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Wednesday, November 27, 2013

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Chair

Mr. David Christopherson

Standing Committee on Public Accounts

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• (1530)

[English]

The Chair (Mr. David Christopherson (Hamilton Centre, NDP)): I now call this eighth meeting of the Standing Committee on Public Accounts to order.

Colleagues, as per our previous decision, today we are formally receiving from the House the 2013 Fall Report of the Auditor General of Canada.

May I just mention that we have officials here from Ghana and Tanzania who are on a 10-month attachment to the Office of the Auditor General under its international fellowship program. We also have an official from the Australian national audit office, who is on a one-month secondment to the OAG.

On behalf of all colleagues, I extend a welcome to all our guests. I hope you enjoy your time with us today, and in Canada.

Welcome.

I think it's worth noting, colleagues, that Canada, public accounts, and the Office of the Auditor General continue to receive a fair bit of attention, particularly from many emerging democracies as they're looking to set up their auditor general system and the public accounts piece that goes with it.

Internationally, we have been to Burma and Jamaica, working with those countries, but we've also been receiving a lot of international delegates, and I think that will continue as long as we continue to provide as close to the gold standard as possible.

In terms of the work of the Office of the Auditor General and its partnership with the public accounts committee, we will continue to be seen as a model of public accounts, accountability and transparency. We're not perfect by any means. We're still pursuing and struggling and trying to get better and better, but make no mistake that there are an awful lot of countries that are looking at the office and at this committee and saying that's where they want to get to. They want to get to this level of transparency and accountability. The work here goes beyond just the borders of our own country, colleagues.

I would also remind everyone that on Monday we will be doing committee business.

Unless there are any interventions, and I don't see any, we'll proceed with the orders of the day. For the newer members of the committee, the process is very similar to the informal meeting we held yesterday morning.

I will turn the floor over to the Auditor General. He will read his opening statement, and then we will begin the rotation in the usual fashion. We'll continue until we've exhausted the speakers list.

With that, I will now formally turn the floor over to the Auditor General of Canada, Mr. Michael Ferguson.

You, sir, now have the floor.

Mr. Michael Ferguson (Auditor General of Canada, Office of the Auditor General of Canada): Thank you.

[Translation]

Mr. Chair, I am pleased to present my Fall 2013 Report, which was tabled in the House of Commons yesterday. I am accompanied by assistant auditors general Wendy Loschiuk and Maurice Laplante, and principals Gordon Stock and John Affleck.

This report touches on a range of long-standing issues the government has been struggling to address, with potentially significant impacts for Canadians.

Rail safety is one such issue. Fourteen years ago, Transport Canada recognized the need to shift from an inspection-based oversight approach to one that integrates the oversight of safety management systems. This shift is ongoing. Much work remains to be done, and the transition is taking too long.

[English]

Transport Canada completed only 26% of its planned audits of federal railways over a three-year period. Most of these audits were narrowly focused and provided assurance on only a few aspects of railway safety management systems. The department has yet to establish an audit approach that provides a minimum level of assurance that federal railways have implemented adequate and effective safety management systems for complying on a day-to-day basis with Canada's framework for rail safety.

Our audit of Canada's food recall system showed that the Canadian Food Inspection Agency does a good job of managing most aspects of recalls. However, the weaknesses we saw in both follow-ups with industry and in large emergency recalls leave significant gaps in the system. While illnesses were contained in the recalls we examined, I'm not confident the system will always yield similar results. The weaknesses we found in decision-making and follow-up stand in the way of the continuous improvement of a system intended to deal with food safety incidents in Canada.

• (1535)

[Translation]

In this report, we also looked at how the Canada Revenue Agency followed up on a list of possible Canadian residents with accounts in a European bank. The Canada Revenue Agency's initial work on offshore banking information shows promise. However, with more lists to look at and changes in legislation that will give the agency access to more information, I believe that it needs to formalize its approach to deal with the increase in its workload.

[English]

In another audit, we looked at border controls to prevent illegal entry into Canada. It is very important for the safety of Canadians that controls at the border work as they are supposed to. I am very concerned that our audit found too many examples of controls not working.

Though the Canada Border Services Agency has made significant progress in some of its efforts to detect high risk travellers, it often does not get the information it needs to identify these travellers before they arrive in Canada. Furthermore, even when the agency has the information, we found that controls do not always work. We also found that the RCMP does not know the extent to which it is successful in intercepting people who enter the country illegally between ports of entry.

Though it is not the first time we have raised these issues, border controls are still not working as they should. With better analysis of existing information and better monitoring, many of these issues can be fixed.

Our audit of disaster assistance to agricultural producers is an example of a program with a disconnect between the program's objectives and its outcomes.

Providing quick assistance to agricultural producers is a key goal of the AgriRecovery program. While Agriculture and Agri-Food Canada has delivered assistance to producers for large disasters within their targeted timeline, those producers impacted by disasters with a smaller total payout often wait more than a year for financial help.

Agriculture and Agri-Food Canada needs to streamline its processes for smaller initiatives, and it must track whether it is meeting its timelines.

[Translation]

Let's now move on to our audit of online government services. We found that, since 2005, the government has not significantly expanded the services it offers online to its citizens. As Canadians rely more on the Internet in their day-to-day lives, they expect the government to provide them with online information and services that address their needs.

The government has estimated that savings can be realized by providing better online services for Canadians, but there needs to be a concerted client-focussed strategy. Departments need to work together to make this happen.

Our audit of Aboriginal Affairs and Northern Development Canada's role in supporting emergency management on first nations

reserves showed that the department is in a cycle of reacting to emergencies. It has not been able to focus on what can be done to prevent and mitigate these events.

Some reserves continue to be adversely affected in significant ways by repeated emergencies, such as floods. These difficulties are compounded by the fact that the respective roles and responsibilities of the federal government and other stakeholders are unclear. Aboriginal Affairs and Northern Development Canada must work with other stakeholders, including first nations, to reduce the human and financial costs of emergencies over the long term.

We also followed up on our audit of internal controls over financial reporting. Eight years after the government made it a priority to have in place effective internal controls over financial reporting, I am concerned that several large departments are still years away from knowing whether these controls are in place and working effectively. With annual spending of nearly \$300 billion across government, effective internal controls are a necessary part of safeguarding public assets. It is imperative that departments get this work done without further delay.

• (1540)

[English]

This report also looked at the national shipbuilding procurement strategy, specifically whether it has been designed and managed to help sustain Canadian shipbuilding capacity and capability over the coming decades. It's still early, but so far the strategy has resulted in the transparent and efficient selection of two yards to build ships for the navy and the coast guard.

Although only a few contracts have signed to date, and it will be a few years before any ships are delivered, the national shipbuilding procurement strategy shows promise. As with anything new, there are risks involved, and these will need to be closely monitored on an ongoing basis.

[Translation]

A look over the audits that we are reporting on today shows that, in many cases, the results need to be improved. Even when the government recognizes a problem, it takes too long to develop and implement solutions. The resulting delays can have significant impacts on Canadians, both directly and indirectly.

[English]

Departments need to focus on critical success factors that are proven to work. These include setting clear priorities, applying lessons learned, and monitoring deliverables against timelines and objectives.

Mr. Chair, that concludes my opening statement.

[Translation]

We are happy to answer any questions the members may have. Thank you.

[English]

The Chair: Thank you, Mr. Ferguson.

Colleagues, we'll now begin questions and comments in the usual fashion, beginning with Mr. Albas.

You have the floor, sir.

Mr. Dan Albas (Okanagan—Coquihalla, CPC): Thank you very much, Mr. Chair.

I want to thank the Auditor General for being here today along with his staff. Obviously, it is a very important function to make sure that Canadians are getting value for money. I certainly look forward to working with you during my time on this committee.

I'd like to start with chapter 1 of your report. Specifically, I want to understand not just the recommendations, but also the problems that are at hand.

First of all, it's my understanding that the Treasury Board policy on internal control was implemented back in 2009. To me, it sounds as if the purpose was to shift the department's focus from audited financial statements to mandatory annual public disclosure of their risk-based assessment of controls over financial reporting and their planned improvements. It's moving from that. It sounds to me as if they're moving from just keeping the numbers, tracking the numbers, to keeping an eye on other priorities such as inventories, liabilities, etc.

Could you explain a little bit more what that shift is?

Mr. Michael Ferguson: The internal control systems are important for many different reasons. They are there to help protect the government's assets. They are there to make sure that all of the revenue that the government is owed is collected and recorded. They are there to make sure that expenses are authorized.

Financial internal controls are not just about producing statements. They are about many other things, such as protecting government assets.

•(1545)

Mr. Dan Albas: Thank you for that.

Your report in paragraph 1.7 states:

While the departments had made some progress toward completing their annual risk-based assessments, none of the departments had fully assessed their internal controls for financial reporting.

I'm bearing in mind that this particular committee takes a non-partisan approach. We're not about the policy per se; we're about value for money. I was disappointed to hear that there was an illusion that none of the seven departments had made improvements, but it sounds to me as if two particular departments made some significant progress. Is that accurate?

