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# Standing Committee on Public Accounts

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Chair: Mr. John Williamson





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• (1120)

[*Translation*]

**The Chair (Mr. John Williamson (New Brunswick South-west, CPC)):** I now call this meeting to order.

Good morning, everyone. Welcome to meeting number 155 of the House of Commons Standing Committee on Public Accounts.

[*English*]

Today's meeting is taking place in a hybrid format, pursuant to the Standing Orders. Members are attending in person in the room and remotely using the Zoom application.

Before we begin, I would ask all in-person participants to read the guidelines written on the updated cards on the table. These measures are in place to help prevent audio and feedback incidents, and to protect the health and safety of all participants, including our interpreters. I kindly remind all those in person and online that, for the safety of our interpreters, it is very important that your microphone is muted when you are not speaking.

[*Translation*]

I thank you all for your co-operation.

Pursuant to Standing Order 108(3)(g), the committee is resuming consideration of the 2024 reports 8 to 12 of the Auditor General of Canada.

[*English*]

I would like welcome our witnesses from the Office of the Auditor General.

We have Karen Hogan, Auditor General of Canada. Thank you for coming in today and bringing your entire team.

I'll run through them here: Andrew Hayes, deputy auditor general; Mélanie Cabana, principal; Jean Goulet, principal; Sami Han-noush, principal; Gabriel Lombardi, principal; and Nicholas Swales, principal.

Thank you, all, for being here today.

Ms. Hogan, you have the floor for an opening presentation.

**Ms. Karen Hogan (Auditor General of Canada, Office of the Auditor General):** Mr. Chair, I am pleased to be here today to discuss my fall reports, which were tabled in the House of Commons.

I would like to begin by acknowledging that we are gathered on the traditional, unceded territory of the Algonquin Anishinabe people.

My office delivered five performance audit reports and a special examination report to Parliament today. The performance audit reports touch on whether government organizations are delivering expected results for Canadians.

[*Translation*]

Whether managing programs for seniors or youth, or supporting the economy through benefits or loan programs, or improving access to secure online services for everyone, government organizations should be diligent and transparent in their management of tax dollars.

In our first audit, we looked at whether Innovation, Science and Economic Development Canada implemented the Industrial and Technological Benefits Policy so that its objectives were met.

The policy requires that companies who are awarded defence contracts also invest in Canada for an equal amount. During the period we audited, it applied to 99 procurements totalling at least \$39 billion.

[*English*]

Overall, we found that the department could not demonstrate that the policy met its objectives. The department had not established clear rules and guidance for applying the policy, which led to inconsistencies. Of eligible procurements over \$100 million, we found two in which the contractor's commitments were below 100% of the contract value, and eight that included no obligations at all.

We also found that the department lacked effective ways to measure the policy's economic benefits and the creation of jobs, and that it did not track the potential impacts of the policy on defence procurement.

[*Translation*]

Given the extent of obligations for contractors under the Industrial and Technological Benefits Policy, it is important that Innovation, Science and Economic Development Canada has effective ways to show whether the policy contributes to jobs, innovation, and economic growth.

Our next audit examined the Treasury Board of Canada Secretariat's efforts to lead the development of a national approach for digitally validating a person's identity. A national approach is important to ensure seamless and secure access to online services in the public and private sectors for Canadians across the country.

[English]

We found that the secretariat had delayed work on a national approach because of a lack of funding. However, it had worked with Employment and Social Development Canada and with Shared Services Canada on a needed component of a national approach, which was a one-stop online sign-in system that validates a person's identity to access federal services. This would replace the almost 90 separate sign-in portals currently managed by individual federal departments.

Some provinces and territories have begun implementing their own identity and access management programs. This means that digital access across levels of government is evolving without common parameters or guidance. A national approach would ensure the interoperability of secure and reliable identity validation systems across public and private sectors.

As we concluded our audit, it was unclear whether the development of a national approach would proceed and whether the transition to a new federal sign-in system could be funded without presenting an unmanageable financial burden on federal organizations.

• (1125)

[Translation]

Our other 3 audits examined programs and services that directly support people and businesses in Canada. The first of these, the Canada Summer Jobs program, provides subsidies to eligible employers to create jobs for youth aged 15 to 30.

We worked with Statistics Canada to analyze available data and found that youth benefit from this program. While many factors influence long-term employment results, our analysis shows that after 9 years, participants in the Canada Summer Jobs program earned on average almost \$6,000 more per year than non-participants. We also found that since 2008, youth facing barriers have not been well represented in the program, which is concerning because the program is meant to prioritize work opportunities for this group.

[English]

We found that Employment and Social Development Canada did not collect or analyze data to know how many summer jobs the funding created or to report on long-term outcomes for participants in the program. Given the benefits that this program delivers, the department needs to use data to improve the success of all youth in the labour market, including priority groups.

Our next audit examined programs to support seniors. In 2023, there were 7.5 million people over the age of 65 in Canada, a total that could almost double within 20 years.

In 2018, Employment and Social Development Canada was tasked with supporting the Minister of Seniors to better understand and to meet the needs of seniors. We found that the department did not have a complete picture of the issues faced by seniors or of the programs in place across Canada to serve them.

[Translation]

The Old Age Security program is meant to strengthen seniors' income security. We found that the department could not show whether the basic level of payment under the program was suffi-

cient to support seniors' financial needs. Although Old Age Security payments are regularly adjusted for inflation by using the Consumer Price Index, the department could not show whether seniors faced a different level of inflation than Canadians in general.

We also found that the department had not set itself up to successfully measure outcomes under the New Horizons for Seniors Program. The department relied on information in applications to measure the impact of the program without knowing if funded projects delivered the intended results.

As the population of seniors in Canada continues to grow, Employment and Social Development Canada needs to strengthen its analysis to ensure that support programs are meeting the evolving needs of seniors.

Our final audit examined the Canada Emergency Business Account Program, or CEBA. This program was put in place during the COVID-19 pandemic to help small Canadian businesses cover expenses they could not defer.

[English]

We found that Export Development Canada, EDC, acted quickly to provide \$49.1 billion in loans to help almost 900,000 small businesses across Canada. However, the program was not managed with due regard for value for money.

We found significant weaknesses in EDC's contract management. It relied on a single vendor, Accenture, to deliver the program. The non-competitive contracts awarded to Accenture represented 92% of the total value of \$342 million in contracts related to the CEBA program.

