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# Standing Committee on Public Accounts

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Chair: Mrs. Kelly Block





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• (1105)

[English]

**The Chair (Mrs. Kelly Block (Carlton Trail—Eagle Creek, CPC)):** I call this meeting to order.

Welcome to meeting number two of the House of Commons Standing Committee on Public Accounts.

I have some things I'd like to go over.

Pursuant to the Standing Order 108(3)(g), the committee is meeting today to receive a briefing on public accounts committees. During the first hour, we will hear from representatives of the Canadian Audit and Accountability Foundation, CAAF. During the second hour, four former chairs of this committee will brief us on their previous work on this committee.

Today's meeting is taking place in a hybrid format, pursuant to the House order of September 23, 2020. The proceedings will be made available via the House of Commons website. So you are aware, the webcast will also show the person speaking rather than the entirety of the committee.

To ensure an orderly meeting, I would like to outline a few rules to follow.

Members and witnesses may speak in the official language of their choice. Interpretation services are available for this meeting. You have the choice at the bottom of your screen of “floor”, “English” or “French”.

For members participating in person, proceed as you usually would when the whole committee is meeting in person in a committee room. Keep in mind the directives from the Board of Internal Economy regarding masking and health protocols.

Before speaking, please wait until I recognize you by name. If you are on the video conference, please click on the microphone icon to unmute your mike. Those in the room, your microphone will be controlled as normal by the proceedings and verification officer.

I will remind you that all comments by members and witnesses should be addressed through the chair.

When you are not speaking, your mike should be on mute.

With regard to a speaking list, the committee clerk and I will do our best to maintain a consolidated order of speaking for all members, whether you are participating virtually or in person.

Now I would like to welcome our witnesses. We have Carol Bellingranger, president and chief executive officer; and Lesley Burns, director of oversight.

You may proceed with your opening comments.

**Ms. Lesley Burns (Director, Oversight, Canadian Audit and Accountability Foundation):** Thank you. I appreciate the opportunity to be here to speak with you this morning.

As we were asked to do this as a workshop, I would like to kick this off with a round table and ask each of the committee members to summarize in one word what the first thing is that comes to your mind when you hear “public accounts committee”.

**Mr. Luc Berthold (Mégantic—L'Érable, CPC):** Accountability.

**Ms. Jean Yip (Scarborough—Agincourt, Lib.):** I thought of the same thing: accountability, transparency.

**An hon. member:** Audits.

**Mr. Len Webber (Calgary Confederation, CPC):** You both took both my words, damn it.

**Mr. Kody Blois (Kings—Hants, Lib.):** Performance.

**Mr. Philip Lawrence (Northumberland—Peterborough South, CPC):** Excitement.

**Ms. Jean Yip:** I'm going to add “following up”.

**Mr. Francesco Sorbara (Vaughan—Woodbridge, Lib.):** How about we use the word “examination”?

**An hon. member:** Clarity.

[Translation]

**Mr. Luc Berthold:** I would add the word “expenses”.

[English]

**Mr. Matthew Green (Hamilton Centre, NDP):** I'll say “deliverables”.

**Ms. Lesley Burns:** Nobody said “boring”, so we're off to a great start.

Several people said “accountability”, and I think the committee would be more appropriately named the “accountability committee”, since that is a lot of what you do.

We are here today to support your understanding of how the committee works, because it is a very unique committee.

I want to start off by saying thank you for having us back. I was here in March just before everything shut down.

I also want to recognize the presence of the whips here today, because it is very important. We appreciate the fact that you are here showing your support for the committee as it is a unique committee.

Today I have the honour of being here with Carol Bellringer, our foundation's new president and CEO. She comes with a tremendous amount of experience in oversight and in audit, most recently as the auditor general of British Columbia.

I'll hand it over to you, and maybe you can share with us what comes to your mind when you hear "public accounts committee".

• (1110)

**Ms. Carol Bellringer (President and Chief Executive Officer, Canadian Audit and Accountability Foundation):** Thank you, Lesley.

It's interesting, because I was trying to think of that word. I thought you were going to ask them what came to mind about how they felt about being on the committee. My word was "disappointed" because I have to tell you that it's the best committee out there and I'm disappointed that I can't be joining you as a committee member.

I have a lot of experience on the other side. I was the auditor general in Manitoba for two different terms. It's one of those things that people do ask me often, if I didn't sort of figure it out the first time. Also, I then moved on to British Columbia. I've watched the Manitoba and B.C. public accounts committees in action, and I've had the pleasure of serving both of those committees as the auditor general. I've been involved with Dr. Burns and many others with the foundation I now work with and with the history of performance audits and how accountability with the committees has evolved over the years.

The foundation has been around for 40 years now, which matches the amount of time I've been in the auditing industry. I remember back to those early days when it used to be called the Canadian Comprehensive Auditing Foundation, CCAF. The "comprehensive" was brought out and it was the then auditor general James Macdonell and his colleagues in the private sector accounting firms who really came together and said that it's not enough for the public sector to know what numbers happen during the year, that is, the financial statement results; they have to know what they mean and they have to have more information to help them understand whether or not programs were delivered appropriately.

That was the start of it all, and it's evolved to a very mature place today. The foundation is in the unique position of having a lot of knowledge from the audit side. We have great support from all of the legislative auditors across Canada, and we do international work as well. Much of it is funded by Global Affairs. Currently we're doing work in Rwanda, Senegal, Guyana and Vietnam.

We also have that unique position of spending a lot of time with oversight bodies. Our work with the public accounts committee has been since the beginning. Bringing together both audit and over-

sight has been something the foundation is very proud of. It's always an interesting time seeing how things evolve.

There's an annual conference. For those of you who don't know about it, now you will. It's a joint conference of—and you're going to hear a ton of acronyms from the accounting profession. When your auditor throws them at you, just ask her what they mean. The CCOLA is the Canadian Conference of Legislative Auditors. They meet regularly as a group across Canada. CCPAC, of course, is the Canadian Council of Public Accounts Committees. The CCOLA and CCPAC meet once a year rotating around the country. This year was the remote one that was held in Victoria. I missed that one as I had just left my position there. It's a great time to meet your colleagues in the field and to bond with your auditors.

We have a set of slides that have been distributed to you. We'll follow them loosely. In terms of where we are, I just went through slide 2 on what the foundation is all about. We do a lot of research and training both in Canada and internationally.

As Lesley pointed out, I'm very pleased to have been invited to your committee.

Today, we're going to go through some general information about much of the research that has been collected. It is a gift from our esteemed colleague Dr. Burns. She's done a lot of work in this area. We have a lot of documents and background that we'll go through. We'll also talk a bit about performance audits.

• (1115)

Again, it's a bit of what it is and what it's not, and some examples of that. We hope we'll have quite a bit of time at the end to answer your questions about what would be of interest to you.

I'll hand it back now to Lesley.

By the way, Lesley, if I'm doing this wrong, just tell me and I'll go back to the slides.

**Ms. Lesley Burns:** Thank you.

As you see in slide 4, the public accounts committee is the committee responsible for overseeing that parliamentary decisions have been implemented in the way Parliament intended them to be. An effective PAC can have a huge impact on how the public sector is run, and they do this by ensuring that recommendations issued by the Auditor General are implemented.

You might be thinking that your constituents don't care about your work on the public accounts committee, and sadly for me, a lot of them might not have heard of it. However, if you take a minute to sit back and maybe even jot down what your constituents' biggest concerns are, I think you'll agree with me that all these concerns have something to do with spending implications and that your constituents do care about how their tax dollars are spent.

Your role on PACP is different from that on other committees. You won't be discussing the creation of policy, and you shouldn't be discussing policies at all.

As an example, there's no point in talking about whether a hospital should be built once it's already built. Instead, your focus might be on the process of how it was built. Is there actually a hospital there? Is it a liquor store? Was the process followed the way Parliament intended it to be? Your actions on this committee will improve how the public service is administered and how programs are administered, and that will have a lasting impact on the programs that follow. It's like creating the road. We may all be driving down the same road, so if you get those bumps out now, those bumps will be gone for the future. This can only happen if the deficiencies that are identified in the audit reports are corrected.

In the United Kingdom, the public accounts committee is a very sought after committee. Unfortunately, I don't always hear the same in Canada and across our provinces. You will be hearing later from four of your former chairs. They will discuss the impact that this committee had on them and the importance that they feel it can have, not only for Canada but also for themselves as politicians. In the U.K., the committee is often a stepping stone for promotion.

There are a few benefits to the committee. You'll learn a lot about how government functions. This will likely improve your overall understanding of many different departments in government because you'll be engaging in a number of different topics. One week you might be talking about immigration, and the next week, about drinking water. Your scope is very broad, but you're not expected to become an expert in all these topics on your own. You'll have support, because you're part of a system.

Slide 5 shows the system of accountability that you're part of. It shows the relationship between the audit office, government departments and Parliament. Working together, they can uphold an effective public administration.

It's the Auditor General's role to conduct audits of government departments. These audits are going to be evidence-based. They're independent and they're thorough. Audit reports will provide you with impartial and in-depth information. They study the audited organization in great detail, often spending thousands of person hours investigating the topic. That's time I'm willing to bet you don't have and your staff doesn't have, but these insights are all available for your use.

