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Chair

The Honourable Kevin Sorenson

Standing Committee on Public Accounts

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• (1615)

[English]

The Chair (Hon. Kevin Sorenson (Battle River—Crowfoot, CPC)): Good afternoon, everyone. This is meeting number 59 of the Standing Committee on Public Accounts, Wednesday, May 17, 2017.

I remind everyone that we are televised today. I will also mention that because we have been interrupted with two votes already, we are approximately 45 minutes behind, so we're going to adjust somewhat the time periods in the questioning and cut those back, but everyone will still get a chance. We can perhaps see what happens at "quittin' time" too, and whether we want to stretch it out a little longer, but we're scheduled to go until 5:30.

Today we are beginning our consideration of the spring 2017 reports of the Auditor General of Canada.

Our witnesses are from the Office of the Auditor General of Canada. We welcome Mr. Michael Ferguson, the Auditor General of Canada, and his team of professionals. He has with him here today Joanne Butler, principal; Richard Domingue, principal; Andrew Hayes, principal; and Nicholas Swales, principal. They are all part of his team and are prepared to answer questions from our members.

I would invite the Auditor General at this time to proceed with an opening statement before we proceed to the rounds of questioning.

Mr. Ferguson, go ahead, please.

Mr. Michael Ferguson (Auditor General of Canada, Office of the Auditor General): Thank you.

Mr. Chair, I am pleased to present my spring 2017 reports, which were tabled in the House of Commons yesterday. I am accompanied by Richard Domingue, Nicholas Swales, Joanne Butler, and Andrew Hayes.

In the past, I have said that departments need to understand the way people interact with their programs as a way to improve their services to people. With this series of audits, I see a very clear theme that how government programs are described on paper is often different from how the departments put those programs into practice, and that matters to people.

Let's start with our audit that focused on whether Finance Canada, Global Affairs Canada, and the Canada Border Services Agency carried out their roles to collect customs duties on the many goods imported into Canada each year. In 2015-16, federal government

revenue from those duties was more than \$5 billion. We found that the Canada Border Services Agency and Global Affairs Canada did not adequately control the entry of certain goods, such as dairy products, chicken, beef, and eggs. As a result, some goods were imported without appropriate permits. Had these goods been properly controlled at the border, \$168 million in duties in would have been assessed on them.

We also examined the \$20 minimum value for customs duties on imports by mail or courier. This amount has not changed since 1992, but the volume of incoming parcels has increased significantly. The agency did not have the staff to inspect them all. This means that duties were not assessed in all cases where they should have been. Overall, in our view, the way Canada assesses customs duties and controls goods coming into the country is complex and difficult to administer, which means there is a different system on paper than in practice.

In another audit, we looked at what the Canada Border Services Agency and Immigration, Refugees and Citizenship Canada did to manage the risk of their staff being corrupted. We concluded that while the agency and the department recognized that their employees could be vulnerable, they need to better train their staff and use the information they already have to identify potentially inappropriate actions. For example, we were able to use the agency's information to estimate that over the course of a year, border services officers did not collect the information they were supposed to collect on the people who entered Canada in some 300,000 vehicles. We found that Immigration, Refugees and Citizenship Canada appropriately processed visas at Canada's overseas missions. However, Global Affairs Canada should make sure that all locally hired staff have completed their mandatory ethics training.

[Translation]

Let's turn now to the temporary foreign worker program, where there has been some progress, but where differences remain between what's done in practice and how the program is described on paper.

This program is meant to help employers fill job vacancies when qualified Canadians aren't available. Employment and Social Development Canada is supposed to make sure the program is used only to respond to real labour shortages.

Overall, the reforms that the department introduced in 2014 have helped to reduce the number of temporary foreign workers needed in Canada. However, those reforms fell short of ensuring that employers hired temporary foreign workers only as a last resort.

In many cases, the department just took the word of employers that they couldn't find Canadian staff. Again, the department didn't use its own information, such as employment insurance data, to determine whether Canadians could fill the jobs. We saw indications that unemployed, experienced Canadians may have been available to work at fish plants, but temporary foreign workers were hired instead.

Let's turn now to our audit of mental health support in the Royal Canadian Mounted Police. In May 2014, the RCMP was one of the first federal organizations to roll out a mental health strategy. It was meant to contribute to a psychologically healthy and safe workplace, and to better support employees.

We found that the RCMP's implementation of its strategy fell short of meeting members' mental health needs. The RCMP didn't allocate enough resources to implement the strategy. Sixteen percent of members waited too long to access the services they needed. In a few cases, members waited more than two years. This strategy is important for the RCMP, for Canadians, and for the government as a whole. It must succeed. The RCMP must fix the problems we identified and ensure the successful implementation of its mental health strategy.

In another audit, we looked at civil aviation infrastructure in Canada's north, where air travel is the only year-round way for many remote communities to connect to the rest of the country.

In our view, Transport Canada wasn't actively engaged in dealing with known infrastructure challenges at remote northern airports.

The challenges include insufficient runway lighting and navigational aids. Given that windows to land and take off are restricted in the north, such gaps can make a critical difference, for example in a medical emergency.

In another audit, we looked at how the Canadian Food Inspection Agency, Global Affairs Canada, Health Canada, Indigenous and Northern Affairs Canada, and Public Services and Procurement Canada managed their risk of fraud.

We saw good practices in each organization. Some conducted fraud risk assessments or properly justified their contract amendments or use of sole-source contracts. However, no single organization covered all the basics of fraud risk management.

We're concerned about the fact that certain organizations hadn't implemented controls to manage the risk of internal fraud. For example, few employees had received mandatory training on values and ethics, and cases of potential conflict of interest took too long to resolve.

● (1625)

[English]

In another audit, our goal was to examine Canada's progress on its 2009 commitment to phase out inefficient fossil fuel subsidies. We found that Finance Canada still had not defined what an inefficient fossil fuel subsidy was, nor could the department tell us how many inefficient fossil fuel subsidies there could be. We asked Finance Canada to provide us with its analyses of the social, economic, and environmental aspects of these subsidies. The department did not

give us that information. Therefore, I cannot give Parliament or Canadians assurance about Finance Canada's work on this file.