Mr. Michael Ferguson: We found that two of the departments involved in this audit, Agriculture and Agri-Food Canada and the Department of Finance, completed all of the work necessary to put in place their system of internal control, assess that system of internal control, determine if there are any gaps in it, address those gaps, and put in place a monitoring system. Two of the departments we looked at had completed the work we expected them to have completed.

Mr. Dan Albas: So assertions in this chapter stating that the departments do not have controls over spending are not necessarily accurate. What we're talking about is transitioning to a higher level

of accuracy and control from a system where they only monitored through statements. I also believe that it has to do with accountability, as in the Comptroller General's overall position in helping guide departments to comply with the policy.

I think that's another issue you've taken up with the departments. Is that correct?

Mr. Michael Ferguson: Again, it's important for the departments to put in place these systems of controls. I think that's been a priority for a while now, to make sure there are good systems of controls in place. Certainly, there is a role there for the Comptroller General's office as well to encourage these departments to get the internal controls in place.

Mr. Dan Albas: Because the policy itself didn't actually set deadlines, is it a fair characterization to say that your office, the Office of the Auditor General, and the Comptroller General's office disagreed with the notion that the Comptroller General, as part of the central agency oversight, would have more of an active role in trying to bring those departments into compliance? Is that correct?

Mr. Michael Ferguson: One of the things we noted—and I think it's in the table that's in the chapter—was there were at least two departments that told us they were going to have this work done by the end of the fiscal year ending March 31, 2013. There were three departments that told us that, and in this audit we found that two of them didn't have it done. That was a concern for us.

Also, yes, we spent a lot of time discussing with the Comptroller General's office what their role is and, I guess, what activities they undertake to encourage these departments to put their systems of internal controls in, assess them, and make sure they have monitoring processes in place.

The Chair: Your time has expired, Mr. Albas. Thank you.

Moving along to Mr. Allen, you now have the floor, sir.

Mr. Malcolm Allen (Welland, NDP): Thank you very much, Mr. Chair.

Thank you to the Auditor General and the department for coming.

I have a quick question regarding chapter 1. My friend across the way has been talking about that.

In your comments I think you stated that this actually is not a new audit of a similar situation, but an audit was done of this some time ago and the government committed to making immediate changes on how they do this. Is that a fair summary of what the last one said? I don't have it in front of me today, obviously. I don't think you do either, Mr. Ferguson, but it seems the gist of it was that this was done before and somehow it was going to get fixed, and it's still not fixed.

Mr. Michael Ferguson: This audit was a follow-up audit of an audit we had completed in 2011. The reason we came back and looked at it again so quickly in 2013 was that some of the departments told us they were going to be finished in 2013.

I think it's clear in the chapter that other than for the Department of Agriculture and Agri-Food Canada and the Department of Finance—and I want to be clear that for those two departments, we judged their performance to be satisfactory—the other departments we looked at, as well as the role of Treasury Board, we judged the progress that had been made since the last time we did the audit was unsatisfactory.

● (1550)

Mr. Malcolm Allen: I guess I would use the term.... I won't ask you to comment, but you can comment if you would like to, of course, Mr. Ferguson. I always love it when you comment.

It would seem when you did the audit the government made a commitment to complete something. You went back and checked, because they said they would do it quickly, and what you found in this particular case is that a couple of departments managed to make it, and a whole pile of them didn't get there at all.

I don't know if you want to comment on that. It's more of a comment from me. I recognize that's not a direct question.

Mr. Michael Ferguson: Again, I think the summary of the audit was.... It was a follow-up audit. When we're doing a follow-up audit, what we are looking at is what departments have told us in the past, and whether they have done what they said they were going to do. Then it's very clear in a follow-up audit. We look at what they have done, and we judge it to be either satisfactory or unsatisfactory. I think our determination is very clear throughout the chapter.

Mr. Malcolm Allen: Thank you for that.

I will switch now to chapter 4, which is on food safety. In chapter 4 of your report, at paragraph 4.57, you reference the Weatherill report, which obviously folks in your department looked at during this audit process, because it talked about what things they were supposed to do with respect to the Weatherill report. By the way, this individual, a lady by the name of Sheila Weatherill, was hired by the Conservative government. In 2009 she did a study of the listeriosis crisis of 2008. I happened to be part of the subcommittee on listeriosis, not part of the Weatherill report, so there were two reports at once.

Ms. Weatherill made a comprehensive number of recommendations, of which you are kind of talking about one. It's the ICS, which is basically on emergency management. My understanding of this—and I don't know whether this became part of your documents—is the government actually said it had completed all of the Weatherill report's recommendations. They were all complete. If that was true, then how could the ICS still be in draft form, untested from 2004?

Mr. Michael Ferguson: We didn't do an audit specifically looking at the government's response to the Weatherill report.

To go back to the last chapter, we weren't following up on those recommendations and what the government said it was going to do, but certainly, when we were doing this audit, there were some components of what came out of the Weatherill report that were in the same areas that we were looking at, and in those areas, we made comments about what we found. However, we didn't go back and do a direct comparison to necessarily what had been said in the response to that report.

Mr. Malcolm Allen: Fair enough. I wasn't sure. I didn't actually see that but I wanted to find out if that was true. All I can say is the agriculture critic said at the agriculture committee, “the minister told me they were all complete”. You don't have the documentation in front of you, so it's unfair to put you in that particular spot. That's information I actually know.

The Chair: A quick question please.

Mr. Malcolm Allen: The piece I want to get to, the ICS piece, is especially around last fall's XL Foods crisis. It seems to me that the left hand, if you will, didn't know what the right hand was doing when it came to management of that crisis from a perspective of who was supposed to do what. Is that a fair summary in layman's terms, if you will?

Mr. Michael Ferguson: I will ask Mr. Affleck to give us a bit more comment on it, but in general, again I think it's important to remember that in the XL Foods situation the number of illnesses was contained. We did find, though, that there was some confusion about roles and responsibilities and who was making decisions.

Mr. Chair, I'll turn it over to Mr. Affleck. He has more details.

● (1555)

The Chair: Keep it tight please, if you can.

Mr. John Affleck (Principal, Office of the Auditor General of Canada): Yes, okay. Thank you, Mr. Allen, for the question.

The confusion surrounded basically two areas. When the ICS was created, it created new governance structures, so it wasn't clear to a number of people who was making the decisions and what government mechanisms were in place. Also, the functional plan was still in draft and it wasn't communicated nor well understood by everybody in the agency.

The Chair: Great, thank you. Time has expired.

We'll now go to Mr. Hayes, who now has the floor.

Mr. Bryan Hayes (Sault Ste. Marie, CPC): Thank you, Mr. Chair.

I'm going to focus on the national shipbuilding procurement strategy. To my knowledge it is the largest procurement in the history of the government, and it's extremely complex. Having read your report, I'm very satisfied the audit shows that thus far it's working. I realize it's in the early stages.

You mentioned in your report that the selection of the shipyards was “successful and efficient”; that the government is working to “acquire federal ships in a timely and affordable manner consistent with the NSPS”, the national shipbuilding procurement strategy; that the selection process was carried out in an “open and transparent manner”; that Public Works and Governments Services Canada should consider using the NSPS approach in future procurement; that the NSPS design was “supported by analyses”; “in a way that should help sustain shipbuilding capacity”, and on and on.

Those comments are really good and I could focus on those. If I were partisan, all I would talk about would be the good things. However, there's a question around the budget that I actually want to understand a little bit better, specifically the budget caps.

With the Arctic offshore patrol ships there was a quote, "Budget caps were set early and could result in a reduced number of ships or capabilities". This brings up the whole philosophy around budgets. You also comment that initial budgets were based on parametric modelling.

My question is, was the process for setting the initial budgets reasonable, the parametric modelling process? Is it reasonable to assume, considering the magnitude and duration of this project, that in all likelihood it's very possible and very realistic and one would think that the budgets should change?

Let's talk about caps first and then go the other way. Should we be changing our process in terms of caps? Caps were set actually before the national shipbuilding procurement strategy. The NSPS office said they "recommended that budgets not be capped until definition activities are sufficiently advanced to develop substantive cost estimates."

Mr. Michael Ferguson: We didn't audit the estimates, for exactly the reasons you were talking about. We didn't ask whether they were established according to a reasonable methodology, because as you said, they really are caps. Again, as you said, the office itself recommended that the budgets not be capped.

The way we perceive those caps is essentially as a management tool to make sure there is necessary thinking going on in terms of the number of ships, capability of ships, and that sort of thing. We weren't treating it as a hard estimate. What we've seen, based on the information that exists today, particularly if you look at the surface combatants, is that the information indicates that the budget cap for surface combatants right now would result in fewer than 15 ships. Really what we were pointing out was that that's the situation, that's what the departments are having to manage right now, and it's important that they make sure that all of the decision-makers involved are aware of those types of trade-offs when it becomes evident that some thinking is going to have to go into the choices, so that everybody is kept up to date on that process.

Mr. Bryan Hayes: With respect to that, I guess that's why your recommendation 3.66 is:

...National Defence and Public Works and Government Services Canada, working with the Treasury Board of Canada Secretariat, should ensure information to Treasury Board ministers includes updated information on changes to costs, capabilities, and schedules and should request additional authorities, as required.