It is a symbiotic relationship. The public accounts committee depends on high-quality audit reports and the Auditor General requires the public accounts committee to be effective and to ensure that audit recommendations are taken seriously. It's not a mistake that Parliament is at the top of this diagram, because ultimately government agencies and ministries are not accountable to the audit office. They're accountable to Parliament and to PAC, because you are representing Parliament. You are the ones who are elected by the citizens of Canada.

- (1120)

Too often we hear a very well-intended elected official who's frustrated by reading in an audit report that deficiencies have been pointed out year after year, sometimes for as many as 13 years, and they haven't been fixed. That frustrated elected official will turn to the Auditor General and say, "Why haven't you done this? Why haven't you fixed this? You keep pointing out the problem." The reason is that it's not the Auditor General's job. It's your job as an

elected official. Most auditors general are too polite to say that. Again, the public service is accountable to you, not to the Auditor General. The Auditor General is there to provide you with the information you need.

When the system works, the result is more accountable government. As part of the system, the public accounts committee has various steps that need to be followed in order to hold the government to account. If you go to slide 6, I just want to give a reminder, before we move on to this, that public money has no party. You often hear when you're on the public accounts committee that you should be hanging up your party colours when you walk in the door—or, in this case, I guess, when you log on.

The federal committee is very fortunate, because you have an effective process in place. I'm going to talk to you a little bit about good practices. In these, in all of the foundations, you check those boxes. Often when we go into committees, there are practices that aren't being followed. We're working with those committees to figure out a way to build those practices within the environment they're operating in. It makes it more difficult for them to be effective and to function. But that's not what we're here to do today. As I said, you have all those practices in place.

If you go to slide 8, you'll see a list of activities. I won't go through all of these in detail, but this is a process that, based on our good practices, a public accounts committee ought to be following. I'll go into detail on a few of these in a few minutes, but I just want to highlight, again, that the federal committee is a model across the country. You are really looked up to and, if I do say, envied. You have highly qualified support staff who can lead you through all of this. In fact, one of your analysts literally wrote the book to guide support staff on the support they can be giving to the country. You also have a unique practice that was started when Mr. Sorenson was chairing the committee—namely, a legacy report that will help guide you as new committee members to where the committee left off before so that you can have a continuation and not a complete break from where the committee was previously.

Slide 9 is our good practices guide. I'm highlighting this just to let you know that we're not pulling these ideas out of thin air. This is based on numerous conversations with members of public accounts committees, in Canada but also globally, on the academic research on what makes committees, and in particular public accounts committees, effective.

You'll see that we have broken this down into three sections.

Slide 10 looks at foundational practices. Those are often things that tend to be based on legislation. Those are in place federally.

Slide 11 outlines the actions. The committee is following very good actions to be where you want to be.

Slide 12 talks about outputs. This really comes down to what you as individuals want to accomplish with the committee. If you want the committee to be ineffective, there are many ways you can do that, but you'll want to keep in mind that you are a cog in that system of accountability. If you're not doing your part, the rest of it fails. I can't remember offhand what the budget of the Auditor General's office is, but if you're not doing your role, you might as well not even be paying that, because all that hard work is far less effective. They really need you to be working with the department for any deficiencies that are pointed out.

- (1125)

You might be wondering what exactly you will be doing. I'm going to hand it over to Carol in a minute to talk about performance audits and some of the audits to give you a little more insight into that.

Prior to doing that, I want to point out that one of the activities you'll be spending a lot of your time doing and delving into the audit reports will be in hearing.

This is a public opportunity to get more information on what an audited organization is doing. You'll invite two main groups of people. One of those groups is representatives from departments. Typically that's a deputy minister, because that is the accounting officer who has the responsibility for administering the department. I think Mr. Murphy will probably discuss that in more detail. It is not the minister, despite people saying, "The buck stops with the minister. Why isn't it the minister?" It's not the minister because the minister is responsible for setting the policy direction. You'll not be focusing on policy; it's the administration of policy.

The other group that you'll be calling is a group from the Auditor General's office. With them you will be looking to find more insight into the audit findings. Your questions to the Auditor General would focus a little more on the scope of the audit so you can have a better understanding of the issues they have found.

I'm going to pass it over to Carol now and she can discuss a little more specifically exactly what the reports from the Auditor General's office will give you, what they will include and how you might want to be looking at them.

**Ms. Carol Bellringer:** Thank you, Lesley.

There's something Lesley already spoke about that I wanted to emphasize. The federal public accounts committee as well as the federal audit office are really held in high esteem, both within Canada and around the world. I'm not saying that just because I'm here, but from many years of observing that.

There's no question that it's a big responsibility—and I'm not trying to scare you off of something you've been appointed to—but you also have great support within your administration, and you have great support from former colleagues. As I say, it's backed by a lot of history, but it is something that as a provincial auditor general I certainly looked at, and I relied upon the work of the federal office to help me. They have a larger office, have a larger staff and they do tend to lead. When there are changes in practice, they start out of the federal audit office.

The tone from that office is very important for all of the rest of us. It will be a component in your relationship with the auditor. Again, I don't minimize the importance of that. For me, as auditor general in British Columbia and in Manitoba, the work with the public accounts committee was the best part of the job, and it was for the staff as well. They would come to the hearings and support the work they had done. That's what makes it feel like very important work. Without that moment of... There are two elements of it that I often think about. One is that you keep that report from gathering dust on a shelf. It's what keeps the findings and the recommendations from the audit alive. Again, until it's brought into fruition within the auditee—it could be a ministry or external—and until those recommendations are implemented, the change for the benefit of the public is not made. That combination is very important.

We don't talk a lot today about the relationship with government as well, and again, not on the elected side, but on the appointed side within the organizations that are being audited, and it's an important one as well. There was a book written about 30 years ago now called *Cordial But Not Cosy*. The author was a woman named Sonja Sinclair. She wrote about the federal Auditor General's office. It's about that important relationship with those who are being audited, where you hold the big stick as the auditor but you have to work in a collegial fashion with those you're auditing, because influencing that change is more than just writing a report and bringing it to the committee. It's a long process. I'll get into some of the details of what's involved in doing that kind of audit, but again, it's a relationship with those you're auditing, and then a relationship with the oversight body, with the public accounts committee.

It's a lot about people and it's a lot about how they work well together, but the independence of the Auditor General's office is critical. They also need the support of the public accounts committee to help them remain independent. They speak truth to power, and it can be tough at times, but it's absolutely a critical component of the work they're doing.

- (1130)

**The Chair:** Thank you, Ms. Bellringer.

I note that our time is passing by quickly, and I know that we have members that probably would like to ask some questions. If you are getting close to the end of your presentation, we look forward to being able to ask those questions.

**Ms. Carol Bellringer:** Thank you. I will do that, then. I'll move through performance audits quickly.

The next slide is what one is. It is looking at programs within the public sector. It touches upon economy, efficiency and effectiveness. Those are the key words you're going to hear. You're going to hear a lot around environment as well. It is introduced often as the fourth "E". It goes beyond, as I had mentioned before, what was spent and deals with how it was spent and what was supposed to happen.

I'm sorry, I don't know the number but turning to the slide "Performance Audits Assess...", what was supposed to have happened? What were the intended results? Were the systems designed to achieve that? Also, within the organizations, what kind of oversight do they have?

Again, Lesley mentioned some of this, but as for what they don't assess, they don't assess the merits of policy. That's often a tough one in practice. It's easy to say that the audit doesn't get into the policy itself, but that boundary is one that they often will bump up against, so it's something to watch for.

You do need to go further than just saying... Was the hospital built would be a good example. Yes, this is probably something we look at more often in the provincial sector, but was the hospital built? At the same time, it is important to know what the rationale was behind the decision, in the context of whether appropriate planning was done, whether there was need for it or whether it's something that goes to nowhere. It doesn't get into the policy of whether or not you supply hospitals; rather, any other dimension to that could be looked at in the performance audit.

There's a list of the core elements. You'll see those in every audit that's brought before you. It's important to read the report in as much detail as you have time for. You won't understand absolutely every element of it. You have researchers there to help you do that. However, it's important to know what they looked at.

It's a blank page when you start an audit. You have to determine what you're going to look at in the first place. Then once you're in there, you have to decide, based on risk and significance, which area we're going to pick. Then they will describe that to you in the audit report so that you can fully understand what was looked at.

If it's not in the report, they didn't look at it. It does become important to know what the scope of the audit was. That will form the foundation for the questions you're able to then ask the witnesses, those who are responsible for delivering the program, on how things are going now and whether they have remedied these recommendations, and so on.

The action plans that are put in place as a general course of business at the federal level are the envy of the provinces. Not everybody has those. They're slowly being introduced across the country as the normal course of business.

The follow-up piece is very important. It's important that the report doesn't sit on the shelf. The other part is you don't want the official to leave the room, going, "Phew, that's over. Now I can go back to business as usual." You don't want them to just wait the report out.

These are important components of what the committee can help prevent.

As Lesley pointed out, the list is comprehensive. You're going to get everything from national defence to respect in the workplace; special examinations, which are a comprehensive look at your Crown corporations; and financial information, so understanding what the public accounts means.

