
**20e CONFÉRENCE ANNUELLE DU CONSEIL CANADIEN DES COMITÉS
DES COMPTES PUBLICS ET
27e CONFÉRENCE ANNUELLE DU CONSEIL CANADIEN
DES VÉRIFICATEURS LÉGISLATIFS**

Salle du Conseil législatif

Le lundi 30 août 1999

(Neuf heures)

Cérémonie d'ouverture

M. FISET (LOUIS-PHILIPPE): Avant de procéder à la cérémonie d'ouverture, j'aimerais en premier lieu m'assurer que les récepteurs que vous utilisez pour l'interprétation sont bien branchés. Alors, le canal 1 est pour entendre en anglais, et le canal 2 est pour entendre en français.

For those who need simultaneous interpretation services, please use the headphones on your table. English is on channel 1, and French is on channel 2. If you don't understand what I am saying, this means that you are on the wrong channel.

DES VOIX: Ha, ha, ha!

M. FISET (LOUIS-PHILIPPE): Je veux vous souhaiter la bienvenue, au nom du comité organisateur, à cette 20e Conférence annuelle du Conseil canadien des comités des comptes publics, et à cette 27e Conférence annuelle du Conseil canadien des vérificateurs législatifs. Nous avons tout mis en oeuvre pour rendre votre séjour agréable et nous espérons qu'il sera des plus profitable et constructif, tant sur le plan administratif que sur le plan social.

Pour donner le coup d'envoi, il me fait plaisir de vous présenter le premier vice-président de l'Assemblée nationale, M. Raymond Brouillet.

M. BROUILLET (RAYMOND): M. le président de la 20e Conférence annuelle du Conseil canadien des comités des comptes publics, M. Geoffrey Kelley, qui est aussi le président de la commission de l'administration publique du Québec et député de

Jacques-Cartier, M. le président de la 27e Conférence annuelle du Conseil canadien des vérificateurs législatifs, M. Guy Breton, Mmes, MM. les députés et Mmes et MM. les vérificateurs, je vous souhaite la plus cordiale bienvenue à Québec et particulièrement ici, à l'Assemblée nationale. À titre de premier vice-président de l'Assemblée, c'est un plaisir pour moi de vous accueillir ce matin.

Il sied tout à fait que vous ayez décidé de tenir vos séances de travail dans l'hôtel du Parlement. En effet, le rôle que vous jouez dans nos institutions parlementaires est primordial. Nous savons tous que, après l'exercice du pouvoir législatif, la mission principale des élus, dans nos institutions et parlements démocratiques, c'est de pouvoir voter les budgets et, conséquemment, de contrôler les finances publiques et les dépenses publiques.

Ce pouvoir accordé aux élus du peuple ne fut pas quelque chose qui nous fut donné sur un plateau d'argent comme ça, sans effort de notre part; ce fut arraché de haute lutte. On n'a qu'à voir l'histoire dans les différents parlements pour voir que les tenants du pouvoir ont toujours aimé beaucoup contrôler eux-mêmes les deniers publics et en décider à leur guise. Remettre ce pouvoir-là entre les mains des représentants du peuple, ça ne faisait pas toujours leur affaire. Et encore aujourd'hui, malgré que nous ayons obtenu ce pouvoir par la volonté de la population après de hautes luttes, on a encore besoin d'être très vigilants; il y a une tendance du pouvoir exécutif à vouloir régler les choses à leur gré.

Alors, votre rôle est d'exercer cette surveillance de façon beaucoup plus assidue et d'une façon beaucoup plus attentive, ce rôle de contrôle des finances publiques, au nom de vos collègues. Ce sont vos collègues de l'Assemblée nationale qui vous ont désignés dans une commission, dans un comité pour, de façon très particulière, vous consacrer à ce travail très important de surveillance attentive et assidue de l'utilisation des fonds que nous mettons entre les mains de nos gouvernants. Et vous êtes, en tant qu'élus, assistés, nous sommes appuyés par nos vérificateurs, hommes de compétence, femmes de compétence qui ont l'habitude des livres comptables et qui sont capables d'aller voir vraiment si tout se passe selon les règles.

Votre rôle est excessivement important dans le fonctionnement de nos institutions parlementaires et la qualité de votre travail assure la transparence dans l'utilisation des fonds publics. Ce n'est pas toujours facile pour le commun des mortels de s'y retrouver dans des rapports financiers, alors vous êtes là pour assurer une transparence, pour rendre accessibles, pour dévoiler les choses qui ne sont peut-être pas tout à fait claires et limpides dans les états financiers, vous êtes là pour rendre ça transparent. Et la démocratie repose en partie sur cette transparence de l'utilisation des fonds publics. Et la qualité de votre travail donne la confiance de la population à nos institutions.

Quand on est assuré qu'on utilise bien les efforts que chaque citoyen fait pour assurer les services publics, que ces fonds, ces efforts faits par chaque citoyen sont bien utilisés pour le bien de la collectivité et non pas pour l'avantage de quelques-uns, de quelques petits groupes, ça donne de la confiance dans la population, confiance dans nos institutions.

Alors, vos assises - ça fait quand même une vingtaine d'années, je n'ai pas suivi vos travaux depuis le début - je suis assuré que ce travail que vous faites dans le cadre d'une conférence, ces échanges, échanges de vos expériences et aussi de vos façons de faire respectives sont certainement de nature à accroître encore l'efficacité de votre mission et l'efficacité de votre travail.

Alors, je vous souhaite des échanges fructueux, efficaces, et un merveilleux séjour dans la belle ville de Québec et à l'Assemblée nationale. Merci.

M. Fiset (Louis-Philippe): Merci, M. Brouillet. J'invite M. Geoffrey Kelley, député de Jacques-Cartier, président de la commission de l'administration publique du Québec et président de la 20^{ème} Conférence annuelle du Conseil canadien des comités des comptes publics. M. Kelley.

Le Président (M. Geoffrey Kelley): Merci beaucoup et, encore une fois, bienvenue à Québec et c'est un grand plaisir pour moi d'ouvrir la 20^{ème} séance de la Conférence annuelle du Conseil canadien des comités des comptes publics. Je pense peut-être qu'une des choses qu'on peut faire un jour, c'est d'avoir un nom un petit peu plus facile pour notre regroupement, mais il y a trop de "alphabet soup" comme on dit en anglais qu'on retrouve à l'intérieur des noms des groupes qui sont ici.

Également bienvenue aux vérificateurs généraux, à leur 27^e Conférence annuelle ici à Québec. On m'a dit que ça va être une bonne occasion pour moi pour pratiquer mon anglais. Alors, je vais alterner entre les deux langues ici. Je pense qu'on a 85 membres qui sont inscrits aux deux conférences, également 45 conjoints. Et l'autre nouveauté cette année c'est la présence des contrôleurs des finances des autres provinces. Alors, c'est vraiment un moment privilégié pour nous autres de comparer les notes, voir comment ça se passe dans les autres provinces et s'il y a des choses qu'on peut apprendre des façons de faire dans les autres provinces.

Alors, it's also a very important day for our visitors from out of Québec because it's back to school days. So, I guess it's a bit appropriate that we're going into workshops and we'll be listening to presentations. I spoke to my five children this morning and they're all excited about: Will I get Mrs. Jones or Mr. Smith or whatever. So, it's an important day in Québec for all of us to be. Unfortunately, as summer draws to an end, we'll be beginning to think about getting back to work and putting our nose to the

grindstones. So, perhaps, it's appropriate that we're doing that on la journée de la rentrée scolaire, which is always an important day here, in Québec.

We have some good news and some bad news for participation. Unfortunately, democratic obligations have kept Saskatchewan's elected people away as well as Ontario because they have not reorganized their public account Committee since the election, as well as in the Yukon. I have to acknowledge the presence with us of Conrad Santos who is in election in Manitoba. He either has the safest seat in the province or it's a lost cause, I'm not too sure, but thank you very much Conrad for being with us today.

DES VOIX: Ha, ha, ha!

LE PRÉSIDENT (M. GEOFFREY KELLEY): And I think all Canadians took a great deal of pride on the first of April to witness the creation of a new territory in Nunavut. It was really a very special moment, I think, all of us watching that great ceremony in the balmy weather of -10 or -20, seeing all those journalists freezing out there, as a new territory was born on April the first. So we'd like to welcome Olayuk Akesuk, Nancy Tupik and Alex Baldwin who are with us from Nunavut for the first time. Bienvenue aux Conférences et à Québec!

I think there are two important things. There are many important issues we will looking at over the next two days, but there are two that I find of particular interest. The first is that more and ever, I think, we are faced with very impatient electors. There are people who ask a lot of very good questions, of very serious questions with the arrival of the Internet which broadcasts a great deal of our deliberations in parliamentary committees. I find my constituents are better briefed than ever. And there is a great deal of impatience. People want to know that they're getting value for their money, and these are questions that are asked to us over and over again.

So I think, as parliamentarians, as auditor general who help us to make sure that money is well spent, we're dealing in a difficult time. As I say, our constituents ask us a lot of very good questions, very pointed questions. Everyone wants tax cuts, everyone is rushing to promise all sorts of tax cuts. But governments still have responsibilities. Governments still have obligations, educating my children amongst others, that they have to do. And it's up to us to make sure that the money is spent wisely, that people are getting value for the tax dollar that is being spent. So, I think one of the things we can share over the next two days will a consideration of how we can make sure that our taxpayers, our constituents, the people who are either elected to serve or were appointed to serve are able to make sure that their money is being put to good use.

Mais, également, je trouve très importante la question de la création des agences. Ici, au Québec, on parle des unités autonomes de services. Le président du Conseil du trésor du Québec, M. Jacques Léonard, va discuter de cette question dans une conférence à midi, aujourd'hui. Mais je pense que ça pose également des questions très importantes pour nos parlementaires. Et, dans ces ententes de services qui sont souvent signées entre un sous-ministre et une direction d'une nouvelle entité administrative, c'est quoi le rôle à jouer pour les élus? Parce que, au bout de la ligne, c'est nous autres qui sommes les imputables, c'est nous autres qui devons répondre aux questions qui sont posées par nos électeurs, alors on a tout intérêt d'avoir un certain contrôle ou un droit de regard sur les activités, comme ici au Québec on parle des unités autonomes de services basées sur l'exemple anglais d'Angleterre des agences. Mais je pense que c'est une autre chose que j'aimerais aborder, soit formellement ou informellement avec mes collègues des autres provinces, comment, dans l'ère de la création des nouvelles agences, est-ce que le parlementaire aura toujours son droit de surveillance de s'assurer que les fonds publics sont utilisés pour les choses auxquelles ils sont destinés?

I hope our deliberations will be very interesting. On a social note, we started the morning at a high point, breakfast on the 27th floor. There will be a reception tonight on the 31st floor of another tall building. So, we'll be hitting the high notes today. And anyone from Québec, myself, the Vice-Chairman of our committee, Cécile Vermette, will be arriving very shortly, André Tranchemontagne is out there somewhere, who is another member of the National Assembly, Jean-Guy Paré from Lotbinière, Alain Major who is the secretary of my commission. From our side, I'd just like to say that if you have any questions, any comments, if you're looking for anything, we'll try the best we can to help and make sure that your stay here in Québec City is an enjoyable one. So, thank you very much.

Et maintenant, est-ce que c'est M. Fiset qui va procéder à la présentation de M. Breton? But I am pleased to declare our work open. Thank you very much.

M. Fiset (LOUIS-PHILIPPE): Merci, M. Kelley. En dernier lieu, je cède la parole à M. Guy Breton, Vérificateur général du Québec et président de la 27e Conférence annuelle du Conseil canadien des vérificateurs législatifs.

M. Breton (GUY): Alors, M. le vice-président de l'Assemblée nationale, Mmes et MM. les députés, chers collègues vérificateurs, honorables visiteurs, mesdames, messieurs, c'est un plaisir pour moi de souhaiter la bienvenue à tous les participants de la 27e Conférence annuelle du Conseil canadien des vérificateurs législatifs et de la 20e Conférence annuelle du Conseil canadien des comités des comptes publics.

Je partage avec mes concitoyens de la ville de Québec ou de la région le plaisir de vous accueillir en cette ville dont l'histoire est marquée par l'un des plus vieux régimes parlementaires au monde. Conséquemment, la fonction que j'occupe est, elle aussi, héritière d'une longue tradition en vérification de comptes publics, tradition qui remonte à 1796.

Notre rencontre sera particulière à plusieurs égards. Tout d'abord, lors de la séance de travail conjointe des membres des commissions des comptes publics et des vérificateurs, nous allons tenir un forum portant sur nos préoccupations communes en vue d'améliorer la qualité de nos échanges. Cette séance constituera une nouveauté par rapport aux années antérieures puisqu'elle sera interactive. En effet, nous aurons l'occasion de partager nos points de vue sur l'interprétation du questionnaire qui vous a été envoyé et qui a été complété récemment tant par les parlementaires que par les vérificateurs. Ce sera certainement une nouveauté intéressante.

En second lieu, comme l'a signalé M. Geoffrey Kelley, nous aurons le plaisir de côtoyer dans nos activités sociales les contrôleurs des finances des gouvernements du Canada en congrès simultanément à l'hôtel Hilton. D'ailleurs, ils se joindront à nous pour le déjeuner ce midi et nous les retrouverons en fin de journée lors du cocktail et lors du dîner au Musée de l'Amérique française. C'est la toute première fois que ces trois groupes se retrouvent dans la même ville à la même date. Quant à nous, les vérificateurs législatifs, profitant de leur présence à ces contrôleurs, nous aurons une rencontre commune avec eux cet après-midi. Cette rencontre nous permettra d'échanger sur notre compréhension de ce que devrait être le périmètre comptable d'un gouvernement. Cette mise en commun contribuera certainement à réduire la disparité des points de vues à ce sujet.

Finalement, nous aurons l'opportunité de recevoir le président d'Eurorail, l'organisme européen qui regroupe 39 institutions régionales de contrôle des finances publiques, soit l'équivalent des vérificateurs provinciaux dans plusieurs pays européens. Ces collègues accomplissent une mission semblable à la nôtre dans un environnement de travail évidemment quelque peu différent. Il sera très intéressant d'explorer avec lui des structures à instaurer pour faciliter les échanges sur les solutions qu'ils appliquent à des situations qui, somme toute, ressemblent d'assez près aux nôtres. Les ingrédients nécessaires à la production d'échanges fructueux et captivants sont donc réunis. J'ai confiance que nous ressortirons de nos conférences respectives avec le sentiment d'avoir enrichi nos connaissances professionnelles, d'avoir fait progresser l'importante fonction du contrôle parlementaire des fonds publics à laquelle nous participons tous. Je souhaite donc à toutes et à tous une conférence à la hauteur de vos attentes. Bienvenue à Québec et bonne conférence!

M. Fiset (ANDRÉ): Merci M. Breton. Je me permets de vous rappeler quelques renseignements généraux nécessaires au bon déroulement des activités au programme. Pour notre sécurité, nous demandons à tous les membres des délégations: délégués, observateurs et conjoints, de porter leur carte d'identification pendant toute la durée des conférences. Si un participant perd son identification, il pourra s'adresser au centre d'inscription et de renseignements pour en recevoir une autre. Pendant les travaux de la conférence, les services d'interprétation simultanée anglais-français et français-anglais seront offerts. Des récepteurs d'interprétation vous seront remis au début des séances et devront être rendus à la fin de la journée. Chaque salle de conférence comportera un nombre suffisant de récepteurs d'interprétation. Nous demandons aux participants de laisser les écouteurs sur les tables ou de les remettre à un préposé qui sera à une table à la sortie de la salle.

Pour les participants à la Conférence du Conseil canadien des vérificateurs législatifs, remettre les écouteurs à la fin de cette présentation.

Pour les participants à la Conférence du Conseil canadien des comités des comptes publics, conserver avec soi pour la séance qui suit à 9 h 30, ici, au salon rouge.

Tel que mentionné, des récepteurs sont aussi prévus aujourd'hui pour le déjeuner au Parlementaire.

Nous avons mis en place un service de secrétariat au local 171 près de l'entrée principale, au rez-de-chaussée. De plus, il y a du personnel en place et disponible pour répondre à toutes vos interrogations.

À l'hôtel Loews, une table d'accueil sera maintenue en permanence pour faciliter vos arrangements touristiques et pour les voyages de retour, jusqu'à mercredi midi.

En terminant, si vous ne désirez pas assister à une réception ou à une activité planifiée dans le cadre de la Conférence, vous êtes priés de le signaler préalablement au centre d'inscription et de renseignements.

Nous avons besoin d'un délai de cinq minutes pour placer une nouvelle signalisation dans cette salle. Je vous invite à débiter chacune des sessions de travail prévues au programme. Bonne journée et bon séjour parmi nous.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Alors, on va ajourner pour cinq minutes pour permettre aux Vérificateurs généraux de partir, descendre l'escalier pour aller à la salle Louis-Hippolyte-LaFontaine. I will adjourn for about five minutes to throw the Auditors General out. They will be going downstairs to the LaFontaine Room and then we will begin again in five minutes. Thank you.

(Suspension de la séance à 9 h 22)

(Reprise à 9 h 30)

Séance de travail 1

Table ronde - Rapport des délégations

LE PRÉSIDENT (M. GEOFFREY KELLEY): Si tout le monde peut prendre place, on peut commencer, s'il vous plaît. If everyone could take their seat, we can get going.

Je vais juste, très rapidement, rafraîchir la mémoire sur l'ordre du jour pour aujourd'hui. On va commencer ce matin avec les rapports régionaux présentés par chaque province. Je vais commencer à ma droite avec l'Alberta. On va avoir une pause-café vers dix heures et quart. On va continuer jusqu'à 11 h 50. À ce moment, on va se déplacer vers le restaurant de l'Assemblée nationale pour un déjeuner offert par le président.

Then, we will have our photo op. So there will be a picture-taking around 2:30. We will be back here for 2:30 and we will adjourn at 4:30.

So, if that meets with everyone's approval? I would just like to ask people before starting their presentations, just for the recording of our proceedings, if you could give your name and your title before starting your report.

Alors, je vais regarder à ma droite, Alberta, M. White, c'est à vous la parole.

M. WHITE (LANCE): M. Leblanc, en français. Ha, ha, ha!

LE PRÉSIDENT (M. GEOFFREY KELLEY): Ah! M. Leblanc, c'est bien ça.

M. WHITE (LANCE): Lance White, MLA from Alberta, and I will endeavor to do the first sentence en français, if it's possible.

Avec plaisir, aujourd'hui, je vais présenter le rapport de la Législature de l'Alberta.

And I'm afraid that's as far as my French will take me so those who do speak French will have to use the interpretation device from hereon in.

TODAY, WE HAVE TWO MEMBERS OF OUR COMMITTEE HERE: myself, of course, and Ms. Mary O'Neil also from Alberta. And we have a member from our Standing Committee on legislative offices, a colleague of mine also in the Opposition, Mrs. Sue Olsen. We have also a clerk of our committee here today and she's been a long-standing attendee. She's the Committee's clerk, Corinne Dacyshyn, just to my left here.

Our particular Standing Committee is like many committees primarily responsible for reviewing the accounts of the Auditor General's report and the general accounts. We have had the distinct pleasure in the last year to send one of our members, Mr. Shiraz Shariff, our Deputy Chair of our Committee to an international conference in Western Australia hosted by a member that is long-standing in attendance to this Committee...

UNE VOIX: Mr. Chairman, I wonder if the speaker could be put through the headsets. His voice is not coming through clearly. Maybe he is not speaking loudly enough for...

M. WHITE (LANCE): Perhaps I can... There is a volume control here that I was unaware of. Perhaps that...

DES VOIX: That's much better...

M. WHITE (LANCE): How was that for... I'm sorry. I won't start right off the top because that it was that which is generally required and I'll get into the meat of the matter. I introduced those who were here, and we are most pleased that the Deputy Chairman of the Alberta Standing Committee on Public Accounts was able to attend the Australasian Council on Public Accounts in Perth, Western Australia hosted by Mr. Max Trenorden who happens to be a long-standing attendee at this Conference and Mr. Trenorden is here today, in fact. Mr. Shariff was most impressed with, not only the country and that particular part of the country, but the manner of operation of the Australian Public Accounts Committees and was most impressed. And, actually, we've had a number of discussions personally and we're tending to move in the direction that the Australian Committees are going which is a much stronger position than most of the positions of Canada

Of course, our Public Accounts Committee is always looking for that fine balance, from trying to use the Auditor General's report to further the accountability of a government and to not get into the other end of the scale which would be the tool of the Opposition to beat upon the government of the day. The balance is moving ever so slowly, with the push of the Opposition, from a position that would be an ineffectual review to the much more proactive Australian view which is near to a court, in fact, and Mr. Trenorden will go through that exercise a little later.

We have had, in the last year, a movement by some of the Opposition Members in the Committee to do two things. One was to review a special report asked for by the Government of the Auditor General to review a particular action or a particular loan guarantee of the Government for a private-run corporation that runs the West Edmonton Mall. The motion was to the effect to be able to review and question the Auditor General on the report. The motion had a long discussion but, in fact, it came down to the final strokes. It was in fact defeated by the Government for a number of reasons which need not be gone into. The other motion that was put pretty well annually, was by the Opposition and defeated by the Government, was the motion that, in effect, would adopt the operation's rules of operations of this Association. The rules of operation are not general guidelines, are not, in the Chair's view, that onerous, but in the Government's view, it seems that it is. It does not seem to affect the operation of the Committee in any event. So, perhaps it's more of a perception than a reality.

The Committee does meet on a regular basis while in session and we have met for, I believe, my notes here would say 17 meetings and have reviewed the entire accounts for the 1997-1998 public accounts prepared by and for the Committee by the Auditor General. We've also reviewed the Auditor General's report that also runs that fine balance between being overly critical of the Government and being critical to have a positive effect on future reporting.

That, Mr. Chairman, is the report of the Committee of Alberta. Thank you, Sir.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much, M. Leblanc, Mr. White, for that presentation. I will now turn over to Mr. John Williams. Il est représentant du Comité des comptes publics du Canada. Mr. Williams.