EDC gave too much control to Accenture over key aspects of contracts, such as the scope of work and pricing. EDC failed to exercise basic controls in contract management, such as monitoring whether amounts paid aligned with the work performed. Since on-going program delivery uses Accenture's proprietary IT systems, EDC will have to rely on these non-competitive contracts until at least 2028.

• (1130)

[Translation]

We also found that neither the Department of Finance nor Global Affairs Canada provided effective oversight of value for money. There was an accountability void that resulted in basic program elements, including measuring outcomes, being delayed or not completed. Finance Canada did not challenge EDC's administrative spending, or provide an overall spending limit.

As of March 31, 2024, that spending totalled \$853 million.

[English]

While 91% of loans were issued to eligible businesses, we estimated that about \$3.5 billion went to ineligible recipients.

I am concerned that EDC only partially agreed with our recommendation that it should carry out additional work to identify all ineligible recipients and recover the amounts involved.

Unlike other COVID-19 programs, CEBA is a loan program with repayments that will be ongoing for several years, while action on defaulted loans is just beginning. Value for money will be further compromised without better monitoring and improved plans to recover on defaulted loans.

Mr. Chair, this concludes my opening remarks. We are now pleased to answer any questions committee members may have.

Thank you.

**The Chair:** Thank you very much, Auditor General.

It's my intention to get through two full rounds, which will take us to about 12:20, I expect. The first round will consist of four members with six minutes each, although members can split their time.

I understand, Mr. Hallan, that you'll be opening up for us today.

You have the floor for six minutes, please.

**Mr. Jasraj Singh Hallan (Calgary Forest Lawn, CPC):** Thanks, Chair.

Ms. Hogan, thank you to you and your team for putting this report together.

Once again, we're here talking about another sad example of Liberal waste and abuse of taxpayer money and pure government incompetence, just like what we saw with CERB and again with arrive scam. This time, it's \$3.5 billion in CEBA loans that went to ineligible recipients.

Ms. Hogan, is this incompetence not due to lack of proper oversight and a lack of safeguards with taxpayers' money?

**Ms. Karen Hogan:** I think the first thing I would want to point out about the Canada emergency business account was the speed at which \$49 billion of loans went out to businesses—waiting less than a month is very quick—but the rollout of this program did have some questionable elements when it came to contract management by Export Development Canada.

While 91% of loans went to eligible businesses, we did identify that \$3.5 billion went to ineligible businesses. Export Development

Canada has already started to recover some of those, but I am concerned that they have partially disagreed with or only partially accepted our recommendation about following up on this concern. This lack of following up concerns me.

**Mr. Jasraj Singh Hallan:** Right, but was this not because of a lack of safeguards?

**Ms. Karen Hogan:** Well, issuing loans to ineligible recipients is about having payment controls. Like most COVID programs, this one, too, had limited prepayment controls. While there were some validation checks, loans did go out to ineligible businesses.

What we did see EDC do, however, was adjust at the beginning and start doing post-payment work, which was different compared to other COVID programs.

**Mr. Jasraj Singh Hallan:** I'm sorry. I have a limited amount of time, so I have to move on.

We know Accenture was given, once again, a sole-source contract by the Liberals. This is a multinational corporation that was awarded a sole-source contract. Almost 92% of contracts went to them to, once again, cover up the incompetence of the ministers on the Liberal side. This company took Canadians to the cleaners. Almost \$300 million went to Accenture.

What did Canadians get for that? Does it not say that giving a sole-source contract to Accenture means this government bungled the program?

• (1135)

**Ms. Karen Hogan:** This is a different program than other COVID programs. Here, we saw a Crown corporation delivering a program that, normally, we would expect to see delivered by the public service. Because of that, I would have expected better oversight by the Department of Finance and by Global Affairs. They really failed in their responsibility to exercise oversight over that Crown.

The EDC decided to issue non-competitive contracts to Accenture. I'm concerned about the overreliance they have on this one single vendor. The lack of oversight by departments is such that bad decisions are not being questioned. I would have expected better for the use of public funds.

**Mr. Jasraj Singh Hallan:** You said in previous reports that the government can't use COVID as an excuse for this kind of incompetence.

Is this not another example of that happening again?

**Ms. Karen Hogan:** I would expect a basic level of due diligence and monitoring, regardless of the situation. What we saw here was poor contract management by Export Development Canada, and a lack of oversight by federal departments of a Crown corporation administering a significant COVID support program.

**The Chair:** Thank you.

Mr. McCauley, I understand that you're going to pick it up from here. You have two minutes and 15 seconds. The floor is yours.

**Mr. Kelly McCauley (Edmonton West, CPC):** Yes, thanks.

AG Hogan, thanks very much.

Quickly, on the public accounts, last Wednesday at the Senate finance committee, a senior TBS official said that “the Public Accounts have been transmitted to the Auditor General”.

Do you have the final version of the public accounts yet?

**Ms. Karen Hogan:** I expect to receive the final version of the financial statements today. That was what I was informed of at the end of last week.

**Mr. Kelly McCauley:** They did not, as TBS said, send you the public accounts for final sign-off.

**Ms. Karen Hogan:** We don't have the final statements. Our audit is ongoing. Obviously, we work with different versions, but we don't have the final ones.

**Mr. Kelly McCauley:** Thanks. I question why the Treasury Board would state that publicly.

However, thanks for your work on the CEBA. We spent a long time on ArriveCAN. Just when you can't get a worse report than ArriveCAN, along comes EDC saying, “Hold my beer.”

There is a line from your report that says:

Accenture was involved in proposing the solutions to implement program changes, determining contract scope and prices with little challenge from EDC.

Can you expand on that? This seems very much like GC Strategies being involved in setting up RFPs that only they could win.

**Ms. Karen Hogan:** These contracts were all issued in a non-competitive fashion to Accenture. We concluded that EDC handed over too much control to this vendor.

**Mr. Kelly McCauley:** Did they violate procurement rules by allowing Accenture to basically choose themselves for subcontracting?

**Ms. Karen Hogan:** A Crown corporation isn't subject to the government's procurement rules. They have their own set of rules for—

**Mr. Kelly McCauley:** However, that doesn't allow them to throw away taxpayers' money by giving business to themselves and setting their own prices.

**Ms. Karen Hogan:** I agree.

There was an overreliance on hourly-based contracts, which is not what you would typically see in the public service. Having a fixed price is the better approach to ensure better value for money. EDC handed over too much control in those hourly contracts, saying, “Help us with the scope, and how much will this cost?” I

would have expected much better from the public service when it comes to managing a contract.