Lesley, I think it's back to you for good practice six.

• (1135)

**The Chair:** If I may, we have 20 minutes left in our time. That basically is going to leave each party with the opportunity to ask one round of questions.

Unless there are any other real compelling comments that you would like to make before we now open it up for questions, I think I should move the committee to that opportunity.

**Ms. Lesley Burns:** We can go directly to questions.

**The Chair:** Okay. I do have a speakers list.

Yes, Mr. Ferguson.

**Mr. Greg Ferguson (Hull—Aylmer, Lib.):** Thank you, Madam Chair.

It's not a point of order at all.

I just think this is important. I would really like to get a handle on this. I don't know if it's too late to create extra time for us to hear this, outside of our regular meetings, because to me this is really setting the table for me doing my work for the rest of this Parliament on public accounts.

**The Chair:** Go ahead, Mr. Longfield.

**Mr. Lloyd Longfield (Guelph, Lib.):** Yes, Greg said the same thing I was thinking. Even though I've seen it once already, this is very foundational for me, if it's possible for us to get through it.

**The Chair:** Okay.

Go ahead, Mr. Berthold.

[*Translation*]

**Mr. Luc Berthold:** I checked with the people on my side.

We have no questions and we prefer that the presentation continue.

[*English*]

**The Chair:** I appreciate all of your interventions. Certainly if it is the will of the committee to simply proceed with the presentation, perhaps we'll have an opportunity to provide our questions back to our witnesses. That's how we will finish out the meeting.

**Ms. Carol Bellringer:** Madam Chair, may I ask you a question?

**The Chair:** Yes.

**Ms. Carol Bellringer:** May I stay on for the second half? Lesley has to go to London to do a presentation, but I'm available to stay on for the second half if you have any questions for the foundation material, I can field them as well.

**The Chair:** Ms. Bellringer, you are most welcome to stay for the second half of our meeting.

Ms. Burns, I think you were about to take over the presentation. Please go ahead.

**Ms. Lesley Burns:** Thank you. I think I can get through the material and also leave some time for questions. We can, of course, come back at another time.

We offer several workshops. This is a version of our orientation. We offer a more in-depth workshop on effective questioning and also issuing recommendations. One that we did as a pilot several years ago for the federal public accounts committee, and have been back several times to do, is on reading the public accounts.

I'll return to our material about planning for now. We're at slide 23, if you want to follow along.

The most effective committees plan. Prior to going into a hearing, they'll plan their work. You'll have a method for choosing what audit reports you're going to look at and in what order. You'll probably have a steering committee set up as a shortcut to making some of those decisions at the committee. Then you'll also want to decide as a committee, in advance of a hearing or investigating a report, what your shared purpose for delving into this report is.

They say that you should be able to close your eyes in a hearing and not know what political party people are speaking from. In Yukon, they've started preparing all of their questions and then divvying them up among members. You may come up with a question or your party may come up with a question, but it might not be you asking it in committee. Those are a couple of examples of ways to be working together. Setting that shared purpose is important.

Moving on to "constructive engagement" with witnesses and presenters who come to the committee, your goal in having a hearing is to get information to end with a unanimous report. The report should be unanimous because you are giving direction to the public service on what to do. The public service is used to politicians disagreeing. It's what you do, but when you come out with a cross-party statement giving direction, it gets attention. That consensus really matters.

When you have the witnesses in front of you, you want to keep in mind that time is important. It's not just your committee time that's taking you away from other valuable work, but also the time that an audited entity spends preparing for that hearing, the time of that deputy minister in that hearing. Those things all add up.

Sometimes deputy ministers will come in front of you and won't have the answers on hand. That's understandable. Sometimes the material goes back years. There is nothing wrong with asking them to make a submission in writing. It's a good practice to have a deadline for submitting that, and if you're not sure how long it's going to take them to gather that information, it's completely fair to ask

them how long they think they will need to get it to you. You have support staff who can help you follow up to get that information from the department.

Carol mentioned the "one and done" idea. You don't want them coming into that meeting and then walking out and saying "Phew, it's over." They need to know that you're going to go back as a committee to follow up.

We have prepared some pocket cards. Some of you have seen these ones before. I will make sure that the clerk has electronic versions available to send to you, and if you want the physical versions, we could get those out to you as well. They give you some quick pointers on asking effective questions and issuing recommendations, and also on cross-party collaboration, which I'm going to get into.

Before I do that, I'm going to go ahead to slide 25, which says that "Without follow-up, there is no accountability". That's returning to the notion that if a department walks in and says they're going to do everything that the Auditor General has recommended and here's how they're going to do it, if you don't go back and check on that—and you have methods to do that through reports that you request, the committee's progress report—you may not know whether they've done it. You can call them back for another hearing if you're concerned that progress hasn't been made. The audit office always has the option of doing a follow-up audit, if that's necessary.

• (1140)

I like to associate this with having teenage children. You ask if they have done their homework. Often, you probably check. Is their bedroom clean? Do you open that bedroom door and check if it's clean? If you don't, you have probably developed a lot of trust in your children. That's excellent. Maybe write a parenting book.

I'm going to touch on one last thing in terms of our good practice. The number one thing we see missing from committees that aren't effective is cross-party collaboration. I've already touched on some of the reasons it's so powerful for the public accounts committee. The reason this is such a challenge for elected officials is that it's not what you're used to doing in your job.

The analogy I like to make is to hang your party colours up at the door. Public money has no party, so when you're looking at the implementation of policy, that party affiliation is not as relevant.



Slide 30 describes some partisan behaviour. There are many different ways politicians can be partisan. Some of them are subtle and some are more obvious. You have all of the foundational structure in place in your committee to be non-partisan. You have the timing of the speakers, an opposition chair and an entrenched follow-up process. It's really up to you as individuals when you walk into that room to make the decision that you want to work towards the collective goal and have in mind that you want to improve public administration.

We have some tips on slide 31 on how you might want to go about doing that. A lot of you are probably sitting there thinking that this is a really far-fetched idea, especially coming from somebody who has never been an elected official. I am going to leave delving into that topic to the four former chairs who will be speaking after us. They can speak to you from the experience they have on the importance of collaborating with other parties and the impact that can have.

I'll turn it back over to you, Chair, for any questions from the committee.

Thank you.

• (1145)

**The Chair:** Thank you very much for your presentations.

I will now go to the list. I know that typically our first round is a six-minute round, but given the short time we have left, perhaps we could ask our members to keep their questions short. Maybe stick to one question, and then we can try to get through as many as possible.

I will move to Mr. Berthold.

[*Translation*]

**Mr. Luc Berthold:** Thank you very much, Madam Chair.

Thank you both for your presentation today. It was very informative.

My colleague Mr. Longfield will find that I will have to make extreme efforts to be non-partisan on this committee. Having said that, I have always been able to distinguish between extreme partisanship and the work of a member of Parliament. I think the new members of the Standing Committee on Public Accounts will see that this is the biggest difference between this committee and the other committees.

I saw that you offer several workshops and training sessions. Would it be possible for us to have access to these sessions to go further?

Honestly, 60 minutes isn't much. I'd like, for example, for us to look at an auditor general's report and a public accounts comptroller's report with you, so that we can really focus our questions in a non-partisan way.

[*English*]

**Ms. Carol Bellringer:** Maybe I'll jump in before Lesley.

The one word I know very well in French is *absolument*. We would very much appreciate coming back for any sessions you'd like us to guide you through.

**The Chair:** Thank you.

Ms. Yip is next.

**Ms. Jean Yip:** It's nice to see you again, Ms. Burns. I always find the presentations well done and important. It's nice to meet you, Ms. Bellringer.

My question is this: How do you see the role of the public accounts committee in a minority government?

**Ms. Carol Bellringer:** I've certainly observed strong majority governments working with their public accounts committee, and I operated within a minority government on the audit side with the public accounts committee.

The one element that gets complicated is the composition of the members around the public accounts committee table. It stays more balanced, if you will; it makes partisanship less of an issue, because you have more representation around the committee membership table.

Again, I think the same principles apply. It's still the case that the constitution of the House shouldn't influence the behaviour of the committee. I mean, it does, but that's the tricky goal. I will say Lesley and I were sharing examples yesterday. I'm not sure if it was harder for me as the auditor, as a witness or advisor to the committee, when they would have a big argument in the House and then come into the committee and it was all gone away, or when there was something in the House that got carried on into the committee. Both were very difficult for me as a person on the outside sitting in the committee.

To the extent that it can be eliminated, all the better, but I think it works under any constitution of the House.

• (1150)

**The Chair:** Mr. Blanchette-Joncas is next.

[*Translation*]

**Mr. Maxime Blanchette-Joncas (Rimouski-Neigette—Témiscouata—Les Basques, BQ):** Thank you very much for your presentation. It was very informative, as one of my colleagues has already said.

I'm going to make a comment: it refreshed my memory about the training we had last winter.

I imagine that you would be willing, if we needed it, to provide us with technical and unbiased advice.

[*English*]

**Ms. Lesley Burns:** Absolutely. We are available to provide other workshops or follow up on advice. You're also welcome to reach out to us directly or through the clerk if there's any information that we can provide to help you.

