

2011



Status Report of the Auditor General of Canada to the House of Commons

Chapter 7 Special Examinations of Crown Corporations—2010



Office of the Auditor General of Canada

The 2011 Status Report of the Auditor General of Canada comprises a Message from the Auditor General of Canada, Main Points—Chapters 1 to 6, an appendix, and seven chapters. The main table of contents for the Report is found at the end of this publication.

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Ce document est également publié en français.

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Cat. No. FA1-10/2011-7E-PDF

ISBN 978-1-100-18329-9

ISSN 1925-4504

Chapter

7

Special Examinations of Crown
Corporations—2010

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Special Examinations of Crown Corporations—2010

Special Examinations of Crown Corporations

7.1 This chapter presents the main points of special examination reports of Crown corporations that were issued to the corporations' boards of directors between 1 January 2010 and 31 December 2010 and that have subsequently been made public. The Office of the Auditor General transmitted these reports throughout the year and examined the respective systems and practices during different time periods.

Importance of Crown corporations

7.2 Crown corporations are distinct legal entities whose names, mandates, powers, and objectives are set out in either the constituent legislation for the parent Crown corporation or the articles of incorporation under the *Canada Business Corporations Act*.

7.3 Crown corporations have more autonomy than most other government entities, in part, because they have commercial objectives as well as public policy objectives. They account for a significant portion of government activity and operate in many sectors of the Canadian economy, including transportation, energy, agriculture and fisheries, financial services, culture, and government services.

7.4 As of 31 December 2010, 46 parent Crown corporations and 3 subsidiaries reported as parent Crown corporations. These Crown corporations employed over 91,000 people. More than 81 percent of these employees worked at four corporations: Canada Post Corporation, Canadian Broadcasting Corporation, Atomic Energy of Canada Limited, and VIA Rail Canada Inc. The vast majority of Crown corporations had fewer than 3,000 employees.

7.5 Crown corporations manage more than \$350 billion in assets. Note that due to the unique nature of their operations, total asset holdings for the Bank of Canada, the Canada Pension Plan Investment Board, and the Public Sector Pension Investment Board have not been included in the Crown corporations' total assets. Crown corporations fund their operations in a variety of ways. Some corporations are required by their enabling legislation to be financially self-sustaining and thus receive no parliamentary appropriations. Some are funded

mainly through parliamentary appropriations. Others receive federal funding but also generate revenue. In the 2009–10 fiscal year, 26 corporations received just over \$6.6 billion in appropriations; 82 percent of these appropriations went to 5 corporations: Canada Mortgage and Housing Corporation, Canadian Broadcasting Corporation, Atomic Energy of Canada Limited, Canadian Air Transport Security Authority, and VIA Rail Canada Inc.

7.6 New Crown corporations are created periodically. The Canadian Museum of Immigration at Pier 21 was the only Crown corporation created in 2010. The Government dissolved the Cape Breton Development Corporation and transferred its remaining assets and liabilities to the Enterprise Cape Breton Corporation.

7.7 A board of directors or a similar governing body oversees the management of each corporation and holds management responsible for the corporation's performance. The board of a parent Crown corporation is, in turn, accountable to Parliament through the responsible minister.

Role of the Office of the Auditor General

7.8 Under Part X of the *Financial Administration Act*, the Auditor General is appointed to conduct annual audits of the financial statements and periodic special examinations of Crown corporations, either on her own or jointly with a private sector audit firm, unless she waives the appointment.

Definition and objective of a special examination

7.9 A special examination is an important accountability mechanism for Crown corporations. The objective of a special examination is to provide an independent opinion on whether there is reasonable assurance that a Crown corporation has systems and practices in place to ensure that its

- assets are safeguarded and controlled;
- financial, human, and physical resources are managed economically and efficiently; and
- operations are carried out effectively.