As a result of this, we provided, with our spring reports, a message from the Auditor General that describes the trouble we had accessing certain information that we needed to complete our audits. Overall, I am very concerned that Finance Canada did not give us all the information we needed to do our work. Hopefully, the recently issued order in council signals that the government is willing to work with us to ensure that we do not encounter similar problems in the future.

Our spring reports to Parliament also include our audits on three crown corporations, the Canadian Museum of Nature, Defence Construction Canada, and the Freshwater Fish marketing corporation. Overall, we found that both the Canadian Museum of Nature and Defence Construction Canada managed their operations well. However, in the case of Freshwater Fish marketing corporation, we found problems in board oversight, at the management level, and in day-to-day operations that were so extensive that the corporation is at a high risk of not meeting its mandate. Fundamentally, we would expect a crown corporation to do much better, and there is room for significant improvement at the Freshwater Fish marketing corporation.

[Translation]

Lastly, I'm pleased to introduce a new product that we released. It's not an audit, but a commentary on our audits of the financial statements of federal organizations. These audits account for almost half our workload.

Financial audits provide parliamentarians with useful information for overseeing government organizations that spend taxpayer dollars to serve Canadians.

The federal public sector produces hundreds of complex financial reports each year. We developed this new product to help parliamentarians understand and navigate the mass of financial information produced by individual organizations and by the government as a whole.

To close, I want to go back to the theme that weaves many of these audits together.

Departments must make sure that they implement their programs in the way the programs were designed and communicated to Canadians. The programs won't produce their intended results if the departments fail to put into practice what they said they were going to deliver.

Furthermore, we still see examples where departments didn't use their own data to help them understand and improve their results.

So, while many of the issues we've raised in these audits are concerning, I think many of them can be fixed, and fixing them will lead to better results.

Mr. Chair, that concludes my opening statement. I'll be happy to answer your questions.

Thank you.
[English]

The Chair: Thank you very much, sir, and we want to thank your team, as well, for the spring report.

We'll move into the first round of questioning, and we're going to try to hold them to five minutes.

We'll go to Mr. Harvey, please, for the first five minutes.

• (1630)

Mr. T.J. Harvey (Tobique—Mactaquac, Lib.): Thank you all for being here today, especially you, Mr. Ferguson.

I just want to touch quickly on your audit on the temporary foreign worker program. I'm reading through the recommendations here around how the department is rolling out that program as opposed to what you feel the policy is.

In the past I've been very critical of the program from the standpoint of somebody who's accessed the program. You referenced geographical data around unemployment levels and other available workforce data, but from my experience, I sometimes question—I have questioned—the accuracy of that data in terms of the delivery of the program. Just because unemployment trends may signal one thing, it does not necessarily mean that all those people are ready, willing, and able to go to work in any type of job.

I just want to get your thoughts around what you feel the biggest challenges in the program are. Do you feel part of it is a case of there not being enough ears to the ground in terms of what's going on in different jurisdictions? Would the program be better developed in the future to take into account more regional differences and differences between industries?

Mr. Michael Ferguson: Certainly, we did say in the report, for example in paragraph 5.98, that we found the department did not know whether the program was having unintended consequences such as suppressing wages, allowing businesses to rely on foreign workers instead of hiring Canadians, or discouraging capital investment and innovation. That's one place where we said that the department needed to be doing a better job of actually understanding what the impact of the program was.

We also identified that the department was not using all of the information that it had available in order to assess whether there really were labour market shortages.

We also pointed out, in paragraph 5.59—and I think this is going to be something that will be interesting to keep an eye on—that in 2014, the Department of Employment and Social Development and Statistics Canada started developing a survey to collect information on job vacancies and wages. The department expected the survey to provide it with information that it could use to assess labour markets when considering applications to the program. They're spending quite a bit of money on this; at the time of the audit, it was estimated

to be \$14 million a year to identify that type of information. Hopefully, they will be able to use that information to get a better sense of where there may be those labour market shortages.

Mr. T.J. Harvey: My comments, of course, are my own. They're just reflective of the experience that I had with that program within private industry, in the processing industry. The company that I worked with previously had around 120 employees, of whom 15 were temporary foreign workers. The reason we had 15 temporary foreign workers is that I had put out a call for 20 vacancies, and we followed the labour market impact assessment rules. We were doing that advertising not to access the program, but to get local labour. At the end of our collection period, we had 157 resumé for 20 jobs, all from within the catchment area. But when I called each of those people to come for an interview, fewer than 50% of them were willing to come for an interview. Under the last round of changes to the program, if people were within an hour's drive, they had to apply for the job regardless of whether they had the intention of filling it. But a person's not going to travel for an hour for a \$12- or \$14-an-hour job, which these happened to be. They were labour jobs in a production environment. Of those people I called in for an interview, I think there were 57 who accepted and came in. Of those, we brought 17 back for a second interview with my superior, and we ended up hiring five. I filled the other 15 with temporary foreign workers, because there just wasn't the labour pool there to support the jobs.

If I had looked at just the raw data, it would have indicated that there was more than enough labour in the area to fill those vacancies. The question was whether or not all of the people who qualified to do that job were willing to do it.

• (1635)

The Chair: Thank you, Mr. Harvey.

I don't know if there's a comment there. That wasn't really a question, but it was a good observation.

We'll go now to Mr. McColeman.

Mr. Phil McColeman (Brantford—Brant, CPC): Thank you, Mr. Chair, and thank you, Mr. Ferguson and your staff for being here today and for your work on these reports.

I'd like to focus on “Report 3—Preventing Corruption in Immigration and Border Services”, the third chapter.

Is there any evidence, either anecdotally or found through the auditing process, of actual cases of fraudulent behaviour or corruption in the Canada Border Services Agency or the immigration department?

Mr. Michael Ferguson: In the course of the audit, we didn't identify any specific cases of corruption. We identified a number of instances where the controls were not applied in the way they should have been applied.