Part of what we do is provide support to oversight committees in terms of good practices. We think of examples of what other committees do. We're often contacted by analysts and clerks, both across the country and internationally, to find out more about a challenge that they're facing or just out of curiosity about how other committees do it. We have that information and we're happy to give it.

**The Chair:** Thank you.

We'll now go to Mr. Green.

**Mr. Matthew Green:** Thank you very much, Madam Chair.

I think everybody's dancing around the edges of what I'd like to propose right now, whether it needs to be through a motion or perhaps consensus. It is that we book a two-hour session to have the witnesses come back.

I seem to remember that in the winter the session was much longer. What I really got value from—and one of the very few documents I kept was on this subject—was how to ask effective questions at committees. It was great not just for this committee but for all those I'm on.

I would love to have the full workshop on that subject and the full workshop on how to read the reports. Let's face it: This is such an arcane, esoteric world that all of us would greatly benefit from it, Ms. Block.

I'm wondering whether we can formalize this proposal through you as chair and have those two workshops and then come back. If my colleagues are like me, we're going to have good intentions and then are going to leave this meeting and go back to the busy world of being in a minority government. Particularly because of COVID and our need to become crystal clear about our role as a multipartisan committee—hopefully non-partisan—I hope we will go ahead and define these areas really early and make sure that we're clear about this subject.

Madam Chair, is there a way that, with the clerks, we can formalize this right now and have it as one of our next orders of business?

**The Chair:** I see that the clerk has been furiously writing down your suggestion, Mr. Green. I've seen a lot of nods on the screen. I'm willing to entertain moving forward with more training in whatever form the committee would like to formalize the suggestion.

Some timelines would be good for our clerk so that she knows whether you want us to move ahead with trying to schedule this activity in the very near future. That would also be helpful.

**Mr. Matthew Green:** I would go so far as to formalize it, if it needs to be a motion, to say “at our next available opportunity”, because this is really the foundation—particularly reading the documents—for any future studies and work that we do.

It just seems to me that we should build the foundation before we start bringing on other studies. After the really strange experience we had this week, I wouldn't want to see this committee go off the rails in some kind of side circus or something else that could potentially happen.

• (1155)

**The Chair:** Thank you, Mr. Green.

I have a motion on the table. Are we clear what the motion is?

If we are, then I know Mr. Berthold would like to speak to it.

**Mr. Luc Berthold:** It's not very clear, but I will try. We have to work collaboratively.

[*Translation*]

I'd like to ask a question.

We will have a lot of work to do over the next few days. For several weeks, Parliament has not been in session and we have not had many meetings.

Therefore, I would like the motion to propose that these training meetings and workshops not be held during the times when the committee normally meets, so that we can continue to do our work. We will be receiving the Auditor General next week. She will certainly have reports waiting to be tabled this fall. We still have to do our work, and I am prepared to have meetings outside of the committee's normal meeting time.

This is what I'm suggesting to my colleagues. I think it's important that we be able to study the Auditor General's reports quickly, and we may not have a lot of time this fall. We have a role to play, and it is an important one.

[*English*]

**The Chair:** Thank you, Mr. Berthold.

Go ahead, Mr. Sorbara.

**Mr. Francesco Sorbara:** Thank you, Chair.

The two-hour idea is good with me, as long as we get the wording of the motion. If you could read it out, Chair, that would be great, along with Mr. Berthold's idea of not having the workshops during the times of our scheduled meetings. I'm in full agreement with those ideas.

Also, if I may just pivot, Madam Chair, to the presenter this morning, I want to put out one question on the performance audits.

Are these audits looking at the outcomes of the program or at the program itself? If you could speak to that differentiation briefly, please, that would be amazing.

**The Chair:** If I could leave that question just for a moment, I will go to our next member who would like to speak to the motion, Mr. Lawrence.

**Mr. Philip Lawrence:** I will be really quick. I am in agreement with MP Sorbara in the spirit of non-partisanship.

I don't want to lose any time. I'm anxious to dig in. I'm willing to do training. I know that some committees have been extending some time to do a little non-partisan fun. I've heard some great soliloquies from both MP Sorbara and MP Fergus, so perhaps we could extend this one so we could have additional time.

**The Chair:** Mr. Longfield is next.

**Mr. Lloyd Longfield:** Francesco and Luc both hit the points I had, thanks.

**The Chair:** That's great.

Last, we have Mr. Webber and then Mr. Green.

**Mr. Len Webber:** Madam Chair, my questions are for the presenters, so I cannot comment on this motion.

**The Chair:** Okay.

Mr. Green, do you have the wording of a motion available for us?

**Mr. Matthew Green:** I do, yes. Just to reiterate in a very simple way, it is “That we bring the witnesses back at our first available opportunity to have workshops provided by them on questions and on reading of the documents.”

This gives the clerk discretion to work with the comments as presented by my colleagues.

I believe they already have that listed in the package here, but I'd like if I could to speak on it for a moment.

If I recall, they provided us with a package that had some really solid tools, cards even, that we could take to other committees. I know that if I shared it with my colleagues in a non-selfish way, they would have it for other committees as well.

I think “at our first available opportunity” provides a way for us to account for all the concerns that have been expressed today.

**The Chair:** Thank you, Mr. Green.

Has that provided enough information for us to vote on the motion?

(Motion agreed to [*See Minutes of Proceedings*])

**The Chair:** I will quickly go back to Mr. Sorbara, who had a question for the presenters, and then, Mr. Webber, you did as well.

• (1200)

**Mr. Francesco Sorbara:** To the presenters, do you mean to repeat the question in terms of brevity, or are you good to answer?

**Ms. Carol Bellringer:** I'm good, and I'll repeat my understanding of what you are asking.

In terms of what the audit report will give you and how the audit is designed, it is, in effect, both the things you asked. Is it looking at the program or is it looking at the outcome? That depends, which is why it is really important to read what the audit objectives were in the report. It will outline for you what was looked at.

I'm going to give you a provincial example so that we don't step on anyone's toes federally.

We did an audit in B.C. on grizzly bears. There was an immediate remark that we were looking at whether or not there should be a hunt. Actually, what we did was a comprehensive review of the natural resources ministry on how effectively they were managing the population of grizzly bears as an indicator of biodiversity in the province.

It really depends on how you design it. You can set out to look simply at whether or not the outcomes of the program are being achieved, but the auditor is not doing the direct work to determine those things; the auditor is looking at the people in charge of the program to see that they are doing so. The auditors wouldn't look for the outcome; they would look to see whether or not the ministry is doing that.

I think it is a good area for us to get into in more depth by doing another session on reading the report and looking at what the objectives are. That's an excellent line of questioning for you to direct to

your Auditor General as well if you are meeting with her, because she can tell you a little more about her kinds of audits. She has quite a few on her list currently.

**The Chair:** Thanks very much.

Mr. Webber is next.

**Mr. Len Webber:** Thank you, Madam Chair.

Thank you. Lesley and Carol, for being here today. They were great presentations.

Dr. Burns, in your presentation you talked about cross-party collaboration, and on slide 30 you bring up partisan behaviour. Just for some clarification regarding choosing favourable ministries or departments or departmental officials, what is the process for choosing ministries and departments and departmental officials?

Can you clarify that, please?

**Ms. Lesley Burns:** Absolutely.

Every jurisdiction has a slightly different process for choosing not only the audit reports but also who comes to the committee. In good practice, it is most appropriate to choose the most relevant senior official. That is the deputy minister, because they are the accounting officer. Mr. Murphy, who will be speaking next, was actually chair when that became the formal process for choosing people. I'm not sure of the technical term for it.

That's always the ideal person. They are the ideal people because they are the ones with the responsibility of administering that department or organization. The more advance information you can give to a department that's coming about what you want to hear from them, the better. Then the deputy minister can have the appropriate supporting people available to be able to give you the answers you're looking for.

**Mr. Len Webber:** Very quickly, Madam Chair, regarding choosing the ministries, who decides that? Is it this committee that decides, or is it the Auditor General after completing an audit, after which it would come to public accounts?

**The Chair:** Are you asking me that question?

**Mr. Len Webber:** I guess on the process I would ask Dr. Burns.

**Ms. Lesley Burns:** The process for the federal committee, as I understand it, is that you will choose from among the audit reports. It's my understanding that each party will choose the ones they see as being the most relevant. You can do that in consultation with the Auditor General, who typically won't ever want to pick favourites on an audit.

You'll also look to your analysts, because they're tracking outstanding recommendations and what the action plan submitted by the department says. After an audit is complete, the analysts will reach out to the department on behalf of the committee and ask for an action plan, which addresses how that audited entity will be implementing the recommendations in the audit report. That information will be shared with you so that you'll have insight into there are recommendations still outstanding or where any concerns might lie.

• (1205)

**The Chair:** Thank you very much, Ms. Burns.

I'd like to thank you both for joining us today. It has been very interesting. I imagine we will be getting to know you a little better along the way, for those of us who are new to this committee.

We are running a little behind time, so I will suspend the meeting and invite our witnesses to take their leave, although I understand that Ms. Bellringer will be staying with us.

Thank you again. We will suspend for now and do some sound checks for the witnesses who are joining us in the next hour.

