

Auditor General Act

sive university studies to which must be added a high degree of technical and ethical excellence.

One of these professions is that of accountant and auditor, one of whom serves Parliament. Madam Speaker, I am speaking about the Auditor General of Canada, with whose duties all members of this House are familiar.

His office plays a role without which it would be difficult for us to assume our own responsibilities to the Canadian people. The Auditor General is one of the main protectors of public interest. The complete integrity, the technical knowledge and competence, the honesty and the devotion which has characterized this office throughout the years make this appointment one of the most important and influential in the country.

[English]

The contribution of the Office of the Auditor General of Canada to the profession, both within Canada and internationally, gives us all a right to be proud. The Office of the Auditor General plays a major role in the assurance of responsible government within a parliamentary democracy. The existence of financial and other analyses of the highest quality are essential if many of the activities of the House are to be soundly based.

The purpose of this bill is to recognize the increasing importance of the office, not just to Parliament but within the profession and, not incidentally, the increasing importance of the accounting profession within our society. Accounting professionals are guardians within our economic system, much as the medical and legal professions to which I referred earlier are guardians of our lives and rights.

The Auditor General is a servant of Parliament. It is appropriate that we take the occasion of the appointment of Mr. Kenneth Dye to recognize the importance of the office by equating it to that of a puisne judge of the Supreme Court of Canada.

Mr. Bill Clarke (Vancouver Quadra): Mr. Speaker, the bill before us today is another of those small ones on which I have often been called upon to comment. This bill has only two clauses, and the other one upon which I was called to comment had one. But like some of the small bills, it has big consequences, particularly for the new Auditor General.

The Auditor General has been in office now for ten days. If this bill is passed today, it will give him a salary increase of \$5,000, the way I read the provisions of the existing act and of the bill before us.

There have been other bills which were of more consequence to the new Auditor General. Of course, one of those was the Judges Act amendment which Parliament recently passed. I will say more about that later on.

In introducing the bill, the minister said that the Auditor General is a friend of Parliament. There is no question about that. He will be the watchdog for Parliament, for the Standing Committee on Public Accounts and, indeed, for all taxpayers of Canada. The man who is in this job right now is Mr. Kenneth Dye, who comes from Vancouver. He has had an

exemplary career in his profession of chartered accountancy and in the British Columbia Institute of Chartered Accountants, where a year ago he finished a term as president.

In addition to being a friend of Parliament and of taxpayers, Mr. Dye is also an old friend of my daughter. In fact, my daughter can claim to have known Mr. Dye for almost all her life. When she was six weeks old last June, she attended the annual general meeting of the British Columbia Institute of Chartered Accountants over which Mr. Dye presided as the then president. In case there is any doubt in the House, I must say that she behaved in an exemplary manner. Only at one time, when a speaker had gone on for too long a period, did she make any noise; perhaps it was a good sign because by then he had been going on for too long!

Mr. Dye will also be a friend of another young lady named Tasha, who was born six weeks ago in South America. She is the granddaughter of the hon. member for Okanagan-Similkameen (Mr. King). She will be moving with her parents to Canada in a few weeks. I am sure all new Canadians, like Tasha, will be very concerned and happy that Mr. Dye, the Auditor General, will be looking out for her welfare in the future.

I think we should examine what is proposed in this bill. The wording of the bill itself seems simple enough. It says simply that the Auditor General shall be paid a salary equal to the salary of a puisne judge of the Supreme Court of Canada. The wording in the existing Auditor General Act is that the Auditor General shall be paid a salary equal to that paid to the Chief Justice of the Federal Court of Canada.

● (1220)

By making that fairly simple change from Chief Justice of the Federal Court to puisne judge of the Supreme Court, Mr. Dye has achieved an increase in his basic salary of \$5,000, from \$62,000 to \$67,000. But the situation is better than that for Mr. Dye because, as I remarked last week, this House has passed the Judges Act amendment. Under that act the salary of the Auditor General is tied, of course, to that of the judges of the Supreme Court. That measure gave those honourable gentlemen a retroactive increase of \$7,000 effective April 1, 1979 and, another retroactive increase of \$7,000 effective April 1, 1980. An additional clause provided that all judges, like Members of Parliament and perhaps other officials who are paid by the public purse, would have an automatic increase so that ad hockery would not be necessary every time an increase was needed. The judges' bill provided that all judges would receive an increase every year on April 1 to a maximum of 7 per cent. It would be less than that if certain federal indexes are less than 7 per cent. When Mr. Dye accepted this position last fall, he thought he might be receiving a salary of \$62,000. He now finds himself, effective April 1 of this year, with a salary of \$86,660, as I have calculated it. I am sure Mr. Dye will be very happy to be receiving roughly \$24,000 a year more than he thought he would receive when he took the job.

There is another notable beneficiary of this piece of legislation whom I must just mention in passing. That beneficiary is,