Of course, I am aware of some situations that have been in the media over the last couple of months, where there have been some accusations against officers of the Canada Border Services Agency. Not all of them were working at the border; two were working at Pearson airport. So some of these cases have been reported in the media.

We didn't identify, in the course of the audit, any specific instances of people not following their controls because of corruption, but we did find instances where the controls weren't followed as they should have been.

Mr. Phil McColeman: What would we expect fraud and corruption to look like in these agencies?

Mr. Michael Ferguson: I guess, at the end of the day, if a member of one of these organizations were involved in corrupt activity, it could mean this person was aiding somebody to get either people or goods into the country illegally.

Mr. Phil McColeman: I'd like to move on to one of your special reports. It's the one where you did a special examination of the crown corporation Freshwater Fish marketing corporation. Obviously, it is a disturbing report, pretty much seeing everything falling apart at every level of that particular corporation.

Is it fair to ask you whether this corporation, whatever the good intentions might have been when it was started...Should such an examination be relevant today? Should the government even be in this business of freshwater fish marketing?

Mr. Michael Ferguson: Whether this type of an organization should exist or not is a policy decision of the government. What we found was that we would have certainly expected that a crown corporation would be operating much better than Freshwater Fish was doing.

Freshwater Fish was established in 1969. Since then, there have been a number of changes to the environment it works in. In the past, it was able to buy all of the fish products produced in Manitoba, Saskatchewan, and the Northwest Territories. Saskatchewan is no longer a part of that; now they have to have specific agreements with fishers. Manitoba has signalled its intent to withdraw as well. Their working environment is very different.

I think a consideration of the environment the corporation works in is something that should be done. In fact, part of the problem we found in that special examination was that the corporation hadn't updated its strategic plan since, I think, 2011. They hadn't updated their risks since, I believe, 2014. Just from an organizational point of view, they weren't doing enough to understand the changes in the environment they were working in or the risks they were facing. I think some sort of an assessment of the environment the organization is working in would certainly be something that should be done.

• (1640)

The Chair: Thank you very much.

We'll now move to Mr. Christopherson.

Mr. David Christopherson (Hamilton Centre, NDP): Thank you very much, Auditor General, and your team.

I'd like to focus, if I may, on your special message to us. This doesn't happen very often, thank goodness. I've only seen it once or

twice in my 12 or 13 years here. I want to set it up by reading the opening paragraph. Keep in mind that this is the process by which the Auditor General brings problems. If there are problems at all in terms of his work, this is how it's done. It's a message to us, and then it's in our lap.

Chair, the opening paragraph of this message is as follows:

I have prepared this message to inform the House of Commons—as subsection 7 (1)(b) of the Auditor General Act instructs me to do—that we did not receive all the information we needed for two of the audits we presented as part of the spring 2017 reports of the Auditor General to the Parliament of Canada.

Further on, it says:

In both cases, Finance Canada confirmed the existence of the information we requested. However, as the Department considered this information to be confidential to Cabinet, it determined that it could not provide the information to our auditors.

We understand clearly that there are certain things that are exempt from your reach. That's cabinet confidentiality, where there's advice to ministers, recommendations to the government, and anything pertaining to the debate that takes place. That's confidential, and it should remain so. However, all the information—analysis, reports, any kinds of submissions that feed into that recommendation—is all fair game, because it's just analysis. Oftentimes what the Auditor General needs to do is to confirm that it was done, which is the case here.

As I understand this, and it gets a little complicated, you, Auditor General, were denied the information initially, and—my words—the current government was brought kicking and screaming, to the point where they finally passed an order in council that released the information as far back as the beginning of this government.

Number one, a severe crack on the wrist for having to be forced to do what they should have done by law, but an acknowledgement that they did do the right thing at the end of the day and that the immediate problem is solved.

However, Chair, we still have two problems, as I see it. One is that there's more information needed. This audit is not concluded. It remains unfinished business because the Auditor General could not get the information.

The government, again kicking and screaming, has brought us as far back as when they took power. We don't have that information going farther back, and apparently it's the Clerk of the Privy Council or someone in a senior bureaucratic position who has the responsibility to protect the things that need to be kept confidential from previous governments. We have sorted it out with the current government, but not with the previous.

I'll ask, but I don't think you yet have a definitive legal answer for us. We may end up calling in the parliamentary law clerk. As far as I'm concerned, the right of Parliament to demand papers, documents, and persons is absolute. It seems to me that if Parliament says we want that document, there's a way to get it, especially since it's not captured by cabinet confidentiality.

We need to find a way to force that document into the light of day, as the law commands that it should. However, we also need to be riding shotgun and putting pressure on the Privy Council to live up to their word to not just do the order in council change—I don't have time to get into the details—but the other thing the Auditor General wants going forward is based on a first principles approach. It's not every document listed as it comes along, but rather a set of principles that says these are the types of documents you can access. That will remove a lot of this.

I didn't leave a lot of time, but are there any thoughts that you have on that, Auditor General, especially correcting me if I have any of my understandings wrong?

• (1645)

The Chair: Go ahead.

I will give you extra time, but there won't be supplementary questions while he answers.

Go ahead, sir.

Mr. David Christopherson: Thank you.

Mr. Michael Ferguson: Generally, I think the way that you've characterized a lot of it is right, from a factual point of view at least.

What we now have is an order in council that would allow us to get access to the budget documents that we asked for after November 2015. What we were looking for was analysis and some of that analysis would have been done before November 2015. That order in council would not cover that, as you said.

Even getting access to the analysis that was done after November 2015—which the order in council would give us the right to do, but which we have not yet asked for, so we haven't received any of that information—wouldn't allow us to come back and tell you whether, throughout the course of all of these tax measures, Finance Canada did all of the analysis that they should have done. I think it's important to remember that.

As I said in my opening statement, I consider the most recent order in council to be a good step and hopefully it shows the willingness on the part of the government to continue to work with us to find a lasting solution, but the order in council isn't sufficient. It isn't going to solve the problem, in the long term, because again, it is the same type of approach to fixing the problem as we've seen before and those types of solutions tend to work for a while, but then another problem crops up.

