

*Parliament*

the House, as a result. The duties of a member are becoming more complicated all the time. Priorities must be set on the matters to be dealt with within the time available in order for a member to participate fully. It must be remembered that a member also has to be available within his constituency.

Even though members now have a minimum of three assistants in their parliamentary office and one in the constituency, I have yet to meet a member who feels there is more time available now than there was 13 years ago when I came here and had only one assistant. In the parliament before that there was just one assistant for each two members of parliament. I have not yet encountered anyone with a solution to this problem.

The hon. member for Capilano has recognized that this government has brought in many new programs and budgets which enable us to have more help in all aspects of our work, including committees. All parties now have their own research staff. Perhaps better use could be made of these very highly qualified people. The government has also brought in legislation giving new and wider powers to the Auditor General to pursue subjects which he thinks important to parliament, and to bring them to the attention of parliament. An increased budget enables the Auditor General to hire additional competent and qualified personnel, as well as consultants on a contract basis.

On more than one occasion the Auditor General has stated that the changes introduced by this government have put this country in the forefront of the western world in many fields. Legislation introduced by this government established for the first time the office of Comptroller General. A very highly qualified person was appointed to the position, one who was successful in the private sector and who has been universally accepted. His presence has already been felt, and major reorganizations are taking place within departments and agencies of government. Plans are under way to have staff available in each department to act in a similar capacity. Senior financial officials within each agency or department will report directly to him on problems which arise because accounting principles have not been adhered to faithfully.

● (1732)

How has the Auditor General reacted to these changes? I would like to refer to his statement to the public accounts committee the day he tabled his latest report, November 23, 1978, where at page 3 he speaks about comprehensive audits comprising items 1 to 5, being financial controls, reporting, attesting and authority, management controls and EDP controls. At page 4 he says:

Comprehensive auditing does not imply five different audits, each dealing with one of the components reflected in the FRAME concept. To be effective there can be only one audit of each entity. Although the criteria established for each component must be different, a uniform and integrated approach to audit planning, execution and reporting is necessary.

Comprehensive audits for governments and other publicly funded organizations should possess certain characteristics. They should be: Constructive—Reporting findings both negative (with recommendations to remedy deficiencies) and positive (where the situation so warrants).

[Mr. Lefebvre.]

Co-ordinated—dovetailed with the work of internal audit groups and other external auditors where reliance on their work is relevant and warranted.

His report goes on to say:

The new comprehensive audit approach has been adopted for the 1978 Annual Report—the Centennial Report of the Audit Office. Five years have been devoted to its development. Several government-wide special studies (Financial Management and Control Study . . . Computer and Information Systems Evaluation . . . Study of Procedures in Cost Effectiveness (SPICE)—

SPICE is a word that all of us will be familiar with within the next few months, if we are not already. The Auditor General goes on to say concerning SPICE:

—have contributed significantly to its concept and to its underlining methodology. More—much more—needs to be done. But a good start has been made to produce a manual of comprehensive auditing procedures for the use of our professional staff and to develop an advanced course of instruction for all levels of professional practitioners.

I have quoted the words of the Auditor General because I think it is important in the debate today to demonstrate that there are some positive developments and that the horror stories make up a very small part of his book. It is important that we take a higher plane than that and I am happy that most speakers who have entered this debate so far have done this.

[Translation]

Mr. Speaker, I would also like to read a few passages from the evidence given by the Auditor General of Canada at the November 23 sitting of the public accounts committee. Here are a few paragraphs taken from issue no. 5 on page 5.13:

MR. LEFEBVRE: Thank you, Mr. Chairman. My question is directed to Mr. Macdonnell. On page 6 of your statement to the committee, second paragraph, you say:

In my view, this new approach to auditing, especially the value-for-money component, has great significance for the taxpayers and their representatives in parliament.

You are referring there to the SPICE study.

The study is very complex. I suppose we will be holding numerous meetings simply to examine the effects of your SPICE study. For our information, could you tell us if you obtained the co-operation of Treasury Board and of all the other departments involved in this study? Did they all offer their help and co-operation for this study which you call the most important in the history of your office?

[English]

MR. MACDONELL: Mr. Chairman, I should say immediately that we have had great co-operation with Treasury Board because, of course, they participated in drafting this legislation for our new Auditor General Act. Once the departments overcame their initial shock at our new mandate we had wonderful co-operation.

[Translation]

MR. LEFEBVRE: So you did not meet up with any departments who resisted after the initial shock, as you call it?

MR. MACDONELL: In some departments, Mr. Chairman, initial shock did persist for a short period but eventually we managed to overcome it.

MR. LEFEBVRE: Okay, fine. I understand also that Treasury Board officers regularly study with you and within the government departments which have been involved in the SPICE study. Have they made the results of its work available to you? Is there some communication between your office and Treasury Board on this particular subject?

MR. MACDONELL: Mr. Chairman, very close co-operation from day one. In July 1976 I met with the then secretary of the Treasury Board in his office when I had been informed that the government would indeed be bringing down