M. WILLIAMS (JOHN): Merci beaucoup. Can you hear me? Good morning, everyone. Can you hear me now? Yes. Merci beaucoup, M. le Président.

Mesdames et messieurs, il me fait grand plaisir de visiter la très belle ville de Québec et de participer à cette Conférence aujourd'hui.

Good morning, ladies and gentlemen. It is certainly my pleasure to be here this morning. My name is John Williams, the Chairman of the Public Accounts Committee of the House of Commons in Canada.

In the past year, the Public Accounts Committee has met about 29 times and we focused primarily on the reports of the Auditor General of Canada and, in addition to that, we have informal meetings of the Public Accounts Committee prior to the formal meetings where we are briefed in detail by the staff of the Auditor General's Office in

order that the Members of Parliament can be more fully briefed and prepared prior to the appearance of the witnesses from the Departments

In addition, we have in camera meetings where we review the draft reports with the intention that, when we do table a report in the House of Commons, it be a unanimous report and, by and large, the Committee is able to table unanimous reports in the House of Commons. In addition, we have a subcommittee on agenda and procedure that sets the agenda for the entire Committee and it met eight times in the past year.

We also have the privilege, as Mr. White mentioned, to attend the bi-annual Conference in Western Australia back at the end of February, beginning of March, at the invitation of Mr Max Trenorden, who is here the morning, and we welcome Max to our Conference here in Canada and I thank him very much for the opportunity to participate in the Australasian Conference of Public Accounts Committees which include New Zealand, Papua New Guinea and, I believe, a couple of other countries as well. That was held in Fremantle in Western Australia, and we had quite a large Canadian delegation. There were myself, Ms. Phinney from the Government side, with the Auditor General, Mr Denis Desautels was there; the Assistant Auditor General, Maria Barrados; Peter Valentine, the Auditor General from Alberta; Mr George Morfitt, from British Columbia; the A.G. from Manitoba. So, we had quite a large delegation there. We went on to look at other issues while we were down in that part of the world.

Some of the issues that we talked about while we were there were competitive tendering and contracting out, the Y2K problem Trans-Australian and Australasian audit legislation compliance and reporting by the Auditors General, and so on. And, in addition, I made a presentation regarding the Public Accounts Committees from a Canadian perspective.

Max Trenorden and I also made a presentation on an international association of Public Accounts Committees that we talked about at this Conference last year in Yellowknife where the Council, last year, approved in principle that we explore the agenda in consultation myself, Mr. Shiraz Shariff and Mr. Craig James, the Executive Director of this Conference from the clerk of Committees from Victoria, British Columbia. Craig is in Vienna right now and, unfortunately, is not here at this particular Conference.

And we will be talking about that later on this afternoon. It is on the agenda that we continue the dialogue and the discussion regarding the idea of moving the Public Accounts Committees on to the international state because, in my opinion, we have much to offer and not very much to offer, but we have a great responsibility as Public Accounts Committees and as legislators focused in that particular area to hold

governments accountable, to ensure that bribery, corruption and maladministration, around the world, is reduced to a minimum. It is an ongoing fight and, in some parts of the world, it is a very, very serious problem, extremely serious problem. But we are not without our problems here, in Canada. I don't think any jurisdiction can say that they should not continue to uphold good democratic principles and to ensure that the opportunity for bribery, corruption and maladministration does not creep in.

The Public Accounts Committees formed a sub-committee on international financial reporting guidelines and standards for the public sector to try and develop a basis and an understanding of financial information as it is reported around the world. We learned a great deal about how they handle it in Australia and in New Zealand who, I think, are somewhat in the forefront around the world in the progress that they're making on accrual accounting, value-for-money budgeting, accrual appropriations and, here in Canada, we can perhaps move that forward significantly and, in the Federal Government, we are moving toward accrual accounting, hopefully, in the year 2001, under the initiative called Financial Information Strategy. And that is going to improve the accountability of our financial statements significantly here, in Canada, and I would hope that all provinces are looking towards moving in that particular direction.

So the subcommittee has been formed to look at that, to understand how fundamental information and standard information on financial statements is perhaps one of the cornerstones and foundations to ensuring that bribery, corruption and maladministration does not creep in to Government.

So, in the past year, the Public Accounts has been busy. We have tabled reports on such issues as Canada's Office of the Superintendent of Financial Institutions, the federal Government's need to take aging of the Canadian population into account; the need for several Departments such as Health Canada Public Works, Government Services Canada, Treasure Board and Secretariat and Canada Food Inspection Agency and to improve planning and project management. We looked at the Department of National Defense's ongoing efforts to equip and modernize the Canadian Armed Forces, and various other reports.

Mr. Chairman, I could go on at length, but my report is going to be available, unfortunately through, shall we say, technical difficulties. It's not ready at this particular moment but, perhaps by the half-break or certainly by lunch time, I would hope to have copies in both official languages available for anyone who would like to pick them up. Thank you, Mr. Chairman.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Merci beaucoup, M. Williams. Comme nos deux personnes qui ont fait les présentations ont mentionné, on a des

liens de plus en plus importants avec l'Australie, et on est chanceux d'avoir parmi nous trois observateurs de l'Australie qui sont venus. And since we're at their place at the table, I thought it might be appropriate to ask both Mr. Trenorden and Mr. Bacon if they would like to add a few words before carrying on with the other provinces. This should not be interpreted as Canadian imperialism or trying to treat Australian provinces as Canadian provinces, but we thought it was just a good neighborly gesture. So, on that, Mr. Trenorden, I would invite you to make a few comments.

M. TRENORDEN (MAX): Thank you, Mr. Chairman. Happy to do so, but bonjour to you all. And that's about as far as I can go in French.

It is important for me to be able to say it's a pleasure to be invited back. It is a very serious risk, as you would understand, to give any politician a microphone, so I hope I don't take too long. But, there are some things I would like to take the opportunity and say.

First of all, on behalf of the West Australian Public Accounts and Expenditure Review Committee, I extend appreciation for the invitation that you've given us and the fact that I've been able to come.

A few days ago, my whole Committee was actually intending to come, but we have one of those things that occur, and unfortunately, they were unable to come. And I think also the Victorian Delegation haven't been able to come and the reason for that would have been, or is, that they have had elections declared only days ago and they're in full election mode, like Manitoba.

Special thanks to you, Mr. Chair, for hosting this occasion and making it able for us to come. I thoroughly enjoyed the previous Conferences which I've attended, which has already been said. I have been to Edmonton and the whole West Australian Committee came at that stage 'cause, in our system, we were the lead Committee at that time, that is, we rotate, like you do, in your system, and at that stage, we were the lead Committee. And I went to Yellowknife and really enjoyed that.

I'd like to also recognize a compatriot next door, Ken, from Tasmania, Ken Bacon, and Heather Thurstans who've come the long way, and I tell you it's a long trip. But I'm sure Ken, like myself, is very pleased to be here. We're both here representing the Australian Public Accounts Committees, but therefore, I'd hate to say from Ken that he's not representing Tasmania, 'cause he is, as I'm representing Western Australia.

The Joint Committee of the Commonwealth is actually the lead Committee in Australia at the moment, but their legislation prohibits them from traveling, so they're

unable to come. And I pass the apology on, they would have liked to have been here but, by law, they're not allowed to. And so, that's my good luck and their bad luck.

I also would like to express my thanks to John Williams and also, to you, Lance White, for the kind words you've both said about the Western Australian Committee. But getting back, actually, to the Conference that occurred in February, John and Beth Phinney were over and gave us a fantastic representation, as Lance White said. Shiraz Shariff from Alberta was there and we really appreciated his attendance at the Conference.

We had a very inclusive Conference, and we involved a lot of people, and we had a lot of input from the Auditors General that... I won't go through the list, 'cause John already has gone through the list, but Denis and Peter and George and John all participated strongly in our Conference and we really appreciated because it gave a perspective and a dimension to our Conference that was new and we received considerable response from participants saying it was at this Conference that the Australian AG-PAC had held to date and it was because we were able to broaden the expanse of knowledge and participation. So, it was great to have the Canadians down under and, hopefully, this coming year, an invitation will be given out to the Committees and I would hope that some of you take theirs up.

We're just getting down to what the Western Australian Public Expenditure Review Committee has been doing and what we represent, just give a thumbnail sketch of how we live. We are a permanent Committee, a Standing Committee of our House. We are empowered by Standing Orders, not legislation. Most Committees in Australia are empowered by legislation; we are not. The Committee's brief is broadly based and can enquire into any matter connected to receipt and expenditure of public moneys.

It comprises the five Members of Parliament, three of which are Government Members, two Opposition Members and the Chair being from the Government. So, I'm a Government Member; that, we have in opposite. You have the English system; we, actually, in the Australian Constitution, blended the Westminster system with the American system. We've got a hybrid but, nevertheless, we're happy with our process. That the chair is often argued about, and it was interesting to say that, in Yellowknife, your position as chair was argued about as well. So, I really think it is of little consequence who sits in the chair. I think it's more about the quality of the person that sits in the chair.

The Committees established very good working relations with their Auditor general and we meet regularly with the Auditor general, both formally and informally, to discuss his reports and also...

The Committee is currently undertaking six inquiries and I'll just quickly run through them, Mr. Chair, if you don't mind. We are inquiring the Government in an on-line environment. We've been doing this since 1997 and we intend to report in a few weeks time. This is a very important issue for us. We consider ourselves the most isolated capital city in the world and we probably got reasonable right to that claim. So, the on-line world is very important to us. We have a very substantial State. The State of Western Australia is a third of the mass of Australia and we have less than 2 000 000 people. So, the manner in which we deliver services is important, and the opportunity of delivering on on-line is too good to be passed out. So, the Committee is working through the process. We've tabled two discussion papers, one on telehealth, one on tele-education and a final report, as I said, will hopefully be in September or October.

The second inquiry is administration of Community Service Obligations and the public sector. The inquiry was self-initiated by the Committee, which we have the power to do and most of their inquiries are established in that manner. Community Service Obligation arises when the Government requires - sorry - a public enterprise to carry out an activity that would otherwise be commercially nonviable. In some instances, the enterprise is compensated by Government for this activity and a very substantial compensation. We believe, or I believe that you call them Universal Service Obligations in Canada, but they are an identical animal. The inquiry's on hold at the moment because of the ... of several of the other inquiries. I intend to get that inquiry back on the rails later this year and we'll be reporting on that some time next year.

There's a third inquiry which is on a Midwest Iron and Steel Agreement which is a private institution seeking to establish the steel industry in the Midwest of Western Australia. The inquiry's referred to the Committee by the Legislative Assembly which is one of the mechanisms in their State which means we are required to make an inquiry into this activity. We're required to determine the level of support for the industry. The Committee tabled an interim report in October 1998 of the progress of the inquiry which was interesting because there was virtually no progress at all. That was just an example of Public Accounts Committees and how they operate. What actually occurred was that the debate on the floor of the Chamber, the Government of the day being my persuasion, decided the easiest way to get out of trouble was hand pass it to the Public Accounts Committee. We enquired into nothing, basically, for six months and reported that nothing, basically, and shut it down. It's an unfortunate process in our Parliament. From time to time, there would be one or two occasions a year where the Government of the day does hand pass difficult political issues to the Public Accounts Committee. We did our diligent best to try to enquire into this new

industry but, as you might understand, it is not an establishment. So, it's hard to work out what it costs when it doesn't exist. So, that is outstanding at the moment.

The fourth inquiry is a budget estimates process and information within the Legislative Assembly. This is an important enquiry. And just to put it in context, our Assembly has just very recently adopted a period in which we will trial substantial change to our processes within the Parliament. That's the first major change in a hundred years. So, we've made substantial change with which our procedures in the Parliament operate.

The Public Accounts Committee was asked by the House to look at some aspects of that change. Primarily, the estimates process and the information and evidence given by Treasury to the Parliament. The estimates process is a process which, I am sure, you all go through where the budget is examined in detail in the Assembly which puts the budget together which is the House of Government.

The Committee found the informations poor and the estimate was not adequate. It didn't provide the comparative data reliable and mainly performance measures and details of expenditure and to their credit, particularly Treasury, we had many, many, many through Treasury and Treasury rewrote this year's documents.

Last year, there was a minor revolution with Members who could not read the statement 'cause, as John said, we've gone from a new system, an accrual system, outcome-based management, performance audit, a whole range of new procedures. Members have been finding it very difficult to follow the process. And our Committee and Treasury substantially improved that position which, I'd say, is a good example what a good operating Public Accounts Committee can do. We have to report finally on this issue in November. It will contain other issues like a committee system and a number of other issues within the process.

The fifth one is an inquiry in the constitutional center of Western Australia. The inquiry was self-initiated by the Committee in May of this year and, following other preliminary examination of the staff, we decided to take this inquiry on. And, actually, the format we've recently taken up is that, under my signature, I authorize our staff to go into agencies and they do an examination of documents and interviews of individuals including all the way up to the CEO, and the staff, then, report back to the Committee on what they found, and then, we make a decision on whether or not we are going to enquire after that activity. We found it's been an important change to the Committee because it's a lot more in depth in our decision-making process.

The Center was opened in October 1997 in order to facilitate the people's understanding of the political and constitutional heritage. It's a good Center, it's a

good purpose. But it ran at a loss. It overran its budget by some 100 000 \$ to 200 000 \$. So, we looked at the budgetary, financial management procurement, contractual issues and overall administration issues within that Center.

It's important and I think, this way, we have some difference in our operations. That Center was under... The Minister was the Premier. So, for the second time in the life of this Parliament's Public Accounts Committee, we investigated the Premier which is a difficult political process. And I'd like to point out to you that we agreed to do that on a unanimous vote. So, no Member opposed the process. In both occasions, the Premier has been totally agreeable to participate. I wouldn't say he was happy to participate but he was agreeable to participate, and an important part of the argument - but I could probably say this in Canada where I wouldn't say it towards Australia - is that there were several occasions where Opposition Committee Members argued in favor of the Premier, saying the report was too hard on the Premier. So, we have a very good operating Committee and have a good attitude in Public Accounts Committees.

The sixth one is not for profits inquiry which is only recently established. I'm going to lean heavily on John and Beth particularly on this issue. We have a serious situation developed in recent time because of accountability mechanisms that not-for-profits organizations are finding it very hard to comply with Government requirements. And much of the money they receive from Government is lost in administration and the mechanism to correctly report back to Government. A lot of unhappy people in the not-for-profits area, particularly church organization and alike, and we need to do something about making it easy for them to live within the system.

We've tabled five reports since the Yellowknife Conference, two follow-up reports... I'm just finishing, Mr. Chairman. The follow-up report is an important process. When we table a report in the West Australian Parliament, the appropriate Minister has three months in which to respond. The Minister must respond to the reports. A mechanism we go through once the Minister has responded, we read the report and have another go at the issues where we lost. And we continue that process until we're happy. In many cases, like all of you, I would hope that many of our recommendations are taking up by Government. But when they are rejected, we reinstitute the report in a very short manner, and reargue the areas where we're not successful. And we continue that process. When we put it back into the House, the Minister must respond within three months. And we find it to be a very good process.

Mr. Chairman, it's a real pleasure to be here. I'm sorry that some of the other Members of West Australian Committee wasn't involved. I'd like to repeat myself and say that I really appreciate the contribution made, and all the committees of West Australia did, by the Canadian Delegation in Perth or Fremantle in February. It really made our

Conference considerably better. And there was very strong participation, as John said. John issued a paper. Several of the Auditors General got very heavily involved in the days, the two days, and it was very successful. So, thank you for your invitation and it's a pleasure to be in your beautiful city.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Merci beaucoup, M. Trenorden. Maintenant, pour notre invité de Tasmanie, Mr. Bacon, if you would like to add some comments as well for your experience, and welcome as well to Québec City.

M. BACON (KENNETH J.): Thank you, Mr. Chairman, and good morning, Ladies and Gentlemen. Unfortunately, I do not know any French and I think that is to my loss. I'm Deputy Chair of the Tasmanian Public Accounts Committee. In Australia, most ... and Commonwealth Parliaments have a Public Accounts Committee or their equivalent established by an Act of Parliament. There also exists an Australian Council of Public Accounts Committees. As most if not all delegates would know, I'm proud that this Convention, our last Conference, was hold in Perth, West Australia, in February of this year, as being referred to by other delegates.

The West Australian Conference was the first conference I have attended as I'm rather new to the Committee, having been elected for the first time to Parliament in the House of the Assembly in August-September 1998. And it is a real experience for me to attend this Conference and learn as much as I possibly can. I find attending the West Australian Conference most rewarding and informative, and it was extremely interesting to hear delegates comments on their perception of what I believe the role of their respective Public Accounts Committees were. While there were some differences in the way the Committees operated and the level of activity engaged in, I believe there were no misconceptions about the overall role of a Public Accounts Committee. And I believe that role was that the Public Accounts Committee is to examine accounts of public expenditures and report to Parliament with such comments as it: The Committee thinks fit on any matter arousing in connection with these accounts.

Within this role, our Public Accounts has a cooperative liaison with the Auditor General, and will frequently identify matters contained in the AG reports which need further investigation. Sometimes, an initial inquiry and subsequent evidence is overrun by our Government and Departmental Administration Corrective Action, a report on the circumstances might not then be necessary or can simply serve to record the activities of the Committee without the need to make recommendations. Irrespective of whether a matter investigated results in a full inquiry and the report to Parliament, the exercise is always very beneficial and influential in at least two respects. Committee Members and the Parliament become aware and informed, and importantly agencies of Government are reminded that the Public Accounts

Committee is an active Parliamentary Standing Committee and as such a most important mechanism in the accountability process.

To quote from one of our prior chairpersons, I often think that we are alike the old school inspectors. Once people know we're coming, many problems are solved. By the time we get there, there are not too many things left remaining to be done. The Tasmanian Public Accounts Committee Act in 1970 is near 27 years old and has really been amended. Since its passage, there has been significant changes in the public sector structure and financial management. Moves towards corporatization, privatization and out sourcing which tend to shield organization from public scrutiny make it increasingly important that the Public Accounts Committee has the power to investigate these bodies in relation to their expenditure of public funds.

Because of these recent reforms to public sector management, the Public Accounts Committee Act was limiting our operations. The power of the Tasmanian Public Accounts Committee was arguably the most limited of any equivalent Parliamentary Committee in Australia in that it was restricted to scrutinizing any disappropriation in accounts that would tie with a Parliament. Consequently, its scrutiny of Government business enterprises was probably limited to what is contained in annual reports of GPA's and reports of the Auditor General required to be tied with the Parliament.

This means that the Tasmanian Public Accounts Committee was generally unable to act as proactively as many other Australian Public Accounts Committees of their equivalent. Rather it tended to act retrospectively, a function that may be further impeded by untimely tabling of reports and accounts. In 1983, a committee was inquiring into the State power industry, a secretary at the time, after taking advice stated in the memorandum to us, and I quote: "Members will now appreciate that the Committee does not have the power to inquire into Hydroelectric Commission privatization that would have been enjoyed by duly empowered, joint select committee. Because of these limitations, the Committed had a new bill drafted. The Government was not particularly enthusiastic, as one could imagine, about this at all, at the time, and the varying advice we continually receive ... that quite a lot."

The electric power, I guess, at this stage in our history resulted in, I believe, a lack of activity and enthusiasm in becoming involved in issues. I should not hear that the Governments in Tasmania have never really had control of the Public Accounts Committee, it being a joint House Committee with three members from each House which are as follows: from the Upper House, the Legislative Council, we have three members, currently two independent and one from the opposition; from the Lower House, we have two Government, and one opposition.

In other sites in Australia, the Public Accounts Committees are either from Government controlled Lower Houses, or where there are joint Houses Committees the Government commonly controls both Houses of Parliament. That wind of opportunity in Tasmania for changing our Act exists within the minority Government and the Opposition parties being desirous of an inquiry into the desegregation of the Tasmanian Power Supply Authority and related matters. Our amendment bill was introduced into the Upper House by the then Chairman and, subsequently, into the Lower House by the Opposition. It's recent royal assent on the 14th of January 1998, represented the most significant change in the 35 years of the Public Accounts operations.

The new Act apart from covering all forms of GPA's and statutory authorities also enables inquiries into local Government. It also allows for inquiry into any agreements that could commit expenditure to the Crown. Our current Committee has existed only for a short period, since September 19th 1998, and some of the matters, in conclusion, the thought we will pursue and consider, particularly myself, is party loyalty. It is unfortunate in Tasmania that some party members often have their minds made up for them on some issues even before the inquiry commences. There was a previous situation which occurred where a select Committee Report was unanimously agreed upon by all its members, yet one member who was controlled by a political party was compelled to vote against its recommendations when the matter came into Parliament. I believe party loyalty can be a strong motivator at times, however the persons in public office and/or in Government departments or business enterprises, private enterprises who are involved with the expenditure of public funds should not be shielded from public scrutiny.

Accountability, the real issue here is that the Committee members need to recognize and accept that it is increasingly important that the Public Accounts Committee exercises the power to investigate any of those situations in relation to the expenditure of public funds and it is the Committee's role to ensure that these identities are accountable for their actions. It would be a fundamental, fundamental breach of accountability if Parliament were denied the opportunity to scrutinize these methods and the public were denied access to the results of such investigations.

Some matters we will be considering is the privacy considerations. A U.N. convention provides that no one should be subjected to arbitrary or unlawful interference with their privacy. Yet we seem to live in a society where there is full surveillance of the lives of individuals on the one hand, yet claim secrecy with both Government and private sector regimes on the other, that does seem to be slightly back to front.

The democratic right to know. There is a public right for the public to have full knowledge of Government activities and plans in advance so where exists an

opportunity to influence decisions that are being contemplated by Government. The knowledge is also required to enable the public to properly and intelligently exercise their vote at election time.

Unauthorized release in information. There is a principle in law that states where a person has obtained information in confidence for restricted purposes that they cannot be compelled to divulge that information except for that purpose. However, such principle does not cover unauthorized release. The unauthorized release of information may, in some cases, be in the public interest, and should not in itself be an offense. Any offense should be based on any actual harm done.