We need to get to a better solution. Hopefully, the order in council is a signal from the government that we will be able to work with them to get to that long-lasting solution.

The Chair: Thank you very much, both for the question and the observation.

We'll now move to Mr. Lefebvre.

[*Translation*]

Mr. Paul Lefebvre (Sudbury, Lib.): Thank you, Mr. Chair.

Thank you, Mr. Ferguson, for appearing before us to discuss these very important reports.

My question concerns report 3, entitled "Preventing Corruption in Immigration and Border Services". You established a sample over a 12-month period. You then estimated that, out of 19 million vehicles, about 300,000 entered Canada without being inspected. Can you explain how you reached this figure and tell us what type of inspection the report talks about?

I often cross the border, and I'm always asked to stop and show my passport. That's why I have trouble understanding how we can enter Canada without being inspected.

I also want to know what sampling method you used.

Mr. Michael Ferguson: I'll start answering, and then I'll ask Mr. Swales to add a few details.

I want to specify that it wasn't a sampling method, initially. We reviewed the information regarding 19 million vehicles, and we identified issues in 500,000 cases. We selected a sample from these cases. We first analyzed the entire population, and the sample then helped us determine that the issue concerned 300,000 vehicles.

Mr. Swales may be able to provide a few more details.

Mr. Nicholas Swales (Principal, Office of the Auditor General): Thank you, Mr. Chair.

The inspection process that is followed when people arrive by vehicle consists of two steps: the officer must ask them certain questions, collect their identification documents and enter the information into a computer system.

Each time that process takes place, the computer system takes note of it. We have checked whether, every time a vehicle arrived, that process left a trail in the electronic system as it should have. In our sample, even in the 500,000 cases, we noted that not all the necessary steps appeared in the computer system.

• (1650)

Mr. Paul Lefebvre: Thank you very much.

I think it would be very worthwhile to come back to this during our consideration of that report.

I would now like to put a question to you about aviation in northern Canada.

You studied 117 airports, right?

Mr. Michael Ferguson: I think it was 119 airports.

Mr. Paul Lefebvre: In item 6.9, it says that 117 airports were considered.

I would like to know how many of those 117 airports are located in predominantly aboriginal communities.

Mr. Michael Ferguson: I don't have the exact figure, but I know that is the case for most of them.

Mr. Paul Lefebvre: Are those airports entirely under Transport Canada's responsibility?

Mr. Michael Ferguson: Yes.

Mr. Paul Lefebvre: Once again, it would be worthwhile to continue on this topic during our consideration of those reports.

I am finished, thank you.

[English]

The Chair: Thank you very much, Mr. Lefebvre.

We'll now move over to Mr. Jeneroux, please, for five minutes.

Mr. Matt Jeneroux (Edmonton Riverbend, CPC): Thank you, Auditor, and your team for doing all this great work for us and for Canadians.

I want to pick up on the line of questioning that my colleague Mr. Harvey had started around the temporary foreign worker program, particularly when it comes to unemployed skilled workers in my province of Alberta. Your findings were certainly of concern to me. I have it here, in fact, that you found in 40% of the cases, that program officers did not sufficiently question employers on whether they had made reasonable efforts to hire or train Canadians.

Given that in 2015, the temporary foreign worker program hired 90,211 temporary foreign workers, are you essentially saying that in your assessment there are 36,084 jobs that were given to temporary foreign workers that could have gone to Canadians first?

Mr. Michael Ferguson: The types of problems we found tended to be more focused in certain types of industries. We wouldn't be able to extrapolate that exactly the way you extrapolated it, because the problems we found tended to be clustered in certain types of industries, particularly the hiring of caregivers and people in fish-processing plants. There would have been some other cases, but they would have been more on an individual point.... Most of the issues had the tendency to be clustered so you couldn't just do a straight extrapolation of the 40%.

Mr. Matt Jeneroux: Did you find clear examples of employers who were abusing the program, whether in those industries or others?

Mr. Michael Ferguson: We found that when you looked at the application that was presented by the potential employer, the application contained information that we felt the department should have questioned before they approved the hiring of a temporary foreign worker.

For example, we talk about the fact that there were Canadians who were laid off from fish plants. We looked at about 500 records of employment of Canadians being laid off from fish plants, and 80% of those had claimed EI during the period of time when those fish plants were hiring temporary foreign workers. That should have been an indication to the department that perhaps there were Canadians available who had worked in that industry, who had experience in it, and who were collecting employment insurance at the same time that temporary foreign workers were being hired.

Similarly, we indicate a particular example that showed up in our sample of an employer who applied to hire a caregiver and said that they needed to hire a temporary foreign worker because they were looking for someone who was trustworthy and had the ability to work without supervision. The department didn't question that application and say that there were Canadians available who would fit that description. The issue we had was that the department wasn't challenging some of the requests, to make sure there truly was a labour shortage and that there were no Canadians available to fill those jobs.

● (1655)

Mr. Matt Jeneroux: To be clear on the scope of your audit, did you speak directly to any employers throughout the audit?

Mr. Michael Ferguson: I don't believe we spoke to any employers. If I'm not right on that, I will provide a correction. I don't think we spoke directly to employers, but I'll check that.

Mr. Matt Jeneroux: Okay.

In the 30 seconds I have left, do you have any examples similar to the caregivers or the fisheries, with a more regional breakdown, perhaps, within the Alberta oil and gas sector?

Mr. Michael Ferguson: No, I don't have any of those examples.

Mr. Matt Jeneroux: All right. Thank you.

The Chair: We'll now move to Mr. Arya, please, for five minutes.

Mr. Chandra Arya (Nepean, Lib.): Thank you, Mr. Ferguson.

Mr. Christopherson made a very long statement. If I recall correctly, he said that all of the analysis and reports that go into the preparation of documents that are covered under cabinet confidentiality are "fair game", and should be made accessible.

Is that correct?

Mr. Michael Ferguson: Our position is that according to the Auditor General Act, we have the right to access any information we need to do our work. That's clear in the Auditor General Act.