7.10 Any major weakness in the key corporate systems and practices that could prevent a corporation from achieving these objectives is reported as a **significant deficiency**. When planning special examinations, we conduct a risk analysis to identify the systems and practices that we consider essential to providing the corporation with this assurance. We also establish criteria that we use to examine the corporation's systems and practices. These criteria are based on our

Significant deficiency—A major weakness in a Crown corporation's key systems and practices that could prevent it from having reasonable assurance that its assets are safeguarded and controlled, its resources are managed efficiently and economically, or its operations are carried out effectively.

experience with performance auditing and our knowledge of the subject matter. They are selected in consultation with the corporation.

7.11 The opinion we present in the special examination can take one of three forms. One conclusion is that there is reasonable assurance that there are no significant deficiencies in the systems and practices the corporation maintained to achieve the objectives noted above. The second is that there is one or more significant deficiencies. Lastly, in rare situations, we may find there is not reasonable assurance that a corporation's systems and practices achieve the objectives.

7.12 The frequency of a special examination, as determined by the *Financial Administration Act*, is at least once every 10 years. However, special examinations could be carried out more frequently, if required by the Governor in Council (the Cabinet acting in a legal capacity), the appropriate minister, the board of directors of the corporation, or the Auditor General.

7.13 As part of the accountability mechanism for Crown corporations, the Office reports on special examinations to the board of directors of a Crown corporation or any similar governing body. Furthermore, the Auditor General may bring information from the special examination to the attention of the appropriate minister, after consulting with the board of directors or any similar governing body. The Auditor General may also bring such information to Parliament's attention, after consulting with the appropriate minister and the board of directors, by preparing a document to be included in the corporation's annual report.

7.14 The *Financial Administration Act* requires that the board of directors submit all special examination reports to the appropriate minister and the President of the Treasury Board within 30 days of receiving them. The Act also requires that the board of directors make the reports available to the public within 60 days of receiving them.

Special examination results for 2010

7.15 Reports were issued for the following four Crown corporations between 1 January 2010 and 31 December 2010, and have been subsequently made public:

- Canada Deposit Insurance Corporation
- Freshwater Fish Marketing Corporation
- National Arts Centre Corporation
- Telefilm Canada

7.16 Of these four special examination reports, two identified no significant deficiencies. Two identified one or more significant deficiencies:

- The National Arts Centre Corporation had a significant deficiency in the Corporation's systems and practices for the maintenance of the centre.
- The Freshwater Fish Marketing Corporation had significant deficiencies in the Corporation's systems and practices related to governance, strategic planning, and risk management. It also had significant deficiencies in operational areas, including processes to establish prices paid to fishers in order to remain self-sufficient and meet its mandate, capital asset management and procurement, production efficiency, and human resources. Due to these significant deficiencies, we concluded that the Freshwater Fish Marketing Corporation did not have the reasonable assurance, as required by section 131 of the *Financial Administration Act*, that its assets were safeguarded and controlled, its resources were managed economically and efficiently, and its operations were carried out effectively.

We chose to bring the results of the Freshwater Fish Marketing Corporation examination to the attention of the appropriate minister.

7.17 In addition to reporting on significant deficiencies, our special examinations highlight systems and practices that contribute to success, and they provide information and recommendations to boards of directors about other opportunities for improvement. For the four Crown corporations, our recommendations focused primarily on corporate governance, strategic planning, risk management, and performance measurement and reporting. Because of the small number of special examination reports that we issued during this period, it is difficult to identify overall trends.

7.18 As noted earlier, we transmitted these reports to the respective board of directors at different dates throughout the year and examined the respective systems and practices during different time periods. We have not performed any follow-up audit work regarding any of the matters raised in these reports.

7.19 The next section includes the main points from each of the four special examination reports and not the full reports. Full reports can be found on the respective corporation's website.

Main Points of Special Examinations—2010

Canada Deposit Insurance Corporation—Main Points

[We issued the full report to the board of directors on 4 March 2010. The examination work covered the period from February 2009 to July 2009. For the full report, please go to www.cdic.ca or contact the Corporation.]