• (1205) \_\_\_\_\_ (Pause) \_\_\_\_\_

• (1210)

**The Chair:** I will call the meeting to order. I'd like to welcome our witnesses.

I will make a few comments just for your benefit. Before speaking, please wait until I recognize you by name. When you are ready to speak, you can click on the microphone icon to activate your mike. Otherwise, we would ask you stay muted. I would remind everyone that all comments should be addressed through the chair. Interpretation in this video conference will work very much as it does in a regular meeting. You have the choice at the bottom of your screen of either "Floor", "English" or "French". When speaking, please speak slowly and clearly, and when you're not speaking, as I mentioned, you should mute your mike.

I would now like to turn to our witnesses and welcome them here today.

It's good to see all of you. Mr. Allison, Mr. Christopherson, Mr. Murphy and Mr. Sorenson, thank you so much for joining us today. The clerk advised me that this would be a fairly fluid meeting, so when you were visiting with one another, I thought, "This is really fluid."

We'll start with some opening statements, if that's all right. We could go in alphabetical order if you'd like. We would like to be able to have a conversation with you, but we'd love to hear what you have to share with us as well.

We will start with Mr. Allison.

**Mr. Dean Allison (Former Chair of the Public Accounts Committee, As an Individual):** Thank you very much, Madam Chair. Just as it was in school, I get to go first because of my last name.

I'm going to keep my comments short. Certainly I appreciated the opportunity, although short, to chair the public accounts committee. I thought I'd come today because I really have a great deal of respect for all of the previous chairs we have here. I have had a chance to work with Mr. Murphy, Mr. Sorenson and certainly Mr. Christopherson. David and I actually sat on the committee in 2004 together.

I believe, David, that we did, didn't we, when we both showed up in Parliament?

I just want to reiterate what they're going to say, and I'm going to spend less time doing it only because they've spent more time with the committee and have had a chance to work longer.

The public accounts committee has a great reputation—

[*Translation*]

**Mr. Maxime Blanchette-Joncas:** Madam Chair, I have a point of order. We do not have interpretation.

**Mr. Maxime Blanchette-Joncas:** There is a problem with the interpretation. It hasn't been working since Mr. Allison started speaking.

Is it possible to ask our friends the technicians to look into it?

[*English*]

**Mr. Len Webber:** Pardon me, Madam Chair; you have no interpretation there. Is that what was discussed, the interpretation?

**The Chair:** Yes. Thank you, Mr. Webber.

Okay, Mr. Allison, could you start again?

**Mr. Dean Allison:** Maybe my speech will be longer after all.

Anyway, I just wanted to say it's an honour to be here today. Even though my tenure as the chair was short-lived, I do have a lot of respect for the three previous chairs here, having worked with them all. I know they've spent more time working together collaboratively with both parties because I believe in each circumstance there was a longer tenure in sitting as the chair.

I just want to say that it's nice to be here today. I'm here because of what the committee does. The reputation of the public accounts committee is certainly one of working together. We all know that's difficult in difficult times. I just want to say thanks for the opportunity to be here. I'll participate if there's some discussion, but really I want to defer to the three chairs who have spent more time in the chair on this particular committee.

Thank you once again for the invitation.

Ms. Block, it's great to see you in the chair. I know you're going to do a fantastic job.

Thank you very much.

• (1215)

**The Chair:** Thank you.

We'll move on to Mr. Christopherson.

**Mr. David Christopherson (Former Chair of the Public Accounts Committee, As an Individual):** Madam Chair, thanks for the opportunity to come back to my second home. I just want to open up, first of all, by giving some shout-outs, some thanks, some hellos, if you don't mind, to the most important people in the room: the staff. This is a shout-out to Dillan and Angela. You are blessed, Madam Chair, with a couple of the most amazing staff people on the entire parliamentary precinct. You're very, very well served.

I also, of course, want to give a shout-out to my former colleagues Shawn, Kevin and Dean. Can I just underscore the fact that Dean went out of his way to come today, given that he didn't have a very long tenure? He and I started on this project back in 2004 when neither one of us knew what the public accounts committee was or what the work was. To me, the fact that he would come back today to underscore its importance says a lot about him, and it also says a lot about the importance of the work of the PACP committee.

I also want to give a shout-out to Chandra, who was nice enough to come. He was on the last committee. Again, I think he's here because he's underscoring what that committee meant to him and the importance of it.

Jean, guess what, Jean? Remember when I used to talk about how tough it was at the beginning of the last Parliament, when I was the only one who had any experience and I spent half my time doing training as much as I was participating? Well, guess what? Now it's on you, and you came part way through the last Parliament, so you're going to be a touchstone for them, Jean. I know that you may feel that you don't have a lot of experience, but your experience is a thousand times more than everybody else's. I think you're going to play a key role in helping the committee pick up what I think was the culture of the best PAC committee we ever had. I'd like to say that this was during my leadership, but it wasn't; it was actually during Kevin's, because of the makeup of the committee and who we had there, and because of his tremendous leadership.

Shawn, you were great. I'd like to think that I was okay, but Kevin's the one who hit the sweet spot with all the right people in the right place.

Obviously, I want to give a quick shout-out to my buddy Matt Green, who is ensuring that Hamilton Centre stays at the public accounts committee now for the 16th year in a row. Way to go, Matt. You're going to do a great job.

I saw that Greg is on there. Greg has not been a part of this committee, but Greg and I developed a bit of a friendship in the last Parliament based on Mauril Bélanger and our relationship there.

Greg and Matt, I want to give you guys a shout-out for the work you're doing on the Parliamentary Black caucus. You're showing great leadership. I know there's friction, but overall, from where I'm sitting, you guys are doing a great job, and it's going to make a tremendous difference.

This is the last one before I get into my stuff. I have to believe that lurking out there somewhere, not far behind Matt, is my former right hand, Tyler Crosby. Assuming that he's out there somewhere, I give a shout-out to Tyler and a thanks for everything that he did for me.

Now I'll go on to why we're actually here: PACP.

I have to tell you that I am impressed. I am impressed because normally, now that I'm doing some work with CAAF and travelling around more to jurisdictions, one of the most difficult things is to convince politicians that they need training because, of course, we know everything when we're politicians. Nobody can tell us what to do. That's why we're here: to get rid of that old nonsense and bring in the new and the fresh. The reality is that you get it. Every one of you, from what I've heard, is seeking more training, and that is brilliant, because in my opinion, it shows that you're starting from exactly where you need to be.

Lesley asked you what you thought about this committee. Often-times, it's thought of like the library committee, especially by the whips, and not like health, environment, finance or trade; no, it was some of that other stuff. I was in Parliament for 15 years, and I

know darn well that the public accounts committee in many ways was seen in the same way as the library committee.

The fact that the whips are there at all means two things. First, it helps instill the importance of this committee, but also, through the training, I hope you'll come to realize that if PACP is doing its job right, whips do not have the same influence on its members as they do on other committees because, as has been stated by Lesley and Carol, you're in a completely different universe. This is not like any other committee you've been on. The sole responsibility of this committee is to provide the premier oversight for the spending of taxpayers' money by rooting out waste and supporting efficiency.

• (1220)

That's what you do, and you have the power to make that happen, but you heard about that reputation that flowed from the last Parliament because at every meeting we worked really hard at making sure that our party membership was left at the door and that when we came in, we were a team.

Chair, I want to say to you that your role here is way more important than it is in other committees, because in other committees you're often just the traffic cop dealing with the presenters and the witnesses. You're going to find, especially when you get into report writing when you're in camera and it's just the group, just the team, that they're going to look to you to be the one to help them when they're at loggerheads. Sometimes it's done with humour. Sometimes it's done with the gravitas of the chair. Sometimes it's done with the chair taking their shoe off and smacking the table à la Khrushchev.

Whatever it takes, Chair, your job, in my view, is to promote and protect the culture and to see yourself as a team leader, not the Conservative chair of a standing committee. You are the team leader of the premier oversight mechanism for the entire federal government of a G7 country. That's a big deal, and it's a lot of responsibility for you, but I know you: You're a veteran, and I know you can do this.

That's why it means so much to me that the chair that I think we made some of the greatest advances under was Kevin Sorenson. Going back, I think Dean would agree that John Williams played a major role and was a mentor to all of us. Back in the day, he was "Mr. Public Accounts". He led that team, and that team was a team.

You're going to break down sometimes and slide into partisanship. Fight it to get back. Please, I implore all of you, do not let public accounts hearings become a rerun of what you did at question period. Carol made a reference to that. When you do that, it may get a headline and it may get you a quote in the lead story of the day, but you've let Parliament down, because Parliament is looking to this committee to do that job, and that job can only be done if you're not being partisan. When you're partisan, yes, you benefit and you get the headline or you're part of the story, but you've completely blown up the culture of the committee, and it's the culture that gives it the strength, the respect and the awareness that you need to work together.

The fact is that you are the only entity other than cabinet that can hold departments to account. The AG can only point things out, but it's the politicians who can say, "You shall do this, and you shall do it by this time period, and you will report back to us at this time period as to how well you're progressing." That's why, when you have someone like Dillan, who is just a crackerjack at grabbing all these things, you're going to find that he and Angela are going to be such a help when you're doing report writing.