**Mr. Kelly McCauley:** I would have expected the public service not to give a contract to Accenture and tell them, “You can take taxpayers' money, hire your own self, set your own prices and decide how much taxpayers will pay for those services.”

Would you not?

**Ms. Karen Hogan:** You're highlighting a process where EDC, the Department of Finance and Global Affairs identified the need to move to a competitive process, because they were concerned about the overreliance on Accenture.

EDC, however, turned to Accenture and asked them to run a mini-competitive process to find a vendor to develop a loan accounting software. In the end, what happened is that a recommendation was made to provide the work to a wholly-owned subsidiary of Accenture. In effect, they ran a competition, then received the contract. That is unacceptable in—

**Mr. Kelly McCauley:** It sounds like fraud. That sounds like fraud.

**The Chair:** Mr. McCauley, we are well over our time.

I'm moving on to Mr. Erskine-Smith, please.

You have the floor for six minutes.

• (1140)

**Mr. Nathaniel Erskine-Smith (Beaches—East York, Lib.):** Thanks very much.

It's interesting to listen to colleagues. If you were to take them seriously, we might have forgotten that COVID even happened.

I read with interest your findings, specifically in relation to a not insignificant sum that went to ineligible businesses. That should not have happened. You rightly made note that there was too much control given up. At the same time, when you were reflecting on the rollout, the fast rollout—and speed was a necessity in a crisis we faced—did you expect perfection?

**Ms. Karen Hogan:** I think, as I've mentioned in all my other reports on COVID relief programs, what the government did to quickly roll out funding to support businesses and individuals followed international best practices. You would expect limited prepayment controls with the expectation that more significant work would be done after the funds had been disbursed.

You rightly identify that \$49.1 billion in loans was quickly disbursed to almost 900,000 businesses across the country. Most waited less than a month to receive that funding. When you recognize that the objective in early 2020 was to help support these businesses cover expenses they just couldn't defer, that was a success. What wasn't a success—

**Mr. Nathaniel Erskine-Smith:** I want to get to the...especially in relation to partial disagreement, because I note from your opening remarks that it is a source of frustration.

I do want to say, though, that the \$49.1 billion that was rolled out and the \$45.6 billion that went to recipients who were deemed eligible on your assessment, in the words of the opposition leader, were “big, fat government programs”, and we should have just been cutting red tape and cutting taxes for small businesses that had no customers. I can think of many small businesses in my riding that would not exist today if it weren't for a program like this.

I do worry that a program like this gets politicized such that people say that it shouldn't have happened and that it should never have existed. I just heard allegations of corruption before we even got into it, as if this were worse than ArriveCAN.

I want to get to your frustration, because on my reading of it, I was a bit confused. EDC says it has partially agreed, and then Finance agreed with your assessment. What do you make of that?

**Ms. Karen Hogan:** The recommendation you're speaking about is the one we provided to Export Development Canada in order to follow up and to confirm whether the \$1.5 billion that we identified as having potentially gone to ineligible recipients was accurate. The information that we were able to look at clearly indicated that these businesses were not eligible, but an additional follow-up could happen with those businesses to confirm it. EDC partially agrees because it believes that it needs to do a cost-benefit analysis and follow-up on whether there were viable recovery options. Also, its view is that it doesn't have the mandate by the government to do that kind of work.

This is where I raise the uniqueness of this program, where a program was given to a Crown corporation that's meant to be at arm's length from the government, but it was delivering something that the public service would normally have delivered. That is why the accountability and the oversight by the Department of Finance and Global Affairs Canada is so key. However, there was so much confusion over what their roles were that it led to what I would call an “accountability void”. When that happened, no one was keeping an eye on the costs. This program could have been delivered for less money, if there were less reliance on one sole vendor through non-competitive contracts.

**Mr. Nathaniel Erskine-Smith:** Let's pull those pieces apart, though, because there's the vendor issue, but let's get to that second.

First, in relation to recouping loan forgiveness from ineligible small businesses, obviously, where it makes sense to do so and where they are obviously ineligible and where they're doing their own audits, as you say, you have identified businesses.... For EDC, you would go do the work, line by line, to assess whether these were truly ineligible. If they were ineligible, then what would be your process for getting the money back?

EDC said, in response to your report, that it “agrees to work with Finance Canada to consider appropriate post-funding actions, including examining legal implications and options to recoup loan forgiveness from ineligible recipients”. Finance has said: “Agreed. The Department agrees to work with [EDC] to consider appropriate follow-up actions, including examining legal implications and options to recoup loan forgiveness from ineligible recipients”.

What more are you looking for from EDC and from Finance in relation to recouping loans from ineligible recipients? What commitment do you want to see from them? Finance said it agrees, and EDC said it partially agrees, but on that particular piece, it says it will “consider appropriate post-funding actions”. Presumably, we should haul them in front of us and we should ask them what those actions would be.

• (1145)

**Ms. Karen Hogan:** If you keep reading Export Development Canada's response, you'll see further on that they say, “EDC will only undertake this work if the examination of post-funding actions identifies viable recovery options and EDC receives revised policy direction from the Government of Canada.”

They currently believe they do not have the direction to do this.

**Mr. Nathaniel Erskine-Smith:** I understand, but one would imagine that they are not going to pursue non-viable recovery options, so that is a bit of a moot point.

On the latter point of revised policy direction, though, you have the Department of Finance Canada agreeing with your assessment. Presumably, they would be speaking on behalf of the Government of Canada in that regard.

My take-away from all of this is that we should have officials from Finance and EDC and put the question to them—somewhat pointedly, perhaps—to find out what their plan is to recoup ineligible expenses.

**Ms. Karen Hogan:** I agree. I always encourage the public accounts committee to bring in the department so they can hear about their responses and actions.

I am concerned about the reluctance to want to collect funds, and it's very similar to a response to our first work on the CERB and CEWS, when there was a reluctance to identify ineligible recipients of money. I would expect that when public funds go to a business or an individual that is ineligible, the government will take action to recover those funds. If it doesn't want to, it should just be transparent with everyone about that.

Right now, there's just a reluctance to even identify whether businesses were truly ineligible.

**The Chair:** Thank you very much. That is the time.

[*Translation*]

Ms. Sinclair-Desgagné, you have the floor for six minutes.