The government's response to that, and I won't read the whole thing, but it did state:

As well upon...fidelity cost estimates for each project...available, with a clear indication of capabilities to be acquired and the refined delivery schedule for ships.

It's saying that, upon completion of the definition phase of each shipbuilding project, it intends on doing that. I believe it is agreeing wholeheartedly with your recommendation. This is logical that in the definition phase is when you would actually refine the costs. Are you in agreement with its agreement to your recommendation?

● (1600)

Mr. Michael Ferguson: Well, certainly the department did agree with our recommendation.

I think it is important to recognize that we started auditing this process very early, perhaps earlier than we would normally audit a process. There was, though, something for us to audit, which was the selection of the yard, so we were able to do that. Again, that's why we haven't audited some of the cost numbers. We recognized that it's still too early to treat those as real estimates as to what it's going to cost to build the ships.

We thought it was important that parliamentarians understand that there are budget caps and those budget caps seem to be a budget tool to maybe put some discipline into the system, but people need to be aware that choices are likely going to have to be made. We just want to make sure departments keep the Treasury Board ministers up to date whenever they are faced with having to consider those types of choices.

The Chair: The time has expired.

Now we'll go over to Monsieur Giguère. You have the floor sir.

[*Translation*]

Mr. Alain Giguère (Marc-Aurèle-Fortin, NDP): I want to thank the Office of the Auditor General representatives for being here.

My question will concern rail safety.

In your whole report, we see that a certain number of recommendations on safety trends have been followed, but nothing is said about the quality of that monitoring. I just mean that one of the fundamental elements of the recommendations presented to the Department of Transport was the addition of a fixed sense and breaking unit system—an SBU—which enables trains to automatically slow down in areas with controlled speeds. The system is guided by a GPS. That is the first request all the stakeholders made to reduce the number of accidents.

Unfortunately, that request—which is more important than all the other requests put together—has not received a response. You said that the Department of Transport employees had serious problems in terms of qualifications. Are they even able to understand the technical nature of this important technological trend in the establishment of transportation safety? That would explain the fact that they have not implemented it.

[*English*]

Mr. Michael Ferguson: Mr. Chair, I'll ask Monsieur Laplante to respond.

[Translation]

Mr. Maurice Laplante (Assistant Auditor General, Office of the Auditor General of Canada): Mr. Chair, this is a delicate situation, since the recommendations often require the action of several stakeholders. That in turn requires interactions between departments and industry stakeholders. Certain issues or recommendations may need much more time.

As for this specific matter, we have not looked into it.

Mr. Alain Giguère: Okay.

Let's continue discussing staff qualifications. If I have understood your report correctly, 40% of the staff will retire within one or two years. According to what you are saying, those people often evidently do not have the required training to make decisions.

Moreover, you say that you are often unable to ensure that the ethical standards have been met—be it owing to patronage or interpersonal relationships between inspectors and company representatives. Can you give us the assurance that, when a company asks for an exemption to reduce the number of mechanics per locomotive from two to one, the inspector receiving and processing that request will have the required qualifications and that the ethical standards will be met?

[English]

Mr. Maurice Laplante: Thank you, Mr. Chair.

[Translation]

This question has two parts—one is about training and the other one is about ethics.

Let's begin by discussing training. If memory serves me right, in the report, we said that two thirds of inspectors and one third of managers had received training solely with regard to the Railway Safety Act and to the monitoring of safety management systems. As a result, we recommended that the department provide its inspectors and managers with the training they need to do their job properly.

As for the ethical side, we raised that issue because we had noted that most of the department's inspectors came from rail companies. So they are members of industry. That made us wonder whether, when it came to doing their job, those inspectors had the required objectivity to carry out the work properly and draw the correct conclusions. That is why we recommended that the department look into this matter and ensure that the inspectors were as objective as they needed to be to do their job.

• (1605)

Mr. Alain Giguère: So the simple answer to my question is “no”. You cannot guarantee that the inspectors who receive a request for an exemption to reduce the number of mechanics per locomotive from two to one are necessarily qualified to deal with that issue. Basically, there is no guarantee that ethical standards have been applied consistently.

[English]

Mr. Michael Ferguson: I think what we found, Mr. Chair, was that there are weaknesses in all aspects really of how Transport Canada has been overseeing the rail safety system. In terms of the inspectors, there were weaknesses in the training and weaknesses in

their knowing what they need and whether they have enough inspectors. There were problems in all of that.

I guess, though, what I want to make sure is clear is that we're not trying to guarantee anything. What we're doing is we're looking at how Transport Canada collects its information, to understand whether the rail companies are operating safely. We found that there were weaknesses in pretty much all aspects of that, including in terms of some of the training and competencies of the inspectors.

I just want to be clear—to really get an understanding of your question—that it's really a question for the department, because we can't guarantee that sort of thing.

The Chair: Thank you very much. Time has expired, Monsieur Giguère.

We'll move on to Mr. Carmichael. You have the floor.

Mr. John Carmichael (Don Valley West, CPC): Thank you, Mr. Chair.

I join my colleagues in welcoming you, Mr. Ferguson, and your officials today.

I'm also going to focus on railway safety and the oversight factors there.

In your report you mention that Transport Canada has implemented a regulatory framework for rail transportation that functionally centres on a safety management system, an elevated level of safety management, SMS, as you referred to it in the audit, that's designed to identify, analyze, and respond to railway safety risks, and that it has made progress in working with federal railways to implement safety management systems.

You note that the railway sector in particular has experienced unique difficulties with respect to the implementation of SMS. I wonder if you could speculate on or speak to the reason for these difficulties and what the government and/or the rail industry could do to facilitate the efficient and effective implementation of SMS.

In a similar vein, are these difficulties applicable to both class I and class II railways, or are they unique to short-line operators specifically?

I wonder if you could answer those specifically.

Mr. Michael Ferguson: I don't have an answer to that specifically. I'll see if, in a second, Monsieur Laplante does.

In terms of what the department can do to make sure the systems are in place, that's what the role of the department is. It is to do audits of the safety management systems so that they are gathering enough information to understand whether they're in place, whether they're complete, whether they're functioning the way they should be.

In terms of your specific question, I don't know.

Maurice, do you...?

• (1610)

Mr. Maurice Laplante: We have not looked at whether the different sizes of rail companies may have difficulty implementing SMS. This question should be asked of the department. They will have an answer for that.

Mr. John Carmichael: Thank you.

Mr. Ferguson, yesterday at the Standing Committee on Transport, Infrastructure and Communities, Transport Canada stated that SMS adds an additional layer of oversight. There are those who speculate that it creates redundancy. There are those who speculate it's a good thing to have that extra layer, particularly in such an important industry.

I wonder if you could clarify if you feel that SMS is a beneficial source of layering within the industry.

Mr. Michael Ferguson: Mr. Chair, as is our norm, we don't comment on policy. The putting in place of safety management systems is government policy. That's what is required to be there. What we do is audit compliance and implementation of the policy. I'm not going to comment on the policy itself.

Mr. John Carmichael: Fair ball, thank you.

This audit was completed on results through the end of 2012, as I understand. We've had a lot of very visible tragedies in the rail industry this past year. I'd like to focus, though, on the time within your mandate, or this particular mandate. My personal feeling is that one accident, one derailment, is one accident or derailment too many. I think we'd all agree on that.

Within the audit, you examined whether Transport Canada had adequately overseen the management of rail safety risks by federal railways in that period. The Transportation Safety Board reports that train accidents in Canada had declined by 10% and derailments by some 41% from the five-year average.

I wonder if you could comment on that. It seems that we're making progress, but I wonder from your perspective if you would have a comment on those numbers.

Mr. Michael Ferguson: Well, in the chapter we included numbers over a 10-year period, I believe it was. Within that table, you can see the years when the number of accidents peaked.

I think we need to be careful about drawing conclusions from those numbers in terms of whether things are improving or not improving, because when you look at an incident like Lac-Mégantic, it's difficult to draw the conclusion just from looking at the raw numbers themselves.

Again, what we were concerned about was when the department was assessing risks, there were some important risks that they weren't considering, and assessing risks is an important aspect to deciding what the department is going to audit. We were concerned that there are a number of places they need to improve what they're doing in their regulatory oversight of the safety management systems.

The Chair: Thank you, Mr. Carmichael. Time has expired.

We go now to Mr. Simms. You have the floor, sir.

**Mr. Scott Simms (Bonavista—Gander—Grand Falls—Wind-
sor, Lib.):** Thank you. I want to thank the officials for coming in today. Auditor General, thanks to you as well. It's nice to finally meet you.

I want to talk about some comments that were made earlier about ship procurement, not that specifically, but we talked about options.

In other words, this is a process that is noble, but nonetheless, because of the budget caps, options have to be made, and therefore, these numbers have to be adjusted, and so on and so forth.

These are major decisions with major amounts of money, as we all know. What bothers me and alarms me the most is—and I'll read directly from chapter 1. It says:

Eight years after government made it a priority to have in place effective internal controls over financial reporting, I am concerned that several large departments are still years away from knowing whether these controls are in place and working effectively.