The public interest. The public interest has a promisee way considering matters where there may be in conflict between personally interest and public duty, and resolution of such conflicts should always be in favor of the public interest.

Mr. Chairman, some of the issues we have looked at in recent times, since I've been a member of the Committee, many matters arising from the Auditor General's reports, which are quite detailed, inquire into the desegregation of the hydroelectric corporation for the second time and inquire into the special dividend to be paid by the Hydroelectric Corporation where our Government has decided that the Government business enterprise of the Hydroelectric Commission should pay dividend to the Government of \$40,000,000. per annum and that has been of some concern to our Opposition, and it was an election issue in the State of Tasmania, and one which I believe we came to pair on. So, an investigation, I think, into that matter was appropriate, and the ... was proved at the end of the day that it was a sustainable position.

Mr. Chairman, thank you very much for the opportunity to present a report on behalf of the Tasmanian Public Accounts Committee. Thank you.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much, Mr. Bacon, and again thank you for giving us an international perspective on the work that our various committees are doing.

On est arrivé à 10 h 15, et c'est prévu qu'on va avoir une pause-santé. Je vous rappelle qu'à 10 h 30 pile, il faut recommencer, parce qu'il nous reste huit groupes à passer. Alors, j'espère que tout le monde va être discipliné.

I hope everyone will be disciplined, we have eight presentations to get through between 10:30 et 11:50. So govern yourself accordingly, but I think everyone has earned au cup of coffee, so we will ajourn for 50 minutes. Merci beaucoup.

(Suspension de la séance à 10 h 16)

(Reprise à 10 h 34)

LE PRÉSIDENT (M. GEOFFREY KELLEY): Le Vérificateur général va mener une enquête dans nos délibérations. Je pense qu'on a tout intérêt à être à l'heure.

Before proceeding any further, the Vice-Chairman of Québec's Public Administration Committee is now with us. My colleague from Marie-Victorin, Cécile Vermette, has joined us. She was in her riding last night and couldn't be with us because they had a big western festival. So, she's now our expert on country music and everything else. If you have any questions in the next break, Cécile can answer them for you, but bienvenue Cécile.

MME VERMETTE: J'ai oublié les bottes et le chapeau. J'espère que vous allez pouvoir m'en passer.

DES VOIX: Ha, ha, ha!

LE PRÉSIDENT (M. GEOFFREY KELLEY): So, I'd liked to, now, turn over to Colombie-Britannique. I was wondering how Colombie-Britannique could come after Canada, but, of course, it takes the French order of our various provinces and governments. So, Evelyn Gillespie, I think, is the vice-president of the Committee there and I will turn over the microphone to you. And welcome.

MME GILLESPIE (EVELYN): Merci et bonjour. I would like to begin the report of the Public Accounts Committee from British Columbia with a moment of remembrance for our past Chair, Mr. Fred Gingell, who was certainly a very strong supporter of this Conference and a regular attendant until last year when his health did not allow him to travel to Yellowknife. Mr. Fred Gingell passed away in July of this year. And among the many accomplishments that he would be remembered for, in British Columbia, he will certainly be remembered for broadening the work of the Public Accounts Committee and strengthening its place within the Parliament of British Columbia.

The Public Accounts Committee is established by standing orders and those standing orders require us to do a substantive review of the reports of the Auditor General. Ours has been a very active committee. We meet weekly during the legislative session and at least monthly outside of this session. Given that we had an extraordinarily long legislative session this year, we were able to accomplish quite a bit of work which I would like to tell you about today.

This past year, as in most years, it is my understanding that the Public Accounts Committee in British Columbia does tend to do about one public investigation a year when we take the work of the Committee out to the public. And last year, that work was on earthquake preparedness and emergency preparedness in general, in British Columbia. This coming year, our public work will take us into water quality issues in British Columbia.

So, this time last year, some members of our Committee traveled to California and later to Washington to meet with local experts there about earthquake preparedness. And one of the most important things we learned at that time was the importance of individuals and communities being able to sustain themselves for a period of at least three days before any kind of outside interventions might be able to come into play. And we saw that again in the recent earthquake in Turkey where the local population is saying: for three days we had no assistance from the government, and the government's response was: There were no communication networks, there were no transportation networks and it was impossible to get into this area. So, it's a reminder, once again, of the importance of personnel and neighborhood and community preparedness.

In British Columbia, Coastal British Columbia and Vancouver Island and the Queen Charlotte Islands are at risk for a major earthquake that could come at any time. But emergency preparedness in general is certainly beneficial. You know, we've seen, in Mont réal's ice storm, in major snow storms or even in the possibility of service disruption with Y2K, the requirement for a strong emergency preparedness in the province.

My view of the investigation is that it brought a great attention to the work of the Emergency Preparedness Office in our province and provided support actually for that office to engage in working towards its goals more quickly and coming to results more quickly. The final report of the Committee contained 20 sets of recommendations to the provincial government on how to better manage earthquake preparedness in British Columbia, from seismic upgrading of buildings to business continuation planning and of course to individual and neighborhood preparedness.

A second review the committee engaged in this year is managing the cost of drugs' therapies and fostering appropriate drug use. I will be speaking on that tomorrow and so, I'm not going to go into it in any detail at this point but by large, the purpose of the review was to consider measures undertaken by the provincial Prescription Drug Plan Pharmacare to facilitate patient compliance with drugs' therapies and control increasing drug expenditures.

We considered as well a number of follow-up studies to the Auditor General's 1996 performance audits and studies and, again relating to comments from other members as well, it's very important to do this kind of follow-up. This year our Public Accounts Committee has established a six-month follow-up for the Committee itself to ensure that ministries have taken the recommendations of the Auditor General and of the Committee and are implementing those recommendations.

The follow-up audits we considered this year were on the BC Ferry Corporation, fleet and terminal maintenance and operational safety. The BC Ferry Corporation is the largest ferry corporation in the world. It has significant challenges in terms of an aging ferry fleet, in terms of the public expenditure that's required to support the ferry corporation and a number of operational challenges. So, that will be an important follow-up to again consider down the road.

The Ministry of Finance and Corporate Relations, revenue verification for the social-service tax; the Ministry for Children and Families, management of childcare grants; the Ministry of Transportation and Highways, planning and design of the Vancouver Island Highway project. I understand this is the largest highway project under construction in Canada at this time and is due for completing in 2001; the Insurance Corporation of British Columbia, trucking safety; the committee expressed a certain frustration around this report; there is a group of parliamentarians who did a report, the Auditor General has done a report and there is still significant difficulty with establishing compliance on trucking safety in British Columbia; and crown corporation governance.

The committee also considered the collection of overdue accounts receivable, in particular pertaining to defaulted student loans, consumer in real property taxes, medical services plan premiums and ambulance services fees, motor vehicle related fines, income assistance over payments.

Again, one of the very interesting reports that the Committee was engaged in was the Y2K preparedness in the provincial government and once again the fact of the Public Accounts Committee taking this on as a review provided impetus for the Government to ensure that its systems were in place and ready for the year 2000.

I have been a part of this Committee for just the last two years and we heard, early on, in a review on Y2K preparedness, an initiative of government to encourage application to colleges in particular programs which would graduate students who could then work for government in assisting with Y2K readiness. What happened, as a result of that program, was that these graduates were very highly valued in the private sector and many of them were lost to government. So a second initiative was put into

place where government employees were trained in the procedure required to review all of our systems and bring them into Y2K readiness.

At the end of June, the Committee heard that the province's systems are 97 % ready for the year 2000 and we will be hearing once again, in October, the final report.

The Public Accounts Committee also reviewed the estimates process in British Columbia, the process by which we come to our final budget deliberations, and we are currently drafting our report on that.

Now, I referred earlier to drinking water sources in British Columbia. The Auditor General has recently completed a report on protecting drinking water sources. This report will be taken for public review, public consultation. We have just begun the process of hearing witnesses from within government, but we will be hearing from the public as well about their interests and concerns with respect to protecting drinking water quality in British Columbia.

I'd like to just wrap up by introducing my colleagues from the Public Accounts Committee and our research officer from the Clerks' Office in British Columbia. Our Committee is made up of 12 Members of the Legislative Assembly and today I'm joined by four of those Members. To my far left is Mr. Jack Weisgerber, next to him Mr. Murray Coell, Mr. John Weisbeck and Miss Erda Walsh who are members of the Committee. Our researcher to the Committee who has had a very busy year considering the amount of material we've dealt with in our Earthquake Preparedness Report is Miss Kelly Dunsdon. Thank you.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much. On behalf of the Chair, I would like to express our sympathies to you as well. I understand that Mr. Gingell was always a very active participant in the past in these conferences and his untimely passing was something, I think, that has saddened us all. So thank you very much. I will now turn over to Île-du-Prince-Édouard. And is it Robert Morissey who will be giving the presentation?

M. MORISSEY (ROBERT): Merci, M. le Président, et bonjour. On behalf of my colleague, Mr. MacFadyen, I continue to chair the Public Accounts Committee of Prince Edward Island or what we call Public Accounts Committee, we chair similar responsibilities. What was unique about Prince Edward Island's Public Accounts Committee in the past year, was that we were successful in having the Auditor General conduct - Dr. Santos, you'd be interested in this - a value-for-money audit of the University of Prince Edward Island. It's my understanding that it was the first time the Auditor General has conducted an audit of a university or a college. Much to say that the university was not happy when they first became aware of the decision. I

think the one thing that forced the university to comply, was the fact that the Public Council Committee took the motion back to the Assembly as a whole, and the Assembly endorsed the motion of the Public Accounts Committee, directing the Auditor general to conduct a value-for-money audit. Needless to say, when the Auditor tabled his report in the Legislature, then the Committee has scrutinized it, some people are interested to find that the university had a substantive surplus. The University still argues that's an accounting difference between their accounting and the Auditor general's accounting: the Auditor General maintains: a surplus is a surplus is a surplus and the student union was interested to find out as well that the university had a several millions dollars surplus. To this day, there is a difference between the universities' opinion and the Auditor's. The Auditor stands by his audit.

The other point that was quite interesting was that the pension fund of the professors is quite healthy and seems to be a priority of the university when it stats its budgetary process. The Auditor has advised me that a new president - there's a new president at the university - has been quite interested in his report and is now moving on a number of recommendations that the Auditor made.

So from the legislative perspective, it was an extremely interesting process; it was an eye opener because governments are always confronted with the position of the educational autonomy of the institution, and the taxpayer's right to know where substantive amounts of money from all legislatures go to the universities. Often as parliamentarians, we vote substantive blocks of money to the universities with no debate because the universities always argue to save their right of independence and autonomy from the Legislature.

So that was the main thing. The Auditor is now doing an audit of the college, Holland College which is the post-secondary institution in Prince Edward Island. That is incomplete, that's being completed.

I picked up and I believe that was my colleague from Alberta who talked about the Public Accounts Committees and the argument of how far do you go in reviewing Governments' investments in the private sector. And one the most heated exchanges our Committee had over the past year was when the Committee sat down to review the Auditor's report, and the Auditor's - what I term - the critical critique of Government's involvement in a large private sector initiative. I, because I was the critic of the process in the Legislature, chose at that time to voluntarily remove myself as Chair of the Committee because I felt that it did not looked to be fair for me to use my position as Chair to continue to pursue Government's involvement in this business through the Public Accounts Committee process. So I'd be interested in hearing some comments on that at a later date, Mr. Chair.

I did remove myself and continued to question the Government's involvement through the Auditor in this project. That led to a lot of exchanges between how far the Committee should go. Those are the main things. I'd be interested in my colleagues, as a Government member, that will have a few comments on how far the Committee should go towards dwelling into private companies' business. I have a view that if you come seeking taxpayers' support and expect to have your business debated on the floor of the House or some part thereof, some people don't share that view. We're currently in recess, we will continue to meet in the fall and complete our review of the Auditor General's report. But those were the most significant. So, I'm interested in hearing comments on how far public accounts should go or can go in dwelling into private business - private, quote unquote - that require substantive taxpayers' support.

So with that, Mr. Chair, I thank you for the hospitality, very enjoyable. I've been to Québec numerous times and enjoyed it all the time. I'm going to ask my colleague to briefly share his point of view on that part of the Public Accounts Committee process that we are going through.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much, Mr. Morissey. And it's now Mr. Elmer MacFadyen.

M. MACFADYEN (ELMER): Thank you very much, Mr. Chairman. I guess, as a member of Government, I don't chair the Committee when the Opposition member generally chairs in our Province the Public Accounts Committee. So, when we got dealing with issues relating to the Auditor's report, my colleague, Mr. Morissey, who was in fact the minister of Economic Development and Tourism at the time, when he stepped down as Chairman, one of his own members from his caucus in turn assumed the role of Chair, but Mr. Morissey, in turn, remained as a member in the Committee.

One of the concerns that we have as Government is that when you deal with the private sector, in our Province where the economy is very poor at times, we're a seasonal economy mainly based on agriculture first, I guess tourism would be second and fishery would follow either between one and two or one and three. There is concern about when you deal with public money there is accountability that is required, but when you get the businesses that are asking questions about hearing details relating to their business transactions, they are concerned about hearing it in the public. We've had a very heated discussion and debate in regards to businesses that are carried out in the province that do come to the Province looking for money, we are concerned that the information that some businesses have is private and confidential. It is not allowed to be released because of the competitors. It would put the businesses in unfair advantage. It probably could ruin some businesses. At the same point, it makes it very difficult to attract new businesses to come to the province if they feel that they are going to be aired out in the public.

We are in the process of reviewing one major industry that's in our province, in the eastern part of the province where employment is very low. We had a major fire there a few years ago. The previous government had invested money in regards to try to start up new businesses which didn't pan out. We were successful in obtaining a business and the business that we obtained has government funding. It is public funds. Opposition are saying that they have the right to know. Government is saying that they have a right to know and ask questions but there is a degree in regards to how far one can go.

We are in the process of asking our Clerk at the Legislative Assembly to look into other legislative assemblies in regards to how far they go, in regards to questioning when businesses and viability of businesses are involved. There is a real concern from the business sector in the community of investing in business to come to Government to ask for funding because they do not want to end up being discussed in our local media. Our Legislature is sitting, two sittings. Our committees are very active. We also had the Auditor's report to go through. The Committee has looked in detail one aspect of it which is for crown corporations in name but it's not a crown corporation because the ownership of the corporations is really 85 % provincial and 15 % municipalities and it's located within the capital of the province. And the auditor does do an audit on it and it's been reviewed by the various Public Accounts Committees over the years. And there is the concern, from that aspect as well, of airing information pertaining to the business in the media. In fact, we had a legal challenge in regards to the business, a manager, director of the CADC who controls the business ended up involving a lawyer in challenging the right of a member to ask questions in the Legislature. And when the Committee looked at it, it felt that we also sought the advice of House of Commons. We had a legal opinion come down and we had a lady that came down. I don't recall her name, right offhand but she went through the role in regards to the legal aspect of when a member should be asking what types of questions and when it becomes that they overstep their authority in regards to being protected with inside the...

So, all in all it's been a very challenging year in regards to the Public Accounts Committee. We, like other provinces, don't review our estimates for various departments within our Committee. That's done on the floor of Legislature and it becomes sometimes very tricky in regards to dealing with the estimates of the various department because there can be a lot of questions from the Opposition that holds up to progress in regards to completing the estimates.

We are, in fact, adjourned for the summer. The Public Accounts will meet again in... I think it's early September, I am told, since we came here. I did not know until I got here.

M. MORISSEY (ROBERT): It's at the call of the Chair, you see, and I am still the Chair.

M. MACFADYEN (ELMER): But anyway, we are looking at various aspects of the Auditor General's report. We haven't finished it as yet and I'm sure that there will be very many more heated debates on many subjects that pertain to his report. Thank you very much.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you, M. MacFadyen. I think that the two of you have raised an important issue. I know here in Québec we had long debates over the relationship of access to information legislation. When you create subsidiary companies or crown corporations, are they private, are they public? And there's no clear answer equally when you have private-public mixes in various things, to what extent do commercial secrets get protected or compatible advantages get protected? They're hard questions with no easy answers. And I think you're coming at the question from a debate of a different direction but it's the same issue and, as we outsource, as we create new forms of government bodies, I think a lot of the questions about legislative review that you've raised there are ones that we all share. I will now turn to Manitoba and Conrad Santos. Conrad.

M. SANTOS (CONRAD): M. le Président, mesdames et messieurs, mon nom est Conrad Santos et, avec moi, Mme JoAnne McKerlie-Korol.

This is a jurisdictional update of the Standing Committee on the Public Accounts for the year 1999. In Manitoba, the Standing Committee on Public Accounts has 11 committee members. The minister of Finance traditionally serves as a member of the Committee.

The Committee is historically chaired by an Opposition member. In 1995, an amendment to the rules created a permanent position of vice-chairperson to be elected for each Standing Committee including the Public Accounts Committee. Mr Ed Helwar of the governing party has served as vice-chairperson of the Committee thereby making obsolete and correcting the explanatory notes in guideline n(37 of the Canadian Council of Public Accounts Committee arising out of report of the sub-committee survey on the extent of implementation comparisons among the Canadian, provincial and territorial jurisdictions. Unlike other jurisdictions, the Manitoba Public Accounts Committee currently does not have the ability to schedule its own meetings, rather meetings are scheduled by the Government House Leader upon consultation with the Opposition party. In 1991, the Standing Committee adopted a motion providing for several recommendations, including the adoption of a working agenda. The Committee continues to utilize a working agenda.

Since the last Conference, the Standing Committee on Public Accounts met once, on July 6th, 1999. At that meeting, the following sets of reports were considered. First, the Public Accounts, volumes I, II, III, and IV, for the years ended March 31st, 1996, 1997 and 1998; second, volume one of the March 31, 1996, Provincial Auditor's report; third, Provincial Auditor's report on Public Accounts and the operation of the Office of the Provincial Auditor for the year ended March 31st, 1996; four, Annual Report of the operation of the Office of the Provincial Auditor for the year ended March 31, 1997, Annual Report on the audit of the Public Accounts for the year ended March 31, 1998. At this July 6th, 1999 meeting, all of the 1996 set of reports were passed by the Public Accounts Committee. The 1997 and the 1998 sets of reports remain outstanding.

A motion was passed at this July 6th, 1999 meeting, establishing a subcommittee of the Public Accounts Committee for the purpose of bringing forward recommendations on ways in which the Committee can be reformed. The subcommittee is to report back to the Public Accounts Committee by the end of the year 1999. Published on the page 23 of the Hansard, volume 49, number 1, 10:00 a.m., Tuesday, July 6, 1999, let me quote the motion: "That we established a subcommittee of this Committee for the purpose of bringing forward recommendations on ways in which we can reform our Committee, and that the said subcommittee report back to the Public Accounts Committee by the end of the year 1999." This was unanimously adopted.

On August 17, 1999, the 36th Legislative Assembly of Manitoba was dissolved. A provincial election was called for September 21st, 1999. When the first session of the coming 37th Manitoba Legislative Assembly is convened, a committee of seven persons will be established to determine and recommend to the House the membership of all the Manitoba Standing Committees including the Public Accounts Committee.

Let us conclude this report with a hope expressed, far appraised of the Apostle Paul's statement as to the time dimension of the Christian Hope for Salvation applied to the forthcoming Public Accounts Committee reform in Manitoba and optimistically say: The night is far spent. The day of the Manitoba Public Accounts Committee reform is at hand. Knowing the time that now it is high time for Manitoba Public Accounts Committee members to awake out of their sleep. For now is our Manitoba Public Accounts Committee reform nearer than we first said. Thank you.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you, Mr. Santos. I would like to wish you well both with the question of the reform of the Committee and our best wishes for the 21st of September.

Maintenant, je veux céder la parole au Nouveau-Brunswick, et c'est Mme Marcelle Mersereau qui prendra la parole. Mme Mersereau.

MME MERSEREAU (MARCELLE): Merci, M. le Président. Premièrement, je dois vous dire que je vous remercie de l'accueil chaleureux que nous avons reçu dans la belle ville de Québec. Comme toujours, on est reçu avec tellement de chaleur et d'amitié que ça nous plaît toujours d'être ici. Alors, merci à vous, M. le Président, et aussi à vos collègues et au comité organisateur de ce bel accueil.

Alors, je m'appelle Marcelle Mersereau. Je suis députée de la circonscription de Bathurst qui est située dans le beau nord-est de la province du Nouveau-Brunswick. J'ai avec moi M. David Jordan qui est le vice-président du comité des comptes publics et aussi représente la région de Grand Lake et Don Forestell qui est le greffier du comité. Malheureusement, notre président qui est nouvellement élu au comité, M. Sheldon Lee, ne pouvait pas être présent et m'a demandé de faire part à la Conférence du rapport du Nouveau-Brunswick.

Le comité des comptes publics du Nouveau-Brunswick a été très actif au cours de l'année écoulée. Il s'est réuni en novembre pour examiner deux rapports que le Vérificateur général avait demandés au comité. Celui-ci avait demandé au Vérificateur général d'examiner les modalités financières de deux ententes de partenariat entre les secteurs privé et public que le gouvernement avait conclues. Le Vérificateur général a signalé que les deux projets faisaient partie du tout premier partenariat entre le secteur public et le secteur privé entrepris par le gouvernement du Nouveau-Brunswick et que la courbe d'apprentissage propre à l'exécution de tels projets prévoit que les processus et les pratiques appliqués s'améliorent à mesure que plus d'expérience est acquise.

Je pense qu'au Nouveau-Brunswick on fait toujours, tout probablement comme beaucoup d'autres provinces l'ont mentionné d'ailleurs, de nouvelles façons de procéder. Alors, ça demande aussi plus de vigilance puis aussi de nouvelles façons de faire les choses.

Suite à ceci, le gouvernement a établi des lignes directrices beaucoup plus claires, lorsqu'on entreprend de tels partenariats, afin d'assurer l'imputabilité du gouvernement et aussi d'assurer que la valeur reçue des projets soit respectée et respecte l'intérêt public.

Le 15 décembre, le comité a tenu une séance mixte avec le comité permanent des corporations de la couronne afin de recevoir et d'examiner le rapport du Vérificateur général 1998. Le Vérificateur général a informé les parlementaires de la nature du travail entrepris au cours de l'année et il a donné un aperçu du contenu et des faits saillants du rapport annuel.