**Ms. Nathalie Sinclair-Desgagné (Terrebonne, BQ):** Thank you, Mr. Chair.

I again thank the Auditor General and her team for these many very interesting reports.

It won't surprise you, but my first questions will be about the report on the Canada Emergency Business Account. I asked the president of Export Development Canada, or EDC, about this almost a year ago, in February 2024, and we now know that the information she gave me was completely wrong. Ms. Lavery was off by \$150 million regarding the value of contracts awarded to Accenture and the number of calls the company was receiving. She said it was receiving 10,000 calls a day, whereas your report shows that this was probably not the case. When we study the report, we see what was reported to EDC by Accenture. However, I fully understand that there are limits to what you can do in your studies and that you didn't go and check for yourselves what was going on in the call centres.

The ArriveCAN case shocked people because, as you summed it up in one sentence, it's the worst bookkeeping you've ever seen. Now, if we look at Accenture's bookkeeping and summarize the EDC situation a bit, we see that Accenture was awarded contracts totalling \$313 million, of which \$209 million has already been disbursed. In several cases, you'll have noted that Accenture's people wrote the contract and determined its parameters and price. They even helped the government with procurement and awarded a contract to themselves or one of their subsidiaries. I would in fact like a little clarification on this. What was the value of this contract? Was it \$36 million?

**Ms. Karen Hogan:** I think it was \$23 million or \$28 million. We'll check it out and get back to you a little later.

**Ms. Nathalie Sinclair-Desgagné:** It's a small number that can be pulled out pretty quickly, when you consider that they awarded themselves tens of millions of dollars.

Then, regarding the call centre, that was probably the easiest information to gather. We know how many calls were received and how long the agents worked. We know their working hours. However, in some cases, 14 hours of work per day per agent were billed, even though the call centre was only open for 9 hours a day. What's more, the cost to taxpayers rose from \$31 to \$589 per call, without any explanation. We don't know why prices went up. Was a call in 2023 worth so much more than a call in 2021? I don't think so.

In addition, it's also important to point out that the government has placed all responsibility for data collection in the hands of Accenture. This means that, at the moment, the companies' data, even though it theoretically belongs to the government, according to the contracts, is in the hands of a private third party.

Can you confirm that the government has no concrete plans, with a timetable, to repatriate the data of around 900,000 companies over which Accenture has control?

• (1150)

**Ms. Karen Hogan:** I'll answer that question while answering the first one too.

The contract for the loan accounting software is worth \$36 million, including \$7 million for licensing fees. It is important to recognize that the systems used to manage the program are proprietary to Accenture. Under the terms of the contract, this creates a dependency for Export Development Canada that will continue until at least 2028.

**Ms. Nathalie Sinclair-Desgagné:** All this was caused by the emergency arising from the COVID-19 pandemic, wasn't it?

**Ms. Karen Hogan:** In the beginning, it was because of the urgency. I would have expected that, as the program progressed, there would have been a change to ensure, as you mentioned, that the information and the work would come back to the federal government.

**Ms. Nathalie Sinclair-Desgagné:** Exactly.

**Ms. Karen Hogan:** At the moment, even in this contract, there are some very important provisions missing, as you mentioned, to make sure that the information comes back to the federal government.

**Ms. Nathalie Sinclair-Desgagné:** In your report, we see that the dependency is accentuated by the fact that the data is in the hands of Accenture. What's more, although we raised the risk arising from the fact that there was only one company, it was the Department of Finance that hesitated a little and didn't shoulder its responsibilities so that there could be a public call for tenders.

In the end, we simply let Accenture define the conditions, set the prices and continue to absorb public funds. At the end of the day, we don't know much about what Accenture did, because, as you said, EDC didn't even bother to check whether what it was paying for was actually related to the services that were offered.

Is that correct?

**Ms. Karen Hogan:** I think there were some fundamental monitoring mechanisms missing in terms of contract management.

In fact, several invoices were paid without questioning the charges or requesting supporting documentation, such as employee time sheets.

We mentioned some call centre invoices where too many hours were billed in one day. When we asked EDC about this, they turned to Accenture, who informed them that this represented other work that was acceptable under the contract.

In my opinion, however, this type of questioning and contract management should have been done prior to our audit.

**Ms. Nathalie Sinclair-Desgagné:** So these questions were asked by EDC during your audit.

**Ms. Karen Hogan:** Absolutely, yes.

**Ms. Nathalie Sinclair-Desgagné:** These questions would therefore not have been asked at the time.



**Ms. Karen Hogan:** EDC had not noticed that the hours billed exceeded the opening hours of the call centre.

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

[*English*]

Next is Mr. Cannings.

You have the floor for six minutes, please.

**Mr. Richard Cannings (South Okanagan—West Kootenay, NDP):** Thank you, all, for being here. It's been a very interesting morning.

I'm going to follow up on some of the things that Ms. Sinclair-Desgagné was talking about with regard to the CEBA loan program.

It seems, first of all, that we have an unusual situation where the federal government handed this off to a Crown corporation to implement instead of some federal department, which could have contracted this out directly. It seems that there would have been more oversight if that had been the case.

Then EDC said it didn't have the capacity either, so it contracted out to Accenture. Then it asked Accenture to write the contract, basically, because we apparently didn't have time to write a proper contract. It seems to be a cascading series of responsibility being handed off. I think that's been covered, and will be covered in the future as well.

We have over \$8 billion that still has to be recovered, or is outstanding, I guess you could say. I think you mentioned that \$100 million of that is written off completely, and there's something like \$1 billion that is very questionable.

I remember my time as the small business critic, when I'd be talking to the Canadian Federation of Independent Business. It wanted a one-year extension for the CEBA loan repayment. There was a one-year extension. Then it asked for a second one because companies still were recovering. That wasn't granted. However, even with that extension, you say that there was no clear plan for how this money was going to be recovered.

It seems now that one of the real problems with Accenture is that, with the proprietary information and with the banks dealing with most of these loans, it's very difficult for the federal government to figure out how those loans are doing, how many are coming in and what the whole situation is. I just want to see if you could expand on that.

• (1155)

**Ms. Karen Hogan:** I think your main question focuses on the long-term recovery and continued management of the loans.

Again, I think this is where this program is unique compared with other COVID programs. At the beginning, everyone knew this was temporary support. It is a loan program, which meant that repayments were needed.

The delay in decisions by the Department of Finance as to who would be managing that ongoing maintenance and recovery of potential defaulted loans resulted in a continued reliance by EDC on

Accenture. They decided not to do a competitive process, when that was their intention in some cases.