What I'm saying is, I'm very alarmed at the monitoring that is not taking place. Specifically, since I'm the citizen service critic for the Liberal Party, I want to focus on chapter 2, "Access to Online Services". I'll give you some time to check that out. It says that since 2005 "the government has not significantly expanded" the services it offers online to its citizens.

For the last five or six years, we've constantly been hearing about how the government is going to steer traffic, the clients from in-person visits and telephone calls, over towards the online service. Now I get that, because the numbers you show say that it costs the government close to \$30 for a person-to-person visit to an office, but if it's done online, some of the studies show it can be as cheap as 13 cents.

The problem is that it's just not keeping up with what the expectations are. The government says that they want more people online, but it seems to me they're just not ready for it. There's no coordination.

I'll leave you with this example from paragraph 2.42 in chapter 2 about online access. This is what's alarming. It says:

Service Canada does not have an overall service delivery strategy, although it has been working on developing one since 2009.

Millions of dollars have been spent advising people to go online when it's not there.

What is most egregious to you since 2005 that deserves attention?

• (1615)

Mr. Michael Ferguson: Well, Mr. Chair, the question touched on three different chapters, really. The link that can be drawn among many of the chapters in many of the audits that we did, and I said it in my opening statement, is that even though the departments are aware that there are these types of issues that need to be fixed, in many cases it's taking too long to develop solutions and too long to implement solutions. I think that's a fairly common thread among a lot of the audits that we've presented.

In terms of the online services themselves, people now expect to be able to complete transactions online. They expect to be able to go online—

Mr. Scott Simms: Eighty-three per cent of the population prefers online.

Mr. Michael Ferguson: They expect to be able to go online to interact with the government and complete their transactions with the government. We have a couple of examples in the report of businesses, where interacting with one department takes them five days to get set up, and with another department, it takes 21 days to get set up. That type of performance just doesn't seem to be what you would expect in an online world.

Mr. Scott Simms: Are we lacking a central mechanism here by which all these departments can crossthread the information?

It seems to me that the only service that really coordinates well with others, meaning not only with other departments but also with the province, would be for newborns. When a child is born, they register the information. Everything else seems to be off the rails.

We're all siloed as far as electronic information is concerned. Would that be a fair statement?

Mr. Michael Ferguson: Again, we recognize that technology can be complex, and it can be difficult sometimes to get different systems to talk to each other, but generally we feel that there does need to be a strategy. There needs to be a strategy that gives direction to the departments about what's expected from them, how they're expected to work together and coordinate those types of activities. It starts with having that overall strategy.

Mr. Scott Simms: I have another quick question.

The Chair: Sorry, no, Mr. Simms. Your time has expired.

Mr. Aspin, you now have the floor, sir.

Mr. Jay Aspin (Nipissing—Timiskaming, CPC): Thank you, Chair, and welcome, Mr. Ferguson, and our guests. I'd like to begin by complimenting you on your French. You're coming along quite nicely.

As Canadians, we rely more and more on the Internet and on online services. If you look across the breadth of our government, services such as Human Resources and Skills Development Canada, Canada Revenue Agency, Veterans Affairs, and Industry Canada are really client-based departments.

Mr. Ferguson, in your view, given the size and scope of online services throughout the government, and particularly in those four departments, which federal department would you say is best to oversee and coordinate government-wide efforts?

• (1620)

Mr. Michael Ferguson: On putting together the strategy, I believe if my memory serves me, we made a recommendation that Treasury Board be the lead on making sure that a strategy is in place. Of the departments we looked at, I think the one that has made the most progress in offering online services is the Canada Revenue Agency. They've made the most progress since 2005, but I think the right place to have the responsibility for coordinating a strategy is really the Treasury Board Secretariat.

Mr. Jay Aspin: You made the point, as you did in response to Mr. Simms' question, that there should be an overall strategy coordinated by one particular department, and you named the Treasury Board.

Mr. Michael Ferguson: That's right. It all starts with making sure there is an overall strategy giving direction to departments about what's expected of them.

Mr. Jay Aspin: You noted that Canada Revenue Agency is doing some fair amount of good work in this area. Your report notes that in the last four years, Canada Revenue Agency has added over 40 online service enhancements.

Could you comment on these additions and what best practices exist here for other departments to look at or to improve their online services for Canadians?

Mr. Michael Ferguson: I'll answer in a general sense and then see if Ms. Loschiuk has anything to add.

I think the overall best practice we've seen, or good practice we've seen, is simply that the agency has continued to make this file a priority. They've continued to make sure that they are putting in place services that Canadians can use online.

I'll see if Ms. Loschiuk has anything else to add.

Ms. Wendy Loschiuk (Assistant Auditor General, Office of the Auditor General of Canada): Thank you, Mr. Chair.

The member was asking about best practices in CRA. The advantage I think they have is that they're very client focused. They are looking very much to understand what Canadians need to file their taxes and to work in My Account, etc., so they have more of an outward look.

We saw that other departments are a little more internal. A lot of their work tends to be a bit more focused on what they do inside for their own business practices. Certainly, as the Auditor General has pointed out, with a more government-wide focus, with some leadership from Treasury Board, and as we mentioned in our recommendation, from HRSDC through Shared Services Canada, if there were more of a government-wide perspective, more of an acquired focus on how departments can deal with this, that would help significantly.

Mr. Jay Aspin: Chair, do I have any time left?

The Chair: Two seconds, if you can think of something quick.

Mr. Jay Aspin: As an example of efficiency, your report notes that the enrolment process at Industry Canada to federally incorporate a business can be completed the same day. Are there any other such examples in this report that serve as best practices for other departments?

• (1625)

Mr. Michael Ferguson: I'll ask Ms. Loschiuk to address that.

Ms. Wendy Loschiuk: Certainly, we noticed that in some cases departments allow you to complete a transaction from start to finish if you want to get in and register, etc. In other cases, you have to wait for a password or some other information to come in the mail.

There are things departments are doing whereby they look and see what the customer needs and try to focus on that.

Mr. Jay Aspin: Okay, thank you.

The Chair: Thank you, Mr. Aspin. Very good, sir.

Now Mr. Harris has the floor.

Mr. Dan Harris (Scarborough Southwest, NDP): Thank you very much, Mr. Chair.

I'll be focusing on chapter 6, "Emergency Management on Reserves". Before I get to that, just to follow up on the online services and further proof about how important the work your office does is in paragraph 2.19, which states:

A 2010 Service Canada survey stated that 32 percent of Canadians who visited its service centres had previously used the telephone or online service delivery channels.

That means that one-third of people going to see Service Canada in person weren't able to complete what they needed to do online or by phone. That's certainly a glaring lack and certainly an area that the government and departments need to address to increase customer satisfaction.

Another one that is frankly shocking in 2013 is in paragraph 2.21. It's with reference to HRSDC:

2.21 While these improvements have resulted in 98 percent of EI applications being filed online—

—which is exceptional—

—an individual still cannot determine the status of their claim online.

Would you not think that should be something pretty simple to fix?

Mr. Michael Ferguson: I'm never going to try to venture into the world of how easy it is to fix something in technology. However, it was something that we felt was notable, that the technology is there to file online, but it's not there to understand the status.

Again, it was just an example of what you can and cannot do online.

Mr. Dan Harris: I come from an IT and computers and customer service background. It's never as easy as it looks. We just have to look south of the border at the problems they're having with online services right now as proof of that.

Moving over to chapter 6, "Emergency Management on Reserves", I wanted to start off with a line about why it was important to do the audit.

In Canada, natural disasters and catastrophic events, such as flooding, are increasing in both frequency and intensity. When it comes to such disasters, First Nations communities are considered to be at risk of emergencies due to their isolation and geographic location.

Of course, it's not up to you to figure out why we're having more catastrophes and disasters, but I would say, for myself, I believe climate change is a part of it.

From 2009-10 to 2012-13, there have been 447 emergencies that have occurred on reserves. Moving to your findings, Aboriginal Affairs and Northern Development Canada's annual budget of about \$19 million for the emergency management program is not sufficient. Later you mentioned that the government had to put close to \$400 million in additional money into those programs over and above the \$19 million. Later in the same paragraph, it's mentioned that oftentimes the money was borrowed from other funds, including the capital funds which are there to actually build infrastructure in these communities, which would make them safer and less prone to emergencies and disasters.

Do you think this is a prudent approach? You've mentioned it in the report, and it's something that is there. Is there enough money going into disaster management? Does the government have the right focus? Are they putting enough into prevention and mitigation of disasters to prevent them from happening in the first place?

Mr. Michael Ferguson: In terms of the budget, we understand that having a central pool for the department to draw on in emergency situations probably makes sense as a way to manage contingency funding and emergency funding. What concerned us was the fact that we did see examples in which the department had to draw from its own capital funding to deal with some of the emergency situations. That capital funding would be there to make capital improvements and that sort of thing. Having to draw from that to deal with emergencies was the part that concerned us.

We also identified that of the \$448 million that was spent over that four-year time period, only 1% of it, about \$4 million, was spent on the prevention or mitigation activities. The department very much is in a mode of having to respond and react to emergencies. We feel that they need to be able to put a bit more focus on prevention and mitigation activities.