La quatrième session de la Cinquante-troisième Législature s'est ajournée le 12 mars de cette année, après 40 jours de séance. Le comité des comptes publics a continué d'être actif après l'ajournement. En mars et en avril, 10 jours d'audience ont été tenus pour examiner les rapports annuels et les dépenses des divers ministères. Selon la coutume au Nouveau-Brunswick, les sous-ministres de tous les ministères ont comparu devant le comité.

Comme vous le savez sans doute, des élections générales ont eu lieu au Nouveau-Brunswick le 7 juin de cette année. Le Parti progressiste-conservateur a obtenu le droit de former un nouveau gouvernement. Et, le 21 juin, l'honorable Bernard Lord a été assermenté en tant que le 30^e premier ministre de la province. La première session de la nouvelle Assemblée s'est ouverte le 6 juillet. Divers comités permanents et spéciaux ont été formés y compris le comité permanent des comptes publics qui comprend 14 membres, soit neuf parlementaires du côté du gouvernement et cinq du côté de l'opposition.

Le comité s'est réuni le 12 août pour procéder à l'élection de la présidence et de la vice-présidence. Les membres ont étudié le mandat du comité et ont été informés du rôle général et du fonctionnement du comité des comptes publics. En outre, le Vérificateur général a présenté un aperçu du mandat et du fonctionnement du bureau du Vérificateur général et il a donné les grandes lignes des relations de travail entre ce bureau et le comité permanent des comptes publics. Alors, le comité devrait se réunir de nouveau au début de la nouvelle année. Merci.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Merci beaucoup, Mme Mersereau. Maintenant, je vais demander à M. Darrell Dexter au nom de la Nouvelle-Écosse. M. Dester.

M. DEXTER (DARRELL): Thank you very much. I would like to begin by introducing the members of our delegation, if I may. We're not all sitting together. As you may know, recently the make-up of our House has also changed and I guess we registered at different times, as a result of that. So, we are not all sitting in a row here, but I would introduce Mr. Russell MacKinnon, sitting next to Mr. Bacon. Mr. McKinnon has been a long-standing member of our Legislature and a member of the Public Accounts Committee. As well, the clerk of the Committee, Mora Stevens, is sitting at the observers' table. Mr. David Morse who is to my immediate right is the newest member of our Committee. I think he sworn in some 14 days ago. So, we have, I guess, a good mix of new people and some experienced.

The Public Accounts Committee, in Nova Scotia, is set up under legislation. The Public Accounts Committee is established for the purpose of reviewing the public

accounts, the annual report or other reports of the Auditor General and any other financial matters respecting the public funds of the province.

In addition to the legislation, the Public Accounts Committee also has a mandate which was initially adopted by the Public Accounts Committee in March of 1994 and then subsequently adopted by the House of Assembly. The mandate of the Public Accounts Committee is somewhat broader or I guess seeks to flesh out some of the legislative provisions and includes holding the Government accountable for its spending of taxpayers' money and for its stewardship over public assets. And I guess in keeping with some of the discussions we have had already this morning, specifically with respect to the investment of taxpayers' money in private sector companies, the specific provisions in the mandate of this Committee includes looking at the activities of all Government Departments, Agencies, Crown Corporations and any persons or institutions receiving financial assistance from the Government.

Over the past 16 months, we have had a minority government in Nova Scotia with... what I think is a somewhat unique situation when the Opposition actually control the Public Accounts Committee, the agenda of the Public Accounts Committee and what witnesses would be called. And I was intrigued, when I read the message of the Chair of this Conference, when he set out this question: How do we keep track of public spending in the area of outsourcing new Government Agencies and the reorganization of the public service, because, certainly, that's a large part of what we've been looking at in Nova Scotia. We have been looking at the whole question of public-private partnerships, the investment of Government money in those partnerships and, specifically in Nova Scotia, the building of more than 50 schools through a public-private partnership and the questions around whether or not the contracts to build these schools are operating contracts and, therefore, the debt is booked in year over year or has to become part of the overall debt of the province. And that is important because in our province we also have balanced-budget legislation which puts certain constraints on the ability of the Government to spend the money of the taxpayers.

We've also been looking at the question of outsourcing of health services, the question of the outsourcing of the support services in health care delivery. And in fact the Auditor General in our province conducted an audit of the QE II which is the largest health care institution in our province. One of the interesting things about the decisions to audit the QE II was that, before the audit could actually be undertaken, that institution decided to go ahead with an independent audit of themselves much, as was mentioned earlier, sometimes just the intention to go forward and to conduct an audit or to bring an organization before the Public Accounts can lead to the remedy of at least some of the difficulties within that organization, just because they know they're going to be under some scrutiny. Perhaps the most controversial thing that happened in Nova Scotia over the past year and half for public accounts was the

examination of the Government's relationship with respect to gaming in our province. The whole question of the Government's role in the signing of operating contracts with some of the largest casino operators in North America and indeed the world. And this resulted in many very interesting witnesses coming forward before the Public Accounts Committee to explain their role and I guess some of the seeming difficulties that Government had dealing as an inexperienced player in a new area of endeavor.

This I would mention was... these hearings were broadcast through legislative television and we were in fact quite astounded by the apparent ratings that these hearings actually managed to achieve at least by the number of telephone calls or messages that were left on machines every night after the hearings were conducted. So for those of you who think that the Public Accounts Committee do their work in a rather cloistered way that was certainly not the case in Nova Scotia. The public, at least from our perspective as an Opposition caucus, seems to be quite engaged in the process and certainly interested in the results of the examinations.

I believe that over the past 16 months perhaps the Government caucus would have believed that the Public Accounts Committee was combative - that's certainly something that was raised earlier by our colleagues from Alberta - and the question about whether or not that there's a balance to be achieved. And I suspect that although we were seen as combative, we were also seen as being very dynamic. And I think that is... the balance that we seek to achieve is how do you achieve that kind of dynamism that makes the work of the Public Accounts Committee relevant to public at large. And I would suggest that what you have to do is view it more over the long term than on issue-by-issue basis to determine whether or not there is a true balance. The political landscape on a particular issue may color your view of whether or not it's being used as a tool, simply a tool, of the Opposition.

Thank you very much for the opportunity to give this report today. Thank you.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much, Mr. Dexter, and our apologies for not having quite enough chairs for Nova Scotia. But after lunch, I've been told, we will get you all back together, so that in the process of post-electoral healing or whatever you will be able to be a delegation that's got its act together, so to speak. But our apologies again from the Chair to not had enough places for all of the MLAs.

Now, a little bit a history to be able for the first time to turn over the microphone to the newest member of our group Olayuk Akesuk and the territory of Nunavut.

M. AKESUK (OLAYUK): First, I am going to read this first paragraph in Inuktitut, so I am going back up there in English afterwards.

(S'exprime dans sa langue)

Thank you, Mr. Chairman, I would like to first express my appreciation for the warm welcome that has been extended to our group. This is actually my second visit to Québec City this summer. The first was for the CPA meeting a few weeks ago. This city's reputation for a wonderful hospitality is certainly well deserved. Merci beaucoup.

I'd like to begin by introducing ourselves to everyone around the table. My name is Olayuk Akesuk. I'm the MLA for South Baffin Riding. That includes two communities: Kimmirut and Cape Dorset. You might see Cape Dorset on news next week. It's one of the places that the President of France and the Prime Minister of Canada will be visiting. I was elected to Legislative Assembly of Nunavut in February of this year. And I'm the chair of the Standing Committee of Government Operations and Services. Sitting with me today are two of our staff, Miss Nancy Tupik, the clerk of the committees, and Mr. Alex Baldwin, our researcher.

As you know, the new territory of Nunavut came being just over a 150 days ago. This year, CCPAC Conference is the first that Nunavut has attended as a distinct jurisdiction. I'd like to thank André Major of the Québec National Assembly and Mary Newell from B.C. for their assistance in helping us to prepare for the meeting. It's an honor for all of us to be here with you today. Before coming to this Conference, I spent some time reading the transcripts from the last few years of CCPAC events. I read with interest the discussions that took place last year in Yellowknife where the issue of dividing the N.W.T. and creating Nunavut was discussed. For those of you who were present last year, I would like to let you know that Ed Picco is now the Honorable Ed Picco. Our Minister of Health and Social Services is now answering questions in the House instead of asking them.

As a new jurisdiction and a new Government Legislature, I'm afraid I can't share with you today any exciting experiences that the Committee has had respect to scrutinizing the public accounts of Nunavut. We are just a little on the halfway to the Government's first physical year. We expect to see our first set of Public Accounts tabled during the fall sitting of next year. The Government's plan, I understand, is for the accounts to be produced in both Inuktitut and English. This, I'm sure, will be appreciated by the MLAs who are unilingual Inuktitut speakers.

I would like however to cover some backgrounds and outline some areas of concerns that this Standing Committee has with respect to its mandate. The Legislative Assembly of Nunavut consists of 19 MLAs all of whom were elected as independents. As with our neighbors in the West the Assembly is a nonpartisan body.

On March 7th, the Nunavut leadership form was held, a public event in which the MLAs elected at secret ballot a Speaker, a Premier and seven Cabinet Ministers. Mr. Paul Okalik, who was called to the Board just a few weeks before the general election, was chosen as Premier over Jack Anawak, former member of the Parliament and interim commissioner of Nunavut. The remaining 10 MLAs are referred as regular Members of the Assembly. Please don't confuse us with ordinary MLAs as Yellowknife's who are here with us today. We're regular, they're just ordinary.

DES VOIX: Ha, ha, ha!

M. AKESUK (OLAYUK): The Assembly has four Standing Committees, each consisting of five regular Members. Each MLA seats on two Committees. One of the mandates of the Standing Committee on Government Operations and Services is to examine the reports on the annual financial statement and public accounts of the Government of Nunavut and the report of the Auditor General. Under section 43 of the Nunavut Act, the Auditor General of Canada acts as the Auditor of Nunavut. The Members of the Standing Committee look forward to meeting with inspectors of the Auditor General Office at some point this year when they find themselves in Iqaluit.

It's been an extraordinary, if hectic, five months since the creation of the territory. Members and Ministers elected have had come up to speed very quickly on the structure and operation of the new Government and its 10 Departments. The bureaucracy itself is working to achieve its staffing plans, and it is a small bureaucracy. To illustrate, I mentioned a little earlier that the french President plans to visit Nunavut in early September; I understand that a few weeks ago, a french advanced team landed in Iqaluit. It outnumbered our entire Department of Executive and Intergovernmental Affairs.

DES VOIX: Ha, ha, ha!

M. AKESUK (OLAYUK): Our first and second legislative sessions were compared to in the local media as Nunavut's Nomadic Assembly. We sat in the local high school, the Anglican Parish Hall and the Iqaluit City Hall. Our third session which opens on October 20th will take place in our new Legislative Assembly.

Our last session was focussed on passing the Government of Nunavut's 1999-2000 budget. Because of the unique circumstances facing the Assembly this year, Members did not have nearly the degree of input into the budget development and the capital planning process that we ambition having for the next budget cycle, which is scheduled to start this fall. The main estimate approved by the Assembly for 1999-2000 set out total government expenditure of \$600 100 000, a significant sum but, to

keep tracks in the perspective, still almost a \$250 000 000 less than the 1998 1999 parliamentary appropriation for a single Crown corporation, that is CBC.

The departmental spending range from \$6 300 000 for the new Department of Culture, Language, Elders and Youth to \$132 100 000 for Education. The Government has set aside a constituency reserve of \$10 000 000. The 1999 2000 budget is a balanced one, I am pleased to say.

Prior to the opening of the third session, the Standing Committees will be receiving a six-month progress update from all Departments. We're certainly be looking very closely at how departments are doing midway through the year.

Some of the upcoming issues that I see, the standing Committee being interested in, include the division of assets and liability process, the Government has announced that this process will be completed by October of this year. At that time, we will know the size of our opening balance. According to the January 1999 report and recommendations on the division process, the OAG will play a role in verifying the division of assets and liabilities, in attesting to the accuracy of the opening balance of the two new territories.

Obviously, we are concerned that the final result of the process is fair to both parties. Evaluating the success of public event, by public-private partnership, the Government has committed to using ... as a means of developing infrastructures throughout Nunavut. One such project, Annville Center in the community of ... is underway.

Contracting back arrangements. At the moment, a number of Government functions have been contracted back to the ... pending the development of sufficient capacity within the Government of Nunavut. We will want to look closely at how these arrangements are working out to ensure that the interests of Nunavut are being protected. Some bodies, like the Workers' Compensation, remain shared between Nunavut and the... We will be looking at how the Government proceeds with respect to the issue of creating our own bodies.

To conclude, although we won't be looking at the Public Accounts for 1999 2000 for a while yet, there is no shortage of issues to keep members of the Committee busy in a month ahead. Establishing a new Government is not an easy task. New systems integrating different corporate cultures, responding to clear political directions, to look at the whole spectrum of how we ask a Government to do business. All of these factors combine to make it imperative that we do our job well and help to ensure that our limited resources are used wisely.

Again, I have appreciated the opportunity to speak today. We look forward to learning much from your experience during this conference. Thank you, ..., merci.

LE PRÉSIDENT (M. GEOFFREY KELLEY): I think, on behalf of all of us, I would like to welcome you and thank you very much for that and I propose a round of applause to our newest member.

The challenge that you're facing of creating all of these new bodies is quite a... it must be fascinating but it's a great deal of work. So, I wish you well as you open your new parliament buildings and you move forward to build your own traditions of your own parliamentary committees, and thank you for being with us.

Now I would like to turn to Newfoundland and Labrador and Mr. Thomas Lush.

M. LUSH (TOM): M. le Président, mesdames et messieurs, c'est toujours un grand plaisir de venir au Québec pour une conférence ou quelque chose. C'est une belle vie, c'est une belle province avec le peuple, les citoyens très gentils, très généreux, très, très heureux, avec les personnes qui aiment la vie, la joie de vivre.

First, I want to describe how our Committee works in Newfoundland and Labrador. I expect it's pretty standard as most of the PAC's in the British Commonwealth and, certainly, in Canada. We have seven members, four from the Government side and three from the Opposition side. Life is very simple in Newfoundland; we just have two parties. So, four and three. The Chair comes from the Opposition side - and I apologize for the absence of the Chair today - but in Newfoundland we like to share the benefits and the advantages of serving on Public Accounts. So, the Chair and I usually forfeit our trips many times to allow our members to come, other members. I was too selfish when it came to Québec and I wanted to take in that trip.

Right now, I'd like to introduce the members of the Committee who are with me today: to my geographical, physical and far political right...

DES VOIX: Ha, ha, ha!

M. LUSH (TOM): ...is Bob French, representing the Chair of the Committee; he took forth the trip that the Chair forfeited; to my nearer political right, and approaching the political center, is Mr. Wally Anderson, from Labrador; to my left, and the Committee's right hand, is our staff and executive member Mark Noseworthy. As I said in the beginning, my name is Tom Lush, I'm the deputy Chair.

Our activities come, in the main, from three sources. Legislation requires that activities, action by the Public Accounts Committee come from either the report of the

Auditor General, and that's the first one and the main one. Secondly, it can come from cabinet, if they want to have some issue examined. And thirdly, from the Committee itself. Most generally, we discuss the issues and topics raised by the Auditor General, and occasionally we initiate our own activities. And we have done that.

We generally meet or have five to 10 public hearings a year, depending on the circumstances. This year, we had a minor obstacle: we had a general election, so we only got in five public hearings. And we'll just outline to you rather briefly what these five public hearings were, what the issues were. We had public hearings related to the Government Purchasing Agency, dealing specifically with public tender act exception reporting. And then we dealt with two areas of two privatization of public companies in Newfoundland that found a wide degree of acceptance among the political parties and among the population. They were the privatization of Newfoundland and Labrador Computer Services Ltd and the privatization of Newfoundland Hardwoods Ltd. Even though I say that both political parties agreed with the privatization, as always, there were some irregularities in both, and I'll just allude, just briefly comment on these in a moment or so. The other area which we investigated, which might be of some concern to certain people here, today, was the review of Government's pension plans and our pension plans are experiencing some difficulty and lastly, was the Health Care Corporation of Saint John's.

And to take the first one, the Government Purchasing Agency, the problem areas identified here, were relating to the fact that we don't always have to have public tendering. There are certain conditions, certain circumstances under which various departments or agencies would not be required to call for public tenders but they must report such exceptions to the minister and in turn to the House of Assembly and we discovered that that's not happening on a timely basis and sometimes not happening at all.

And, we also found out that the Purchasing Agency really doesn't have the ability to monitor all of the exceptions and so, the information is not always accurate that they get, and they are not always reported to by the various departments which items might have been excluded from the public tendering.

The next I will deal with are the two privatizations and just indicate the kind of problems that we ran into in the privatization of Newfoundland Hardwoods Ltd., for example, some of the problem areas were as follows: A consultant who is engaged to work on divestiture on a proposal of \$39 000 plus disbursements was still engaged at the time of our public hearing on the windup of the privatization. Total fees paid to this consultant now top \$500 000 while other consultants had been paid in excess of \$400 000. So we have paid consultant fees of almost \$1 000 000 for the sale of a

corporation that was sold for \$6 700 000. So, on \$6 700 000, we've paid \$1 000 000 in consultant fees.

And the other problem was that we discovered a large discrepancy between the estimated value of the assets and the amount actually realized when the company was sold. And various other problems with the divestiture process such as no consistency with dealing with different bidders, one company was asked to reassess their purchase price while another firm was not. And one bidder was asked to bill only on one segment of the operations while another bidder was not. These are some of the inherent problems that we found with this particular privatization.

With the other privatization of the Newfoundland and Labrador Computer Services Ltd, the big difficulty here was that the Government had entered into agreements with purchasing this public computer company and we find that there was relatively no monitoring of the agreements to find out whether the company was living up to its obligations; so, that was a problem.

The other area, the revue of Government pension's plans and - I expect that that's pretty much of a universal problem throughout the country - where in Newfoundland we didn't have funded pensions until sometime in the 1980s, and now we find ourselves in a deficit position, we administer five pension plans and, in our investigation, we have discovered that the number of pensioners receiving benefits has doubled in the past twelve years from 6 000 to 12 800; pension payments have tripled over the past 10 years from \$53 000 000 to \$185 000 000; and in total, for the five pension plans which the Government administers we have a non-funded pension liability of \$3 100 000 000.

And just as an illustration to take one for you, the teachers' pension plan, deficiency payments are expected to be \$120 000 000 by 2004, when the teachers' pension plan is depleted of assets and to \$460 000 000 by 2019 if extra payments are not made to the Public Service Pension Plan. I'm concerned because my plan is tied in there somewhere too.

What the Government has done, they met with all of the unions and we've agreed on a two-track solution: one, the unions are going to up the amount that the people, in each of the union, have to pay and the Government is going to meet its requirements.

And the last one I want to discuss is the Health Care Corporation of St. John's. Again, that's pretty much, I think, a standard problem right across the country where the buzz word is efficiency, consolidation and integration of various institutes and boards to make it more efficient. And we decided that we would investigate the largest board in Newfoundland and Labrador, and that was the St. John's board which took in, in this

restructuring, seven boards. So, you could expect some problems from trying to integrate, consolidate seven boards.

The projected cost of the reorganization was to be \$130 000 000 with annual savings of \$20 000 000 for the restructuring, and we were going to be the first in Canada to restructure by the savings from efficiencies. So, it was going to cost \$130 000 000, but we were going to amortize that debt by the \$20 000 000 that we were going to save by consolidation of the seven boards.

The problem was that not all of the costs were included in the original cost of restructuring. And the cost keeps bouncing back and forth like a yo-yo. And also, we found that the other problem was trying to identify the \$20 000 000 in savings. Can't seem to locate those. The Corporation as well was running a deficit, the last two years, of \$7 000 000 and \$10 000 000 respectively, and the Corporation hence is experiencing problems in meeting its current obligations, and various problems and errors in its financial reporting due to streamlining seven systems into one.

That was the thrust of our activities for the past year. We closed down for the summer and we are starting again in September. We are going to take an education board because educational reform is rather large on the agenda in Newfoundland and Labrador. So, in September, we are going to take on a board and investigate it and we are going to do the Health Board, in Labrador.

So, having done the two, the St. John's and the Labrador, that should give us a fair idea of what's happening with the consolidation and integration of health services throughout Newfoundland and the other education board that should also give us an idea of what's happening in the educational reform. So we're looking forward to an exciting autumn of hard, productive, efficient work. Thank you.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much, Mr. Lush. I'm looking at the clock; we really have to be in the parliamentary restaurant within 10 minutes. And I don't want to squeeze the Northwest Territories. I have great respect for the people at the end of the alphabet. So perhaps we could reserve the Northwest Territories' report and start sharp, at 2:30 p.m. We will finish with you. I will undertake to summarize the summary of Québec's activities in two minutes flat, which will leave time for Mr. Williams' presentation. So if that meets with general approval, because I have people who've been whispering in my ear that we must adjourn at 11:50 a.m. So, I will do that and we will start with the Northwest Territories, sharp at 2:30 p.m., and leave time for Mr. Williams' presentation afterwards. So... Bon appétit à tout le monde!

(Suspension de la séance à 11 h 49)

(Reprise à 14 h 34)

Séance 2 de travail du
Conseil canadien des comités des comptes publics

LE PRÉSIDENT (M. GEOFFREY KELLEY): If everyone could take their place, we'll get going. Si tout le monde peut prendre place, s'il vous plaît.

As we are all parliamentarians here, we know that our speaker's decisions are final and without appeal, but it has been drawn to my attention there's at least one Legislature in Canada older than the Québec National Assembly and that is the Nova Scotia Legislature. So without correcting my speaker which, of course, I don't have the right to do, I would like to point out that in 1758 the Assembly of Nova Scotia was created. It's an assembly that my great-grandfather sat in from Hants County. So I have a certain affinity with that assembly. So let us just duly note that indeed the Nova Scotia Assembly is of a great old age.