We acknowledge that we don't need access to the cabinet confidence information, the discussions in cabinet, the recommendations to cabinet. We certainly feel, and our position is, that with regard to any of the analysis that's been done by civil servants, we should be getting access to that information.

Mr. Chandra Arya: I am a bit confused, because you said, in response to his question, that on what he mentioned he was "generally" correct. That seems to imply that any analysis and reports that went into making decisions for the cabinet should be made available to you.

Mr. Michael Ferguson: Yes, that's our position on anything that was an analysis, any reports that the department did, leading up to the recommendations. We don't want to see the recommendations, but for any of the analysis that they did, yes, we feel that we should be getting access to that, and we feel that our act requires that we get access to that information.

Mr. Chandra Arya: He also talked about the right of Parliament, and seemed to imply that the right of the Office of the Auditor General is the same as the right of Parliament.

Is that correct?

Mr. Michael Ferguson: I can't comment on that. All I can comment on is the fact that according to the Auditor General Act, we are supposed to be provided any information we need to do our job. If we are not given that, we are to report it to Parliament.

Again, that's clear in the Auditor General Act. From there it's in the hands of Parliament to do whatever Parliament can do with the issue. I don't know all of the intricacies of the powers of Parliament in that instance. All I know is what our act tells us that we have access to.

Mr. Chandra Arya: Once again, my confusion came because you started your reply by stating that what he mentioned was “generally” correct. It would be good if you could go through the statement by Mr. Christopherson and your response to that, and, if there's any ambiguity, clear that—at a later date, not now.

Mr. Michael Ferguson: I can do that. Certainly what I was responding to was his description of the situation we had, the fact that it was going before Parliament. Obviously I don't know the details, so when I said “generally” correct, it was because I was trying to acknowledge that I didn't know the details of what Parliament could do and that type of thing.

I'll go back through his statement, and if the committee wants me to provide clarification, I can do that.

• (1700)

Mr. Chandra Arya: Thank you, Mr. Ferguson.

I'd like to go back to customs duties in paragraph 8. You state:

...the way Canada assesses customs duties and controls coming into the country is complex and difficult to administer, which means there is a different system on paper than in practice.

How prevalent is it, and how much will it affect the collection of the appropriate duties?

Mr. Michael Ferguson: In the chapter, in the audit, we say that the Canada Border Services Agency itself recognizes, through work it has done over the years, that about 20% of the goods that come into the country are misclassified. Not every case of misclassification results in the wrong amount of duty being paid. Something could be misclassified, but what it should have been classified as would carry the same level of duty as the original classification.

However, in the targeted investigations that the Canada Border Services Agency did over a certain period of time, they found that \$42 million worth of duties should have been paid but were not paid, and they said that half of that was because of misclassification. They know that 20% of goods coming across the border are misclassified. They know that misclassifying goods does have a significant impact on revenue, but the agency itself has not estimated what the total value of uncollected or unassessed customs duties might be because of those misclassifications.

We had a number of other areas within the customs duties program that were difficult for them to administer, but again, overall the agency doesn't have an estimate of the total amount that those might be worth.

The Chair: Thank you very much.

We'll now go to Mr. Christopherson for five minutes, please.

Mr. David Christopherson: Thank you, Chair.

If my friend Mr. Arya wants to get into the weeds on this, we can. I'm not letting go.

What made this particular situation different is that this time the analysis, which would normally be available as a stand-alone document that could readily be accessed, was included within a cabinet submission. As a rule, that would be part of the recommendation and it would be off-site. So we had this overlap where the Auditor General was entitled to get at it, but it was contained within a document labelled in such a way that he couldn't.

It has taken all this time for sunny ways to suddenly realize that you cannot just stand on this technicality and that this analysis needs to come out—or an admission that the analysis wasn't done.

I am more than willing to get into this, and we will be getting into the detailed weeds on this. I could be wrong, but my experience tells me that we are ultimately going to have to bring in the parliamentary law clerk.

The Auditor General right now cannot tell us with any certainty whether or not we have the power and, if we do, how we can go about exercising it to get information that goes before the mandate of the current government.

I'd be surprised if there was anybody on this committee who would take the position that it's not that important that the Auditor General get everything, that as long as he gets most of it, it will sort of be okay. That's not the way we do things around here.

We'd bring in, I would think, the parliamentary law clerk. I hope that we have much of that discussion in public, as a bit of a service, so that people can watch and learn as we talk about how the law works. Then, it would be my suggestion that we move in camera and take the instant case. We would get legal advice, which would be properly in camera, in terms of actions that we may or may not want to take or to make to Parliament, which is the ultimate reservoir of all this power.

Having said that, I would like to make sure that we don't leave here today without putting a special focus on the RCMP and mental health issues. I don't think we've had a chance to turn our minds to that yet, and we should. It's going to be one of the things that we look at very carefully as a group, and I don't think I'm speaking out of school when I say it's a unanimous slam dunk that we're doing a hearing on this one.

As I understand it so far, Auditor General, they were the first to come out with some of these measures. That makes it extremely important for the rest of the government. If this is the lead one, it needs to work. The plan was there, but the failure is in the implementation of the plan.

You made reference to it in your opening remarks, but I'd like you to return to it and put a focus on the key issues that you think we need to drill down on in terms of what has gone wrong with mental health services for our RCMP officers.

•(1705)

Mr. Michael Ferguson: I'll give a brief introduction, and then I'll ask Ms. Butler to perhaps provide some more details on it.

Certainly, the RCMP was one of the first federal organizations to put in place a mental health strategy, as a sign not just to the members of the RCMP, but to the whole federal public service that when these types of things are put in place, they are going to work when people need them. I think it is absolutely critical that this strategy succeed, not just as a strategy on paper, but as a strategy that is implemented the way it is intended to be implemented.

I'll ask Ms. Butler if she wants to provide any details about what she considers some of the most important components.