I would have expected that because a Crown that does not normally manage a large number of small loans—EDC is about supporting exports and manages a small number of large loans—had indicated they were missing the capacity, skills and tools missing to do this, there would have been better oversight by federal departments, namely, that the Department of Finance and Global Affairs would have provided more guidance.

In fact, Export Development Canada asked for oversight committees. They were put into place, but four years later, we see that this accountability void resulted in confusion as to who was supposed to be doing what. Finance thought it was oversight. Global Affairs thought it was just advice. In the end, someone had to be responsible for collections.

You're right: A lot of information rests either with financial institutions and needs to be brought back into the federal public service.... That's why I'm concerned that the most recent contracts are missing some of that. This is known, and it's time to plan now to avoid further reliance on a vendor that, till now...the government is bound to Accenture until about 2028.

**Mr. Richard Cannings:** How much time do I have? Two minutes? Okay.

**The Chair:** It's more like 90 seconds. Pardon me.

**Mr. Richard Cannings:** I'm going to switch to the report on seniors. Basically, the main take-away from this report is that the government doesn't seem to know how much and what kind of support seniors need, let alone if we are meeting that. We have a situation, for instance, where the OAS, which is tied to the cost of living, went up when inflation went up, and it went up so much that the GIS payments were clawed back. The poorest seniors were actually getting less. It just made no sense in that regard.

I'm wondering if you could comment on those kinds of situations and maybe expand on the concern that you still don't know whether seniors are facing the same cost of living increases as the rest of Canadians, and whether we should be focusing more on that and developing programs that make sure that the poorest of seniors can get by.

**Ms. Karen Hogan:** The federal government made a commitment to better understand the needs of seniors when they created a new minister for seniors.

What we found was that Employment and Social Development Canada, which supports that minister, isn't using information that's out there to better understand the needs of seniors to determine whether federal programs are filling the gap or if they need to be adjusted.

We did look at one of the significant programs that ESDC administers, which is the old age security program, and you're right that there are parts to it. There are the basic old age security payment and the guaranteed income supplement that sits above that for even lower-income seniors.

While we see a lot of analysis about the guaranteed income supplement—we see it being adjusted during the pandemic to reflect that COVID relief might have been given to some seniors—there's very little analysis of the basic old age security payment that most seniors are receiving.

An important factor is that it's adjusted every year for inflation based on the consumer price index, but the analysis done by the government was very weak about whether or not seniors are experiencing a different rate of inflation than what's reflected in the consumer price index, because it represents the average household. We think a better analysis needs to be done to understand if this income support program, which is one of the largest programs of the federal government, is actually meeting the financial needs of seniors.

• (1200)

**The Chair:** Thank you very much. That is the time.

We are beginning our second round, which will consist of six members for various times, although members might choose to split their time.

[*Translation*]

Mr. Berthold, you may begin. You have five minutes.

**Mr. Luc Berthold (Mégantic—L'Érable, CPC):** Thank you very much, Mr. Chair.

Ms. Hogan, I'm going to proceed quickly, because I have a lot of questions to ask.

Which department should have been monitoring Export Development Canada?

**Ms. Karen Hogan:** That's not an easy question to answer.

Two departments are involved on the policy side. There is the Department of Finance, but Global Affairs Canada is the department responsible for Export Development Canada.

Those are the two departments that should have agreed on their respective responsibilities.

**Mr. Luc Berthold:** So you're telling me that Minister Mélanie Joly of Global Affairs Canada and Minister Chrystia Freeland of the Department of Finance are both washing their hands of responsibility for overseeing Export Development Canada, or EDC.

Yet, in your report, you made some serious accusations about EDC, including that it was a conflict of interest that the Crown corporation had not managed in the last contract it gave to Accenture.

Isn't this a worrying recurring situation? We saw, in the case of Sustainable Development Technology Canada's green fund, or SDTC, that the government had a tendency to give agencies billions of dollars to manage in order, ultimately, to avoid being responsible.

We see it again, in this case. The two departments are washing their hands of the matter and deferring to Export Development Canada, which does not acknowledge its share of responsibility.

Don't you find it worrisome for taxpayers to see departments like Ms. Joly's and Ms. Freeland's washing their hands of responsibility in such cases?

**Ms. Karen Hogan:** I want to clarify one thing.

I don't believe it's Minister Joly who is responsible for Global Affairs Canada in this case. I'll ask someone to find the minister in question for your committee.

In fact, this is one of the problems that arises when a program is given to a Crown corporation. The Crown corporation should be independent of the government. Because of this, certainly better oversight was required by both departments.

**Mr. Luc Berthold:** You admit that it's still a lack of accountability, when money is entrusted.... A lot of money, close to \$3.5 billion, was given to ineligible companies. A \$313 million contract was awarded to a company, without a competitive bidding process.

I'm going to ask you one last question, Ms. Hogan, because I want to share my time with my colleague Ms. Roberts.

Is it true that a large portion of this \$313 million was paid to workers outside Canada?

**Ms. Karen Hogan:** You're talking about...

**Mr. Luc Berthold:** I'm talking about Accenture.

**Ms. Karen Hogan:** All right.

There are several contracts. Export Development Canada has confirmed that the workers' call centre is in Canada. Sometimes information is stored outside of Canada, but it's call information, not company information.

As for the more recent contract that was submitted to develop a software system, I believe it's individuals outside of Canada who are designing the system, but it doesn't contain any information. It's just software design.

**Mr. Luc Berthold:** Thank you, Ms. Hogan.

I yield the rest of my speaking time to my colleague.

[*English*]

**The Chair:** Mrs. Roberts, you have about two minutes. The floor is yours.

**Mrs. Anna Roberts (King—Vaughan, CPC):** Thank you very much.

My question is on your report number 11 and the New Horizons for Seniors program to support seniors, which was brought in under the previous Harper government.

Can you tell me how many seniors actually received support?

**Ms. Karen Hogan:** I cannot tell you that, because Employment and Social Development Canada could not tell me either.

What they relied on was information included in the applications. Because this is a grant program, the heavy lifting is done at the front end where you determine eligibility. Eligibility was based on the number of seniors who were expected to benefit from the grants being received. The reality could be different for so many reasons. However, that information wasn't gathered to be able to demonstrate....

• (1205)

**Mrs. Anna Roberts:** I'm drawn to the example of finding number 11.51 in the report regarding a \$23,000 door that was never installed, and the funds were never requested back.