On that note, before we adjourn, we didn't want to rush the people at the end of the alphabet which are the Northwest Territories and Québec to do their presentation. So, I will now turn the microphone over to Roy Erasmus and the delegation from the Northwest Territories.

M. ERASMUS (ROY): Thank you, Mr. Chairman. As the Chair has indicated, my name is Roy Erasmus. I'm the Chair of the Standing Committee on Government Operations in the Northwest Territories. I'm also the MLA for Yellowknife-North. And with me today are the Deputy Chair Jake Ootes on my left and the representative from our research team, Doug Pon, on my right.

As we have indicated at previous conferences, the Northwest Territories does not have a public accounts committee per se. However, the Standing Committee on Government Operations does have the mandate to examine the reports on annual financial statements and public accounts of the Government of the Northwest Territories and the reports of the Auditor General.

Our committee system is somewhat different than most other jurisdictions. Nonetheless, it offers checks and reviews on government operations, legislation and spending. In effect, our Standing Committee on Government Operations comes close to the role performed by the public accounts committees in the provinces. Our committee differs from that of the provinces and the Yukon in that we also consider matters other than public accounts.

And we have come upon some changes because of division. As the regular member from Nunavut, Mr. Akesuk, has indicated, N.W.T. does not have a party system. What we have is what's called consensus government, with six Cabinet members, one Speaker and seven ordinary members. Excluding or in addition to myself, there are six other members on the Government Operations Committee, none of whom sit on Cabinet. Prior to division, all the Chairs and Deputy Chairs of the three other standing committees sat on the Government Operations Committee. Now, all seven members who are not on Cabinet sit on the Government Operations Committee.

Obviously, division of the Northwest Territories has remained a critical point in the past year. On April 1, the Northwest Territories was divided and we created two new territories: the Nunavut Territory in the east and the current Northwest Territories in the west. Creating the new Nunavut Territory and the new Northwest Territory involved the crucial issue of the division of assets and liabilities between the two Governments. And I have brought with me copies of our Government's report on the division of assets and liabilities of the Government of the Northwest Territories as of March 31st 1999. It's available for people to review. And the Auditor General has not yet submitted its report to the new Governments. So I do not have a public accounts review at this time.

In closing, Mr. Chair, I wish to take this opportunity to thank you for hosting the 20th Annual Conference on Public Accounts. And I must say that we have enjoyed the hospitality so far, and we look forward to the rest of the Conference. Thank you. Merci.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you, Mr. Erasmus. I'd also like to welcome another observer, a foreign observer, Grant Gibbons, who is the former Minister of Finance from Bermuda. He has joined us and he's asked if he could sneak in with a couple of minutes. So, Mr. Gibbons, the microphone is to you.

M. GIBBONS (GRANT): Thank you, Mr. Chairman. I would also like to thank Québec for the very kind hospitality. This is the first time, I think, a member of the Bermuda Public Accounts Committee is attending. So I'm very pleased to be here and hope to make it a tradition. In fact, a few people at lunch suggested that perhaps I could return the favor and offer to have it hosted in Bermuda at some point too.

I'd just like to say, for those who don't know, we're a very small island. We're actually quite a bit farther north and most people appreciate. We're about 600 miles off North Carolina, about two and a half hours by plane from Toronto, 60 000 people, 21 mi², and actually our budget is about the same size as Nunavut's. So there was something in common today at least.

But I have been struck actually by the range of issues which are very, very similar. In fact, a few years ago, Bermuda hosted the Commonwealth Finance Ministers Meeting and again it's interesting how, in many respects, a lot of these issues are consistent across countries, across cultures. So it's a pleasure to be here. And, again, I thank you very much for a few words.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much. The one duty left to me is to present very quickly, because we're running a little behind schedule, the report from the Québec delegation.

I guess the biggest news for our public administration committee is that we now exist permanently. When we met a year ago, la commission de l'administration publique was a pilot project. We based our committee on the federal model amongst others and in October 1998, on the eve of our general election, it was decided to make the committee permanent. So we now have a committee with 10 members, six from the Government side and four from the Opposition. The chairmanship is of course taken from the Opposition. So, on March 4th, Cécile Vermette was elected vice-chair and I was elected chairman. For both of us, it's a new experience; it's the first time we've been on the public administration committee. So we've started to learn the ropes.

As I say, we had a delay because of an election. I think six of the 10 provinces around the table have had elections in the last 12 months. So it is the season and so it did slow us down in terms of getting going, but our responsibilities, I think, are threefold. The first is that we overgo all of the spending commitments of over \$25 000 done by the various government departments in Québec. I think it's a number somewhere in the order of 12 000 commitments a year. So that is a bad news for our forest because it generates mountains of paper that the members of the committee have to go through, but we have started to catch up with the commitments that had to be looked at. I think that we're only about 25 000 behind. So if we work very hard, this fall, we should be able to reduce the number that has to go through.

It's sort of a routine part of our work, but it often is very interesting because we can see, through the kind of contracts the Government has signed, there are often problems where their cost overruns, there are things that we are not foreseeing and it allows people to better understand what we did. At the Department of Transport, for example, there was a huge brick. And it allowed many of the committee members to ask questions about how our roads are paved, how the snow is removed in the winter, how much salt is put down, how much gravel in the salt, all sorts of nitty gritty like that. But, on the other hand, there are questions that our constituents asked to us. So that's the first element of it. Obviously, we work with our Auditor General, Guy Breton, who, twice a year, produces reports that in addition to looking at specific questions also talk about the optimization of the use of resources. And we have a

tradition there and we had two public sessions this spring on that. The first was on services provided for young people in difficulty in Québec and the Auditor General was very critical of the lack of coordination between our Regional Health Councils, our centers for... "les centres de jeunesse" and other people in the field and no one seemed to have a "vue d'ensemble". There was nobody who seemed to be overlooking the individual files of the... I think it was 20 000 or 25 000 young people per year who are identified to our system as perhaps being in difficulty.

So we had a day where we were able to bring in the various actors from the health and social services network and asked them about the observations and a number of commitments were taken. They presented a new "entente" on how the various intervenors were going to work together. It will be up to the committee members to make sure that those various agreements are put into place in the 17 health councils across Québec. But it was an interesting day and I think it gave, for members of the committee, an occasion to once again highlight a very difficult issue: the services provided to young people in difficulty and families in difficulty.

The second session was on pre-hospital emergency services, notably our ambulance system in Québec where, despite spending approximately \$200 000 000 a year, we have serious problems with response times. There are industry-wide standards or North American standards for response time for ambulance services which are not being respected in Québec. So it allowed us an occasion to bring in... We have a public body in Montréal and Laval, Urgences-santé, which is responsible for ambulance services. We're allowed to question them.

Off the Island of Montréal, there are 120 private ambulance contracts that provide services. So it's a very mixed bag of services across the province and the Government has promised a follow-up committee that is supposed to report by the end of the year on the recommendations both of our Committee and from the Auditor General. So we'll be looking to see that there will be an improvement, but it's an area that has been controversial for a long time in Québec, ambulance services, it's a very difficult area and it's an area where, as I say, the Government made first steps in legislating, 10 years ago, but the results are not always what has been desired.

The second is to follow up on chapters from the Auditor General's report. There will be more to do in the fall on the way Municipal Affairs offers grants to municipalities. We have a fund to fight against poverty and there were some questions about how granting of various institutions or community organizations was done through the Fonds de lutte contre la pauvreté. So that second area of keeping the pressure up, keeping the questions that the Auditor General raised in his report before the public, that is part of the role and we will be doing.

And the third, a little bit of the président du Conseil du trésor's remarks at lunch, Jacques Léonard, we are looking at these "unités autonomes de services", UAS. Every time I see it, it looks like the United States of America misspelled or something, but... Québec has 15 of these agencies that have been created. The Government has announced an intention to perhaps create more. So, as Committee, we have received and examined two of them: le Centre de recouvrement de la sécurité du revenu, which goes after welfare overpayments, and le Centre de perception fiscale, which goes after taxpayers who have not paid their taxes within 45 days or companies that have gone more than 21 days over their bills due to the Government.

So we once again went through the exercise too. In what way is this different from having a department and a ministry or how is this "unité autonome de services" different? Is it an improvement looking at the indicators of performance and trying to measure to see if this was a good idea, this was something that is more efficient and something that perhaps gives the taxpayer a bigger bang for the dollar and, at the same time, allows parliamentarians to continue to follow the activities of, in those two cases, very sensitive government agencies that go out and try to squeeze tax dollars out of taxpayers? And often when the Centre de perception goes out, those people are in our riding offices, the next day, complaining about the heavy hand of the Department of Revenue.

So it was an interesting session. We just did it last week and we are going to continue looking at these "unités autonomes de services". The white paper that Mr. Léonard has described will be the object of public consultations later on this month. We created a special joint committee of the "commission de l'administration publique" and the "commission des finances publiques". So, with my members here, we will be following the white paper and the debate over "les unités autonomes de services".

So, in brief - I tried to be as brief as I could - those are the activities of the Québec "commission de l'administration publique" since we were reconstituted and reformulated on the 4th of March of this year. And with that, I will call a close to the round table on the reports from the provinces and Canada and our guests from other countries. Thank you very much.

And we'll move along to our "séance 2". I would ask John Williams if he could take the lead. The subject is: Les comités internationaux des comptes publics et sous-comités des lignes directrices en normes internationales relatives aux états financiers du secteur public; International Public Accounts Committees and Subcommittees on Guidelines and International Standards Concerning the Financial Statements of the Public Sector. Mr. Williams.

M. WILLIAMS (JOHN): Thank you, Mr. Chairman. I think I will switch the order and we will deal first of all with the Subcommittee of the House of Commons' Public Accounts Committee and then I will talk about the international organization after we have covered off the Subcommittee.

Last year, the Public Accounts Committee of the House of Commons created a Subcommittee of the Public Accounts Committee to look into a wider role and range of issues than the Public Accounts normally deals with. As I mentioned earlier today, the Public Accounts Committee normally deals directly with the Auditor General's report which concerns 90-95% of its business.

I felt, and various other members of the Committee also felt, that other things should be perhaps examined as well and we instructed a subcommittee with a fairly open agenda in terms of reference. But the goals of the Subcommittee were to learn the best practices in terms of public sector financial reporting in other countries, to provide information regarding the desirability of standardizing financial reporting practices for those countries whose practices are not as fully developed as Canada's, and assist and help them improve good governance in their particular part of the world. And objectives were to gather information on the financial reporting standards and practices found in New Zealand, the United States, Australia, the United Kingdom and so on, and in aiming towards these objectives the Subcommittee will keep in mind two models of systemic accountability. Now, accountability is absolutely fundamental. You heard today, at lunch time, M. Charbonneau talk about the check on the executive that is in the hands of Parliament. And accountability in all its faces is always absolutely fundamental to insuring that corruption, malpractice, maladministration are kept to a minimum.

There two basic models on accountability, one that relies on measurement as a means of achieving accountability and the other model which is found largely in the private sector and by large is competition. And the Committee wanted to identify those countries whose financial reporting is not as fully developed as Canada's.

And I was mentioning, I think, earlier, that the Auditor General and myself were down in Australia and in New Zealand looking at the models that they use there for accrual accounting, value for money budgeting and insuring that the money is spent in accordance with the estimate's approval - here in the province of Québec, they have moved rapidly and, I understand, quite successfully - and, as you have just advised us that you measure the amount of salt in the gravel and so on that goes on the roads, to insure that the money delivers what is expected. Hence the model that relies on measurement as achieving accountability.

In Australia and in New Zealand, and Max can attest to this, they certainly seem to be much further down the road than we are in insuring that what is expected is delivered. And I think New Zealand actually has gone the farthest, and you may recall that back, I think it was in 1984 or 1986, they had a fiscal crisis on their hands that caused them to radically rethink on the spot the way that they were delivering government services because, quite frankly, they couldn't afford to deliver what they were trying to deliver at that time. And they had a radical transformation in the accountability of government and now virtually every penny is accounted for.

They have a relationship between their Cabinet Minister and the chief executive officer, the Deputy Minister. It's a contractual written relationship. The Cabinet Minister says: This is what I expect my department to deliver in the coming year. And the chief executive officer says: If this is what you expect, this is what I need to deliver that particular amount of services. They negotiate, they settle and then it is a formal contract that specifies cost, expectations, measurement of what is going to be delivered, and the chief executive officer is held accountable to that contract.

Should the Minister decide to add more to the contract during the year, then of course the chief executive officer says: Well, how are you going to pay for this? And if more is expected, then presumably the money has to be found by the Cabinet Minister in order to pay for them. So, on an administrative basis, New Zealand have really tightened up their methodology of accounting for expenditures and ensuring truly that they get value for the money.

Australia is moving rapidly in the same direction, a slightly different model but the thrust is exactly the same, that everything can be measured. And I remember in the Treasury Board, when we met the people in Australia, they said: Even right down to service in planes in the air force, how do you know you're getting value for money? The service planes in the private sector and commercial airlines. There has to be a relationship, they look at the relationship. If the cost of servicing a military aircraft is significantly different than the cost of servicing a civilian aircraft, the question is asked: Why? Therefore, we ensure that the Government gets value for the money. So they are taking the measurement model as far as they can.

The United Kingdom has gone for somewhat a competitive model. They have devolved many departments into privatized agencies where there's no competition to compete for the Government business.

Again, the whole methodology is to ensure productivity, efficiency and keeping the cost to the taxpayer as low as possible. So what did we learn so far? We have found that the need for standards is an emerging issue in the public sector worldwide. Financial statements in many cases are not comparable. In the private sector, we have

gone to great lengths through the capital markets, demanding that we have understandable financial statements because if financial statements are understandable, companies can raise money on the capital market. When the financial statements are not intelligible, no one would lend them the money.

The governments seem to think that they are immune to that kind of discipline. And we're finding that even in the OECD, the developed countries, that we are a far cry from having even reasonable for less good financial statements. Germany, for example, still on a cash basis, financial statements are not intelligible, they are not transparent and they have no desire to move in that direction. And we ask the question: Where is the Legislature in demanding open and transparent financial statements?

The United Kingdom does not prepare a balance sheet of the Government operations, it does not prepare one. It has income and expenditure statements for various departments and one consolidated income and expenditures statements, but no balance sheet.

So Canada is a leader in the world when it comes to our standards of financial reporting, but that doesn't mean to say that we have to be complacent or that we should be complacent because our auditors, our legislative auditors tell us that there is much to be done in order to develop these standards by which we can ensure that our financial statements are readily understood and therefore easier to raise money if that is our requirement.

Through the International Federation of Accountants, IFAC, it is developing these standards through the representation of ourselves, Mr. David Rattray from the Auditor General's Office in Ottawa, Mr. Eric Peters, who is at the Legislative Auditors' Conference next door, is on that committee as well, and so far it has developed a draft comprehensive guideline for the operation of the basis of accounting used by governments. That is on a draft basis and is currently being distributed for comment and advice.

The projects next step are to finish a course set of 22 standards, to make the guidelines and standards available in other languages besides English and to develop a long-term work program once a course set of standards has been completed. And then again, I'm not talking about having standards developed, endorsed and adopted by third world countries, we're talking here about having these standards endorsed by OECD countries which today are not even aware that they have a problem with the financial statements.

What kind of problems exist because of a lack of standards? In a developing Asian country, the financial statements for 1991-1992 year are just currently being finalized in 1999, eight years later. We still need the Auditor General's opinion on that after the financial statements are prepared. And you ask yourself: What is the point? In 1999, are we going to go back and rehash some issue that's been pointed out and happened in 1991? No. And, unfortunately, that kind of issue is far more prevalent than we would care to think. Of the OECD countries, only Canada, Australia, Finland, New Zealand, Sweden and Iceland have all government financial statements; the rest do not produce them.

So, here in Canada, the current state of our financial reporting is that there is a standards setting body, it is called the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, and it's these standards that the Auditor General of Canada uses when he is auditing the financial statements of the Government of Canada and it was these standards that he used to justify his qualification of the financial statements a year ago. It's one of the very few standards setting bodies in the world and it's been around for 19 years, and the Government of Canada follows these standards. But, as I just mentioned, on the other occasion, they say: We prefer not. And these standards give our Auditor General the authority to say: I'm going to qualify your statement, because you do not meet the standards, and send the message to the capital markets of the world. Then, perhaps our statements need to be looked at a little bit more cautiously. And that brings the accountability right in the focus where the Minister of Finance knows that qualifications on the financial statements mean higher borrowing rates, higher borrowing rates mean extra expense, higher taxes and so on and so forth. Accountability kicks in. And that's why I feel and the Committee feels it's important that we lend our assistance to these financial standards, the development of these financial standards and the adoption of these financial standards by as many countries as possible.

And therefore, Mr. Chairman, the Subcommittee feels that it's very important that we lend our assistance to the legislative auditors because we are the legislators, we are the ones who have that ultimate authority, according to Mr. Charbonneau at lunch time, whose job it is to hold the executive accountable.

I'm going to stop there, Mr. Chairman. I'll just have some discussion on the subcommittee and the need for financial standards and the importance of financial standards and the role that they play in ensuring, to as much a degree as possible, that Governments operate in a basis that is transparent, that is open and accountable to the taxpayers, accountable to the citizens, without or minimizing bribery, corruption, malpractice, maladministration, and surely that must be the role of a public accounts committee in a Legislature - it's how I see it anyway - that our role as public accounts' people and legislators, as elected people, representing constituents, is to ensure that

the executive of Government responds and is answerable to people on the accountability of minimal standards on financial statements.

LE PRÉSIDENT (M. GEOFFREY KELLEY): So does anyone have a comment or a question on the subject for Mr. Williams? Sorry. Mr. MacKinnon.

M. MACKINNON (RUSSELL): Thank you, Mr. Chairman. My question would be on the issue of the accountability process and due diligence. Is it contemplated that the review process include reviewing the ongoing budgetary or are we talking in terms of actual expenditures that have taken place?

M. WILLIAMS (JOHN): There are three categories of financial administration. One, of course, is the financial statements of money that has been spent; the budget that the Government anticipates to spend in the coming year and the estimates or appropriations that it lays before a Parliament requesting its funds. It seems to be that the focus should be, first of all, in getting adequate financial statements on money that has been spent, reported to Parliament. Once that has been brought up to a minimum acceptable standard, then we move forward into the preparation of budgets that are meaningful, intelligible, comprehensible to legislators and then, finally, into the estimates or appropriations laid before a legislature.

Australia and New Zealand now do that on what we call on an accrual basis. Here, in Canada, through the financial information strategy by the year 2001, we would hope that the federal Government will be doing its budgeting on an accrual basis. Some provinces... Alberta, I believe, already is doing that. Québec is now doing that. I think British Columbia is already doing that. And it's more than time that the Government of Canada was doing that and they intend to do so by the year 2001. So it's a process that we're starting off with, reporting of historical financial information.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Are there other questions? Manitoba. Conrad Santos.

M. SANTOS (CONRAD): I want to express some concern about the application of the business model in the affairs of Government. It's predicated on my little understanding of the difference between a governmental entity performing governmental functions and a business entity seeking its own reason for existence. The reason d'être of government is to provide service to all of the citizens. The basic reason for existence of private business corporation is to make money for its investors, after paying their managerial class, the what is called value for their balance.

If we apply the business model to the government's structure, are we not, in the long run, allowing business managers and experts in their own ground to take over the

primary function of public decision making and nullify the very reason d'être of government?

LE PRÉSIDENT (M. GEOFFREY KELLEY): ...care to respond, John?

M. WILLIAMS (JOHN): ...Mr. Chairman, is accountability. And, openness and transparency and being accountable for the money that one spends, and to ensure that you provide value and services to your constituents, is paramount of government as well as to the private sector. I think, for example, the headlines in the last week or so, where, in Turkey, with the devastating earthquake that they have had, tens of thousands of people have died, much of it because of lack of government's supervision of the quality of building, enforcement of building codes, concrete being watered down, that had the Government been doing its job and administering its own rules, several thousands of these people would still be alive today. But because a blind eye was turned, that lip service was being paid to administration of the building code and the rules regarding that, we end up with a catastrophe.

So, it is not a case of applying business to Government and saying: The Government has to be like business, it is saying that Government has an obligation to report to its taxpayers that what it says it is doing it actually is doing. And that is under, you know, the area of maladministration. But corruption and bribery can become endemic and is endemic in some countries, because of lack of financial information. No financial information: one has no idea where the money has gone, where it has been spent. And corruption and bribery is a crime, and like any crime, unless you are vigilant, it will get a way on you.

And here, in Canada, we think that, you know, things are not that bad, but we have heard around this table today of issues and concerns phrased by members of Public Accounts Committees, where they have some serious concerns about the administration of their particular provinces. And perhaps, more accountability, more openness, more transparency, more awareness by the taxpayers would cause the Government to pay a little bit more attention to providing value for money to the taxpayer and therefore, I feel that the Governments have the same obligation to be open, transparent and accountable for the money that they spend as is anybody else.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Now, as I understand it, you have a second subject to present. So, are there any questions on this specific question because if not, Mr. Williams will move forward on the presentation of the second topic? Going, going and gone. So, we'll move on, John, to the second one.

M. WILLIAMS (JOHN): Thank you, Mr. Chairman. The second subject is the issue that was first raised by Max Trenorden at the Canadian Counsellor Public Accounts

Committee in Edmonton, Alberta two years ago. And the issue was discussed in Yellowknife last year and at that point in time, the conference in Yellowknife adopted a principle idea that there is perhaps a need for an international organization of public accounts committees to provide resources and support to public accounts committees here and elsewhere around the world as they continue to do what Mr. Charbonneau said at lunch time: to hold the Executive accountable. Because accountability is, in the final analysis, what it is all about. That's what the democratic system is all about, that if you do not deliver what your constituents and taxpayers want, they will vote somebody else in and they will vote you out. That is a form of accountability but it's general and sometimes it takes a long time before it kicks in and legislators have that responsibility of ensuring that the Executive is held accountable for the money that is spent and for the laws that are passed and so on.