What we examined

Canada Deposit Insurance Corporation (CDIC) is a federal Crown corporation with a mandate to insure savings deposited in a CDIC member institution against loss in the event that the institution fails. The Corporation is also to promote and otherwise contribute to the stability of the financial system in Canada. The Corporation reports to Parliament through the Minister of Finance.

CDIC was established in 1967 under the *Canada Deposit Insurance Corporation Act*. Its head office is located in Ottawa, and there is one office in Toronto. At 31 March 2009, the Corporation had 97 permanent employees.

We examined whether CDIC's systems and practices provide it with reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operations are carried out effectively. Our examination covered the systems and practices in place between February 2009 and June 2009, including those in the areas of corporate governance, strategic direction and risk management, intervention and risk assessment, and human resources.

Why it's important

The federal oversight and safety net system for deposit-taking institutions are essential to the stability of the Canadian financial system. The overwhelming majority of Canadians and Canadian businesses have deposits that are insured by CDIC, whose primary role is to protect these depositors—in the event of a member institution failure. Canadians expect CDIC to be able to fulfill this role.

What we found

We found no significant deficiencies in the Corporation's systems and practices. In the areas where we focused our examination, we noted a number of good systems and practices. Some examples are outlined below.

- CDIC has the key elements of a good governance framework and its governance practices are consistent with best-practice expectations for stewardship by boards of directors. In addition, its systems and practices for human resources management provide

the Corporation with the core competencies and skills it needs to meet its objectives.

- The Corporation identifies and monitors risk and reports on its risk assessment to the Board's Audit Committee each year. It also carries out ongoing risk assessment of its member institutions, which enables it to keep track of developments affecting them and the financial services sector in general. Since our previous special examination in 2004, it has improved its readiness to intervene in the affairs of a troubled member.
- CDIC has a sound strategic planning process. It could, though, improve its reporting on performance by including in its corporate scorecard not only the planned key initiatives and key performance indicators currently presented but also an indication of its progress toward meeting its stated intended outcomes.

The Corporation has responded. The Corporation agrees with our recommendation.

Freshwater Fish Marketing Corporation—Main Points

[We issued the full report to the board of directors on 15 December 2010. The examination work covered the period from January 2009 to March 2010. For the full report, please go to www.freshwaterfish.com or contact the Corporation.]

What we examined

The Freshwater Fish Marketing Corporation was established in 1969 to market and trade in Canadian freshwater fish and fish products and by-products. The Corporation reports to Parliament through the Minister of Fisheries and Oceans. It is required to be financially self-sustaining and operates without government funding, although the Government of Canada guarantees the Corporation's borrowing up to a legislative limit of \$50 million.

The Corporation has 53 full-time employees in corporate functions such as marketing, finance, and human resources. It also has the equivalent of approximately 150 full-time employees working in production; while the number of employees can increase during peak production periods. The Corporation buys around 17 million kilograms of fish each year at more than 50 collection points on over 265 lakes; the fish are then processed at the Corporation's plant in Winnipeg. From 2006 to 2010, the Corporation's total annual sales were between \$55 million and \$64 million each year. Over seventy percent of these sales are to markets outside Canada.

We examined whether the Freshwater Fish Marketing Corporation's systems and practices provide it with reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operations are carried out effectively. We focused on the following areas: corporate governance; strategic planning and risk management, and prices paid to fishers; performance management; production efficiency; quality management; human resource management; capital asset management and procurement; marketing and sales planning; and inventory management. Our examination covered the systems and practices that were in place between January 2009 and March 2010.

Why it's important

The fish in Canada's many lakes and rivers are a very valuable resource that the Corporation promotes and brings to market around the world. Working with fishers through agreements with Alberta, Saskatchewan, Manitoba, Ontario, and the Northwest Territories, the Corporation has a mandate to purchase fish that are legally caught and sold, create an orderly market, promote freshwater fish in international markets, increase the size of the fish trade, and increase the profits earned by fishers.