Ms. Joanne Butler (Principal, Office of the Auditor General): Overall, we found some key problems with the implementation of this plan: first and foremost, they developed a strategy but didn't put into practice or develop what it was going to cost, how exactly they were going to do it, or how they would make sure it was getting done. In other words—I know we'll use performance audit-speak—they needed a performance measurement framework in order to know that the strategy was being implemented as intended and that it was working, or if it wasn't, that they could course-correct accordingly. I will add that in the strategy, they made an explicit commitment that putting in place a performance measurement framework was one of their goals. Unfortunately, that hasn't yet come to pass. From a management perspective, those are the very first things: what's our business plan and how are we going to monitor to make sure it's working?

If we put that aside, we also found that there are challenges across divisions in terms of consistency around the policies to support members' mental health. This is particularly important for us to understand, because, as you know, with the RCMP, members can be transferred from division to division. It's really important that they understand that they're going to have consistency of support, because a lack of support can obviously have an impact on their career outcomes. That's also something that we found was problematic.

The Chair: Thank you very much.

Ms. Shanahan, you have five minutes.

Mrs. Brenda Shanahan (Châteauguay—Lacolle, Lib.): I'd like to thank the Auditor General and his team very much for being with us here today. Attending these sessions and seeing the kind of work that the Auditor General's office is doing and trying to suss out what priorities we as parliamentarians should have is quickly becoming one of the highlights of my parliamentary career. I've spoken about this before, and maybe it's just on my own, but when I look at the reports that are before us, issues of security and safety are the priority filters that I look through first. Next are health and access to health services, and then of course there is the money question. In that regard, report number four, on the mental health support for members of the Royal Canadian Mounted Police, is certainly important to me.

There's one thing we see, and we're now understanding more about how the audit reports look. In the "about the audit" section on page 29 of the report, there's a comment there that I would like the Auditor General or Ms. Butler to address. It has to do with the

members of management not agreeing with the statistical collection methods here. I can find it directly if you don't have it. From my understanding, it's something fairly unusual to have.

Mr. Michael Ferguson: I have it in front of me.

Mrs. Brenda Shanahan: RCMP management refused to confirm that the findings in this report are factually based, because of disagreement about the approach used to report statistics from the file review and member survey.

Mr. Michael Ferguson: Again, I'll ask Ms. Butler for any details that need to be supplied.

This is a normal part of the practice that we go through when we do one of our audits. We ask the organizations to confirm that they agree that we have stated things factually correctly. Again, we don't ask them to necessarily say that they agree with our opinion on something or our conclusion necessarily, but they should be agreeing with the facts.

In this case it's interesting, because the RCMP has agreed with all our recommendations. They have agreed that at the end we have come up with the right recommendations. They did not agree with how we reported some of the statistics. Perhaps I'll ask Ms. Butler to provide more detail.

•(1710)

Ms. Joanne Butler: Once again, there was overall agreement. The source of disagreement was with respect to paragraph 4.61 on page 13 of the report, where we talk about the results of the case file review.

In particular, when we get to the statistics of the 20% of members who remained on off-duty sick leave or, in other words, never returned to work or took a discharge, the RCMP's disagreement was that they believe that if those 20% never returned to work, the other 80% did return to work in some capacity eventually, and therefore we should be reporting it as an 80% success rate. We did not agree.

We explained, as we do in our report, that the 80% is not an homogenous population, and once again, if you are off-duty sick multiple times, or if you return to work and not in your regular duties, but rather in an administrative or restricted capacity, you're not serving the way you had trained to do. It has an impact, obviously, on your self-perception, as well as your career.

Number two, if you turn to the next page, page 14, and you take a look at exhibit 4.1, with respect to the respondents for the survey, their position was that we also should have included those who agreed with the responses. Our position was that if you take 100% and you look at the percentages there, you will have the other calculation.

Mrs. Brenda Shanahan: This is very interesting. I'm sure we're going to be delving into this much more. Would you consider this as part of a general—

Oh, am I done?

The Chair: We can come back to you.

We'll try to move along to Mr. Jeneroux, please.

Mr. Matt Jeneroux: Thank you, Mr. Chair. I won't take the full five minutes.

If I may go back to some of the line of questioning that we talked about earlier with regard to the temporary foreign worker program, I'm looking at your "about the audit" page in report 5, at page 21, which talks about scope and approach.

On the first aspect of the scope and the approach, you say that you "interviewed officials at Department headquarters and at regional service centres in Vancouver, British Columbia; Toronto, Ontario; and Saint John, New Brunswick". The second aspect is that you "conducted work in regional [service] centres in Vancouver, Toronto, and Saint John" again.

I guess I'm looking for something here. We've had a real concern about the temporary foreign worker program, particularly in Alberta, and its lack of that regional approach over the years. I'd be curious if you can point me to something, somewhere, where you looked outside those three centres. Again, the types of temporary foreign worker concerns that would impact an area such as Saint John, New Brunswick, versus a location like an Edmonton, a Calgary, or a Fort McMurray in Alberta would I think be vastly different.

Perhaps these officials could comment on the Alberta-specific unemployment rate or the temporary foreign worker program. Again, I'm looking for your assistance to point to something there to show that we considered Alberta.

Mr. Michael Ferguson: We looked at the program overall. I think we do talk in the audit about some of the issues in the west related to the hospitality industry and that sort of thing, but again, most of the problems we found tended to be in the areas of caregivers, which could be anywhere in the country, or of fish plant workers.

The issue of the fish plant workers tended to be more on the east coast rather than on the west coast. There were some fish plants on the west coast that were hiring temporary foreign workers, but on the east coast it was more prevalent.

We don't have more detail going down to very specific individual provinces and things, but when you do bring the department in to talk about this program and how they're doing the analysis, I think that's the type of information that having the department explain exactly how they assess things from a regional basis.... I think they will be much better positioned to be able to give you that type of information.

• (1715)

Mr. Matt Jeneroux: Thank you.

The Chair: We'll now move to Ms. Mendès, please.

[*Translation*]

Mrs. Alexandra Mendès (Brossard—Saint-Lambert, Lib.): Thank you very much, Mr. Chair.