And as I mentioned here in Canada and developed countries, we think that we have our act together and the war on corruption and bribery has been won, but we must always be vigilant. We can't overemphasize a need for vigilance or it will creep back in and we see that in other countries. And I mentioned about Germany and today and around this room, we have heard issues that concern us.

We have the Auditor General tabling reports in the House of Commons on the contracting procedures of the Government of Canada which leave significant room for improvement. He has reported on grants and contributions and the fact that the terms of reference are usually far too vague and broad and therefore open to potential abuse. And these types of things as they continue to develop, create problems.

I was down in Australia with the Auditor General, as I mentioned earlier, and talked to the Australasian council of public accounts committees. I've talked to them and they said: Yes, we agree in principle that we should have an organization that provides resources, strength, research into how to ensure that corruption and bribery are attacked, kept to a minimum and accountability of Governments is maximized.

I mentioned last year that I have been over in India, at a meeting there, sponsored by the Royal Bank and the Canadian International Development Agency, dealing with bribery and corruption over there is a major issue. Major, major issue. The Parliamentary Center which is a non-governmental organization in Ottawa sponsored a conference in Kampala, Uganda this spring on bribery and corruption. And out of that came is a spontaneous resolution by the legislators there that it set up a group to help and to motivate and to support each other, as they each try and fight the corruption in their countries. I've talked to the Foreign Affairs Department in Ottawa, and they are very, very supportive of this type of issue. And we're looking at Latin America and the Western hemisphere because it also has very, very serious problems.

And what is starting to develop, Mr. Chairman, is that everybody involved in Government is now starting to demand that there be accountability. The World Bank is now saying... And they have created the whole division in the World Bank called the Economic Development Institute to research, fund and to motivate an attack on bribery and corruption around the world, because they realize and have been realizing that a significant amount of the billions of dollars that they invest in countries has ended up in Swiss bank accounts and just filtered down through the sand and produced absolutely nothing. The Canadian International Development Agency are of the same mind that they also feel that there is a real role for legislators to band together, and Public Accounts Committees especially, to see if they can attack this problem and assure some kind of value for money and elimination of the huge waste of billions of dollars that end up in the wrong hands.

So, what we're finding out, Mr. Chairman, is that the time seems to have come that here, in Canada, we have endorsed the idea in principle. In Australia, they have endorsed the idea and principle. And in Indian subcontinent, they say, yes, something has to be done, and they're planning and a follow-up conference. We have this spontaneous conference in Africa. The Government of Canada is prepared to put some money into the Western hemisphere. And we all know the situation in Russia, in the former Soviet Union, how bad it is over there. And the lack of resolve by the legislators has allowed the economy, in many cases, to fall into the hands of organized crime.

So where do we go from here? And one can talk, and talk, and talk. But, finally, one has to come up with some kind of action. And what I would like to have this afternoon, Mr. Chairman, is a discussion around the recognition that legislators have that responsibility to hold executives accountable, that role is specifically delegated to Public Accounts Committees and the people around this room, and that we contemplate and try to see how we can develop ways to ensure that legislation is written to ensure that corruption and bribery is kept to a minimum. You know, here, in Canada, and I don't know how it is in some of the provinces, but we lament in the Federal Government that when we approve legislation, we approve general authorities and delegate to Cabinet and to regulation to fill in all the huge amounts of blanks. The amount of authority that we are delegating from the Legislature to the Executive is enormous. And what follow-up procedures are being put into place to ensure that it is managed properly. We should be looking at how do we develop adequate policing of that authority that's being developed.

And, last, I think that's absolutely important that we develop as legislators a liaison with the legislative auditors, that are also meaning in this building, who are appointed officials by Parliaments, whose role it is to report to Parliaments, and that we

encourage them, work with them and ensure that what they are reporting back to legislators is acted upon.

So, basically, five issues to discuss, Mr. Chairman, as I said, the recognition that we have that responsibility, specifically delegated to the Public Accounts Committee. We look at ways to ensure that legislation is responsible, that we ensure that it is properly policed and develop a liaison with the legislative auditors. And I like to hear some dialogue around the room as to how they feel about that and perhaps I can start some dialogue in the coming year and make a full report back to this organization a year from now.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much. Mr. Williams has left us with five topics. Does anyone want to take a first shot at anyone or all five? They are fairly large questions that were left for us. So, who wants to go first? Conrad Santos.

M. SANTOS (CONRAD): I'd like to focus on the public right to know that we honor in principle but in practice we do not. The public right to know is the basic foundation block of the democratic societies that call themselves democratic. And yet we have committees that meet in camera, we have information that are confidential and although we have a right to information as a concession, it's very difficult to get the information. You have to pay, you have wait and when you get the information, it's useless because only timely information, before decisions are made, can effect the outcome of the decision.

So, I think it's our obligation also to be self-critical of ourselves and of our practices so that we may improve ourselves because if we are too enamored with what we are doing and we admire every thing that we do, when we look at the mirror, then there will be no room for improvement. The public right to know depends on the level of education of the citizen. It also depends on the freedom of the press. It also depends on the availability and timeliness of relevant information. And yet, when we look around us, it appears to me that the actual operations of things in our society are quite different from the theoretical explanation on what democratic right to know is.

In most societies, there are all the time dominant competing groups: the group that likes to be the sole spokesperson or spokesagent of the entire society. Through out our historical development, only the nation estate, the Government emeritus are the supreme decision making authority in any society. And yet they know that there are competing forces. For example, in the olden days of colonization, religion is, nowadays - I repeat this again, I have stated this in other meetings - the business group in society. I have already stated that they are established for depravation. Now, any dominant group in society, bent on influencing and ultimately controlling public

decision-making as a matter of *modus operandi*, will usually start taking over the change in the metalanguage used in the description of things and *processus* used in discourses, in debates and interaction among these various organized groups in society, purporting to speak on behalf of the society as a whole, purporting to speak on behalf of what we call the public interest. For example, in our agenda today, I cannot help noticing the description of the session. It's called Business Session One, Business Session Two. I thought we have a Government. Why can't we not call it Government Session One on this or that topic or Government Session Two? In other words, there is a creeping change in the language that we use in our debates and discourses that we are not aware of. I would just like to point that out. Therefore, I'm saying if you really want to live up to true accountability, there must be, not only transparency and openness, bearing certain exceptional circumstances such as national security or trade secrets that we should start on the premise that everything that effects the public interest, the public, the people, should be available to the people, like in Sweden as I have stated before.

In Sweden, everything is open unless the status says that it will be confidential. But that is a basic attack of our parliamentary system. It's not an attack, it's a criticism of an outsider from the system. Thank you.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much. I am just going off my organization here and I wouldn't read too much into the word "business" in the title of these, that was "séance de travail", I think it's the way we set it up in French. Perhaps "working session" might have been a better translation than "business session, 1, 2 and 3". So, your comments are received, Conrad, but I don't know whether we should read too much into it because it might be something that is more in the hands of the translation of "séance de travail" than anything else and not necessarily a business agenda creeping in. But your comments are duly noted.

Is there anyone else who would like to take a kick at this question? Mr. Mayfield.

M. MAYFIELD (PHILLIP): Thank you, Mr. Chairman. Phillip Mayfield, Canada. We often talk about our Canadian political system as being open and accountable and I think perhaps that's a relative term. And I'm pleased to hear Mr. Williams address this. I think of instances, for example, our colleagues from Manitoba talking about the difficulties with pension funding and the explorations there. I think of British Columbia, my own province, the subject of leaky condos which is taking lot of space and these are instances where a formal Premier of the province had a commission and people are still wondering what to do about their leaking condos, if they're not going to have to dig the money out of their own pockets. There has really been little accountability there.

So as we look at this question, I think it's fair to think about it in broader terms than simply Canada. I think there are other countries that have the problem and focus much more intensely than perhaps we think of ourselves but I do hope that, as we look at accountability and openness, we need to remember that this is an issue that deserves constant vigilance within our own legislatures, in holding our own executives accountable.

And this is not always so easy to do. The Executive is the one that often decides how the money will eventually be spent and in our party system the Executive has enormous control over how the votes in the legislatures go. I think these are all questions that need to be considered.

Another point that I'd like to ask out of Mr. Williams' comments is he talks about funding and resources, and I'm wondering if there can be something more specifically said about that. Thank you very much.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Mr. Williams.

M. WILLIAMS (JOHN): Specifically on the funding and resources, Mr. Chairman, as I mentioned, the World Bank has created a whole division, the Economic Development Institute, to focus on corruption and bribery around the world to fight it, to analyze it, to understand it, to develop ways to ensure that it's minimized because they now realize that far too much money is going down the drain filtering through the sand.

SIDA is of the same mind. And as far as I am aware, other lending institutions, IMF, Asian Development Bank and so on are looking at the same concept and are prepared to put the money behind it because they know this is a good investment on their behalf, which means that they can help more people with less money. And the whole objective is to help people in the less and underdeveloped world but at great expense because so much is being lost and they are prepared to put some money into this.

So the funding is potentially there to create an international organization but it's not an international organization per se that needs to be created. It needs to be regional groupings because corruption and bribery and malpractice in one part of the world may be a different ball game or different beast in another part of the world. Therefore, it's not the case of one shoe fits all, but if we can have African nations working together, if we can have the Indian subcontinent working together, if we can have Latin America and Western Hemisphere working together, if we can have Canada appreciative of the problem and recognize that, in some ways, we are the leader in the fundamental ways of insuring openness and transparency in the financial statements, to disseminate that is helpful; that we, in Canada, have a role to play and can play a

bigger role in helping other countries, giving them the standards that they agreed upon internationally.

LE PRÉSIDENT (M. GEOFFREY KELLEY): I have just a couple of comments. Listening to the two of you, certainly, in terms of the accountability, I think my colleagues from Québec would agree we have a public utility called Hydro-Québec which was at the eye of quite a bit of controversy when we had, you know, a very dramatic incident with an ice storm, a year and a half ago, where some people in the month of January were without power for over four weeks. That's not funny anymore. In January, I know all of you believe that it's sunny and warm like this year-round in Québec City, but we have some days that are a little colder than this.

DES VOIX: Ha, ha, ha!

LE PRÉSIDENT (M. GEOFFREY KELLEY): And when you're sitting without light in your very cold home, questions of accountability and how Hydro-Québec deals with its customers aren't very important.

We had, in my own riding, in this month of July, four power blackouts on subsequent week-ends and many of the small businesses in my riding wanted to make me accountable that their ice cream had melted again, Mr. Member, and I tried to assure them that: I'm in the Opposition and it's the Government's fault and I'm on the other side, but that doesn't carry much weight when people are mad and they have a freezer full of semi-melted ice cream! Again, it's my fault.

So, I think a lot of the things you're pointing up about these notions of accountability are important on an international basis but even here, at home, we still have a long way to go, I think, to get the Executive to listen to us. Hydro is a bit of an easy example for us but I'm sure we can all think of other ones from our jurisdiction.

Which leads me to a second comment that concerns me as a new chairman of a Public Accounts Committee is the resources available to us as parliamentarians. Because a minister shows up with a number of civil servants and advisors and even when we do our sessions with ministers on spending commitments that they've made, we can very quickly fill a room of people that are there with pieces of paper to help the minister answer all the questions, and there, the 10 parliamentarians with a couple of researchers trying to do our very best against 40, 50, sometimes 60 civil servants who come in to make sure that our questions are answered, and with these, amongst other things, "unités autonomes de services", it asks for the 10 parliamentarians on our Committee or on your Committees, a great deal of expertise. I mean, if you're going from collecting welfare payments one week, to youth detention centers the next week,

to ambulance services the third week, that requires a great deal of support for the parliamentarian to be able to ask the right questions.

And I think it's something else as we reflect on the resources whether it's on an international basis or even closer to home. If our Government continues with creating these agencies, these "unités autonomes de services", it will create just that many more agencies or government bodies that the 10 parliamentarians on my Committee will try to attempt to follow.

And we have these wonderful plans set out that say that, yes, they will report annually to a parliamentary commission. But how can we make sure that those parliamentary commissions have the resources, have the staff, have the time to be able to follow them carefully? Because we were astounded. Last week, we did this Centre de perception fiscale, which is our tax-collecting body, and they have a lovely series of documents, different colored covers and the whole bit - it was very nice - but their measures for performance that they'd set for themselves four years ago, I think, five out of six they'd never used: Oh, we don't have the numbers to do that. Or we can't, it's too complicated or it's incomplete.

So, as I say, the presentation is very nice and I'm not trying to be overly critical because we're still trying to feel our way through and this is very much at the moment of creation. But, I mean, as I say, the deputy minister was there, the head of this Centre de perception was there, but when it came to trying to give us the objective standards to measure their performance, they said: Well, we couldn't do it. The computer couldn't do it for us. I mean, there are a thousand and one reasons. We can all provide them all.

And, so, what are the penalties if people aren't accountable? How can you go beyond? I mean, the deputy minister signed it with the head. Of course, the way things work out, it wasn't that deputy minister that had signed the agreement because there had been a shuffle of the senior mandarins and so on, and so forth.

There are a couple of hard questions there about how you can be accountable for your accountability, if you will, and how you can make sure that, as parliamentarians, we have the resources to do the work. Because, even around the table today, we've had earthquake readiness, we've had prisons, gambling, all sorts of issues that have been raised around here. And it's optimistic to expect all of us to have a good sense of what the question should be asked. Are there other comments or do you want to respond, John?

M. WILLIAMS (JOHN): In response to that, Mr. Chairman, I fully agree that we, as Public Accounts Committee Members, will never, ever have all the questions. But,

while we are part of the accountability process, we are not the accountability process. It is our role to ensure that other measures and means of accountability are there that cause people to act responsibly, be that penalties, such as dismissal, be it a lack of a raise, that the normal measures in the private sector through measured value for money budgeting, as they have in Australia, New Zealand where specific goals are set up. You will achieve these goals with the money that has been allocated to you because you agree that you can do that. And the measurement is produced at the end of the day on a timely basis. So, that it's not just the Public Accounts Committee. They're part of the accountability process. But it's our role to ensure that the best accountability methodology that we can find is built into the system that causes people to act responsibly on an on-going bases. And that is a very large part of our role.

LE PRÉSIDENT (M. GEOFFREY KELLEY): I see Erda Walsh from British Columbia.

MME WALSH (ERDA): Yes. Thank you. Just listening to accountability and the fundamental aspects of the democratic process being fundamental to accountability, also in accountability also being fundamental to that process itself, I have to ask a question because, asking this question I haven't received an answer and that is, if we are accountable as Public Accounts to the public in the way moneys are being spent and value received from monies being spent, and the Auditor General tables reports on studies and reviews that are being done on government spending then, who is the Auditor General accountable to? They're appointed; they're not elected. So, who audits the Auditor General to insure that the recommendations coming from their office are, in fact, doable and affordable? Because it starts to set a very high bar for any government to ensure that these recommendations can be met. So, what I'd liked to know is who, in fact, ensures that these bars aren't set so high that the public isn't being misled or the public isn't being led into believing that these recommendations should, in fact, be followed when they can not be followed?

LE PRÉSIDENT (M. GEOFFREY KELLEY): Those are very good questions. I know we have it in Québec, especially with our Ombudsman, perhaps even more than our Auditor General, has made lots of recommendations, intervened in files, but sometimes the solutions are quite expensive ones which, when you're in Opposition, you of course seize upon with glee and say: Of course, he's right, and I'm sure that Mme Vermette, who's on the government's side, will say that the Protecteur du citoyen is often unrealistic in his recommendations and, of course, it would cost too much money. But it is a good point that you raise. Although, in Québec, the 125 Members of the National Assembly elect the Auditor General. So, he's elected by a two-thirds majority. So, our Auditor General, in most Legislature, requires bipartisan support. So, he's not elected like you and I were with our pictures on telephone poles,

but there is a certain election process in Québec. I don't know how common that is with other provinces. Max Trenorden.

M. TRENORDEN (MAX): If I could just make a contribution to the last question. In Western Australia, we've signed an agreement with our Auditor General and to do just what you've said. So, we have an open and frank agreement with our Auditor General. If we believe, as a Public Accounts Committee, not as Government, not as Opposition, but if we believe, as a Public Accounts Committee, that his recommendations are off the mark, we meet with him, in public, in the open, and tell him so. We meet with him in private and tell him so as well. So, we would never confront him with the issue. If we are going to have a confrontation with our Auditor General, we do it in private, first, then we do it in public, and there is no rule that says that you have to agree with every decision made by any and every person that's lived. Auditor Generals happen to make mistakes like everyone else and, certainly, Auditor Generals do wish to have a high process. But you and I have to deal with reality, but so does the Auditor General have to deal with reality.

So, there is a mechanism that our Public Accounts Committee can do and, frankly, with the West Australian Auditor General, he often rings me and I often ring him and, occasionally, I tell him that the things, politically, that he has done and said are inappropriate because he's not a politician. But I do that off-the-record, as an individual, hoping to give him some advice that he's totally free to throw out in the rubbish bin.

But that's not the point. Our Auditor General, like your Auditor General, is not a politician, but he has to live and act in a political world and ours is reporting monthly, not twice a year; ours reports constantly and is constantly in the Press.

So, Mr. Chairman, if you don't mind, I would just like to say a few words 'cause the Australian grouping did agree in principle in this argument. But we come from a slightly different perspective, I guess, because when we meet, we also have Papua New Guinea, often have New-Zealand, occasionally have Fiji. So, we're not just an Australian grouping.

And, early last year, I wrote a letter hoping to increase the resources available to the Papua New Guinea Public Accounts Committee. Obviously, as Australian, I have no right to say anything about the Papua New Guinea national activities, but I did right 'cause I was a Chairperson at the time of AG-PAC - the Australian grouping - saying that we thought that their Public Accounts Committee would operate better if it did had more resources. And, at that meeting last year, for those Canadians who were present, we did debate the resources of Members and Committees. And I hope we have had a little bit to do in the history of what Tasmania has been able to achieve.

And I think what Ken reported on this morning is very important for Tasmania and has been achieved. We still have South Australia and Australia which is under-resourced but we keep on working as committees to try to assist them for just those reasons that you raised, Mr. Chairman.

So, why I brought this issue to you a couple of years ago was not about creating a new institution, a new entity, but to keep an ethos going, to keep an attitude going. And what worries me most of all is, by the time you understand what it's about, you either leave politics or you go on to higher office.

Most people in Public Accounts Committees are new. Just look around the room here today. What I think we should be trying to do is allow people to understand the ethos of public accounts activity as quickly as possible because most of them will only spend a short time on Public Accounts Committees, and I think that's important. I think people should be able to quickly come up to whatever they consider the speed to be, not to be told what it is, not to have any great organization that is looking over their shoulder, but just have an ethos that says: This is what public accounts is about. That was the reason I brought it to Edmonton a couple of years ago and I would hope it's looked at as a sort of entity and I am sure that what John is talking about is creating an ethos about being involved in that accountable process, and I would say, in the Australian context, we all mess up from time to time. Unfortunately, we have had our sad occasions in our States and you can expect it to happen in the future. And even a highly vigilant Auditor General or Public Accounts Committee won't stop all those things happening. But if you are there, and if you are vigilant and if you do have the right systems, you've got a far better chance.

LE PRÉSIDENT (M. GEOFFREY KELLEY): I think that is very well stated. On that note, perhaps one last intervention because we're running a little bit late. But Mr MacKinnon, from Nova Scotia.

MR. MACKINNON (RUSSELL): ...been for years.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Ha, ha, ha!

M. MACKINNON (RUSSELL): Thank you, Mr. Chairman. I think there seems to be a bit of a misperception here on what Public Accounts' mandate is, irrespective of the jurisdictions. But the general theme of what the Public Accounts and Public Accounts Committees, due diligence and value-for-dollar are all about.

It seems like we've come back to focussing on Auditor General's reports. When the Auditor General does a value-for-money or for-dollar value, he or she, does not measure the value of government, not only economic but social policy. If they make a

particular judgment that this is a particular policy that we'll embark on, such as we've done in Nova Scotia in the past with engaging in the P3 concept: public private partnership which, ironically, the Auditor General in our province agreed that was operational expenditure, not capital.

But it seems like the dog is chasing the tail in the sense that every time the Auditor General releases a report, the perception - and perception is reality in politics, whether we like to acknowledge it or not because that's the way people read it - is that, once the Auditor General says something, that's Gospel, the Gospel according to Saint Whoever he or she is. But, in fact, that's not a real measure of what the government is doing. Its performance in terms of good or not so good public economic policy, and the reference to, you know, possible corruptions, and so on.

You know, we only have to look at the number of governments across this country, both provincially and federally and, I'm sure, in other jurisdictions that constantly give loan guarantees so that the banks will be assured an easy ride should things go askew in the private market place and, far too often, governments have been used as a pawn on the chessboard, you know, for this type of large corporate welfare, if I could be so bold.

So, I think we have to be very careful. I want to make the point of this value-for-dollar doesn't necessarily measure the real performance of a government, whether it's a good or a bad decision. It's just they're looking in very narrow terms of reference and they don't measure the quantitative and the social and all the other parameters that go into government public policy.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Thank you very much and thank you, John, for the quick replier.

M. WILLIAMS (JOHN): Well, if you're going to bring this discussion to a close, I presume you are...

LE PRÉSIDENT (M. GEOFFREY KELLEY): Yes, I am, so...

M. WILLIAMS (JOHN): ...and that, as I mentioned earlier that I wanted to try and start a dialogue in the coming years...

LE PRÉSIDENT (M. GEOFFREY KELLEY): Yes.

M. WILLIAMS (JOHN): ...so that, rather than just coming to the Canadian Council of Public Accounts Committee to discuss the issue that, perhaps, I can involve the provincial Public Accounts Committees throughout the year and that we can have a

real discussion this time next year at our annual Conference and we see where it goes from there.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Perfect. Well, we will certainly look forward to receiving a proposal from you. I'll speak on behalf of the other Members.

Now, we have one more interesting presentation but I say we break for 10 minutes and start it four o'clock sharp so we can be done by about a quarter to five. There is a guided tour after that of the building or sunshine outside, depending on your preferences. So, if we could be disciplined and keep to a ten-minute break and we will start again at four o'clock sharp. Merci.