I'm going to jump around a bit because I always use up my time, and I know I'm going to lose it here.

When you have reports reflecting that the opposition is opposed to something and the government is in favour of it, or the other way around, when you issue that report, everybody looks at it and says, "Oh, the government is where you would expect the government to be and the opposition members are where you expect them to be, so what am I really going to get out of reading this report except two versions of different rants?" You're going to go months when nobody even knows you exist, and then you're going to wake up one morning and you're front and centre for days in a row because of what's going on in terms of the reports that are in front of you. It's not like that with all of them, but enough of them. They're huge. What is powerful, especially when you have a big audit, and the thing that helps Parliament and helps the Canadian people, is if you go in camera and you come to a unanimous agreement. If the government deserves to be criticized, then that language is in there.

• (1225)

When you're in camera, in the give and take, the government members, in a perfect world, are going to say, "Look, we accept that the government screwed up, and the audit reflects that and our report is going to reflect that, but come on—give me a break on the language. Really, I can't accept that language." Then, from the other side, respect that the government members are willing to provide some criticism, but be careful of the wording. Listen to what they're saying. Work at the wordsmithing. This is where Dillan is so fantastic at coming up with not only alternative language, but sometimes a completely different approach that lets you keep the points you're making but allows you to get through the part where you got stuck.

Chair, any time your committee is issuing a unanimous report, you've hit a home run. If it's divided, it's not your fault, but the committee wasn't as effective as it could have been. I would ask my colleagues, when they take the floor, if they can think of any reports that weren't unanimous; I know we always worked toward unanimity. Kevin, in the last one, I think we did it all the way.

Anyway, I'm going to jump around. I have a couple more points that I really want to get out.

First, you've already heard about CAAF. In full disclosure, I need to declare to you that I'm on the board of directors and I do some work for them. Long before then, CAAF was our right hand. In fact, in questioning, you might want to talk about some work we did when they analyzed how we reviewed the public accounts themselves, and it was the first time in the world that it had been done. CAAF is critically important.

Another one is the CCPAC. You heard Lesley make reference to it, and Carol too. It's the Canadian Council of Public Accounts Committees. Number one, it's the only real chance you're going to get to travel, and it's great, because you move from province to province. I cannot urge enough for all the members—and, Chair, you in particular—to be at that conference, because as Lesley has alluded to, the rest of the country looks to the feds. You're the most powerful, you have the most capacity, you have the most experience and you're on the world stage. The provinces and territories will look to you.

Chair, though you're new, they don't expect you to know all the answers, but what they want to hear is that there's a continuation happening at the federal level of the culture that the committee under the leadership of Kevin Sorenson was able to bring. To me, that's just textbook; that last public accounts committee was as good as I've ever seen, and probably as good as it gets. Therefore, I urge you to participate.

The other group, the third acronym, is CPA, the Commonwealth Parliamentary Association. They're all parliaments. It's the former Empire Parliamentary Association. Now we're linked together through a commonwealth organization. They now have the Commonwealth Association of Public Accounts Committees. It started two or three years ago. Kevin and I were there for the founding of CAPAC. It has gone through some variations and is still trying to find its legs, but I urge you to keep your eye on it, and if they're holding any more conferences, that's the other travel that you should do. We did that. We went to London, England, once to visit the public accounts committee. We came back with some amazing ideas, some of which are in the legacy report that we left, ideas that we hadn't got around to that we learned from there.

To wrap all this up, remember, I'm a guy with a grade 9 education, so if this was about being smart with numbers and knowing auditing and having a great academic background, I couldn't even start to do the work, but it is not; the auditors do that. Your job—our job—is the political part, and that's the key thing you do. When I started going to the Canadian Council of Public Accounts Committees, I began to see a bigger world. I began to realize that this is a big thing. There are literally hundreds of thousands of people—such as Carol, such as our new Auditor General and such as Lesley Burns—who dedicate their professional lives to the issue of transparency and accountability and its role in strengthening democracy. I first got a flavour for that, my first sip of the Kool-Aid, when I went to CCPAC. Every year, I took a bit more Kool-Aid, and a bit more, and by the end, I was bringing my own Thermoses of Kool-Aid, because I bought in.

It is a key component of any democracy. Some of you will know that I've travelled the world and have done a number of international election observation missions, so I know some of the fundamentals of what makes a strong democracy.

Chair, I see your eyes. I'm getting ready to close.

• (1230)

The work that you do is critical. Just know that you're entering a whole world of people who are committed to strengthening democracy through transparency and accountability.

I thank you, Chair.

**The Chair:** Thank you very much, Mr. Christopherson.

As an aside, the clerk told me you had her blushing underneath her mask. I'm trembling in my boots with the weight of the responsibility that you've outlined for me and for us. I really appreciate your passion.

I will now turn it over to Mr. Murphy.

**Hon. Shawn Murphy (Former Chair of the Public Accounts Committee, As an Individual):** Thank you, Madam Chair.

I hope you and the members of the committee appreciate that Mr. Christopherson is a very hard act to follow.

It's very nice to be back before this committee. I was on the committee for approximately 10 years. I chaired the committee for five years, and the five years that I chaired were all during minority governments, so it was a unique time.

I want to congratulate you and the other members of the committee, both for your election last year and also on your appointment to this committee.

We've all been asked to make a few preliminary comments. I've condensed mine to seven takeaways, which I'm going to do as quickly as possible. Some of them have a little repetition from previous speakers, so I'll skip over them fairly quickly.

The first one, Madam Chair, has been mentioned before, but I will restate it.

The public accounts committee is fundamentally different from any other committee of the House of Commons. We focus on ad-

ministration and not policy. It examines, as Carol mentioned, the economy and the efficiency and effectiveness of government spending. We have to appreciate, first of all, that ninety-nine point whatever of things that happen in the government of Canada are done well. We rank very high in international comparisons. However, when there are problems or when things can be improved, we look at what the causes of the problems are and find out if the problems been rectified.

Really, Madam Chair, it goes to the foundational role of each and every member of Parliament, both in government and in opposition, and that is to hold the government to account. We're not here to govern but to hold to account those who do.

The second point I want to make is on the steering committee. It's very important, as we have seen situations in which it wasn't as effective as it could have been. Madam Chair, you're looking at the situation seven or eight weeks out because you're scheduling deputy ministers and heads of government agencies, and the whole scheduling process requires consideration. Each party, or whatever member of the steering committee, can take their time to discuss this, and you set the future work of the committee. Of course, the committee's recommendations or minutes have to be approved by the committee as a whole.

My experience in the steering committee was that if we didn't have time to do all the performance reports, we would get the parties' representatives to rank them. Every party would have their first choice, and after that it would be done on a ranked basis. Generally, it worked very well.

The third point is one that David covered somewhat. We all have to be aware of government or opposition interference. You're here to exercise your own judgment and ask your own questions. You have to appreciate that there are a lot of individuals, and I don't want to be overly critical, in the Prime Minister's office and the Leader of the Opposition's office and the leaders of the other parties' offices who don't really understand the unique role of this committee. They don't understand the role of the committee. It's a slippery slope, but it's a slope that's hard to get off.

I've seen situations, Madam Chair, when we've had members of the committee who had distinguished careers get up and ask written questions prepared by somebody else. The deputy minister or whoever would elaborate and answer the question. The member would go on and ask a supplementary question, which was already answered, but it was written by somebody else. It didn't look good for that member and it didn't look good for the committee.

I'm going on to the fourth point.

One of the critical comments I do want to make today is to urge each and every member to familiarize yourselves with the provisions of the Federal Accountability Act. That, put simply, states that every deputy minister and agency head is personally accountable to the committee, to Parliament, for the way government programs are administered in accordance with government policies, laws, statutory regulations, and procedures. In the measures to develop and maintain effective measures of internal control, they have to sign the accounts. This accountability is personal to the committee. I want to say that we did a lot of work on this about 13 years ago, and David was on the committee then. We developed a protocol for the appearance of deputy ministers before the committee. That protocol was approved by the committee, but it was also subsequently ratified by the House of Commons, so it is part of the parliamentary law of this institution.

• (1235)

I urge every member to read it and to be familiar with it. You're going to find situations of the Privy Council or the executive not necessarily agreeing with the protocol. What is paramount is Parliament itself, which will determine its own accountabilities, so you people, acting as a committee, will determine whom you call, when you call them and the questions you ask. I think that's a very important point, and I urge every member to become familiar with it.

The next point, very briefly, is on witnesses. It would generally be the accounting officer. That person could bring whatever technical resources he or she needs. My recommendation would be to be tough and fair, but be professional with all witnesses. One problem I had as a chair was that sometimes the witnesses started to ramble and be evasive. As chair, you have to lower the boom very quickly on that kind of behaviour. Perhaps, before the meeting starts, you could warn them that you aren't going to put up with that, and make that the culture of the committee. One trick that members can use, if you're not getting complete answers, is to just ask the witness to give a full report on that issue and file a report with the clerk of the committee, and the clerk will subsequently distribute it to the members of the committee. They don't like that, but then you will have established that culture that says you want answers and you want clear and succinct answers.

