, the only other similar situation that I can recall that deals with an issue like this, where a topic is potentially before two committees.... I served on government operations and public accounts committees. The issue went back to the contracting out of real estate, sales promotions, and everything like that. This issue came before both the government operations and public accounts committees, and it was dealt with at both committees, but not at the same time. It was dealt with at committee subsequent to an investigation by the government operations committee.

After that, the Auditor General went in, did a more thorough investigation, and reported the findings of that investigation. That report was made public. At that point, the public accounts committee then deemed it to be worthy of further investigation, and it came before us at public accounts.

For us to move forward with the government operations committee doing this and us doing it at the same time.... I would like you to explain to the taxpayer why we were simply doubling up and trying to get bang for the buck on that. To me, it just doesn't make any sense. Time and place: if the time is right and the place is right, then by all means let's do it.

The Chair: You have the last word, Mr. Bains.

Hon. Navdeep Bains: Very quickly, Chair, nowhere did I indicate here in the motion—and I'm taking a double look and a triple look—for some sort of investigation or any additional work. It's just a request for information. That's all it is for now. I'm not prejudging what the committee will decide going forward, but that has not been included in the motion, so I don't think that should be part of the consideration for the point of order.

The Chair: Okay.

I want to thank all committee members not only for their intervention, but for taking the opportunity to give me—what do you call it?—a baptism by fire when making a decision that's going to keep everybody happy.

I want to tell you, colleagues, that I'd asked the clerk to review some information for me, to provide me with the Standing Orders not only for this committee but also for other committees. I wanted to look at and spend some time reading minutes, including some of the requests by Madame Faille. I wanted to make sure that I had as firm a grip on this issue as I could. I wanted to take a look as well at the request of the motion.

So after having done that, I did see, of course, as some colleagues have pointed out, that Standing Order 108(3)—I think Mr. Young read it out for everybody and he even emphasized the part that I circled—says that “Public Accounts shall include, among other matters”, so it doesn't exclude any other studies, but it does try to direct the public accounts committee in a particular direction.

To mitigate that, I went to the mandate for other standing committees, and in particular government operations and estimates, etc. Part of their mandate is of course to review and report on the effectiveness of management operations, together with operational expenditures and plans of central departments and agencies. Given that some members have pointed out that this, too, is a committee that I gather might be studying this particular issue, I noted that Public Works is neither a central department nor an agency. Clearly, that particular committee has taken a particular tack that's not necessarily the one that we would take, but it's not one that's constrained by the Standing Orders for them either.

I appreciated especially the interventions of all members, including Mr. Allen; I watched him on occasion to see what his responses were. Much of the discussion has been on the substance of what to do and some of it has been on the process and procedures. I was almost persuaded by the argument that says everybody should try to get along. I looked for a point where people might not be getting along, and I asked myself, as the presentations were coming forward, two things.

First of all, is this information something new that's being asked? Yesterday—I'll share this with colleagues who weren't at the steering committee—we raised at the steering committee the issue of one particular department that for years down the road asked to be given more time because they were still studying the feasibility of actually responding to a recommendation by this committee.

I tried to listen to where everybody was going here. I don't think there was a discussion about what to do with the information if and when we got it, so I see this as simply a request for information that the committee can digest, and then, through its steering committee or in committee of the whole, make a decision as to what to do with it.

•(1245)

Because I am persuaded more that this is a question of process, whereby this committee can ask for information and ought to take whatever information it needs for its studies, if and when it conducts them, because it is information that has been referred to in the past, and because it does not ask us to engage in a study, and as well, because this does not infringe upon the rights of other committees to do whatever they will because we're not engaging in a study, I think this motion is in order.

Mr. Daryl Kramp: Can we ask for a vote on the motion, please, Chair?

The Chair: Well, we have two things—

Hon. Navdeep Bains: That makes sense to me.

The Chair: If there's no further debate, we'll go directly to a vote on the motion.

Mr. Andrew Saxton: Can we have a recorded vote?

The Chair: Of course. The clerk will conduct the vote.

I see that there's a tie. Let me thank all committee members for giving me two opportunities during the course of the same session to find myself in what they call a pickle.

Having made the decision that the motion is in order, and having given committee members an opportunity to vote on the motion, I want to thank committee members for not challenging my decision. I'm going to vote for the motion.

(Motion agreed to: yeas 6; nays 5)

•(1250)

Mr. Terence Young: Mr. Chair, on a point of order, I wonder if it would be helpful to have the record show that the vote broke down exactly on coalition versus government lines.

The Chair: Well, Mr. Young, I think what happened is that all members were asked to vote, and each one of them did it on a recorded basis. I don't think they identified themselves according to party lines or to some new party that is a figment of somebody's imagination.

Mr. Saxton.

Mr. Andrew Saxton: Since the motion has been voted on and passed, with you casting the deciding vote, I would ask that consideration be given to the timeframe. It requests five days, and I think that is very short and perhaps not reasonable enough. I would ask that you consider having that extended.

The Chair: That's very reasonable of you, Mr. Saxton. We'll go through the process of putting the request in, keeping in mind that

one does not want to be unreasonable. I think that's what I heard all around the table. I don't know whether Mr. Bains wants to do something.

We'll keep that in mind. I think we all want to get the information as quickly as we can. Your point is well taken. Thank you.

Hon. Navdeep Bains: Mr. Chair, you made my point, and I appreciate that. We've set a timeline, but we also want to be reasonable. We'll see what response we get from the departments. They should have this information. I believe that it should not be a problem. I think five days is a reasonable request, but if there is any concern, please raise it during the steering committee and we'll deal with it accordingly.

The Chair: Just to help out Mr. Saxton and other members around the table who have asked about whether this is a tight schedule, the clerk has advised me, and quite rightly so, that the department may wish to have an interpretation of when the clock starts ticking and whether we would do it the way the House does it. I guess the answer is yes, we would. So in the spirit of being very reasonable, the clock wouldn't start ticking today. It would start ticking tomorrow, so—

Mr. Andrew Saxton: Tomorrow being Friday—

The Chair: No, no, Mr. Saxton. I guess what we'd do is say that you're not getting it today because we sent it today. You'll get it and we'd start it tomorrow because you'd receive it tomorrow.

That effectively gives them a little bit more time because of sitting days. It gives them a little bit more time than the five days during the week, because we won't be here to receive it on the 29th, okay? So we'll start off with that kind of indication of flexibility, and we're off the following week.

Mr. Kramp.

Mr. Daryl Kramp: I'd like to make one statement before we go, Chair.

With all respect to my honourable colleagues—and I do respect all of you—I think we can take our business plan now, our timetable, our workload, our commitments that we've made, and the studies we've evaluated and throw them out the door, because, regretfully, I do believe this committee is now going to break its tradition after six years and become just another partisan tool. I'm really very, very disturbed by that. I believe it; otherwise, I wouldn't say it. All I ask is for you to prove me wrong, please.

•(1255)

The Chair: I'm sorry you have that disposition, but on a happier note, we'll all see each other on Tuesday.

Thank you very much.

The meeting is adjourned.

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