• (1630)

The Chair: Your time has expired.

Mr. Dan Harris: There's never enough time.

Thank you.

The Chair: There never is.

We now go to Mr. Woodworth. You have the floor, sir.

Mr. Stephen Woodworth (Kitchener Centre, CPC): Thank you very much.

I was going to say to Mr. Harris that since I've become involved in politics, I find that five minutes takes a lot longer when other people are speaking than when I'm speaking.

Voices: Oh, oh!

Mr. Stephen Woodworth: Mr. Chair, I welcome our guests today and thank them for their attendance.

I want to say at the outset that I'm always very impressed, Mr. Ferguson, by the degree of detail and thoroughness you bring to your reports in terms of tracking things down and crossing every *t* and dotting every *i*.

I want to begin with an issue which I think was incorrectly stated earlier. All of my questions, by the way, will be on chapter 4, "Canada's Food Recall System". I'm referring to paragraph 4.57. As I understand it, the Weatherill report recommended, among other things, the use of the ICS. Is that correct?

Mr. John Affleck: Yes.

Mr. Stephen Woodworth: ICS stands for Incident command system. Is that correct?

Mr. John Affleck: That's correct.

Mr. Stephen Woodworth: The ICS system was, in fact, activated during the XL Foods recall. Is that correct?

Mr. John Affleck: Yes, Mr. Chair, that is correct.

Mr. Stephen Woodworth: In fact, you found that the activation of the ICS at the national level in relation to the XL Foods recall was effective in engaging CFIA senior management. Is that correct?

Mr. John Affleck: Yes, that is correct. That was one of the original observations of the Weatherill report, to engage senior management.

Mr. Stephen Woodworth: Whatever else might be still in draft, it would not be correct to say that the ICS is in draft. It actually has been formulated and in fact applied. Is that correct?

Mr. John Affleck: Yes, it was applied.

However, we noted that there was uncertainty and confusion around roles and responsibilities.

Mr. Stephen Woodworth: If you don't mind, you'll find I ask pretty tight questions, and because of the time limitation that Mr. Harris and I were discussing, I'm going to try to keep your answers to my questions.

In fact, after the XL incident the CFIA people learned from that and took steps to improve the ICS by in fact better integrating food safety specialists. Is that correct?

Mr. John Affleck: Yes, Mr. Chair, that is correct.

Mr. Stephen Woodworth: What I want to really talk about are the things that I think are important to most Canadians when it comes to food recall.

First and foremost, I think Canadians want to make sure that if there is any reasonable possibility of a problem, the CFIA is on the job and will investigate it. They don't want CFIA to leave any stone unturned.

Can you tell me how many food safety investigations each year the CFIA undertakes?

Mr. John Affleck: It's roughly around 3,000.

Mr. Stephen Woodworth: I would characterize 3,000 as a very vigilant system of investigations. Would you agree with that characterization?

Mr. John Affleck: I don't really have a relative benchmark to compare that to, but it is a large number.

Mr. Stephen Woodworth: I understand that during your audit you examined 59 cases in which CFIA actually engaged in food recalls. Is that correct?

Mr. John Affleck: Yes, that is correct.

Mr. Stephen Woodworth: Am I right that in every one of those 59 recall cases you found that the illnesses involved were appropriately and reasonably contained?

• (1635)

Mr. John Affleck: Yes, that is correct.

Mr. Stephen Woodworth: I think that's another hot issue with the Canadian public. They want to make sure that the recalls are effective in containing illnesses.

In fact, there were other recalls that you didn't actually investigate during the two-year period of your audit. Is that correct?

Mr. John Affleck: Our sample during that two-year period of audit was randomly selected.

Mr. Stephen Woodworth: There were more than 59 recalls during the two years. Is that correct?

Mr. John Affleck: Normally, on average, every year there are between 200 and 300 recalls and our samples—

Mr. Stephen Woodworth: During the time that you were conducting that audit, did any case come to your attention where a recall did not effectively and appropriately contain the food-borne illness involved?

Mr. John Affleck: No. The ones that we looked at were the three large meat recalls in 2012.

Mr. Stephen Woodworth: You examined 59 recalls, but there were 200 or 300 recalls occurring during the time of your two-year audit and during that entire two years, you didn't hear of a single case where the food-borne illness was not effectively contained. Is that correct?

Mr. John Affleck: I can't speak to the recalls outside of the 59 that we examined. Of the ones that we examined, yes, it was contained.

Mr. Stephen Woodworth: I'm sure you would have told me if there were any others you heard about.

The Chair: Mr. Woodworth, the time has expired, sir. That relative five minutes you were speaking of has arrived.

Now we go to Mr. Simms. You have the floor again, sir.

Mr. Scott Simms: Actually, I'm going to pick up where I left off. One of the things on the online services that was mentioned earlier by Mr. Aspin on the examples of how this works, the other thing I find alarming is that we're not coordinating and talking to the provinces. They carry out the bulk of social services when needed, especially in the form of health care. Certainly when it comes to benefits such as CPP and other things, like EI, and beyond that from Service Canada, it seems to me there should be a more coordinated approach. Again you highlight only the area that talks about newborns.

Is that a model that works but nobody else is using?

Ms. Wendy Loschiuk: Thank you, Mr. Chair.

The area that we looked at, we tried to track life events and looked at how people do certain transactions to life events. Newborns came up because it was one where we have had success with the provinces.

Other than that, from what we looked at, there wasn't a whole lot of connection. I have to say that in the chapter, we focused on the federal side; we didn't go into the provinces at all to determine why there wasn't a bit more.

Mr. Scott Simms: Certainly, you could determine that there's just no connection and coordination there whatsoever, at least no central coordination. I believe you said earlier that for several of the departments outside of the CRA, it was more of an internal measure. A best business practice is the term you used.

Ms. Wendy Loschiuk: That's right, it's more of a focus.

Mr. Scott Simms: That's certainly not client-focused. I don't want to put you in a position where you comment on policy, but nonetheless it is certainly substandard to what is considered client-focused strategy.

I want to ask a specific question. Did you come up with a number, in your investigation, where people who went to a government service in person started online and ended up going in person?

Ms. Wendy Loschiuk: I believe that in paragraph 2.19 we talk about the survey that Service Canada did themselves. There is that data from 2010.

From 2010 onward, I don't believe we had the exact figures to say how many people tried to start online and then ended up at a Service Canada kiosk or office, trying to work with an individual. I don't believe we tracked it exactly, from going online to being there.

Mr. Scott Simms: Okay.

You mention in your report, sporadically, about the late 1990s. It was the GOL, the government online service, which was initiated by the government of the day. Things started to unravel, we'll say, post-2005. What was it about the GOL service that was lost following 2005?

Mr. Michael Ferguson: What we noted was the government online strategy was put in place and it identified 130 services to put online. That strategy ended in 2005. They were tracking the 130 services and did an assessment at the end of that. It was a specific program, with specific objectives, and it finished in 2005. After that, there was not another strategy that was put in place to determine what the objectives were going forward.

• (1640)

Mr. Scott Simms: Then we go back to what you say in chapter 1, about the monitoring issues that seem to be severely lacking. It's been going on for quite some time, where we really need to do a lot of catch up on monitoring of these programs to find out if we're getting the measured success that we so desire. Certainly, when it comes to procurement, such as ship building, or even other types of equipment of that size, and the right decision about options, it seems to me that it's prolific across many departments where we lack the amount of monitoring in order to make these decisions.

Mr. Michael Ferguson: As I mentioned in my opening statement, a number of these issues have been around for a while. Departments have been working on them for a while, but they haven't been able to get them resolved. We think they need to go back to the things that have been proven to work in terms of setting deadlines, learning lessons, setting objectives, and those types of things in measuring performance to make sure some of these files move forward.

Mr. Scott Simms: We've heard of terms like Shared Services Canada, ways of improving access for the average citizen, primarily online, of course. Where has most of this gone, if we don't have the right measures in place? In other words, what are the improvements that you would see, since 2005, that are measurable? I'm not talking about specific departments; I'm just talking about methods by which we communicate with citizens, or the term that you use, which is client focus.

Mr. Michael Ferguson: That's what we were looking to find out. What we identified was the Canada Revenue Agency has made some progress in that area. We haven't put an inventory of all of the programs where there might have been some progress. Again, that's why the strategy is important, to set out what's expected of the departments, what applications or what services can be delivered

online. Putting together that overall strategy so the departments know which applications to work on, I think is the starting point.

The Chair: Thank you.

We are over, and actually well over time.

Now we'll go to Mr. Shipley. You have the floor, sir.

Mr. Bev Shipley (Lambton—Kent—Middlesex, CPC): The same opportunity. Thank you, Mr. Chair.

I'm going to focus on chapter 8. You say in your opening statement:

Our audit of disaster assistance to agricultural producers is an example of a program with a disconnect between the program's objective and its outcomes.

I may be reading it wrong, but I would read that this is not a program that anyone would want to template. By the way, I don't agree with that in principle or in reality, quite honestly.