Based on this information, do you feel this program has left itself open to fraud?

**Ms. Karen Hogan:** I think the paragraph you're highlighting is an example of our seeing poor management of contract files.

The report received back from the grant recipient indicated that the door had not yet been installed. We raised that with Employment and Social Development Canada, saying, "Why would you close the file? Why wouldn't you follow up?" It's mismanagement of files. I would expect they would do better.

We had them follow up. I think they recognize that they're going above and beyond in the grant program by asking for follow-up. However, when you receive information that makes you question the use of funds, you need to follow up. I expect they will solidify and beef up some of their follow-up.

**Mrs. Anna Roberts:** None of the data collected to assess the delivery of funds through the New Horizons for Seniors program was used to ensure accountability that funds were used for the purpose of benefiting seniors. Your recommendations are noted in your report.

What mechanisms are in place to ensure that accountability is maintained so that we avoid the fraud that's been going on?

**Ms. Karen Hogan:** I think that's a difficult one, because it is a grant program. Again, all the heavy lifting is done at the front end, making sure that recipients have provided an eligible project and are eligible.

I do have to give kudos to ESDC for asking for reports back. They wanted to build a global picture about New Horizons to see whether it was supporting seniors. They've just fallen short on collecting the right information to demonstrate that.

**Mrs. Anna Roberts:** But this—

**The Chair:** Ms. Roberts, that is the time, I'm afraid. I apologize for that, but I have to keep things moving along here.

Ms. Yip, you have the floor, please, for five minutes.

**Ms. Jean Yip (Scarborough—Agincourt, Lib.):** Thank you.

Thank you for coming here and for your hard work on delivering these reports. Of course, that's extended to your entire team.

My first question is with regard to CEBA. I note here that the audit seeks to determine whether Finance Canada, Global Affairs Canada, Export Development Canada and the CRA are involved with respect to their roles and responsibilities. It doesn't seem im-

mediately obvious to me why Global Affairs Canada and Export Development Canada are involved. What is their role? What's their importance with respect to CEBA?

**Ms. Karen Hogan:** The Canada emergency business account was a COVID program that the government asked Export Development Canada, a Crown corporation, to deliver on its behalf. That was done because Export Development Canada manages the Canada Account on behalf of the Government of Canada. It was a way to quickly get funds from the government to financial institutions so that money could get out to almost 900,000 businesses across the country.

Because EDC was involved, that mechanism required its home base department, Global Affairs, to provide it with direction. The Department of Finance was involved because they were the policy lead who designed the CEBA program and made recommendations and analysis on what the program should look like. Those two departments were providing direction on what the program looked like, but EDC was expected to deliver on a day-to-day basis. The Canada Revenue Agency came in because it provided some much-needed information on verifying the eligibility of businesses—for example, how much their salaries were and whether they met the eligibility criteria there.

Many parties were involved in delivering this program.

**Ms. Jean Yip:** Yes. I was just surprised to see GAC there.

Was there any precedence for a program needing to get money out so quickly? Has that ever happened before?

**Ms. Karen Hogan:** As I mentioned when we did our first audits on the COVID relief programs—the wage subsidy or the Canada emergency release benefits—it was unprecedented in Canada to see so much income support or income replacement and then supports to businesses to support Canadians through the pandemic. The government followed best international practices when it comes to emergencies. They got money out quickly by relying on attestation, with very few prepayment controls on programs, with the expectation that there be post-payment work.

That's why I'm very concerned that Export Development Canada has only partially agreed with our recommendation on following up and recovering funds. It mirrors the same response from the Canada Revenue Agency back in 2022 when it came to the emergency wage subsidy program. I'm concerned that there is a resistance to want to follow up on recovering funds. If the government doesn't want to do that, they should just be transparent with Canadian taxpayers.

• (1210)

**Ms. Jean Yip:** How did Canada fare compared with other jurisdictions with similar programs internationally?

**Ms. Karen Hogan:** We didn't look at whether there was a loan program like this in other countries or jurisdictions internationally during the pandemic. I think this was just one of the supports Canada provided to small businesses. Remember, they could ask for rent relief. They could apply for the wage subsidy. They could also receive this emergency loan.

We didn't look at whether or not that bucket of goods was mirrored in other countries.

**Ms. Jean Yip:** Okay.

I think the CSJ program is a great program for youth. Certainly, in my riding of Scarborough—Agincourt the youth have really benefited, not only in receiving income but also in gaining some valuable work experience.

You've mentioned several times today the need for greater data collection. I'm wondering if you could expand on that. I know that you were answering Ms. Roberts' question on that as well. What type of data would ESDC need to collect to confirm that this program creates jobs?

**Ms. Karen Hogan:** It would highlight two areas where better information was needed by Employment and Social Development Canada to show that the program was meeting two of its key objectives. One was giving job opportunities to under-represented youth—"target groups" is how it identified them—but also whether or not it was creating jobs. The Canada summer jobs program is marketed as a job creation program, but Employment and Social Development Canada was only gathering information on the number of positions funded, instead of the number created.

We did a survey of employers to find out whether or not they would have hired a youth regardless of receiving the funding. What was reported back was that 38% of businesses, while they did not receive Canada summer jobs subsidies, still hired a youth. I would expect ESDC to gather that kind of information to know whether or not it needs to do better outreach or alter the program to actually create jobs, but then also to focus on those facing barriers.

[*Translation*]

**The Chair:** Indeed.

[*English*]

That's all your time.

[*Translation*]

Thank you very much.

Ms. Sinclair-Desgagné, the floor is yours for two and a half minutes.

**Ms. Nathalie Sinclair-Desgagné:** Let's talk again about the Canada Emergency Business Account, the CEBA, as far as businesses are concerned. In the end, it's Quebeckers and Canadians who have benefited from this program. Still, there was a great deal of confusion among businesses, who wanted to know how the program was managed and what the eligibility criteria were. According to CBC/Radio-Canada, 50,000 companies were deemed ineligible and not necessarily given an explanation. What's more, some of them found out very late in the process.

A survey by the Canadian Federation of Independent Business revealed that a third of the companies deemed ineligible were notified that they had to repay the full \$60,000 already received, and that they were ineligible for the grant, a few weeks before the January 18, 2024, or March 28, 2024, deadline for repayment, depending on whether they had refinancing or not.

Once again, this created a great deal of confusion on the business side. The Canadian Federation of Independent Business, or CFIB, received 19,000 calls about the CEBA.