The Corporation currently faces several critical challenges to its continued ability to be financially self-sustaining, including its rising debt levels, aging physical assets, the announced intent of Northwest Territories and Saskatchewan to withdraw from the agreement each signed with the federal government, and foreign currency fluctuations. These challenges will need to be well managed if the Corporation is to successfully fulfill its mandate and objectives.

What we found

Our examination found significant deficiencies in the Corporation's systems and practices related to governance, strategic planning and risk management; and in operational areas, including processes to establish prices paid to fishers in order to remain self sufficient and meet its mandate, capital asset management and procurement, production efficiency, and human resources. A significant deficiency is a major weakness that could prevent the Corporation from having reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operations are carried out effectively. The deficiencies we found are explained below.

- While we understand that the Corporation has focused on keeping its plant open by addressing the most serious issues raised by regulators and others, it has not successfully addressed its key strategic challenges. The Corporation has not been able to obtain approval from the Government of Canada (the Corporation's shareholder) of a viable plan that would enable the Corporation to continue to operate as a financially self-sustaining entity and fulfill its mandate. The Corporation has significant shortcomings in its governance practices: The Board is not focused on high risk issues; the current Board profile does not reflect the specific skills and experience required; the Audit Committee is not in compliance with the *Financial Administration Act*; the Corporation does not have internal audits conducted as required by the Act; and potential conflicts of interest on the part of Board members are not well managed.
- In addition to lacking a corporate plan that would be approved by the government and would address the financial issues, the Corporation has not put in place a risk management process to provide reasonable assurance that it will achieve its strategic and operational objectives, manage its resources economically and efficiently, and protect its assets. The Corporation does not have a current strategic plan to overcome its critical challenges. The last strategic plan was approved by the Board of Directors in 2007; since then, much has changed in the Corporation's internal and external operating environment.

- The Corporation has not met its annually budgeted net income levels over the past five years and is struggling financially. It has significantly increased its debt levels in recent years to finance capital additions and meet working capital requirements, and is now approaching its approved borrowing limits. The Corporation's practices for setting prices paid to fishers have not provided for the forecasted amounts of capital reinvestment needed. Consequently the Corporation has not reinvested the necessary capital in its aging production facility to safeguard its assets. Without the reinvestment there is a significant risk that the Corporation will not be able to operate efficiently and continue to fulfill its mandate. In addition, the Corporation's systems and practices do not ensure that capital assets are procured in an economical and efficient manner. For example, there are insufficient contracting policies for large capital contracts and no established approach to ensure that all significant procurement risks are assessed and managed.
- In our 2005 Special Examination Report, we considered yield measurement practices to be a serious shortcoming. Five years later no substantive change has been made to adequately address this issue. Currently the Corporation does not have an effective method of monitoring yield and is not in a position to determine whether its operations meet reasonable efficiency targets in comparison to the industry. It also has not assessed its own performance over time.
- The Corporation does not have a human resource strategy for addressing its key challenges, including high levels of absenteeism and high employee turnover, which directly affect the day-to-day operations of the plant.

In our opinion, given the pervasiveness and significance of the deficiencies mentioned, and based on the criteria established for the examination, the Corporation does not have the reasonable assurance required under section 131 of the *Financial Administration Act* that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operations are carried out effectively.

We noted that the Corporation has appropriate practices in place in the area of quality management, marketing and inventory management.

The Corporation has responded. The Corporation agrees with our recommendations.

National Arts Centre Corporation—Main Points

[We issued the full report to the board of directors on 19 July 2010. The examination work covered the period from September 2008 to December 2009. For the full report, please go to www.nac-cna.ca or contact the Corporation.]

