

Financial Administration Act

in the federal government, its agencies, departments and Crown corporations.

I will not take time to remark on areas of abuse, Mr. Speaker. However, I see there is enough time to put into the record what the responsibilities of the comptroller general will be. I would like to point out that the comptroller general would be responsible for the Treasury Board's interest in the following items: first of all, respecting financial officers. One of the weaknesses which we found in our work in public accounts was the lack in many departments of persons with the capability of basic bookkeeping or financial control.

As I understand it under the comptroller general's responsibility he will put in place people who are capable of conducting financial audits and people capable of conducting audits toward objectives throughout departments and agencies. He will also ensure that internal audit procedures support the Treasury Board Secretariat's audit for compliance. He will ensure that financial systems are compatible and support procedures recommended by the Treasury Board are designed to provide for the measurement of program effectiveness. He will design and implement guidance with respect to systems of financial reporting, financial management, and financial control to provide assurance that public moneys and assets are expended with probity, economy and efficiency, and that public moneys and assets are under effective custody and control. There will be an assessment of the adequacy of such systems in departments and agencies.

The comptroller general will report to the President of the Treasury Board on the adequacy of departmental and agency systems and procedures for effectiveness evaluation. These are all pioneering efforts which are long overdue.

The comptroller general will report to the President of the Treasury Board on the adequacy of departmental and agency systems and procedures for measuring efficiency. He will be preparing and signing the public accounts and certain other financial statements of Canada. Accounting principles and practices for the accounts of Canada will come under his jurisdiction. I would hope that he will make an extra effort respecting the form of estimates so that they will be a better instrument for the use of parliamentarians, whereby parliament can control the expenditure and use of funds from the Blue Book all the way through to the accounts of Canada. This will take the place of the very complicated system which exists today, with its shortfalls as far as members of parliament are concerned who are not highly skilled professionals and trained in the cash flow accounting structure of the federal civil service.

I hope that he will make recommendations on the form of the estimates so that they will comply and tie right into the accounts of Canada. The comptroller general will be responsible for a review and approval of all accounting systems and procedures supporting the financial information and statements included in the public accounts. The comptroller general will appear before parliamentary committees on matters of expenditure control and financial reporting. He will recommend how capital budgets might be changed to improve

[Mr. Huntington.]

expenditure control and financial reporting. He will be responsible for the preparation of briefing material and recommendations for the minister on all memoranda to cabinet having to do with the responsibilities of the office of the comptroller general.

The comptroller general will have a functional relationship with chief financial officers of the departments, agencies, and corporations, providing them with functional guidance in this area of responsibility. There will be provision for assistance to departments, agencies, and corporations in the design and development or improvement of financial management, control, and reporting systems. The comptroller general will provide liaison between the President of the Treasury Board and Auditor General, including the coordination of the response to the Auditor General's annual report. He will be ensuring that effective and prompt remedial action is taken by departments and agencies on matters raised in audit observations, and on recommendations of the Public Accounts Committee.

The comptroller general will be responsible for the development, maintenance, and evaluation of detailed policies and guidelines on the internal financial and operational audit function of the government; the evaluation of the scope and quality of this internal financial and operational audit in departments and agencies, as well as the provision of advice and leadership to the internal financial and operational audit community of the government.

Lastly, he will oversee the provision of a central advisory service to departments and agencies concerning financial administration policies, principles, and standards of the government, and the provision of authoritative interpretations of legislation, regulations, and policies related to financial administration. The provision of advice to the Treasury Board secretariat on financial administration aspects of issues submitted to the Treasury Board for consideration will come within his responsibilities.

● (1442)

Bill C-10 is another milestone in the progress of the Parliament of Canada. The appointment and selection of a comptroller general is something I endorse personally, and I am grateful to see it in place. Many of the shortcomings of the rapid expansion of the federal service will commence to come under control, and a standard of performance which all of us can be proud of will come about in the future.

The combination of the office of comptroller general as an officer of the Treasury Board, the office of the Auditor General as an officer of parliament, along with a strengthened and more fundamentally structured Standing Committee on Public Accounts, augurs well for the future performance of the Public Service. On the basis of what I have seen, a new standard in the use of and respect for our tax resources is upon us. I compliment those who have worked on bringing this bill about. I feel privileged to have had an opportunity to offer a few comments on it.

Some hon. Members: Hear, hear!