I want to go to page 4, paragraph 8.7:

When federal and provincial governments agree that an AgriRecovery response is appropriate, they work together—

That means the governments, the federal, provincial, and in this case the territories, which are not too involved.

—to create an initiative. In most cases, the affected province delivers both the federal and provincial shares of funding to producers who qualify for disaster relief. The province processes applications, makes payments, and conducts post-payment audits of producers. After participating in the assessment of the event and the creation of the initiative, the federal government reimburses the province for the federal share....

In paragraph 8.1, the audit findings relate only to the department. That would be Agriculture and Agri-Food Canada, as you did not audit the provincial role.

I just need to understand. If we go back to page 6, paragraph 8.15, a 45-day target, that's the assessment period. Am I hearing that this is the area of concern?

Mr. Michael Ferguson: The area of concern is that the goal of the AgriRecovery program is to make timely payments. What we found was in some cases, particularly in smaller payments, it was taking too long. The department was not tracking how long it was taking to make the payments, and they weren't analyzing why there would be delays.

That's why we say the program that has as its primary goal making quick payments is not structured to—

• (1645)

Mr. Bev Shipley: Would that be a joint responsibility?

Mr. Michael Ferguson: There's a provincial responsibility as well as a federal responsibility in this program.

Mr. Bev Shipley: Do we know there's a connection between the provincial and the federal in terms of that responsibility in this audit, or did we just take the one side and we don't know what the province's participation is?

Mr. Michael Ferguson: What we looked at were the overall timelines for how long it takes to process a payment under any given program. We found that in some cases they are able to do it within their stated timeline, and in other cases they're not.

Mr. Bev Shipley: Okay, and I'll come to that. The nine-month target period, Mr. Chair, is the time in which the payments are met. The time the assessment gets evaluated seems to be too long, but once that assessment is made, then the targets are hit pretty much in terms of the payment going out. In fact, I think the nine-month target is reached 84% of the time. Is that correct?

Mr. Michael Ferguson: You'd have to refer me to the paragraph before—

Mr. Bev Shipley: It's paragraph 8.16.

Mr. Michael Ferguson: The department met its nine-month target for 84% of initiatives, yes.

Mr. Bev Shipley: The program that you evaluated looks at three disasters: disease, drought, or excessive moisture. Are the large payments under excessive moisture? I think if you go back to the front it talks about flooding.

Mr. Michael Ferguson: Certainly the largest program with the largest payment was under excess moisture, yes.

Mr. Bev Shipley: Was that due to flooding?

Mr. Michael Ferguson: I don't know whether in all cases it was due to flooding, but certainly flooding would cause excess moisture.

Mr. Bev Shipley: You did have a conversation with a number of agriculture commodity groups, I guess. I'm a little familiar with it, and in all my time here I've never heard this come up as an issue.

To go back, you say:

For example, a \$44,000 excess moisture initiative was delivered in a total of 228 days, while the largest, at \$150 million, took less than half that time.

We're talking about the wet, which mostly is about really bad weather, that takes it beyond what insurance would cover and into a disaster program.

I'm wondering what was said in terms of disease and drought, in terms of your assessment of the time. If you're in the agriculture field, actually, and if you have disease and drought, it's understandable that the assessment time will be quite a bit longer. There has to be an evaluation, I believe, with the crop insurance to see what impact that disease or that drought may have had on the yield of the crop.

I'm trying to understand the justification that both the province and the federal government are telling you, through the commodity organizations, that this is excessive. I'm wondering if there is a reason for that, just based on the comments I've made.

The Chair: Give a brief answer, please.

Mr. Michael Ferguson: I think the brief answer is to refer to exhibit 8.3, which indicates the range of days that it would take to process claims under any specific type of disaster. It shows that the ranges are quite large.

The Chair: Mr. Shipley, thanks very much. Your time has expired.

Mr. Allen.

Mr. Malcolm Allen: Thank you very much, Chair.

Mr. Ferguson, going back to food recall, I listened with great interest to my colleague, Mr. Woodworth. In your statement with

regard to chapter 4, one of the things you said is that "While illnesses were contained in the recalls we examined, I am not confident that the system will always yield similar results." Then you went on to talk about weaknesses in the inherent system.

While my colleague might say that you looked at some samples and you didn't actually find a lot of illnesses—albeit at XL there were some, there were not a lot, obviously—the other piece to look at under ICS is the additional piece that talked about how, yes, at the senior level, and I think Mr. Affleck said that, they understood ICS, but the folks who would have what we call "boots on the ground" did not.

There was this whole piece, it seems to me in reading this, and hopefully you can help me with this, that with regard to the folks who thought they had made decisions before who now weren't necessarily going to make the decisions, no one had actually told them that they weren't making the decisions anymore.

There was a whole ream of confusion, especially at the XL piece, because this was a major recall.... Well, it wasn't a major one; it was the largest meat recall in this country's history.

With that confusion, sir, is that a program that's actually working effectively when the identification is that we have confusion?

• (1650)

Mr. Michael Ferguson: Again, I think we need to go back to the two aspects.

In terms of the three large recalls that we examined, the number of illnesses were contained. When we saw that there was confusion in the decision-making, that people who would make decisions in the normal course of events were not making decisions in this case, and where there was confusion in the communication between the agency and the companies....

I think in the chapter we specifically identify that there was some confusion in the XL case around the dates that were involved in the recall and the products that were involved in the recall. We do say that the illnesses were contained in those three incidents. However, when you look at some of the things we saw, they need to be improved, we feel, in order for people to have confidence that the system will always return that level of success.

Mr. Malcolm Allen: I would certainly concur with that, sir, in the sense that if you don't know what the dates are when you're recalling a particular product, you may be recalling stuff that doesn't need to be recalled, but that's on the plus safety side, in a sense. It's a loss to the producer or the processor. The problem is if you have the wrong date, and you were supposed to have recalled the tainted material the day before and it's now out there. That seems to me to be a glaring gap when that confusion starts.

However, I want to move on to chapter 7. You indicated that with a hard cap, if I can use that term, in the budget, which the government has talked about before in the House and you've identified, you suggested that perhaps they will be faced with some choices. What do you see those choices being if they, indeed, stay at the same dollar figure that has been proposed, if there's no movement in opening up that budget in the next number of years?

Mr. Michael Ferguson: To clarify, Mr. Chair, the question referred to chapter 7. I think you're referring to chapter 3 on—

Mr. Malcolm Allen: Oh, sorry. Yes, it's chapter 3. I beg your pardon, Mr. Ferguson. You're right. I got ahead of myself; I want to go there next.

Mr. Michael Ferguson: Really, the types of choices, I think, are the normal types of choices you would see in any large project, whether it's acquisition of military equipment, acquisition of a building, or an information technology project where there are constraints. There's the amount of money you want to spend, there's what you want to buy, and there's when you want it delivered. I think people in the consulting business will usually tell you that you have those three constraints and you can have any two of them.

That's really what this is about. There are budget caps, there's the number of ships they want, there's capability they want in those ships. When you put all of those things together, I think it's a normal part of this type of large project that at some point in time there will have to be considerations made about whether there needs to be more money in the budget, whether it's fewer ships, whether the capability of the ships can be reduced, and we've already seen that within these projects. They're faced with having to make considerations in some of those areas.

The Chair: I'm sorry. Your time has expired, Mr. Allen. You can commiserate with Mr. Woodworth.

The last in this rotation will be Mr. Albas. You have the floor again, sir.

• (1655)

Mr. Dan Albas: Thank you, Mr. Chair.

Again, thank you to our guests for being here to share your work with us today.

I'd like to focus on chapter 5, "Preventing Illegal Entry into Canada". I actually learned quite a bit from your report, sir. I note that approximately 98.7 million people, non-Canadians, cross our borders to visit or to do business every year. That's a tremendous number of people to control, because we want to make sure that we keep people safe. That's about 90,000 people a day, I understand. Can Canadians be confident that the CBSA is stopping those people who pose safety and security threats from entering the country?

Mr. Michael Ferguson: What we did in this audit was examine certain practices of the agency at the border for preventing illegal entry, and we took samples during a period of time. We did find there were instances where the agency would have had enough information to identify certain people at the border as people of concern, but there were still some people who were able to get through. Our samples were small and the number of people we talked about who got through were small. However, when you look at the size of the number of people who are actually entering, the level of those who were able to get through who shouldn't have gotten through, was high enough in our samples that it is concerning.

Mr. Dan Albas: Again, there are many different parts that your report touches upon, everything from lookouts to port runners, etc., but I'd like to focus a little bit on the information that is provided through the airlines.

I notice that the agency reported an average 99% rate of compliance by airlines for the 2011-12 fiscal year in sharing advance passenger information. That's certainly reassuring to me, although we still have that 1% to work on.

Again, sir, to the challenge function that your office operates under, I also noticed in paragraph 5.27: ...

during the audit period, the Agency developed an action plan designed to improve the quality of the Advance Passenger Information and Passenger Name Record data it receives. The plan includes more systematic monitoring and reporting, and sharing of the results with airlines.

I'm really glad to see that even during an audit, the management at CBSA decided it would need to make immediate changes to its behaviour.

Could you give an idea to the people at home what the difference is with the advance passenger information and passenger name record data, and why that's important in the agency's work to keep Canadians safe?