What we examined

The National Arts Centre Corporation was established in 1966 under the *National Arts Centre Act* and began operating the National Arts Centre in 1969. The Corporation's mandate is threefold: to operate and maintain the National Arts Centre, to develop the performing arts in the National Capital Region, and to assist the Canada Council for the Arts in the development of the performing arts elsewhere in the country.

The Corporation reports to Parliament through the Minister of Canadian Heritage and Official Languages. It is governed by a Board of Trustees and, at the time of our examination, employed 900 people including 61 full-time musicians. Approximately 60 percent of the workforce is made up of part-time employees. In the 2008–09 fiscal year, the National Arts Centre had revenues of \$30.8 million from box office sales, restaurants, parking, hall rentals, and the National Arts Centre Foundation, and parliamentary appropriations of \$39.8 million for operating and capital expenses. The Foundation is a separate legal entity established in 2000 as a registered charity to raise funds from individuals, foundations, and corporations to support the National Arts Centre's programs and other qualified donees whose objects are in line with the mandate of the Corporation.

We examined whether the National Arts Centre Corporation's systems and practices provide it with reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operations are carried out effectively. Since the National Arts Centre Foundation is a separate legal entity, it did not fall within the scope of our examination. The systems and practices we examined were those in effect from September 2008 to December 2009.

Why it's important

The National Arts Centre is the only bilingual, multi-disciplinary performing arts organization in North America, and is one of the largest in the world. Over its 40 year history, the Corporation has become one of Canada's leading centres for live performance, the creation of new works, and arts education. The Corporation has six artistic departments: English theatre, French theatre, dance, music, variety and community programming, and the Scene festivals.

The Corporation fosters the next generation of artists through children and youth programming on its stages and by taking music, dance, and theatre into the school system. It also hosts the annual Summer Music Institute, a music education program that attracts some of the most talented emerging artists from around the world. The Corporation also produces teaching materials and study guides that are distributed to schools across the country by mail and through its website.

What we found

Our examination found a significant deficiency in the Corporation's systems and practices for the maintenance of the Centre. A significant deficiency is a major weakness that could prevent the Corporation from having reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operation are carried out effectively.

- During our examination, the Corporation did not have effective maintenance management systems and practices to allow it to monitor the condition of the building and to ensure that necessary maintenance activities were carried out in a timely and efficient manner.

We found sound systems and practices in a number of areas, particularly in activities that are core to the Corporation's mandate. We also noted some areas that need improvement.

- The Corporation has defined its strategic direction, and it relies on strong artistic leadership within each discipline to implement it. The Chief Executive Officer (CEO) ensures that this leadership is in place by seeking out artistic directors who are among the best in their field. Artistic directors make programming decisions based on their artistic vision, the Corporation's mandate and strategic goals of fostering artistic excellence and education, and the needs of targeted audiences. The Corporation collects data through various sources to better understand its audiences and guide its promotional activities.
- The Corporation has in place the key elements of a good governance framework, enabling its Board of Trustees to effectively carry out its oversight and stewardship functions. The CEO is selected and appointed by the Board, and he is clearly accountable to the Board. Oversight by the Board and committees is focused on those areas that most impact the Corporation's performance. For example, in the past year, the Board regularly reviewed key corporate initiatives, such as the Corporation's financial restructuring in response to the downturn in the economy.

- The Corporation relies on a strong financial management framework to deliver its artistic programs while respecting the budgeted resources. Artistic directors work with administrative directors to manage financial risks and costs within each discipline. The disciplines play a key role in monitoring revenues and costs within their approved budget. Artistic directors and administrative directors are directly accountable to the CEO.
- The Corporation has established sound practices to manage the major rehabilitation project it initiated in 2006. The project management team actively monitors costs and scheduling and takes into account business continuity, health and safety, and financial risks to determine priorities. Despite the Corporation's sound project management practices, the major rehabilitation project is facing delays, changes in scope, and additional costs. These are largely due to unforeseen issues that could not be factored into the original planning for the major rehabilitation project.