Mr. Auditor General, I would like you to clarify one point. As I will read your own remarks, it will be more of a statement than a question. My colleague Mr. Christopherson talked earlier about your message in the introduction of your report, where you ask us for our help. I would just like to clarify, for the record, that you not only had difficulty obtaining documents from the Department of Finance and

the Department of the Environment, but also came to the following conclusion:

We have recently had many discussions with the Privy Council Office on this issue, and as a result, the government put in place a new order-in-council that I believe is a good first step to shape how the government will deal with our right to access information in future audits.

Further on you say:

I ask the House of Commons for its support as we work with the Privy Council Office to find a lasting solution to this problem.

Are we hearing bells?

[*English*]

The Chair: The bells have started to ring signifying that we have another vote. My understanding is that we have half an hour of bells, so we would need unanimous consent to continue with this. At least the trip to the next place isn't as long a travel period, so we have at least until 5:30 or 5:35.

We have unanimous consent.

Please continue. I'm sorry for interrupting.

[*Translation*]

Mrs. Alexandra Mendès: Thank you very much, Mr. Chair.

Mr. Auditor General, when it comes to the support you are requesting from the House of Commons in the discussions you will hold with the Privy Council Office, you can count on the members on this side of the table. In fact, I think that it is in everyone's interest for this to work well and for adequate information to be obtained without difficulty in future reports. I would just like to assure you that we will be there to support you and that we will willingly work with you.

Thank you very much.

[*English*]

The Chair: You still have time, and I think Madam Shanahan had a question as well.

Ms. Shanahan.

Mrs. Brenda Shanahan: Mr. Ferguson, we would like a little commentary on the financial commentary. Why did you feel it was important to have this kind of commentary, and what kind of information in the commentary itself is relevant to this committee? Do you think we should be studying this further?

Mr. Michael Ferguson: We have provided this commentary on the financial audits we do. About 50% of the work we do is spent on audits of financial statements. What we are trying to do is find a way to help you as members of Parliament, members of this committee, to navigate and to understand the information contained in the financial statements. We have done this in a way that we hope provides some insight, but we will need your feedback on the type of information that is important to you.

We talk about things like the impact of discount rate sensitivity on results. I think it's important for members to understand that financial statements are not always precise. Many numbers are based on estimates. Things like pension liabilities and pension expense are based on estimates. The results you get once you have estimated—once you've assumed a certain discount rate or interest rate—can be very different. It is important to understand the impact of these assumptions on our results. Looking at a set of financial statements and understanding how much a set of financial statements is based on estimates and how much is based on hard dollar actions, this type of thing is important to members.

This is our attempt to give you a bit more information about the financial statements of various crown corporations. We hope to work with you in the future to understand the type of information that would be useful to you as members. Our purpose is to help you understand the information in the financial statements of the Government of Canada and our crown corporations.

• (1720)

The Chair: Thank you.

Mr. Chen, did you have a question?

Mr. Shaun Chen (Scarborough North, Lib.): Yes, I do. Thank you very much.

First, let me just start by thanking the Auditor General and his team for a diligent set of seven reports, three special examinations, and the commentary that came out. I want to focus on report number three. It jumped out at me because one of the biggest issues we deal with in the constituency office is immigration casework. I've had constituents come and make suggestions and ask the question, "What if? Does this happen in terms of fairness and the possibility of fraud and corruption?" I read this report with a lot of interest.

I want to frame it this way. The AG could have come and said that department officials and staff hired in local offices are corrupt. I don't believe he said that. He could have said that they can be corrupted, and that is what he did say. Ideally, one day I hope that the AG will come to this table or to a parliamentary committee and be able to say that it's bulletproof, that there cannot be any corruption. But we need to get there.

From the report, it sounds like we need to get there by implementing controls and making sure those controls are monitored. I give the analogy of a bank. If you don't lock up the vault at the end of the night and you disable the security cameras, someone is bound to take the opportunity to take the money and run. To me, the gist of this report is that we have to make sure those controls are in place.

I want to hone in on something the Auditor General said, which is that he found no evidence that the "improper actions" observed during the audit were due to corruption. Can he give some examples of what those "improper actions" are, and whether those actions can be specifically attributed to other causes? Or were there no specific causes that those actions could be attributed to?

Mr. Michael Ferguson: The problems we found in the course of this audit could have just been the case of people not doing what they were supposed to do, or there could be other reasons that the controls were not followed. Fundamentally, our message is that the

department needs to make sure these controls are followed. That's not just to make sure that only people and goods can come into the country that should come into the country, but it's also to make sure that they have an environment that protects their border service officers, the folks who work in the missions, and those types of things. The controls are important not just to make sure the rules are followed, but also to protect the people who are on the front line making these decisions.

A type of problem we found, for example, as I mentioned earlier, is the 300,000 vehicles that entered into Canada without the border service officers collecting information they should have collected about who was actually in those vehicles. They know those vehicles came into the country, they have the licence plates recorded, but they didn't collect the information about who was in them. That was a problem.

Mr. Shaun Chen: Do you have examples on the immigration side?

Mr. Michael Ferguson: On the immigration side, I'll ask Mr. Swales to provide the details.

• (1725)

Mr. Nicholas Swales: The clearest example is in paragraph 3.86, where we talk about situations of staff looking up their own records. In that case, as we mention in paragraph 3.37, the scenarios we examined were ones where there had been previous code of conduct violation situations. Again, there was a case in 2016, investigated by the department, of staff looking up records they should not have been looking up.

Mr. Shaun Chen: In that case, it sounds like it's not a matter of not implementing the controls; it sounds like the controls were never there. If the system is designed so that individuals can look themselves up, to me, there's no control.

Mr. Michael Ferguson: Certainly you're right that there could be additional controls in place, but we were able to identify, for example, that those locally engaged staff were looking up their own information. The ability did exist. The control in place was that they were not supposed to do it. They should have gone further and they should have done the analysis themselves of the information they already had. They could then perhaps even take an additional step, which would be to try to build in electronic controls in the system. That would be another way. There are different levels of controls, and they didn't have all of them, but they should have been able to identify that these types of situations were happening. As Mr. Swales said, they already knew in the past that these situations had happened so they should have drawn on that to look at their database to identify when those types of situations might be happening.