There was a call centre that taxpayers were paying for, but it was an organization representing independent businesses that was getting a huge number of calls, because obviously there was confusion. Some judged the service to be average, if not mediocre.

My question concerns the right of companies to know who holds their data. Many companies will be surprised to learn that their data is held by a third party, namely Accenture.

I don't know if you have any comments on this. I know your audit doesn't allow you to go and check this out or go and talk to the companies themselves, but do you have an opinion on this?

• (1215)

**Ms. Karen Hogan:** We did find that it took about a year to notify companies deemed ineligible. Some decisions, such as the approach to take and who would be responsible for collection, took a long time. There were a lot of questions and uncertainty. This is due to the lack of a clear role between the two departments and EDC and the responsibilities they were to assume.

The financial institutions have this data because the companies have taken out a loan with them. As for eligibility, only the Canada Revenue Agency had access to payroll information at the outset, and it was they who confirmed to the third party whether a company was eligible or not.

As for the second component, expenses that cannot be deferred, the organization knew that it was providing information to a third party to demonstrate that it was eligible. With the exception of financial institutions, I don't think a lot of the companies' information is in the hands of a third party right now.

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

[*English*]

Next is Mr. Cannings for two and a half minutes, please.

**Mr. Richard Cannings:** Thank you.

I'm going to turn to the Canada summer jobs program.

In your last comments about it just now, you mentioned that one of the things you looked at was, “Would you have hired a student anyway, without this funding?” Here on the cover of your report on that, you have the picture of a tree planter. Tree planters, from my understanding of that industry, get paid by piecework. They get paid per tree planted. The company gets paid as a contract by the number of trees planted. They have a contract for that.

It always seems to me that, within the Canada summer jobs program, when silviculture companies apply, it's like free money because they are going to get money per tree planted. The amount of money they get for a Canada summer jobs position is probably well below what a normal tree planter would get. Yet, I have forestry companies apply for 40 jobs, and the Canada summer jobs program gives them 40 jobs. I have to go in there and try to adjust that to make sure other students get it—students who wouldn't be hired by different organizations.

I'm wondering how we can change that. I know that was one of your concerns.

**Ms. Karen Hogan:** You're highlighting how this program is designed in a unique way, in that elected officials can make recommendations on which businesses can receive the subsidy. The subsidy, on average, has been a little over \$4,000 per youth in the last few years of the program. There are national priorities for the program, which are meant to encourage those who face barriers to access the labour market—for example, individuals with disabilities, or indigenous individuals. However, there are also the local priorities that every elected official gets to influence.

Our recommendation was about aligning those a bit better so you can demonstrate that the program is meeting its main objectives. One of those is gathering information about job creation. Right now, ESDC just reports on the number of jobs funded, instead of the number of jobs created. How do we know whether the program is achieving its objectives without measuring exactly that?

**The Chair:** You can have a very brief follow-up on the same topic, if you need a follow-up.

**Mr. Richard Cannings:** To follow up on the number of jobs created, the Canada summer jobs program always takes an application for a 16-week job and turns it into an 8-week job, so university students need not apply when a lot of groups want university students.

Do you have any comments?

**Ms. Karen Hogan:** Again, I think this comes down to a policy choice on what is being funded. The job simply needs to be for a minimum of six weeks.

The rest are questions that you should put to Employment and Social Development Canada. Hopefully, the committee will bring them here and we can talk about this important program.

• (1220)

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

Mr. Vis, you have the floor for five minutes. I understand you might be sharing it. I'll let you determine when that is.

Thank you.

**Mr. Brad Vis (Mission—Matsqui—Fraser Canyon, CPC):** Thank you.

Page 12 of the report outlines that there was no administrative oversight. Page 16 clearly outlines that there was sole-source contracting. Throughout, the report outlines that this was awarded to Accenture to the tune of \$342 million. On page 19 of the report, you question whether there's any “value for money” in the way these programs were administered. On page 20, you outline how “EDC did not assess the reasonableness of contract[s]”. It did not verify invoices. On page 24, you talk about a lack of ministerial oversight. On page 18, you take the bold step of stating that a Crown corporation was in “a conflict of interest” over a program it administered on behalf of the Government of Canada. That's not stated every day by the Auditor General.

How did EDC get around these checks and balances? That's my first question.

My second question relates to the response on page 45, where EDC states, in contravention of your recommendation, that “EDC is responsible for providing oversight of the administrative expenses of the CEBA program.”

What recommendation would you give to this committee and Parliament if EDC does not follow its own rules and guidelines with respect to the conflict of interest laws of Canada?

**Ms. Karen Hogan:** There's a lot in your question. I think I will sum it up by saying that what you're highlighting is what I call an “accountability void”.

When a program is given to a Crown corporation—recognizing that a Crown corporation is supposed to remain at arm's length from the Government of Canada—it means that the departments providing direction need to exercise better oversight. That's where the Department of Finance and Global Affairs, in my mind, failed in their responsibility.

When you have an accountability void, where roles and responsibilities aren't clear, the outcome, for me, is that no one is keeping an eye on the costs. There were poor management decisions about contracts that didn't go challenged, but also no spending limits. That's why we concluded that, while the program met its objectives of getting funding quickly to businesses, the value for money was compromised by the extremely poor contract management by Export Development Canada, and by lack of oversight by the two departments that should have been providing it.

**Mr. Brad Vis:** It was clear in your report that the EDC and, likewise, Finance Canada and Global Affairs Canada too, had a chance to make things right after the initial contracts were awarded, yet they chose to buckle down and stick with Accenture.

It almost seemed like EDC was doing everything in its power to award a multinational corporation more power and oversight to set the terms and conditions for hundreds of millions of taxpayer dollars. How do we stop this from happening again?

**Ms. Karen Hogan:** I think that at the beginning of this program, Export Development Canada made the government aware that they didn't have the capacity, the expertise or the tools to run this program. They asked for some oversight. They informed the Department of Finance and Global Affairs that they were going to be turning to a third party to rely on to deliver this.

What I would have expected would be better monitoring once that sort of expectation was made available by Export Development Canada. Once they said, "we want some oversight", more should have been put in place. When it comes to the contract, all parties involved realized after a while that they should turn to competitive contracts, instead of non-competitive ones—

**Mr. Brad Vis:** The problem is that they didn't.

**Ms. Karen Hogan:** —and not managing that conflict of interest, in my mind, was unacceptable by EDC.

**Mr. Brad Vis:** Yes. We'll stop there.

Thank you.