Mr. Michael Ferguson: I won't go into a lot of detail on it, although there is one thing I want to clarify. In paragraph 5.25, it does say that the agency reported an average 99% rate of compliance, but the way it has been measuring that is that, if the airlines provide even one piece of data, it considers the airlines to be in compliance.

We would think that for the airlines to be in compliance, they really should be providing all the data required. There is actually more to work on than the 1%. We think the 99% really isn't a good measure of the airlines' compliance.

With regard to passenger name record and advance passenger information, I don't believe we have an actual explanation. I'll ask Ms. Loschiuk to refer to that.

Ms. Wendy Loschiuk: Thank you, Mr. Chair.

The advance passenger information and the passenger name record are data elements about the person flying, such as who you are, where you are from, what your nationality is, what travel documents you have, how many bags you brought on board, and what kind of ticket you are flying on. This information is important because the airlines have scenario-based risk assessment, and by plugging in data about travellers they are able to look at patterns and get certain hits, perhaps, against certain names that identify or alert them to risks that they should be looking into further.

Mr. Dan Albas: Thank you for that.

On what the Auditor General said clarifying the difference between what the agency was reporting on and the improvements that need to happen in those two areas, I certainly am happy that CBSA has recognized that and is working to implement that.

Has the RCMP also said it will work on the recommendations you've presented?

• (1700)

Mr. Michael Ferguson: I believe, in all of the recommendations we have made, the appropriate agencies have said they agree with our recommendations.

Mr. Dan Albas: Thank you.

The Chair: Thank you.

Colleagues, with that, the formal round of questioning expires. It's my understanding that there has been consultation among the leads of the three parties and there is an agreement that we will begin repeating the list of questioners again, to take us up to the conclusion of our meeting.

I see there's agreement to proceed in that fashion; therefore we will. Thank you.

Now we go back over to Mr. Woodworth. You're up again, sir.

Mr. Stephen Woodworth: Thank you very much, Mr. Chair.

I'll go back to chapter 4, if I may, and start back at the question of investigations. In addition to wanting a very vigilant food recall investigation system, and in addition to wanting to be assured that illnesses are effectively contained by food recall investigations, the public wants these investigations to be done in a timely way.

I wonder if you can tell us what your examination revealed about how timely the investigations are in cases where food recall is involved.

Mr. Michael Ferguson: We found that investigations by the Canadian Food Inspection Agency are done appropriately and are done within the timelines it has established.

Mr. Stephen Woodworth: In fact, as I understand it, 93% of these investigations are at least commenced within 24 hours of the triggering event. Is that correct?

Mr. Michael Ferguson: Could you refer me to a paragraph?

Mr. Stephen Woodworth: I'm looking at page 11 of your report, paragraph 4.24.

Mr. Michael Ferguson: Yes, that's right.

Mr. Stephen Woodworth: The same paragraph, if I am reading it correctly, also indicates that the decision to issue a recall in 83% of those cases was made within eight days of the initial trigger. Am I reading that correctly?

Mr. Michael Ferguson: Yes, that's right.

Mr. Stephen Woodworth: My impression from reading that paragraph is that you found that to be a suitable and appropriate timeline. Is that correct?

Mr. Michael Ferguson: Again, certainly the work they do on the investigations of these issues, we found to be appropriate.

Mr. Stephen Woodworth: Of course the other thing the public is concerned about is that people want to be warned if there is a problem. I wonder what your examination revealed about how quickly CFIA issues warnings in relation to food recalls.

Mr. John Affleck: Yes, Mr. Chair, that was also an area where they did that quickly. Of the 59 recalls, 28 of them required a public warning and those warnings were all done within a 24-hour period.

Mr. Stephen Woodworth: Very good, that's excellent news.

I suppose the bottom line with these recalls is that the public wants to be assured that in fact the offending goods are removed in an effective and timely way. Does the CFIA have a means of verifying that in fact offending products are removed in the course of a recall?

Mr. John Affleck: Mr. Chair, CFIA does indeed carry out all its checks and this is done with a random sampling plan. We did note in

the chapter, however, that 16% of these did not meet their time standards. We followed up with each of these files and found there were particular reasons for that. We also note in that paragraph, I believe it's paragraph 35, that the CFIA itself did not know whether it was doing that. It was only through the course of our audit work that we were able to demonstrate to the agency that it was being done.

Mr. Stephen Woodworth: Very good. Now I understand that Health Canada has a role to play. Am I right that Health Canada has an independent risk assessment capacity that is involved in these food recalls?

• (1705)

Mr. John Affleck: Yes, that is correct.

Mr. Stephen Woodworth: I have the impression that Health Canada's risk assessments are, in addition to being independent, very timely and meet the needs on a more or less prompt or rapid basis. Is that correct?

Mr. John Affleck: That is correct. The risk assessment determines the likelihood of harm due to exposure to a hazardous substance, and it's a very important input in issuing a recall. Health Canada was consistent with international principles and met its eight-hour timeframe.

Mr. Stephen Woodworth: Those international principles actually require a pretty good degree of scientific rigour in that testing, and Health Canada does come up with that scientific rigour. Is that correct?

Mr. John Affleck: That is correct.

Mr. Stephen Woodworth: I want to go back to another point that was raised in earlier questioning about the ICS, the incident command system.

As I understand it, the Weatherill report made its recommendations in July 2009, and that CFIA indicated by December 2011 that those recommendations, including the ICS recommendation, had been completed.

Is that in accord with your understanding?

Mr. John Affleck: Well, the manual was developed in 2004, but it didn't really begin to be used until 2008.

Mr. Stephen Woodworth: I'm speaking about the ICS—

The Chair: Mr. Woodworth, sorry, sir, but once again time has worked against you.

Mr. Stephen Woodworth: Thank you.

The Chair: Now over to Mr. Harris, and you have the floor again, sir.

Mr. Dan Harris: Thank you very much.

I'll jump right into it so we can get in a little bit more questioning.

Mr. Ferguson, in recent times you've expressed a concern... We know how important the work of your office is. The public accounts committee is an important part of reviewing the work so that we can write reports that go back to Parliament and get responses from government to see some action moving forward.

Recently you've expressed some concerns that the committee is not studying as much of your reports as it used to. Your fall report has just come out. The spring report came out in late April and to date, this committee has studied only one chapter of it. To date there is no plan to go back and study more chapters of it, and some important chapters like those on search and rescue.

Because we have five or six months before your next report comes out, do you believe this committee should, over the next few months, go back and study more chapters from the spring report?

Mr. Michael Ferguson: Mr. Chair, the work schedule of the committee is up to the committee. We do the audits, and we present the audits to the committee. I think there were a number of important audits in the spring report. There are a number of important audits here as well.

Certainly, we feel it helps to get our message through to the departments as well if there are hearings on the audits. Our preference is that there be hearings on as many chapters as possible, but again, it's up to the committee to decide its work schedule.

Mr. Dan Harris: Absolutely, and certainly that's a very good point about how the committee having hearings actually helps to get the information out and to get messages to departments about improvements that should be made. It's part of the very important oversight that we provide in support of the exceptional and world-renowned work that your office does.

I certainly would look across to my colleagues in the hope that we can find a way to study some more chapters in the previous report.

An hon. member: Focus on this one.

Mr. Dan Harris: Focus on this one? We haven't even focused on the last one yet, and moving forward we certainly need to have a look at more chapters so that we can actually get some improvements in, for instance, on search and rescue before the next report comes out in the spring.

We have six months. We have lots of time to get that work done on this report and the last one.

Now following up on Mr. Albas' comments about the changes at the border, previously, Mr. Ferguson, you stated, "I am very concerned that our audit found too many examples of controls not working." You further stated:

Though it is not the first time we have raised these issues, border controls are still not working as they should. With better analysis of existing information and better monitoring, many of these issues can be fixed.

When was it that you first raised these issues?

• (1710)

Mr. Michael Ferguson: I believe we raised some of these issues in the 2007 October report. Since then we've seen that the agency made some progress in terms of how they managed targets, but in terms of how they managed lookouts we found that they really hadn't made progress since 2007.

Mr. Dan Harris: That's six years ago, and there has still been no progress from CBSA on lookouts.

Mr. Michael Ferguson: That was our assessment. Again, they've made progress since then on how they manage the targets, but not the lookouts.

Mr. Dan Harris: Thank you very much. That proves my point about why we need to continue to be vigilant about previous AG reports and what's in them, so that we can actually see action that is going to make Canadians safer.

Now, on to shipbuilding. We're very early in the process and you state that you're optimistic that the process can go well. However, you stated that with the current money and caps that have been allocated there's no way for the government to actually be able to meet its commitment to build 15 ships. Is that correct?

Mr. Michael Ferguson: What we've said is based on the evidence we've seen right now that exists, the departments themselves are indicating that on the surface combatants for the \$26 billion they will only be able to acquire a lesser number of ships, lesser than 15. We don't know what the exact number would be.

The Chair: Time has expired.

Mr. Dan Harris: Thank you very much.

The Chair: Thank you, Mr. Harris.

Over to Mr. Carmichael, vice-chair of the committee.