(Suspension de la séance à 15 h 49)

(Reprise à 16 h 4)

Séance de travail 3

La vérification de l'optimisation des ressources
dans les gouvernements du Canada et du Québec

LE PRÉSIDENT (M. GEOFFREY KELLEY): Tout le monde peut prendre place, s'il vous plaît! We will get going on our séance de travail n(3.

So, continuing on our theme of "la rentrée scolaire", comme j'ai expliqué dans mes remarques préliminaires aujourd'hui, c'est back to school for 1 000 000 school children in Québec and so, we thought we would build on it, we had a wonderful opportunity. Mme Danielle Morin is a student who has just finished a doctorate here at l'École nationale d'administration publique on the role of auditors general. And we thought, with your presence here - she has just finished her work - that this will be a wonderful occasion for us to share the fruits of the labor of a graduate student who has been looking at these questions very hard.

So, Mme Morin est maintenant professeur à l'École des hautes études commerciales à Mont réal. C'est quelqu'un qui a complété son travail de doctorat à l'ENAP, ici à Québec. Alors, je vais céder la parole à Mme Morin, qui va s'adresser à vous sur le sujet suivant: La vérification de l'optimisation des ressources dans les gouvernements du Canada et du Québec, The value for money auditing in Canada and Québec Governments. And I think your question, Erda Walsh, about who audits the auditors, I

think we'll make at some of the answers in Mme Morin's presentation. Maintenant, sans plus tarder, Mme Danielle Morin.

MME MORIN (DANIELLE): Alors, je tiens à remercier les autres Québécois de la 20e Conférence annuelle du Conseil canadien des comités des comptes publics, notamment M. Geoffrey Kelley, le président de la Conférence, de me donner le privilège de présenter à un auditoire tel que vous les résultats de ma recherche effectuée dans le cadre de mon programme de doctorat en administration publique.

En effet, il est gratifiant pour un chercheur de penser que les résultats de ses recherches vont avoir un écho auprès d'intervenants aussi importants que vous l'êtes au regard du travail effectué par les vérificateurs généraux dans le domaine de la vérification de l'optimisation des ressources.

La vérification de l'optimisation des ressources est formellement apparue dans l'environnement de contrôle du secteur public canadien en 1977 alors que le Vérificateur général du Canada s'est vu octroyer tous les pouvoirs nécessaires pour mettre en place une fonction de vérification de l'optimisation. C'est ainsi que le mandat du Vérificateur général a été élargi à la vérification de l'économie, de l'efficience et de l'efficacité du management des organisations publiques. D'autres provinces canadiennes ont emboîté le pas depuis, peu après l'élargissement du mandat du Vérificateur général du Canada. Des législations analogues ont été votées en Ontario, en Alberta, en Colombie-Britannique et dans l'Île-du-Prince-Édouard. Au Québec, ce n'est qu'en 1985 que le Vérificateur général était autorisé à entreprendre des mandats de vérification de l'optimisation dans les ministères, organismes et sociétés d'État québécois. Jusque là, l'intervention du Vérificateur général du Québec était limitée, d'une part, à l'attestation financière, lui permettant d'exprimer une opinion sur les états financiers des institutions gouvernementales et, d'autre part, à la vérification de conformité aux lois, règlements, énoncés de politique et directives.

Au cours des années, la pratique de la vérification de l'optimisation a reçu bien peu d'attention de la part des chercheurs et ce n'est pourtant pas faute d'aspects intéressants qu'elle peut receler. J'ai voulu combler en partie le vide qui caractérise la recherche en vérification de l'optimisation en procédant à une étude qui se veut exploratoire et qui porte sur les relations que les vérificateurs entretiennent avec les vérifiés dans le cadre de mandats de vérification de l'optimisation. Plus précisément, ce sont les interactions entre les vérificateurs et les vérifiés dans le cadre de mandats de vérification de l'optimisation et les impacts que ces mandats peuvent éventuellement avoir eus sur le management des organisations vérifiées qui ont retenu mon attention.

Outre mon désir de comprendre comment se passent véritablement les relations entre les vérificateurs et les vérifiés lorsqu'un mandat de vérification de l'optimisation prend

place, mes préoccupations étaient aussi d'explorer ce qui amène les vérificateurs à poursuivre certains objectifs plutôt que d'autres lorsque s'enclenche un mandat de vérification de l'optimisation. Je voulais, de plus, mettre en lumière les effets éventuels des choix effectués par les vérificateurs sur la suite des choses dans le mandat de vérification de l'optimisation.

À cet égard, dans les écrits recensés, j'avais pu relever que les vérificateurs pouvaient intervenir tantôt en tant qu'agents de contrôle, tantôt en tant qu'agents d'amélioration. Ce qui ressortait de ces écrits, c'est que la position d'agent de contrôle des vérificateurs était susceptible d'engendrer des perceptions et des réactions plus négatives chez les vérifiés alors que la position d'agent de changement et d'amélioration des vérificateurs était susceptible d'engendrer des perceptions et des réactions plus positives chez les vérifiés. Mais ces affirmations ne reposaient sur aucune étude empirique comme telle.

Par ailleurs, les impacts sur les vérifiés et sur le management des organisations vérifiées étaient très peu couverts. En effet, dans les écrits recensés, on trouvait très peu de choses sur les changements survenus dans le quotidien organisationnel des vérifiés une fois le mandat de vérification de l'optimisation terminé. La tendance qui se dessinait était de laisser entendre que la vérification de l'optimisation pouvait avoir parfois des conséquences négatives inattendues sur le management, sur les vérifiés personnellement. Quant aux conséquences sur le management des organisations vérifiées comme telles, les écrits recensés à cet égard étaient plutôt flous.

Afin de pouvoir mener à bien cette recherche, j'ai effectué une étude de cas multiples incluant six mandats de vérification de l'optimisation effectuée par le Vérificateur général du Canada et le Vérificateur général du Québec au cours des dernières années. Ces mandats avaient eu lieu dans les ministères suivants. Au Québec, il y avait le ministère de l'Éducation, le ministère de la Santé et des Services sociaux incluant trois régies régionales, de même que le ministère des Affaires municipales. Au fédéral, il y avait les ministères: Environnement Canada, Santé Canada, et Développement des ressources humaines Canada.

Ma recherche a consisté en la réalisation de 38 entrevues avec des vérificateurs et 41 entrevues avec des vérifiés impliqués dans les mandats de vérification visés, en l'analyse de documentation relative à ces mandats et en deux entrevues avec des représentants des instances parlementaires.

Je vais maintenant vous présenter les résultats et conclusions auxquels m'a conduite ma recherche. En ce qui concerne le rôle joué par les vérificateurs, ma recherche m'a permis d'établir qu'il existe décidément deux profils de vérificateurs. Il y a, d'une part, les agents de contrôle pour qui le rôle du BVG est exclusivement d'informer les

parlementaires et, d'autre part, les agents d'amélioration pour qui le rôle du BVG est aussi d'informer les parlementaires mais en même temps d'encourager le changement et l'amélioration dans les administrations publiques, un genre de catalyseur du changement alors que l'autre, c'est plutôt juste un contrôleur, la dimension traditionnelle du rôle du Vérificateur général.

L'existence de ces deux profils chez les vérificateurs n'est pas fortuite, selon moi. En effet, ils existent à cause de la dichotomie intrinsèque à la vérification de l'optimisation qui est celle, même dans l'appellation, de contrôler et/ou d'optimiser, ce qui fait en sorte que le vérificateur sera constamment tiraillé entre la volonté de contrôler et celle d'optimiser.

L'agent de contrôle voudra d'abord contrôler, faisant alors le raisonnement que l'optimisation passe par le contrôle et que son rôle à lui consiste à signaler aux parlementaires là où on n'a pas optimisé. L'agent d'amélioration voudra d'abord améliorer, faisant alors le raisonnement qu'il veut participer plus directement à l'effort d'optimisation dans la gestion des affaires publiques. Son rôle à lui consiste à soutenir les organisations vérifiées dans cet effort d'optimisation.

Comment est-ce que les vérificateurs arrivent-ils à se considérer comme des agents de contrôle ou des agents d'amélioration? La réponse m'amène aux différents facteurs d'influence qui agissent sur la décision des vérificateurs à cet égard. C'est bien sûr que la philosophie de vérification de l'optimisation prônée par l'organisation de vérification dont il fait partie n'est certes pas étrangère à la décision que prend le vérificateur d'agir en tant qu'agent de contrôle ou en tant qu'agent d'amélioration. D'autres influences relèvent davantage de paradigmes propres au vérificateur.

S'il considère que son seul et unique client est le Parlement sans que l'organisation vérifiée ne fasse partie de son schème de pensée en tant que cliente, nous faisons face presque assurément à un agent de contrôle. Plus le vérificateur a le sentiment d'être au service des contribuables et des clientèles de l'organisation vérifiée, d'être en quelque sorte le Don Quichotte de l'administration publique, ou encore plus il tient compte de la volonté plus ou moins manifeste exprimée par les parlementaires, plus il est en quête de visibilité lorsqu'il entreprend un mandat de vérification de l'optimisation; ou enfin, plus il a tendance à s'offusquer si les vérifiés n'ont pas donné suite à ses recommandations antérieures, plus la dimension contrôle, la dimension disciplinaire de son rôle risque de prendre le dessus. Par ailleurs, plus le vérificateur accorde une place importante à l'organisation vérifiée dans son schème de pensée, plus la dimension de catalyseur, la dimension amélioration de son rôle sera interpellée - catalyseur de changement, catalyseur - afin de provoquer l'amélioration ou le changement.

Certains facteurs pèsent plus lourd que d'autres dans la balance, comme, par exemple, la philosophie de vérification de l'optimisation prônée par le BVG. Bien que les propos des vérificateurs aient confirmé l'absence de ce monopole d'influence de la philosophie de vérification de l'optimisation prônée par l'organisation de vérification, il demeure que les autorités des organisations de vérification devraient être conscientes que les messages qu'elles transmettent au vérificateur auront certainement l'heur de mousser l'une ou l'autre dimension de leur rôle. En fait, en prenant position pour un rôle en particulier pour les vérificateurs...

MME PHINNEY (BETH): ...to slow down. Parlez plus lentement, s'il vous plaît.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Juste ralentir, un petit peu.

MME MORIN (DANIELLE): O.K. Ha, ha, ha! O.K. Where do I start? "Bien que les propos..."? O.K. Je vais recommencer à "Bien que les propos..."

Bien que les propos des vérificateurs aient confirmé l'absence de ce monopole d'influence de la philosophie de vérification de l'optimisation prônée par l'organisation de vérification, il demeure que les autorités des organisations de vérification devraient être conscientes que les messages qu'elles transmettent au vérificateur... Is it too fast?

DES VOIX: ...

MME MORIN (DANIELLE): Non?

LE PRÉSIDENT (M. GEOFFREY KELLEY): ...service de traduction.

MME MORIN (DANIELLE): I will slow down. O.K.

LE PRÉSIDENT (M. GEOFFREY KELLEY): C'est juste au niveau de la traduction, pour ralentir un petit peu. Ça va faciliter la tâche.

MME MORIN (DANIELLE): O.K. En fait, en prenant position pour un rôle en particulier pour les vérificateurs dans le cadre de mandats de vérification de l'optimisation, les organisations de vérification peuvent laisser sous-entendre que ce rôle est supposé convenir en toute circonstance.

Je voudrais maintenant partager avec vous ce qui constitue l'âme de mon modèle de vérification de l'optimisation en tant que processus d'influence sociale. Ce modèle prend tout son sens à travers la relation qui s'enclenche entre la source d'influence qu'est le vérificateur et la cible d'influence qu'est le vérifié, là où différents modes

d'influence telle que la persuasion et la dissuasion sont utilisés et là où on fait appel à différents types de message tel que les conseils et les avertissements.

Le processus d'influence sociale que constitue la vérification de l'optimisation se déclenche avant même que les vérificateurs et vérifiés se retrouvent face à face. Alors que les vérifiés anticipent la venue des vérificateurs, le processus d'influence en question, lorsque se poursuit le mandat de vérification de l'optimisation, est en cours, de même que lorsque les constats et les recommandations sont formulés par des vérificateurs, et il trouve son aboutissement une fois le suivi du mandat effectué.

C'est donc dire que la vérification de l'optimisation est un processus d'influence qui n'a pas de fin pour les vérifiés, puisqu'une fois que les vérificateurs ont terminé le mandat de vérification de l'optimisation, c'est l'anticipation de leur prochaine visite qui commence à habiter les vérifiés.

De plus, il est apparu que la vérification de l'optimisation exerce un effet de prévention notable sur les vérifiés. Et cela tant par la publicité entourant la publication des rapports du Vérificateur général que par l'audition en commission parlementaire de ces rapports, audition qui ajoute beaucoup de crédibilité aux rapports des vérificateurs, et cela aux yeux des vérifiés.

Ma recherche a aussi fait ressortir que la négociation est capitale dans les relations entre les vérificateurs et les vérifiés dans le cadre de mandats de vérification de l'optimisation. Du côté des vérificateurs, elle résultera généralement en un changement de tir s'ils jugent que les représentations des vérifiés sont fondées. Du côté des vérifiés, elle constituera leur chance ultime de pouvoir influencer les vérificateurs.

C'est donc dire que le processus d'influence dont il est ici question ne sera pas toujours unidirectionnel seulement, impliquant dès lors que la source d'influence soit toujours le vérificateur et que la cible d'influence soit toujours le vérifié. En effet, il arrivera que le vérifié devienne la source d'influence et le vérificateur la cible d'influence dans le cours du processus d'influence que constitue la vérification de l'optimisation. Les vérificateurs, selon qu'ils se considèrent comme des agents de contrôle, des agents d'amélioration, donneront décidément une couleur différentes à leurs tentatives d'influence.

Par contre, du côté des vérifiés, même s'ils auront perçu la nuance dans le rôle assumé par les vérificateurs, leurs perceptions et leurs réactions seront différentes de celles attendues. C'est ainsi que les perceptions négatives et la réaction de défense des vérifiés face à un agent de contrôle et les perceptions positives et les réactions d'ouverture des vérifiés face à un agent d'amélioration ne se concrétiseront pas

nécessairement tel qu'anticipé. En effet, il arrivera que les réactions des vérifiés soient les mêmes, quelle que soit l'approche de vérification de l'optimisation par les vérificateurs. Ou il arrivera même que ce soit tout le contraire qui se produise, c'est-à-dire que des perceptions et des réactions attendues comme positives seront négatives et inversement.

Cela est vrai notamment pour l'accueil réservé aux recommandations par les vérifiés, la crédibilité des vérificateurs aux yeux des vérifiés, les sentiments éprouvés par les vérifiés à l'endroit de leur fonction de vérificateur et le niveau de coopération offert par les vérifiés aux vérificateurs.

J'aborde maintenant les conséquences du processus d'influence sociale que constitue la vérification de l'optimisation. Contrairement à ce que laissent entendre les écrits à ce sujet, ma recherche m'a permis d'établir que les conséquences négatives d'un mandat de vérification de l'optimisation sur les vérifiés, personnellement, sont généralement plutôt marginales. Il arrivera même que les mandats de vérification de l'optimisation aient eu des conséquences positives sur les vérifiés, soit sur leur carrière ou sur leur travail, ce qui, en soi, est une tournure des événements assez inattendue par rapport à ce que mentionnaient les écrits à cet égard.

De plus, encore une fois, il est ressorti de façon très nette de ma recherche que les agents d'amélioration n'auront pas nécessairement plus d'impact sur le management et l'organisation vérifiée que les agents de contrôle alors que les agents de contrôle sont très crédibles aux yeux des vérifiés lorsqu'ils les incitent à instaurer des meilleurs contrôles. On peut en dire autant des agents d'amélioration lorsqu'ils essaient d'influencer les pratiques de management des vérifiés. J'avance que le peu de succès remporté par les agents d'amélioration à cet égard est une affaire de crédibilité non encore acquise par eux aux yeux des vérifiés.

Enfin, au regard de l'impact du mandat de vérification de l'optimisation sur l'organisation vérifiée comme telle, ma recherche a fait ressortir qu'il est tributaire en grande partie de l'existence de conditions environnementales qui viendront parfois renforcer, parfois neutraliser la tentative d'influence des vérificateurs. Lorsque les vérificateurs envisagent de faire un mandat de vérification de l'optimisation dans une organisation spécifique, ils devraient être sensibles notamment à la volonté de la base dans l'organisation vérifiée et de l'autorité centrale, à la volonté politique, au choix d'un moment opportun pour effectuer la vérification de l'optimisation, au fait qu'une réorganisation majeure prenne place dans l'organisation vérifiée ou qu'une réforme soit entreprise à l'échelle gouvernementale et à la place de l'activité vérifiée, éventuellement celle de leurs recommandations, dans l'échelle de priorité de la direction de l'organisation vérifiée. Dans la mesure où les vérificateurs peuvent anticiper ces conditions environnementales ou ont le contrôle sur ces conditions, ils

auront beaucoup plus de chances d'avoir l'impact qu'ils voudraient tous avoir finalement, soit que leur passage dans l'organisation vérifiée ait fait une différence appréciable.

Il s'agit là d'éléments qui, selon moi, devraient être systématiquement intégrés au processus de planification des activités auxquelles s'adonnent les organisations de vérification.

Au regard de l'utilité du rapport pour les vérifiés, il est ressorti qu'il est à la fois un instrument de négociation dans le sens qu'il constitue un argument de poids auprès des différents intervenants. Il est aussi un instrument de changement dans le sens qu'il peut servir à faire débloquer les choses et à passer de la discussion à l'action et un instrument de référence qui permet aux vérifiés de prendre du recul par rapport à leur gestion et d'apprendre de leurs erreurs. Je vous rappelle ici que c'est la perception exclusivement des vérifiés que j'expose ici en ce qui regarde l'impact comme tel des mandats.

Enfin, ma recherche m'a permis de mettre en lumière les conditions gagnantes d'une tentative d'influence des vérificateurs à l'égard des vérifiés. Les agents de contrôle, moyennant peut-être quelques changements mineurs à leur mode de fonctionnement avec les vérifiés, ont tout autant de chance d'influencer avec succès les vérifiés que les agents d'amélioration. Ce qui fera la différence entre une tentative d'influence qui a réussi et une tentative d'influence qui a échoué, c'est la combinaison d'un certain nombre de facteurs, tels l'exercice d'un leadership participatif par les vérificateurs, le fait pour les vérificateurs de privilégier une attitude de collaboration et non de confrontation avec les vérifiés, l'établissement d'une relation avec les vérifiés basée sur la confiance et la coopération plutôt que sur les rapports de force, le fait pour les vérificateurs d'établir leur crédibilité aux yeux des vérifiés, l'utilisation par les vérificateurs de modes d'influence et de types de messages à connotation positive plutôt que négative, et le fait pour les vérificateurs de soigner leurs communications avec les vérifiés.

Mais les facteurs mentionnés ici précédemment ne seront pas suffisants à eux seuls pour garantir le succès de la tentative d'influence. Si des conditions environnementales défavorables sont présentes, elles pourront venir annihiler tous les efforts des vérificateurs. Donc, la dernière condition gagnante est l'identification par les vérificateurs des conditions environnementales existantes et l'élaboration de stratégies pour contrer les conditions environnementales défavorables et pour bénéficier des conditions environnementales favorables.

Je vais vous exposer maintenant les conclusions de ma recherche. En somme, les vérificateurs doivent envisager chaque mandat de vérification de l'optimisation

comme un cas d'espèce et résister à tout prix à la tentation de vouloir standardiser leurs relations avec les vérifiés. C'est plutôt une approche contingente que les autorités des organisations de vérification devraient prôner et que les vérificateurs devraient privilégier avec les vérifiés.

En effet, tout en étant guidé par la philosophie de vérification de l'optimisation prônée par l'organisation de vérification dont il fait partie et par ses propres paradigmes, le vérificateur devrait avoir le choix d'intervenir en tant qu'agent de contrôle ou en tant qu'agent d'amélioration en tenant compte du contexte ou de certaines caractéristiques des organisations vérifiées. Selon moi, le problème ne se situe pas tant au niveau du rôle assumé par le vérificateur qu'au niveau de l'appariement entre le rôle que se donne le vérificateur et le contexte et certaines caractéristiques de l'organisation vérifiée.

C'est donc dire que, si les vérificateurs avaient choisi leur rôle en fonction aussi du contexte et de certaines caractéristiques de l'organisation vérifiée plutôt qu'exclusivement en fonction d'une philosophie de vérification prônée par leur organisation de vérification ou en fonction de leur propre paradigme, qui les pousse vers l'un ou l'autre rôle, ils auraient peut-être eu plus de chances que leurs tentatives d'influence réussissent. En fait, lorsque les vérificateurs décident d'être des agents de contrôle ou des agents d'amélioration, ce n'est pas seulement vers eux-mêmes ou vers l'organisation de vérification dont ils font partie ou encore vers l'instance parlementaire à qui ils doivent répondre qu'ils devraient se tourner. C'est aussi vers l'organisation vérifiée que leurs regards devraient être tournés afin d'adapter leur rôle aux caractéristiques et au contexte de cette organisation plutôt que d'imposer un rôle décidé d'avance. Si les vérificateurs persistent à croire qu'un sied à toutes les situations, ils risquent d'adopter un rôle discordant par rapport à ce que commandent les circonstances. Et leurs tentatives d'influence vont inévitablement en souffrir. En définitive, le choix du rôle du vérificateur devrait être testé sur son niveau de cohérence avec le contexte et les caractéristiques de l'organisation vérifiée.

Dans un autre ordre d'idées, il faut cesser de laisser entendre que le rôle d'agent d'amélioration pour le vérificateur favorisera nécessairement de meilleures relations avec les vérifiés. Ma recherche a en effet montré le contraire, c'est-à-dire que le rôle d'agent d'amélioration n'avait pas toujours les résultats heureux que l'on attendait auprès de vérifiés et que le rôle d'agent de contrôle n'avait pas toujours les résultats malheureux que l'on attendait auprès des vérifiés.

