



HOUSE OF COMMONS  
CHAMBRE DES COMMUNES  
CANADA

45th PARLIAMENT, 1st SESSION

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# Board of Internal Economy

TRANSCRIPT

**NUMBER 004**

**PUBLIC PART ONLY - PARTIE PUBLIQUE SEULEMENT**

Thursday, November 20, 2025

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## Board of Internal Economy

Thursday, November 20, 2025

• (1105)

[*Translation*]

**Hon. Francis Scarpaleggia (Speaker of the House of Commons):** Good afternoon, colleagues.

Welcome to meeting number four of the Board of Internal Economy of the 45th Parliament.

We'll start by adopting the minutes of the previous meeting.

Are you in agreement to adopt the minutes? Are there any points missing? Are there any points to add or corrections to make?

**Yves Perron (Whip of the Bloc Québécois):** Wait a moment, Mr. Chair. When I listen to the French interpretation, I hear English.

**Hon. Francis Scarpaleggia:** Is the interpretation not working?

**Yves Perron:** It's okay. Everything's fine.

**Hon. Francis Scarpaleggia:** Are there any points to add, delete or correct in the minutes of the October 30 meeting?

[*English*]

**Hon. Mark Gerretsen (Chief Government Whip):** I'm sorry, Mr. Speaker.

This is not on the minutes per se. I would like to ask staff for some information, but I need to do that in camera, so could that be added to the in camera part?

**Hon. Francis Scarpaleggia:** Yes, but does it have to do with the minutes?

**Hon. Mark Gerretsen:** No, it has to do with a separate item.

**Hon. Francis Scarpaleggia:** Okay, so it's sort of a—

**Hon. Mark Gerretsen:** It's other business, but it has to be in camera.

**Hon. Francis Scarpaleggia:** Yes, okay.

We'll just add “other business” there.

[*Translation*]

Are we in agreement to adopt the minutes of the previous meeting?

**Some hon. members:** Agreed.

**Hon. Francis Scarpaleggia:** We'll now move on to the second item on the agenda, which is business arising from previous meetings.

Are there any points to add or issues to raise?

Apparently not. Good.

We can now continue the meeting in camera.

[*Proceedings continue in camera*]

• (1100)

(Pause)

• (1235)

[*Public proceedings resume*]

**Hon. Francis Scarpaleggia:** We'll now turn to the fifth item on the agenda, which is the quarterly financial report for the second quarter of 2025-26.

I would like to ask MéliSSa Côté, deputy director of resource management, and Paul St George, chief financial officer, to take the floor.

**Paul St George (Chief Financial Officer, House of Commons):** Thank you, Mr. Chair.

I'm presenting the unaudited quarterly financial report for the second quarter of 2025-26.

As of September 30, 2025, the expenditures amounted to \$368.3 million. This marks an increase of \$2.8 million compared to the same quarter of the previous fiscal year.

[*English*]

The \$2.8-million variance is mainly due to net election-related costs and cost of living adjustments, along with other board-approved initiatives from the main estimates of the prior year.

I'm pleased to report that the House of Commons is operating within its approved authorities, and there are no other material items to bring to the board's attention.

This concludes my presentation, and I welcome any questions the board may have.

[*Translation*]

**Hon. Francis Scarpaleggia:** Are there any questions or comments?

[*English*]

We'll go to the last item, item 6, which has to do with the internal audit charter plan and annual report.

For that, I would ask Jennifer Ruff, chief audit executive, to speak to us.

• (1240)

[Translation]

**Jennifer Ruff (Chief Audit Executive, House of Commons):** Thank you, Mr. Chair.

Today I'm presenting the internal audit charter and assurance engagements plan for the years 2025 to 2028 for your approval, as well as the 2025 annual audit report for your information.

The internal audit ensures that the House of Commons administration operates in a responsible manner by conducting impartial reviews of controls, processes and procedures. The responsibilities and authorities that guide the function are outlined in the internal audit charter.

The only change made to the charter this year concerns the addition of the institutional planning function to the responsibilities of the chief audit executive.

[English]

The internal audit plan has transitioned from an annual format to a multi-year view, and it now outlines three years of projects to allow for agility and flexibility. The engagements in the plan are selected through a risk analysis and are aligned with organizational priorities.