The Corporation has responded. The Corporation agrees with the recommendations.

Telefilm Canada—Main Points

[We issued the full report to the board of directors on 10 June 2010. The examination work covered the period from May 2009 to January 2010. For the full report, please go to www.telefilm.gc.ca or contact the Corporation.]

What we examined

Telefilm Canada is a Crown corporation established in 1967 under the *Telefilm Canada Act*. Its mandate is to foster and promote the development of the Canadian audiovisual industry. It supports the industry through investments, advances, and grants. Its resources are used to finance feature films, as well as multimedia and multiplatform projects. Telefilm Canada provides full support for the creation, production, marketing, and distribution of audiovisual works, with special attention to building the industry capacity.

Telefilm Canada reports to Parliament through the Minister of Canadian Heritage and Official Languages. It is governed by a board of directors. The Corporation receives funding of approximately \$109 million annually through a parliamentary appropriation. It provides financial and strategic support to the motion picture industry, and from this support stem investments from other financial sources. Telefilm also administers the programs of the Canada New Media Fund on behalf of the Department of Canadian Heritage, using an annual transfer payment of about \$14 million provided by the Department for this purpose. It also administers a service agreement with the Canadian Television Fund valued in 2008–2009 at \$287 million to fund television projects. Telefilm has about 200 employees.

In conducting this first special examination of Telefilm Canada, we looked at whether the Corporation has systems and practices in place that provide it with reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operations are carried out effectively. Our audit work covered the systems and practices that were in place between May 2009 and January 2010.

Why it's important

The Canadian audiovisual industry is culturally and economically important for Canada. Canadian film, television, and interactive digital productions have an approximate total value of \$10 billion per year and provide work for some 178,600 people. Telefilm provides financial and strategic support for the creation and production of works and cultural products that reflect Canadian diversity, strengthen the Canadian identity, support Canada's international presence, and

thereby contribute to Canada's cultural and economic vitality. Canadian productions are sold in more than a hundred countries.

What we found

We did not identify any significant deficiencies in Telefilm Canada's systems and practices. We noted good management practices and also a number of areas that could be improved.

- The Corporation has sound governance practices. The Board of Directors has established a profile of the expertise and knowledge that its members should possess, and the roles and responsibilities of Board members are clearly defined. We noted that Telefilm has an appropriate strategic planning process that aligns the Corporation's programs and activities with its strategic objectives.
- Telefilm's management is aware of the major risks to which the Corporation is exposed. It carried out a review of current systems and implemented an action plan to make the necessary improvements. However, the Corporation could benefit from more highly integrated risk management, which would enable it to consolidate information about risks and to manage them more systematically and comprehensively.
- The Corporation has established policies and procedures for the administration of its programs that generally provide for consistent and objective project management. However, the Sineweb management information system could be used more efficiently in some areas, which would optimize its use and improve operational efficiency. Furthermore, although Telefilm already has several different quality monitoring mechanisms in its project management process, some planned mechanisms were not fully implemented for feature films.
- Telefilm does a good job of managing its human resources. It has succeeded in recruiting and retaining qualified people. However, the offer-of-employment letters that are used in place of employment contracts between employees and the Corporation do not always reflect current policies. Furthermore, the documentation of the performance evaluation process and the performance bonus management policy lacks consistency. Performance measurement ratings and the justification for bonuses paid were not always adequately documented.

The Corporation has responded. The Corporation accepts all the recommendations.

About the Chapter

Objective

The objective of this chapter was to bring to the attention of Parliament the results of the special examination reports that the Office of the Auditor General transmitted to the boards of directors of Crown corporations between 1 January 2010 and 31 December 2010 and that the Crown corporations have subsequently made public.

Scope and approach

The chapter includes the main points of four special examinations where the Auditor General was the examiner.

The approach to this chapter consisted of presenting information that was already public, providing information about what a special examination is, and providing the main points of the four special examinations.

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