The next point I want to cover is action plans, which are very important. A lot of times this completes the circle. We have the auditor's performance report. We have the auditor's recommendations, the government's response, the hearing and the PACP report. That was the end of it then, but now we have the action plans in there, but there has to be follow-up to the action plans and follow-up to see that they are doing what they promised they would do. If the committee sees any slippage or sees that departments or agencies are not doing what they promised to do, call them back before the committee and just make sure of the full circle.

My final comment or remark, Madam Chair, is that you do have a tough job in a minority government. You have to balance the fundamental role of the committee with the directions of the government and the two opposition parties. I recommend that you try to develop a very close relationships with the Auditor General and perhaps with the comptroller general and the committee staff, of course. Again, a lot of your time will be spent planning future agendas and providing leadership to the planning of the committee's

work. As David says, you try to seek unanimity on your reports, if it's possible. In my tenure as chair, I think there were only about two occasions when I recall that we did not have unanimous reports, so it generally will work out. Of course, you must maintain order and decorum.

One other thing that I thought worked well, Madam Chair, is, when I was around—and it depends on the personalities—I always felt it beneficial to have socials with the staff of the Auditor General and your committee, perhaps your staff, and get together. There used to be—of course, you don't have it now—a separate room off the dining room, but I don't know what's there now. I always found it beneficial when people could discuss things in a more relaxed setting and get to know each other better, and these events, I thought, worked very well.

I think maybe I am out of time, and I just want to say again that it's been a pleasure to be before this committee. I wish you and every member of the committee all the best.

**The Chair:** Thank you very much, Mr. Murphy. People are applauding.

Mr. Sorenson, we'll move on to you.

• (1240)

**Hon. Kevin Sorenson (Former Chair of the Public Accounts Committee, As an Individual):** Thank you very much, Madam Chair.

It's a real pleasure to be here again today.

As Mr. Christopherson did, I want to give a shout-out to all the former members of the PACP committee, including the chairs. You've heard David Christopherson, Shawn Murphy and Dean Allison. All of them brought something new to our committee, and they certainly did a great job in chairing. I know, Madam Chair, that you will also, just by the way you've conducted yourself so far.

I want to thank Lesley Burns and Ms. Bellringer for the hour previous. I think that each one of the committee members recognized the value of CAAF and what they bring to the committee, so I'm pleased that the committee has asked to meet with them again. That was part of what I was going to bring today.

To the new members of the committee, I would like to introduce myself a little bit. I'm Kevin Sorenson. I served as a member of Parliament for 19 years. I served on a number of committees, but I did chair the foreign affairs committee. I chaired the Afghanistan mission. I chaired public safety and national security. I served as minister of state for finance. Then in the last four years, I served on the public accounts committee.



I tell you this not to bring attention to what I have accomplished or haven't accomplished, but rather to say that in the 15 years before becoming a member of the public accounts committee, in 15 years serving in all those capacities, I had very little idea as to what the public accounts committee was all about. I understood they were to give transparency and accountability to government, but I did not understand the intricacies and the issues that the committee would be looking at. I knew they worked with the Auditor General, but I wasn't certain exactly how.

In our first meeting, I recall meeting with CAAF. Shawn Murphy was there. I thought, why do I, as a Conservative member, want to sit and listen to this former Liberal chair on CAAF? Did CAAF drink the Kool-Aid here? Are they just going along with the old government? I found out again how wrong I was.

I knew Shawn as a strong debater in the House of Commons, but I didn't really know him as the chair of the committee. When I sat down and looked across, I saw David Christopherson there. I said, "What are the chances that we will have a non-partisan committee with Christopherson there?" That was because he was a powerful debater in the House of Commons.

But let me tell you again that these individuals were key—as were the Liberals, like Madame Mendès—in making it very simple for me as a chair to carry on in a non-partisan way. That is exactly what your committee should be doing. I want to encourage you to continue to use CAAF, and to do everything you can to remain non-partisan.

Shawn has mentioned some of this. The PACP committee is not responsible for the policy directives that a government brings. Every party will have a different policy. Our focus must be on how departments carry out that policy. How do they bring about a policy that the government directive...that their mandate has been? As Shawn said, we are looking at the administrative roles.

When it comes down to debate in the House of Commons or to an election, each one of you, as members of the committee, will be able to debate and question the policy that the other government has. Regardless of whether we agree with it or disagree with it, we expect that, in the liberal democracy that we have, a government department can carry out the mandate given to it by the government. If they can't, if they stall policy, if they refuse in some way, as in some third world countries, to bring about the government's policy, then we have a very deep problem. Then PACP becomes very important, as we already are.

• (1245)

Just quickly on that, I remember in our PACP, Meg Hillier of the British Parliament said that she loves to sit back in her chair, close her eyes and say, "Which party brought that question?"

I think CAAF mentioned the same. You should be able to listen to the questions. They are asked in a non-partisan way. They don't give a big background to the questions, slamming governments. They are simply looking at the departments. That is the goal.

I also want to say that each individual has talked about the uniqueness of this committee. It is so unique. As far as I know, it's the only committee that has an action plan for follow-up. Dillan and

Angela are a big part of that and are very important in bringing that about. We must follow up for exactly the reasons that Lesley said. You do it with your teenage children. You do it with other places in business where you have [*Technical difficulty—Editor*]. It's imperative that you do it here. Transparency and accountability of the departments is exactly what it's about.

You are a member of a committee that has an opportunity to understand the whole of government. You are a member of a committee that will understand a little bit about every department that the AG studies. If you are a first-time member of Parliament, I think you have the best orientation possible when you serve on the public accounts committee, because you will learn a little bit about each department. Good for you.

I think you will be given a copy of the Public Accounts of Canada. They'll sit on your bookshelf. They take up about two feet of bookshelf space. For most people, when you open them up, your eyes glaze over and you flip through them very quickly. When you get to understand the public accounts.... I know how to read financial statements. CAAF comes in and they bring in a former member of the Auditor General's department and they go through each book and each item. You will be able to tell how many iPhones were lost by government or how many iPhones members of Parliament lost, where the waste is in government, what they're paying for some of the resources that they have. Good for you for recognizing that you go back to CAAF and you get these types of briefings, because it will help you do your job.

I want to quickly close with this. Again, as has been mentioned, Chair, you are vital to the functioning of a good committee. Over the four years that I served, a number of times we would hear at the last moment that a department was bringing in an assistant to the deputy, or someone way down the line to come and take the deputy minister's place in Parliament. I remember sitting at home once, because I had broken my shoulder, and I watched Alexandra Mendès when a department came and it wasn't the deputy minister they promised. It was someone else. She refused to open the meeting.

We expect the accountable deputy minister to be there. He is the deputy minister. He is the accounting officer for that department. That is absolutely key. There are occasions where they will be unable to be there, because of a death in the family or other extenuating circumstances. The committee may be asked if they will take someone else and we have met, but typically, this committee gets the answers from the one who is accountable. That's the deputy minister.

Mr. Christopherson talked about the other opportunities you will have through CCPAC and the Commonwealth PAC. These are good, although with COVID on, I'm not certain how many of them you will be able to travel to.

Let me say that you are a very important committee in Parliament, especially in a minority. In a minority Parliament, you become more important than ever to accountability and transparency. I will cut some of my comments on that out.

We drew up a legacy report of what we accomplished and what we wished we had accomplished. Plan on being accountable as a committee to doing those types of things.

● (1250)

One of the measures we brought forward was that we asked CAAF to do a report card on the conduct of our committee. How were we functioning? Were we missing out in this area? We asked them to give us quarterly or maybe semi-annual reports as to how we could better ourselves as a committee. It's very positive. It's important to do things like that, so you don't just stay in the rut that you might find yourself getting into. They are a non-partisan group that will give a fair assessment as to the measurement of how a committee is responding.

Also, Chair, there will be times when you will have to call into order when someone begins to do it. Build a relationship with your committee. Build up respect, so that they know you are not a homer for your party, but that they can count on you. I think that's part of what we did.

I think I'm going to leave it at that. I want to thank the committee for the job that they will do and for the amount that they will learn in doing this.

Thank you, Chair.

**The Chair:** Thank you very much, Mr. Sorenson. We're seeing applause for your comments.

I'm aware that we have very little time left for us to ask some questions. I think we have five minutes. I know that we want to respect the time, not only of our witnesses, who committed to being here for an hour, but also of our members, who more than likely have other things on their schedules.

Having said that, we do have five minutes. I know we started 10 minutes late and then had to do some sound checks.

I have a list of speakers who would perhaps like to ask some questions. This is the more fluid part of our meeting today.

I will start with Mr. Arya.

**Mr. Chandra Arya (Nepean, Lib.):** Thank you, Madam Chair.

It's really a pleasure for me to come back to this committee, on which I served for four years in my first term. It was a great opportunity to work with Kevin Sorenson and David Christopherson. Honestly, Madam Chair, until I became a member I did not know what this committee was all about, but I soon learned about it.

I know time is very limited. Mr. Christopherson and Kevin already mentioned the things that are important to the committee. I just have a small question. Maybe they can address it.

David and Kevin, I know you touched on it, but can you please tell the committee how we were able to work together so that we did, I think, the maximum number of studies of any committee in parliamentary history? Every single report, I think, was unanimous.