You have the floor, sir.

Mr. John Carmichael: Thank you, Mr. Chair.

Mr. Ferguson, I'd like to move to chapter 9, on offshore banking, if we could. I have two areas I'd like to address.

The audit looked at how the Canada Revenue Agency has followed up on a list it received in 2007 of possible Canadian residents with accounts in Liechtenstein banks. The audit examined whether the agency adequately conducted compliance actions for those named on the Liechtenstein banks list and used the intelligence gained to confirm its detection and audit procedures for offshore banking. This seems to be a very positive objective and something that was well achieved.

My first question is about how your report sheds light on the use of non-prosecution agreements by the CRA as a means of gathering information and intelligence. You concluded that this was a proper approach.

I wonder if you could comment on the approach and on why this particular approach was necessary and why we're better served today because of the intelligence gathered.

Mr. Michael Ferguson: What we found was the agency decided to use those agreements as part of the process for managing the list. They felt that by doing that they would be able to gather information about how some offshore tax avoidance schemes are put in place.

They were able to gather information about how some of those schemes are put in place. From that they were able to identify that they already have some sources of information themselves that would help them identify where there are some of these schemes. I think, though, it's also important to note, and I just want to make sure it's clear, that at the end when they were doing their list there were 46 family groups that they could follow up on, and for 23 of those they ended up assessing more tax as penalties and interest, but for another 23 there was nothing else that needed to be assessed.

I think it's important to remember that just because people have offshore bank accounts, it doesn't mean they're not declaring income.

Mr. John Carmichael: I understand the concept, and I agree with you.

Was it 23 who didn't require follow-up because they were in compliance with our tax laws?

Mr. Michael Ferguson: There was nothing there, certainly, that CRA had to assess in terms of additional taxes.

Mr. John Carmichael: Thank you.

I don't want to put words in your mouth, so you can stop me at any point. You concluded that the CRA was diligent in its approach with the Liechtenstein lists and bank procedures. In your conclusion, paragraph 9.46, you state:

We concluded that overall, the Canada Revenue Agency adequately conducted compliance actions for those named on the Liechtenstein list. It followed its own procedures to determine which files to audit and how to conduct those audits. Agreements allowed the Agency to learn about the structure of these investments, which was in line with the project goals.

Previously, in paragraph 9.36, you go on.... This is what I wanted to ask you. Based on your review of the Liechtenstein project, do you feel the measures that were introduced in economic action plan 2013 will meet the objective of ensuring that we have greater scrutiny in the future of these types of situations?

• (1715)

Mr. Michael Ferguson: What we've identified—and we refer to the legislative changes in paragraph 9.36—is that the agency will now have access to more information so that they can identify some of these schemes more quickly. That will give them more information. They also have more lists.

The concern we've raised about that is they'll have all of this information. How are they going to manage the increased workload that will come along with more lists, more information, and now more knowledge about how these schemes are put into place? How are they going to manage that moving forward?

Mr. John Carmichael: Do I have another bit?

The Chair: You have about 25 seconds.

Mr. John Carmichael: Just so I understand the Liechtenstein project gave CRA the template by which they could, in fact, take advantage of these lists, do their research, do their diligence, and establish processes and methods of doing business and monitoring these types of situations in the future. Therefore, in whatever jurisdiction they enter, they will now have a template in place that will give them the skill set to do the job in monitoring and understanding what's going on in that particular tax jurisdiction.

Mr. Michael Ferguson: They managed the Liechtenstein list appropriately. It helped them learn how to deal with this type of situation, but there are still some things they need to tighten up.

For example, when we asked the agency whether they were going to continue with the types of agreements we were talking about, the agency told us they were not, but some of the individual people, the assessors and so on, were telling us they were going to.

Again, there was a lack of consistency about whether they were going to continue with the types of agreements we were talking about. They need to tighten up those things.

The Chair: Thank you.

It's over to Monsieur Giguère. You have the floor, sir.

[*Translation*]

Mr. Alain Giguère: Thank you, Mr. Chair.

In point 3.47, which pertains to naval policy, you mention the importance of monitoring productivity and competitiveness. I did my homework and looked at the prices paid by foreign governments, and it was mind-boggling. Paying \$700 million for a ship, as the French and the Italians do, is already a lot. Yet we pay \$1.8 billion for the same kind of ship. That is a major cost discrepancy. We pay astronomical prices for our ships, and the only way to control those prices is to reduce the vessels' quality or quantity. Foreign governments have been working on standardizing interoperability policies and consolidating subcontracting purchases.

In our naval policy, have you noted whether a specific service ensures interoperability, standardization and order consolidation for ships from different services of our government?

I want to use the example of anti-aircraft guns. Our transport ships will be equipped with Mauser 27-mm cannons; our surface combatants will have Phalanx 20-mm weapon systems on board; and our arctic vessels will carry the Litton 25 mm. Couldn't someone consolidate everything? In this policy, have you noted a service that is in charge of reducing the price of vessels instead of simply reducing their quantity and quality?

• (1720)

Mr. Gordon Stock (Principal, Office of the Auditor General of Canada): Thank you, Mr. Chair.

It is very difficult to compare the construction costs from one country to another, especially from one shipyard to another. The costs of material and other elements vary greatly. The composition of workers and the travel involved also need to be taken into consideration.

When it comes to that, we have recommended assessing the productivity and determining whether it is effective.

[*English*]

On the other part of your question, we did not question the policy to build in Canada. That is the policy of the government, and we looked to see whether there were measures in place. The measures are still being developed, but we believe that the measurement of productivity will allow us to determine whether or not the ships are affordable. In terms of interoperability—

[Translation]

Mr. Alain Giguère: My question is relatively straightforward. Based on the policy you analyzed, is there an entity that focuses specifically on controlling—or even reducing—the rising ship prices through very simple policies applied by other countries to establish interoperability, standardization and order consolidation? Does that service currently exist?

Mr. Gordon Stock: I think that question should be put to the department. Our audit focused on other considerations.

Mr. Alain Giguère: When it comes to emergency services for first nations, it would appear that this segment of the Canadian population is always poorly served by the Canadian administration—be it in the area of health, housing, education, drinking water or environmental emergencies. The situation is simply unbelievable. Nothing is ever working as it should.

Is the persistency of their situation explained by a character flaw in the public service?

[English]

Mr. Michael Ferguson: As to emergency services for first nations, I think the fundamental problem was identifying roles and responsibilities, who is responsible for what, and at the end, what it came down to was that the department is in very much a reactive mode. The fundamental that needs to be fixed is making sure that everybody understands who is responsible for what.

The department has agreements in place with some provinces, but not with all provinces. The agreements that they have in place with some of the provinces do not cover all of the first nations in those provinces. It really comes down to defining who is responsible for what.

The Chair: Sorry, but the time has expired.

We have enough time to squeeze in Mr. Hayes.

Mr. Bryan Hayes: Thank you, Mr. Chair.

In Mr. Simms' initial comments, he was speaking of effective internal controls. In the same breath, he mentioned the words “shipbuilding procurement”, and then he went in a completely different direction. I'm thinking that might be seen as an insinuation that the shipbuilding procurement program doesn't have effective internal controls.

Mr. Ferguson, can you speak to whether the shipbuilding strategy has appropriate oversight and is being well-managed?

Mr. Michael Ferguson: In the audit we identified that they have an appropriate governance structure. We identified that they have

assessed risks and have considered how to mitigate risks. We didn't get down to a level of detail of looking at internal controls, but we did say that they have an appropriate governance structure in place.

Mr. Bryan Hayes: Did you evaluate the shipyard selection process? If so, what comments can you make on that?

• (1725)

Mr. Michael Ferguson: We evaluated the selection process. We noted a number of good practices: third party consultants were used; analysis was done; and there was a good governance structure in place. They have a risk analysis as well.

We noted one thing that we felt could have been done better, which was putting in place the guarantees. This happened after the selection. In general, we were satisfied with the selection process.

Mr. Bryan Hayes: That's my three minutes.

The Chair: That's right.

Mr. Bryan Hayes: I'll honour my commitment, Mr. Chair.

The Chair: You more than did that. I appreciate it. Thank you, sir.

With that, we conclude our rounds of questions and comments for today.

First off, let me thank Mr. Ferguson, our Auditor General, and all of his staff and colleagues for coming here today. We never tire of saying how much we respect the Office of the Auditor General of Canada and how much Canadians look to you and your office to be their eyes and ears in terms of the transparency and accountability here on the Hill.

We thank you very much for that, sir. We certainly thank you for your attendance here today.

Colleagues, before we break, I remind you that on Monday we'll be having a committee meeting. We have already agreed that we are going to hear four of the chapters in this report. There will be two selected by the government and two selected by the opposition. If they can't come to an agreement, then it will break down to one for the NDP and one for the Liberals. That's in addition to the three chapters the committee had previously agreed to hold hearings on, one of which was a government choice. The other two are opposition choices.

There is ample time for those hearings. I hope we're able to squeeze those in. Please bring your selections on Monday. Be ready to get to work, and we'll start scheduling these hearings.

With that, colleagues, this committee now stands adjourned.

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