**Ms. Karen Hogan:** It should not be how business is done in the public service.

**The Chair:** Mr. Lawrence, you have just over a minute, please.

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

Just to put this in layman's terms, if we count a subsidiary, a wholly owned subsidiary, being controlled by the same institution or effectively the same institution, we had Accenture contracting with Accenture for whatever they defined as the amount of money they'd get for whatever work they would do with taxpayers' dollars. Accenture was effectively contracting with Accenture.

**Ms. Karen Hogan:** EDC asked Accenture to run a quasi-competitive process, where a few vendors were able to provide a bid to develop loan accounting software. One of those was a wholly owned subsidiary of Accenture. In the end, the recommendation was made to Export Development Canada that the wholly owned subsidiary should receive the contract. Ultimately, what happened was that EDC signed a contract with Accenture in order to deliver this loan accounting software.

It is that kind of lack of managing a conflict of interest that I would have expected EDC to do better on. There are clear rules and guidance in the federal public service, and they should have removed either Accenture or the wholly owned subsidiary from the process.

• (1225)

**Mr. Philip Lawrence:** Thank you.

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

Ms. Khalid, you'll take us out to the end.

You'll have the floor for five minutes, please.

**Ms. Iqra Khalid (Mississauga—Erin Mills, Lib.):** Thank you, Mr. Chair,

Thank you, Ms. Hogan and all of the officials, for being here today and for your reports.

I'll start by continuing with what my colleagues have asked.

What's the process, Ms. Hogan, for competitive contracts within the public service and how long does it take?

**Ms. Karen Hogan:** There's a complicated process for competitive contracts in the public service. I think the important thing to highlight here, however, is that EDC doesn't follow the government's procurement rules. EDC has its own set of rules.

**Ms. Iqra Khalid:** It's a complicated process, and during COVID, there was an urgency to ensure that small businesses, especially those that were taking the CEBA loan, for example, would have delivery of funds as soon as possible, so that they wouldn't renege on their cash overtures and their obligations as well.

Here is my question to you, then. What is the public service's capacity in a really dire situation, which small businesses were facing during COVID-19, to be able to deliver the programs as quickly as they were able to do? In your report, you mentioned that the majority of the money has been reimbursed to the government. What is the process, then? Do we need to improve the public service contracting at this point?

**Ms. Karen Hogan:** Both the public service and the Crown corporation, in this case, have exceptions to the competitive process in times of emergency. That's what was used to justify the non-competitive contracts at the beginning. We saw that in many situations. It's a very reasonable approach to ensure quick service to Canadians.

What I would have expected is that, as this program was carried out, steps would be taken to avoid that continued reliance. Currently, with the last contract that was issued, the government is bound to extend it until 2028 with the loan accounting software.

In other reports, I've criticized that lack of recognition of when it's time to bring things back into the public service, and it's repeated here. That overreliance shouldn't happen.

**Ms. Iqra Khalid:** With respect to the CEBA loans, there have been measures taken by EDC and by the government to bring back the money now, over this past number of years. COVID lasted for about three years, and the impact on small businesses, I would say, was about five years. In your report, you talk about the value for the money. Well, what about the context in that value for money? How do you judge the context in terms of the dollars spent versus the impacts it had on Canadians?

**Ms. Karen Hogan:** That was a question we asked ourselves at the beginning. If you look at all the administrative fees, they're low compared to the total dollar values of loans that were disbursed. Is that good value for money? I'm telling you that the mismanagement of those contracts leads me to conclude that the government compromised that value for money. It could have been done for less in a more efficient way.

You're right in that 91% of businesses that received the funds were eligible, but the lack of recognition at the beginning that this was a loan program, and that you would have to deal with repayments and potentially deal with collecting on defaulted loans, is resulting in more costs. That's why many of our recommendations are about improving the contract terms and conditions with Accenture as they go forward, or any other contracts issue—

**Ms. Iqra Khalid:** I take exception to that because 91% of the businesses were eligible for the CEBA loans, yet this report, and what the opposition parties are doing, is taking the 9% and really highlighting what went wrong when we know that 91% of it went right. Ninety-one per cent of businesses were able to take advantage of this program, yet here we are, sitting and talking about the 9% that were not eligible and took funding.

We know that the majority of the funding has been returned to the government and that this program was executed in a really quick manner. We're talking about providing support, a lifeline, now, to small businesses, without thinking about how efficient we can be. In this instance, it's a 9% inefficiency, I would say. Would you agree?

• (1230)

**Ms. Karen Hogan:** I'd like to highlight that I think our report is balanced, in that it highlights the good and also what needs to be improved, regardless of the conversations that happen about our report.

We go to great lengths to remind Canadians of the good work that the public service does, and then we highlight where it can do better. Here, EDC did not use some basic controls for managing its contracts, and it could have reduced the administrative fees it has been paying to deliver this program.

Since those costs are so low, I would expect that it wouldn't disagree with the recommendation to go collect, or at least to identify who is ineligible in the testing we did and to confirm whether collection is needed. It's a low cost. You can go figure that out.

**Ms. Iqra Khalid:** Do you think the majority of Canadians benefited from this program?

**The Chair:** Ms. Khalid, I'll allow the question, but keep it brief, please.

**Ms. Karen Hogan:** I think it's really difficult for us to separate whether the Canada emergency business account was the thing that really helped small businesses versus rent relief or the wage subsidy. I think it's clear that many businesses needed this to cover non-deferrable expenses. Whether it, in itself, was the sole reason that businesses survived or not, we could not determine.

**The Chair:** Thank very much. That is the time.

Before I adjourn, I want to make a comment on the public accounts.

It seems that the government has put you in a bit of, if not a tough spot, Ms. Hogan, a speedy spot in that for as long as I've chaired this committee, parliamentarians have wanted these reports on public accounts sooner rather than later.

I understand that you're going to get them today. Parliament will rise two weeks from tomorrow. Generally, two weeks is your turnaround time. I understand that you're going to be working a little faster behind the scenes, and I applaud you for that. However, I'd also ask that you to not make any problems your problems and, should you see something in public accounts that you are concerned about, that you send it back to the government. I always get nervous when deadlines are upon government, that sometimes corners are cut. I'm sure that will not happen in your department, but we look forward to your review and to those documents as soon as possible.

On that note, I'll adjourn the meeting, and we'll see you all back here very soon.

Thank you.

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