Can you highlight certain key points that the members can take with them to achieve the same kind of wonderful results we had under the leadership of Kevin and under David Christopherson, who is ultrapartisan when it comes to questioning, but a great person helping us all in developing reports on behalf of the committee?

**Hon. Kevin Sorenson:** I'll start and very quickly say that I had a good committee. I think we all bought into this.

There is a great deal of power in wordsmithing. I remember one occasion where Mr. Christopherson was absolutely adamant that we were not going to weaken our stand on a certain point. Then the government was uncertain about some of the wording. Mr. Christopherson, Ms. Mendès and others—and the Conservative Party as well—were able to meet on a side meeting, work things out and wordsmith things to come up with something.

Why is it important to have unanimous reports? It's because if a department sees that your reports are not unanimous, they can ask why it is important that they make the changes you're asking for, since you don't even agree amongst yourselves as a committee.

We had over 70 committee reports. It might have been 80; Angela and Dillan would know. All of them were unanimous. It wasn't just that we rubber-stamped everything. There was, occasionally, a little water in the wine, but typically we were able to wordsmith and hold the force, but not give up on the department.

David, take it away.

● (1255)

**Mr. David Christopherson:** Thanks, Kevin. I'd like to build on what you said because you really nailed it.

To me, Chandra, what made it work was that we were all goal-oriented. Our goal was to have the best report we could and to be unanimous. Chandra, you and I would often be at odds at our starting point. We would look at something, and I would say, "I think that's a huge deal," and you would say, "Well, it's important, but I'm not sure it's huge." We would always find a way to come to an agreement because we knew that our goal was not to make a great speech. Our goal was to get a unanimous report that reflected the findings of the Auditor General and our political will to see it done. I want to underscore that.

I appreciate Kevin mentioning Alexandra a couple of times, because she, to me, is the poster child for what it is to be a parliamentarian on a PACP committee. I'll take 30 seconds to give you an example. It was in the last Parliament, Kevin, and I think it was within months if not weeks before we left to go into the last election. I'm not going to recreate the dynamic, but we were in a big political problem, and it was necessary for the committee to do its job and criticize the government on a big deal. Alexandra, as the government lead, was the one who was prepared to make sure the government side agreed in principle with the issue at hand, but we had to find language. That's the one that Kevin was actually referring to.

It was so sensitive. We were heading into the election. We wanted to remain united, but, hey, I wasn't running again, though I knew that everybody on the Liberal side was. I had to put some water in my wine and understand the politics of where they were. At the end of the day, because of that respect of stepping into each other's shoes, we were able to find language in which the committee unanimously condemned the government in writing. It was a special letter that went out. It was a big deal.

This was not in Alexandra's best interest. This was not in the interest of her party, but it was in the interest of Parliament and the Canadian taxpayer. She made that a priority over her party and her own re-election. To me, that—and the fact that Kevin, as a Conservative, would be the one to first raise the role that Alexandra played as a Liberal—points to the fact that when we see each other and we're talking about public accounts, we don't see those partisan lines. They don't exist. All we see is another parliamentarian. We're on the same team, and our job is to make sure the government of the day is held accountable for the way that money is spent and implemented.

That means the deputy is held to account. Remember, one of our mottos is, when a deputy minister finds out they've been asked to appear before the public accounts committee as a witness, it should ruin their whole week because they would know they're being chosen because there's a problem and they're going to have to face the music.

There is another thing I want to leave everybody with. At the end of the day, what you're trying to do is change behaviour, not say "Gotcha!" That means that if you're doing your job, you have deputies and assistant deputies who are thinking ahead as they're looking at a problem in front of them and realizing that if this isn't handled right, they're going to end up in front of the public accounts committee, and we know what happens when you get there.

You only get that reputation by doing two things, in my opinion. The first is to criticize where it is necessary, and a government

member commenting on the inefficiencies of a department carries a lot more weight than an opposition member, because that's what you expect. Second, what I learned in the last few years was how powerful it was for me, as a member of a third party—as far away as you could get from government in that room—to compliment the department when they did something right.

If you don't compliment them on what they're doing right, and you attack them when they're wrong, they walk around saying, "I can't win with that public accounts committee no matter what I do. Their job is to make my life hell and to make me look bad on TV." If they're doing something right, especially where they're fixing something, go out of your way—and I say this to the opposition members—and take it upon yourself to start out with a compliment. That way the criticisms work better. Compliment them legitimately when they're doing something right and have done something well. That builds personal credibility. I can talk about how I used to be on this committee and segue it into getting re-elected, because I did it five times.

● (1300)

It's not just quietly going along. There's also a political angle to this. You can develop a reputation—as Kevin pointed out—that is different from the one you had. I was known as kind of a firebrand in the House, and all that stuff, and that's why when he saw me on this committee, he thought, "Oh, how are we ever going to get non-partisan with that guy here?"

Yet, what I found was that after I'd been in politics for 35 years, I was getting a kick out of finding a way to bring us all together, rather than getting yet another little headline like "Christopherson attacks government". Well, that gets weary after a while, and it doesn't do much for you.

However, if you could spend an hour and a half in the committee room and play a bit of a role in helping everybody come together so you could get that unanimous report, you'd have done some really good work. You'd have done work as important as that of a cabinet member, because you were willing to look at the bigger picture and do the job the way it needed to be done.

It's not "Gotcha!" You want to change behaviour. You want the bureaucrats to recognize that when there are steps in a process, there's a reason they're in there. We often find that when we get horrible things like Phoenix, it's a perfect storm of a bunch of little things and one or two big things that went wrong. You put them all together and suddenly you have a boondoggle.

What you want to do is change the behaviour of those bureaucrats, not so you can get a headline saying, "I told the government off", but so that there are all kinds of bureaucrats who are changing the way they approach their job and changing the way they behave. That's the win.

In a perfect world, we would get an auditor come in with a report saying "Everything's great. See you later." One time—and I'll end on this, Madam Chair—we had an agency come in, and it was a very small agency. I had never heard of it before. They came in, and there was this amazing report.

**Hon. Kevin Sorenson:** It was Museums.

**Mr. David Christopherson:** You remember, Kevin. They did a couple of minor things wrong—nobody can survive that kind of a review without something wrong being found—but they did all the right things the right way. When my turn came—and again, this is only from experience, and I didn't do all this in the beginning—I looked at the report and said, “You know what? If we had reports like this from everybody, life would be exactly the way it is. I have only one question, Mr. Chair”—that would have been you, Kevin, and I'm looking at you now as if it's happening in the moment—“I just want to ask them to tell us why and how they are so wonderful. What do they do that makes them so great?” I gave them my time to brag about what they did. They walked out of there floating, and you could bet there were a whole lot of other agencies, CEOs, presidents and deputies who were thinking, “I want to leave the room like that. I want them saying that I'm the best deputy there ever was.”

As long as you can show them that can happen, you will change behaviour; and if you're changing behaviour, MPs, you're winning. You're doing what that job is about, because if all you're doing is finding mistakes forever, then it's endless. What you want to do is find mistakes, make sure they're corrected and ensure that those mistakes don't happen again. If you do that as a committee, you are playing a major role in the way taxpayer money is spent and programs are implemented.

Thank you.

**The Chair:** Thank you very much.

I am experiencing some real internal tension here. I would like us to continue on with the questions I know you have. It is almost 10 after one. I am here in Ottawa. I am supposed to be on House duty. Question period is coming, and I have to get to the House.

Would you like to carry on for just a few more minutes, or are we able to adjourn the meeting? I think we need to respect everybody's time.

Mr. Fergus.

**Mr. Greg Fergus:** Thank you, Madam Chair.

I, too, am five minutes late now for another meeting.

I would love to ask just one brief question, if it's possible, but I know other members had their hands up before I did.

• (1305)

**The Chair:** Thank you very much, Mr. Fergus.

I have other members indicating that they do need to leave the meeting and that we should actually end the meeting, because we are almost 10 minutes over.

Would you be willing to contact Mr. Christopherson, Mr. Sorenson, Mr. Murphy or Mr. Allison with your questions directly? Could we leave it at that?

**Mr. Greg Fergus:** Super.

**The Chair:** I think that's what I will have to do.

Before we adjourn, I would just like to let the members know that our next meeting will be Thursday, October 29, at 11 a.m. eastern time, and we will meet with the Auditor General.

If the committee is in agreement, we'll hold the first hour of our meeting in camera to have a briefing in line with the motion adopted at our last meeting, and the second hour would be in public to study the main estimates.

Are we agreed?

**Some hon. members:** Agreed.

**The Chair:** Thank you very much.

Thank you to our witnesses for joining us. It has been a tremendous hour with you, and the first hour was also very informative.

Thank you, all. I will now adjourn the meeting.

[*Translation*]

**Mr. Maxime Blanchette-Joncas:** Madam Chair, I want to raise a point of order before the meeting adjourns and my colleagues leave the meeting.

For future meetings, will it be possible to keep to the schedule so that committee members do not lose their turn to speak? It is important for committee members to ask questions. That was one of the reasons we met today.

[*English*]

**The Chair:** Thank you.







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