The Chair: Thank you.

Mr. Harvey.

Mr. T.J. Harvey: Following up on Mr. Jeneroux's comments earlier, you mentioned that speaking with industry was not part of the audit you conducted of the temporary foreign worker program. I was wondering if you could elaborate on the reason.

Mr. Michael Ferguson: I have had it confirmed that we didn't meet with any of the employers. I'd have to go back into all of the decisions about what we were going to do in the course of that audit, so I don't have the answer for you right now. We can go back and get you an answer for that.

Mr. T.J. Harvey: Okay. I just wanted to touch really quickly on the relevance of data. Data is something we talk a lot about in this committee, as well as the lack of data across a lot of departments. If you go to page 11 in the report, it says that the department also noted that unemployment in any given area does not necessarily mean that there are Canadians or permanent residents available to fill those job vacancies. The reason for that is directly linked to data. Just because the data indicates one thing doesn't necessarily relay to the relevance.

I'm going to give you an example in the transportation industry. A CTA study recently identified that by 2024 there could be as many as 48,000 job vacancies in the transportation industry in Canada. The relevant data in New Brunswick would say there are 350 transportation companies in my riding, Tobique—Mactaquac, and that there's a surplus of truck-drivers there. Yet companies are utilizing the temporary foreign worker program to fill those vacancies, because they can't get enough drivers to fill those spots. Really, they're using it as a pathway to citizenship, and sometimes this program is being used for an alternative use because there's no available immigration tool to fill the void.

An example of how the data can be skewed is that when they look at data of drivers who are ready, willing, and able to fill those job vacancies, I would show up as somebody who's available to drive a truck, because I'm not working for a trucking company and I hold a class 1 driver's license. But obviously today I'm not ready, willing, and able to go to work in that industry.

When you elaborate on the reasons why industry was not included in this, I'm wondering if you could maybe give us a few comments on what your opinion is around the relevance of industry data to cross against the data from the department. It would be interesting to see how much space there is between what the department says versus what industry is saying.

• (1730)

Mr. Michael Ferguson: The need to collect the data is important. We identified that they weren't using some bits of the data they already had, including the record of employment and the employment insurance data.

Also, as I pointed out earlier, they have been working with Statistics Canada to put together a new survey of information. It will be interesting to hear from the department what type of analysis that data will allow them to do, and whether what they get out of that survey will help them to better understand the situation in terms of available workers. For example, in the types of situations that you're describing, will that information help them better identify when there are vacancies and when there people available to work? That's something that would be useful to find out from the department in the course of your conversation with them.

Mr. T.J. Harvey: Great. Thank you.

The Chair: Mr. Christopherson.

Mr. David Christopherson: If I may be permitted by you, Chair, I have a very brief statement. It's just an observation, but I think an important one.

This committee, unlike any other committee, absolutely fails to function, in my opinion, when we're partisan. I think most members have been on this committee long enough now and have had enough broad exposure that they would agree that the hard part of this job is to stay away from the partisanship and try to stay with the facts, the analysis, and good governance.

It's been fairly easy for the government members so far because all the reports we've been getting were the previous government's. The proof in the pudding is always when it starts to be an analysis of their own government. That's where it gets difficult.

I just want to say that I have all along felt—this is my fifth Parliament in terms of being on this committee—that this is by far the best committee in terms of working as a team. I want to point to, underscore, and thank the government members who have made it very clear, through Madam Mendès making it very clear, that on the first time there was a little bit of a push between the work we have to do here and their allegiance to their government—the partisan part of it—they stand four-square behind us, where we all stand four-square behind you, Auditor General, to ensure the legislation that says you get access to the information you want is backed up by us. It couldn't happen with just the Conservatives and me. It had to include the government members.

Chair, in addition to the great job you're doing, I wanted to thank the government members and point that out to them, because it's going to get tougher. It's going to get tougher, and for those of us who know how tough it is, every now and then we need to be giving you that credibility, because it's a great service to Canadians that you give. Believe me: there are going to be times when you're going to piss off people in leadership in your party and you're going to feel that pressure. Yet to be here consistently and to say, no, if it's the Auditor General's work, that's my priority when I'm on this committee, and the oversight that we do is the priority, deserves to be congratulated, underscored, and even celebrated. It comes best from those of us who are in the opposition benches, so I want to say to my colleagues, thank you for living up to the commitment you've made. You continue to make this the best public accounts committee that I've had the honour to serve on.

Thank you, Chair.

Mrs. Alexandra Mendès: Thank you very much.

The Chair: Thank you, Mr. Christopherson.

I just want to sum up—

Mrs. Brenda Shanahan: [*Inaudible—Editor*]

The Chair: Yes, you're very kind and very generous.

I would wholeheartedly agree with what Mr. Christopherson says. Our role here is to make government better.

For Canadians who are watching this today, what you've seen happen is that this week, first of all, our Auditor General has come to Parliament and, in an in camera meeting, provided his documentation on his spring 2017 report. We were briefed a bit there, in camera, and he then tabled the report, which becomes public for Canadians. The next part of that exercise, after he goes through explaining it to media, is the explanation of each one of these chapters, each one of these reports.

Today he has come to our committee to give us a synopsis of what's in here. We've had a very quick opportunity today to quiz and question our Auditor General and his team, because our job now is to call in departments that he has found in some ways perhaps lacking in some areas; they could do certain things better, such as collection of data and other things. Now we will bring them in.

We look at his recommendations, we look at our Auditor General's reports, and we hear from them, and then, so that Canadians understand this, we draw up a report with the recommendations of those departments. This is to help government, the government in power today, so that when they make a policy, they will expect that departments will deliver on that policy. Sometimes it moves very freely and there are no problems. At other times, it's more difficult. It's a very important responsibility for all members here to do our work, and to bring in these departments and hold them to account, so that whatever policy the government expects, departments deliver.

We thank you today for being here and helping us as we prepare to call these departments before committee to hear from them.

We are adjourned.

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