The bulk of this year's plan is concluding several complex engagements that were initiated in the last fiscal year.

Finally, the annual report, which covers the 2024-25 fiscal year, summarizes the results of the follow-up on management actions to address previously completed engagements. Given the results of the follow-up as described in the report, there are no significant issues or risks at this time that require the attention of the board.

I welcome any questions the board may have.

Thank you.

[Translation]

**Hon. Francis Scarpaleggia:** Are there any questions or comments?

Mr. Perron, you have the floor.

**Yves Perron:** Good afternoon, Ms. Ruff. Thank you for joining us.

In English, you would say that I'm green in this area, meaning inexperienced. I'm not talking about political parties here, but about internal audits.

I asked myself a question while reading the documents. Basically, you're responsible for the following three aspects: the charter, the plan and the audit itself. Is that right?

**Jennifer Ruff:** That's right.

**Yves Perron:** Okay.

First, can you briefly explain the difference between the charter and the plan?

**Jennifer Ruff:** The charter describes all the authorities and functions of the audit, while the plan describes our engagements for the next three years. It's simply a description of the activities that will be carried out based on the administration's priorities and the associated risks.

**Yves Perron:** Okay, thank you. That's what I thought.

So you're responsible for all aspects of the audit. You're the person who draws up the plan and carries out the audit. Logically, shouldn't other stakeholders be involved to ensure greater independence or objectivity?

Do you understand my question? I don't know whether it's clear.

It's not that I have doubts about you. I just feel that things could be done differently. I may be wrong, and my colleagues can correct me if I'm mistaken. It just seems that involving another external stakeholder at some point in the process, even if only to carry out the final audit, would ensure greater transparency.

**Jennifer Ruff:** I report directly to the clerk. This gives the audit function a certain level of independence.

I also have a team that handles engagements. The team is somewhat separate from the rest of the organization, although not necessarily in a physical sense. In my opinion, this allows for sufficient separation between the administration and the audit function.

**Yves Perron:** Okay.

Does the process include a final verification by an external entity, or is this not the case at all?

**Jennifer Ruff:** Yes.

**Eric Janse (Clerk of the House of Commons, House of Commons):** We also have an external auditor who comes once a year to give an in camera presentation to the members of the Board of Internal Economy. This is another step in addition to the work done by Ms. Ruff and her team.

**Yves Perron:** This provides a form of cross-checking to verify whether the person who made the plan and carried out the work did things correctly.

**Eric Janse:** It's another layer of verification, so to speak.

**Yves Perron:** You look surprised, Ms. Ruff. Is this your first time being asked about this type of thing?

**Jennifer Ruff:** Yes. Thank you for your questions.

**Hon. Francis Scarpaleggia:** Are there any other questions or comments?

Mr. Perron, I believe that you wish to speak.

• (1245)

**Yves Perron:** I have a question regarding the date of the next Board of Internal Economy meeting. I know that it has been set for December 4 for quite some time now. However, is there any flexibility, or is the date set in stone?

**Hon. Francis Scarpaleggia:** There's always some flexibility.

**Yves Perron:** Personally, I may have a work conflict.

**Hon. Francis Scarpaleggia:** We could discuss it.

**Yves Perron:** I saw in the list that a meeting was scheduled for December 11, if necessary. Could we move the next meeting to December 11 and inform the people concerned?

**Hon. Francis Scarpaleggia:** We've moved a meeting before, so it wouldn't be the first time.

**Yves Perron:** That said, I don't want to bother my colleagues with this.

**Eric Janse:** Our only reason for choosing December 4 was that, if something prevented us from holding the meeting on December 4, we would still have the option of holding a meeting on December 11. Certain items on the agenda must be adopted, especially the items concerning House expenditures.

**Yves Perron:** We could also hold the meeting the week before.

The reason is that, on December 3 and 4, I'm supposed to be attending the Union des producteurs agricoles convention in Quebec City as part of my other responsibilities. That's the only reason.

**Hon. Francis Scarpaleggia:** Are we in agreement that the next meeting will be held on December 11?

**Voices:** Agreed.

**Hon. Francis Scarpaleggia:** Perfect. That's settled.

The meeting is adjourned.

Thank you.

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