Cependant, il n'est pas question ici de rejeter le rôle d'agent d'amélioration pour autant. Ce serait reconnaître en quelque sorte que le rôle d'agent de contrôle est le seul qui convienne en toute circonstance, ce qui viendrait en totale contradiction avec l'approche contingente que je préconise.

Je pense, en effet, que les changements importants ont eu cours depuis l'introduction de la vérification de l'optimisation dans le champ de pratique des vérificateurs et que le rôle des vérificateurs a évolué à travers les années et cela se continuera sans doute dans l'avenir.

Je crois toutefois que, tant chez les vérificateurs que chez les vérifiés, les paradigmes qui les habitent concourent à maintenir la prépondérance du rôle d'agent de contrôle. Chez les vérificateurs, ce rôle représente la tradition, la continuité et, finalement, l'attrait du connu en plus de coller parfaitement au mandat légal qui leur a été conféré. Chez les vérifiés, les préjugés tenaces entretenus à l'endroit des vérificateurs font en sorte qu'ils peuvent difficilement voir autre chose qu'un agent de contrôle lorsqu'ils aperçoivent un vérificateur. Il pourra en résulter qu'ils auront tendance à rester sourds à un discours qu'ils ne sont pas habitués d'entendre de la part des vérificateurs et auxquels, finalement, ils n'accorderont que très peu de crédibilité.

Le rôle d'agent d'amélioration pour les vérificateurs implique, d'une part, un bouleversement important des paradigmes les ayant traditionnellement habités et, d'autre part, un virage à 180° pour les vérifiés dans leur perception des vérificateurs. Sans doute est-il encore trop tôt pour conclure sur la viabilité du rôle d'agent d'amélioration pour les vérificateurs. Il faudra attendre encore avant que ce nouveau rôle soit entré dans les moeurs des vérificateurs, mais aussi des vérifiés. Ce n'est qu'alors que nous pourrions conclure de façon plus définitive. D'autres recherches, espérons-nous, viendront le dire.

Sans doute que des changements législatifs au regard des mandats des vérificateurs généraux ou des règles d'imputabilité dans l'administration publique pourraient forcer l'évolution du rôle des vérificateurs. Si jamais les autorités législatives décidaient d'entreprendre un véritable questionnement du rôle assumé par les vérificateurs, elles devraient éviter de le transformer radicalement. En effet, ma recherche m'a permis de constater à quel point la vérification de l'optimisation, telle qu'elle est actuellement pratiquée par les vérificateurs, peut exercer un effet de prévention important sur les vérifiés. Il pourrait être périlleux, selon moi, d'adopter des positions extrêmes quant au rôle du vérificateur.

En effet, autant il est impensable, à l'aube du 21^e siècle, de croire encore en une pratique de la vérification de l'optimisation qui divise le monde en deux, les juges d'un côté et les jugés de l'autre, autant ce serait pécher par excès de confiance que de purger le futur rôle du vérificateur de tout aspect punitif.

Les valeurs auxquelles les praticiens de vérification et de l'optimisation sont attachés étaient incontournables dans mon analyse du processus d'influence sociale que constitue la vérification de l'optimisation. Je pense que les vérificateurs ont tout intérêt

à se libérer de la pensée mécaniste qui a tendance à les habiter lorsqu'ils effectuent des mandats de vérification de l'optimisation. En grande partie héritée de la vérification d'états financiers, cette pensée mécaniste constitue en fait un trompe-l'oeil pour les vérificateurs alors portés à croire en une certaine linéarité, une certaine prévisibilité du processus d'influence qu'est la vérification de l'optimisation et de son impact sur les vérifiés et sur le management des organisations vérifiées. En fait, ma recherche a montré que la vérification de l'optimisation est loin de correspondre à ce modèle idéalisé par les vérificateurs.

Cela n'est pas non plus sans rappeler la pensée managériale à la base de la vérification de l'optimisation que j'avais pressentie lors de la recension des écrits et qui est ressortie dans ma recherche, les vérifiés l'ayant vraisemblablement perçue dans le discours des vérificateurs.

Cette pensée managériale est éminemment inspirée des théories classiques du management. L'image de l'organisation vue comme une machine étant celle qui prévaut, le fait de vouloir adopter un rôle pouvant convenir en toute circonstance est aussi une manifestation de cette espèce de pensée mécaniste et du "one best way" de gérer que préconisait Frédéric Taylor au début du siècle.

Lorsque je faisais la recension des écrits, j'avais noté à quel point ils étaient remarquablement silencieux quant à savoir s'il était justifié d'élaborer des fondements théoriques propres à la pratique de la vérification de l'optimisation. Il semblait y avoir un consensus tacite selon lequel les fondements théoriques élaborés en fonction de la vérification d'états financiers pouvaient être transposés à la vérification de l'optimisation. J'avais aussi pressenti que la vérification de l'optimisation avait emprunté l'essentiel de ses fondements théoriques sans beaucoup d'adaptation à la vérification d'états financiers.

Ma recherche a permis de confirmer qu'effectivement, la vérification de l'optimisation avait beaucoup emprunté à la vérification d'états financiers. J'ai été à même de le constater par les valeurs auxquelles les praticiens de vérification de l'optimisation sont attachés. Cela est le cas pour la neutralité, l'objectivité, l'indépendance, la prudence, le conservatisme et par le niveau élevé d'aversion pour le risque qu'ils affichent. Il est en effet ressorti que les praticiens de vérification de l'optimisation ont des perceptions à cet égard qui ne sont pas sans rappeler celles reconnues depuis toujours aux vérificateurs d'états financiers.

Maintenant, il va sans dire, selon moi, que la vérification de l'optimisation mérite qu'on redéfinisse certains concepts pour les actualiser en fonction de la réalité qui lui est propre et qui est bien éloignée de celle de la vérification d'états financiers.

À force de se retrancher derrière des valeurs qui ne cadrent plus nécessairement avec la nouvelle gestion des affaires publiques, les vérificateurs risquent, à la longue, de se couper définitivement des processus de réforme auxquels ils devraient pourtant être associés étroitement. Pour les vérificateurs, la neutralité, l'objectivité et l'indépendance devraient être synonymes d'intégrité et non d'isolement, et la prudence ne devrait pas être issue d'une aversion naturelle pour le risque, mais plutôt de la sagesse du bon père de famille.

En définitive, je pense qu'une vision contingente de l'organisation et du management ainsi que du rôle à adopter, de même qu'une remise en question fondamentale de leur système de valeurs combinées, par ailleurs, avec les conditions gagnantes que j'ai expliquées précédemment seraient, pour les vérificateurs, un net pas en avant pour bonifier leurs relations avec les vérifiés et l'impact des mandats de vérification de l'optimisation.

Loin de moi l'idée de vouloir dépeindre une situation idyllique, mais je crois fermement que tout le monde pourrait y gagner au change. Et je fais ici référence tant aux vérificateurs et aux instances parlementaires, c'est-à-dire les contrôleurs, qu'aux organisations vérifiées, c'est-à-dire les contrôlés. Je vous remercie.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Merci beaucoup, Mme Morin. Maintenant, est-ce qu'il y a des questions? Does anyone want to make a comment or pose a question based on Mme Morin's presentation? British Columbia; Evelyn Gillespie.

MME GILLESPIE (EVELYN): Thank you very much. I was interested in your last comments - and I hope I got them correctly - around value-for-money audits. I understood you to say: Prudence is not a substitute for wisdom. I would say that auditors general, by their nature, are conservative and prudent, and governments may choose to act more boldly if the underlined values of the government would determine that, if there seemed to be a need for bold interventions in order to achieve a certain end.

So, I would be interested to hear from you a little bit more about value-for-money audits and their utility to the parliamentarian or the kind of cautions, perhaps, that you would put on value-for-money audits that we should be thinking of as we review these.

MME MORIN (DANIELLE): I didn't understand what you said at last... What did you ask? Just a moment, I will take my... Just repeat the last part of your question, please.

MME GILLESPIE (EVELYN): What kind of cautions would you put around value-for-money audits, as you have compared them to audits of financial statements, and what kinds of considerations are parliamentarians to be making as they review these value-for-money audits?

MME MORIN (DANIELLE): O.K. Si je comprends bien votre question, madame, c'est qu'on a vu que la vérification de l'optimisation de ma recherche m'a permis de constater que la vérification de l'optimisation avait emprunté beaucoup à la vérification d'états financiers, ce qui fait en sorte que les vérificateurs ont aussi transporté des valeurs qu'ils avaient au niveau de la vérification d'états financiers à la vérification de l'optimisation.

Ce que ma recherche m'a permis de constater, c'est que ces valeurs n'étaient pas nécessairement adaptées à la nouvelle gestion des affaires publiques, parce que la gestion des affaires publiques change, c'est-à-dire qu'on demande de plus en plus aux hauts fonctionnaires, aux gens, aux gestionnaires de la fonction publique de prendre des risques; on décentralise les pouvoirs, on favorise même l'entrepreneuriat. Les unités autonomes de services sont un bel exemple où, justement, on encourage le risque, où on encourage la prise d'initiatives. Alors, lorsque les vérificateurs font des recommandations et sont imprégnés de valeurs telles que la prudence, le conservatisme, aussi qu'ils sont très près et aussi très soucieux de conserver leur indépendance, c'est bien en soi. Sauf que ce n'est pas nécessairement approprié. Par exemple, les initiatives qui peuvent être prises dans le secteur public. Quand on demande à des gens de prendre des initiatives, les autorités devraient être prêtes aussi à prendre les risques qui viennent avec de laisser prendre des initiatives aux différents gestionnaires. Alors si les vérificateurs, dans leurs recommandations, ne tiennent pas compte de ce nouveau contexte là parce qu'ils ont des valeurs qui sont bien ancrées, auxquelles ils tiennent, auxquelles ils sont accrochés, alors c'est bien sûr que les recommandations formulées risquent à ce moment-là d'être moins utiles pour bonifier le secteur public. Est-ce que ça répond à votre question? Ça va?

MME GILLESPIE (EVELYN): Oui.

MME MORIN (DANIELLE): Oui?

M. KELLEY (GEOFFREY): Max Trenorden, Western Australia.

M. TRENORDEN (MAX): Yes. Unfortunately, you will make some interpretation. I am an Australian and I appreciate your address. I think you hit a lot of issues right on the head. One of the difficulties we have in Australia is getting the auditor general and the political process to grapple with the question of policy which was part of the question that was brought to you before. That is government will want to do things as

a matter of policy. Not because it's efficient but maybe just because the public want this. It may be a dearer way to do things, it may be, as I said, a less efficient way to do things but nevertheless policy. And when you get auditors general dealing with policy then you have very severe conflicts between the Parliament and the officers of the Parliament being the auditor general and the executives of government. So it illustrates where we have had value for money ordering for some years. What has happened is very severe conflict between the auditors general and executive, partly because lot of executives are brand new, that is many parliamentarians and therefore ministers haven't been in politics for very long, and also you have this increasing pressure, as you said in your address, from conservative auditors general to not talk about risk, to be very concerned about agencies and governments taking risks. So I'd like to get your opinion. Did you see some of that conflicts in policy in your research?

MME MORIN (DANIELLE): La dimension politique dans ma recherche n'apparaît pas beaucoup pour la simple raison que dans les mandats que j'avais sélectionnés, disons que ce ne sont pas des mandats qui ont suscité premièrement beaucoup de débats au niveau des parlementaires pour différentes raisons. C'est un hasard, en fait que c'est... Alors, c'est difficile pour moi de vous dire... Je peux au moins vous dire que pour les mandats que j'ai regardés, la dimension politique n'était pas présente. Elle était présente, c'est-à-dire dans un cas, par exemple, où il y a eu un réalignement de politique suite aux mandats du Vérificateur général. Je dirais qu'on a vu... Bon. Disons que ça a fait bouger, au niveau politique, l'intervention du Vérificateur général. Mais de voir les interventions, par exemple, du niveau politique, au niveau du travail du Vérificateur général, soit en cours de mandat ou pendant ou après le mandat ou avant le mandat de vérification, enfin s'il y a eu des interventions, elles n'ont pas été portées à ma connaissance pour les vérifier. C'est tout ce que je peux dire. Je ne peux pas vous dire que la dimension n'existe pas, mais elle n'a pas été portée à ma connaissance dans les mandats que j'ai examinés, dans les six études de cas.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Moi, j'ai juste une question très rapide: Dans les deux rôles que vous avez définis entre un rôle de contrôle et d'amélioration, est-ce qu'il y a toujours le risque, toujours vu du côté législatif que, si le Vérificateur est trop proche dans l'esprit d'amélioration avec le pouvoir exécutif, dès qu'on arrive devant un comité parlementaire, il y a une certaine complaisance inévitable parce qu'ils ont travaillé un dossier ensemble, ils ont convenu certaines choses et, pour le législateur qui, peut-être, aura d'autres questions, le rôle de Vérificateur comme ressource pour nous aider sera limité parce que, d'une certaine façon, il est parti pris avec le ministère en question?

MME MORIN (DANIELLE): Bien, je pense que vous mettez le doigt sur le gros problème justement parce que le débat concernant le rôle du Vérificateur - et il ne se fait pas seulement ici, dans les écrits on peut voir qu'il se fait partout particulièrement

en Grande-Bretagne, par exemple en Australie ou dans les pays du Commonwealth particulièrement - en fait, c'est une discussion entre les deux dimensions du rôle du Vérificateur: Est-ce qu'on met l'accent sur la dimension disciplinaire ou la dimension de catalyseur de changement et d'amélioration, le rôle d'agent de changement et d'amélioration? Par exemple, si on regarde en France, ils sont strictement... C'est la dimension disciplinaire qui a toute la place. Si on regarde en Grande-Bretagne, c'est à peu près, disons, un curieux mélange des deux. Ici au Canada, je dirais que la dimension disciplinaire a davantage d'importance que la dimension de catalyseur.

Bon. Le problème, c'est bien sûr qu'à partir du moment où on commence à dire: Le vérificateur, il a toujours été l'espèce de gardien des finances publiques, donc au service des contribuables, à partir du moment où on se transporte vers la dimension de catalyseur, on dit: Bien, le vérificateur, il doit demeurer le gardien des finances publiques, mais en même temps il doit être un catalyseur de changement puis d'amélioration. La prochaine question qu'on se pose, c'est: Est-ce que c'est possible, est-ce que c'est faisable puis est-ce que c'est souhaitable?

Ma recherche, moi, m'a permis d'aller... Vous savez, je vous ai dit au départ qu'il n'y avait pas beaucoup de recherche qui avait été faite. Alors, j'ai fait mon petit bout. J'imagine que la recherche future va venir aussi. Mais ce que ma recherche m'a permis de voir, c'est que justement cette dimension-là de rôle de catalyseur chez les vérificateurs, elle est déjà présente chez un bon nombre de vérificateurs sauf qu'elle est mal intégrée chez les vérificateurs puis les vérifiés ne lui accordent aucune crédibilité. Ça, c'est clair. Alors, le mouvement n'est pas intégré chez les vérificateurs et je ne sais pas s'il pourra se faire un jour. En tout cas, j'imagine qu'il faudra une révision des paradigmes chez les vérificateurs puis aussi des préjugés chez les vérifiés. Il va falloir qu'ils fassent un pas aussi.

Maintenant, je comprends votre position en tant que parlementaires. C'est bien sûr que c'est cette espèce d'équilibre, de balance entre les deux rôles, mais je pense que, comme je conclus aussi ma recherche, c'est impossible de penser que les vérificateurs en demeurent juste à la dimension disciplinaire de leur rôle. Je pense que la gestion des affaires publiques est passée au-delà de ça. Maintenant, c'est l'équilibre qu'il va falloir atteindre puis, ça, il va falloir... j'imagine que ça va être des essais et erreurs qui vont devoir se faire puis on va être obligés de vivre certainement peut-être avec les conséquences des erreurs, mais c'est clair que c'est un mouvement qui est très délicat à entreprendre pour le rôle des vérificateurs.

Moi, ce que je conseille aux vérificateurs, c'est justement d'être plus proactifs à l'égard de leur rôle, c'est-à-dire de revoir leurs valeurs, de revoir, par exemple, les fondements théoriques de la pratique de la vérification, de regarder un peu l'esprit de la loi parce que les vérificateurs ont eu tendance à fonctionner avec la lettre de leur mandat, mais

l'esprit, on n'en parle pas beaucoup de l'esprit de la loi. Puis je pense que l'esprit de la loi du Vérificateur général, c'est bien sûr la dimension disciplinaire qui est en cause, mais je suis sûre que c'est beaucoup l'amélioration parce que si le vérificateur ne contribue pas à améliorer la gestion des affaires publiques, alors, je pense qu'il ne jouerait pas son rôle.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Marcelle Mersereau du Nouveau-Brunswick.

MME MERSEREAU (MARCELLE): Je ne sais pas si j'ai bien compris, mais j'ai un peu de difficulté à comprendre comment un vérificateur peut, d'un côté, agir comme disciplinaire puis, d'autre autre côté, être la personne qui va aller au-delà, disons, l'esprit de la loi, comme vous dites, ou encore faire des jugements de valeur à qu'est-ce que c'est que les élus ou les parlementaires ont comme direction. J'ai un peu de difficulté à voir c'est à qui à ce moment-là, lorsqu'on dépasse, disons, les bornes ou les cadres établis, le vérificateur répond. Parce qu'on le voit, le public, la perception en politique, comme quelqu'un a mentionné, est la réalité. On voit le vérificateur comme la personne qui est gardien ou gardienne des comptes publics ou des deniers publics. Si, à ce moment-là, le vérificateur dépasse ces encadrements-là à un point où le public accepte le rôle traditionnel du vérificateur, il va juger les rapports qui sont donnés du vérificateur dans ce contexte-là. Il ne va pas faire la différence que c'est tout simplement peut-être élargir l'écart des données, peut-être c'est la valeur ajoutée. Alors, du côté du public, je ne suis pas convaincue que le public va être capable de faire la part des choses. Alors, comme parlementaire, comme élu, on doit, à ce moment-là, d'après moi, on a de la difficulté à rendre imputable l'auditeur ou le vérificateur général. Je ne vois pas où il prend, où elle prend...

MME MORIN (DANIELLE): Sa légitimité.

MME MERSEREAU (MARCELLE): ...son mandat, disons, comment elle ou lui peut, à ce moment-là, déterminer jusqu'où ils vont aller dans la vérification si on dépasse les normes ou les cadres établis.

MME MORIN (DANIELLE): Bien sûr, c'est un peu en relation avec la question de M. Kelly. C'est sûr que c'est un équilibre très délicat à maintenir. Mais, d'autre part, on peut se baser, par exemple, sur des expériences qui ont été faites ailleurs, comme, par exemple, en Suède où le Vérificateur général a adopté carrément le rôle, la position de catalyseur de changement, d'agent d'amélioration. Mais en Suède, même le Vérificateur général se trouve presque à être l'équivalent, je dirais... je ne veux l'appeler vérificateur interne, mais c'est vraiment... il est parti prenante dans l'administration publique dans le sens qu'il est au même titre presque un ministère. C'est un super système d'évaluation si on peut dire.

Bon, dans d'autres administrations comme, par exemple, en Grande-Bretagne, comme je vous disais, il y a un mélange des deux. Mais je ne pense pas que c'est une transformation dramatique du rôle du vérificateur général qu'il faut opérer. Moi, si j'avais un conseil, si je pouvais me permettre un conseil aux instances parlementaires, c'est, justement, pas de transformation radicale. C'est juste une espèce de coloration du rôle du vérificateur. Parce que je ne pense pas que le rôle, disons, qui n'implique que la dimension disciplinaire exclusivement soit mis en cause. Je ne pense pas que ce soit un rôle qui soit viable pour le Vérificateur général dans le contexte de la nouvelle gestion d'affaires publiques. Je pense que le rôle des vérificateurs mérite de s'adapter sans être transformé radicalement, bien sûr, mais de s'adapter.

Et il y a plusieurs éléments d'adaptation dont celui là, c'est-à-dire l'espèce de dosage de la dimension. On dit que la dimension disciplinaire demeurera toujours présente et elle est importante pour la fonction publique.

Je pense que c'est le vérificateur le gardien des finances publiques et il doit le demeurer mais, en même temps, je pense aussi que l'effet pourrait être bonifié s'il était capable de concilier cette espèce de dimension aussi de catalyseur de changement. Puis je ne pense pas que le changement soit nécessairement initié par les disciplines. Le changement peut être initié autrement. Puis cela, il faudrait que les vérificateurs se penchent un peu plus là-dessus et même sans doute les parlementaires, et ça, sans remettre en question l'allégeance des vérificateurs parce que, croyez-moi, il n'y a pas un vérificateur, même s'il est un agent d'amélioration, qui ne me dira pas que son premier client, c'est le Parlement.

La seule différence entre un agent de contrôle et un agent d'amélioration, un agent de contrôle, mon client, mon seul et unique client est le Parlement, l'agent d'amélioration va dire: Mon client prioritaire, mon premier client, c'est le Parlement et il le demeurera mais, pour moi, l'organisation de vérifier est aussi une espèce de cliente mais peut-être aussi de partenaire parce que je dois interagir avec cette organisation-là. Et je ne suis pas sûre que c'est en lui montrant la dimension disciplinaire de mon rôle, en lui faisant valoir la dimension disciplinaire que je vais arriver à introduire le changement et l'amélioration.

LE PRÉSIDENT (M. GEOFFREY KELLEY): Et sur ça, je vais dire merci infiniment à Mme Morin. Comme j'ai dit, ça tombait très bien d'avoir quelqu'un qui vient de terminer ses études, son doctorat, qui peut présenter ça. Just a couple of items very quickly of housekeeping, there's a guided tour of the Parliament Building which will be leaving in about 40 seconds. No, I'm exaggerating a bit, but if you would like to stay and do that, it will be organized just outside the door. We are to get back together at 6 o'clock on top of l'édifice Marie-Guyart which is the tall education, amongst other things, building, here for a reception at 6 o'clock. And then, we go on

to dinner in Old Québec at 7:30. So you have an hour and a bit to add a guided tour or to enjoy the sunshine. And we'll be back together at 6 o'clock. And on that, I will close the session for today. Thank you very much.

(Fin de la séance à 16 h 51)