

Canada Elections Act

define an auditor as a person who normally carries out the duties of an auditor in a province or the province in which the electoral district of the candidate is located. There is, of course, different provincial legislation which defines the practice of accountancy in Canada throughout the various provinces. The expression "who normally carries on the duties of an auditor" leaves much room for disagreement. As the hon. member for Rocky Mountain mentioned earlier, it seems a shame to go to all this trouble to have a workable act only to find that we are not enforcing it properly, and one of the most important sections is that which refers to the auditor and his report. So we might want to look at the question of amending the act in terms of the auditor and his function.

Also under sections 13.3 and 62.1 the requirement of an auditor is to report whether in his opinion the return presents fairly the information contained in the accounting records on which the return is based. In other words, he is saying he has read the records, and the records and the return look similar. But what we would really like the auditor to do, I think, is verify that the candidate or the party has complied with the provisions of the entire elections act. We do not want him simply to read a group of receipts and say, in effect, that the total reads the same as what is shown on the election returns. We want him to go further and say that the candidate has behaved properly, as we expect him to do under the provisions of this act.

Another problem—and this has been discussed up and down the House of Commons, in committee and elsewhere—is that of contributions made directly to a party or to a candidate. This refers to section 13.4 and section 63(2) where there is a requirement in the act for disclosure of the names of the donor where the amount is over \$100. The difficulty here is that if one party association makes a contribution, this contribution presumably is the accumulation of all kinds of large and small contributions which have been brought in from the communities. The intention of this act is to provide anonymity to donors, but in the event that the association has made a contribution of an accumulation of small donations, the act would appear to read that the requirement of the candidate is that he ascertain the names of those individuals who made small donations to their party association and make those names public. That was never our intention. In fact, quite the reverse was the case. We wanted to guarantee the anonymity of people who choose to involve themselves financially in the system of parliamentary democracy.

● (1630)

Another problem—I am not quite sure how we missed this one, because it is so obvious—is that under section 63(1) the candidate must, within two months following the election, submit his returns respecting election expenses. A section in the act immediately preceding 63, that is, section 62(12), provides that all expenses incurred by a candidate in respect of the conduct or management of the election must be paid within 50 days. So we manage to allow a near contradiction to get in, and we should ensure that the report time and the payment time are the same.

In terms of the publication of the auditor's report and the summary of candidates' returns respecting election expenses, members of the committee will remember that it was very much their opinion that candidates' expenses

should be published in the local newspapers. In fact, what has happened is that the law now reads that the candidate, presumably at his own expense—which one would tend to think he would consider an election expense—shall publish his election expenses, and then we provide that the returning officer shall do the same. So unfortunately we have a system in which both the candidate and the returning officer are duplicating one another's expenses and we have not made it perfectly clear whether or not the candidate can deduct the cost of advertising of his election expenses or, rather, make it part of his election expenses bills. I will not go on because there is no end to these problems. However, another area is the question of the destruction of records. We seem to indicate in the act that records can be destroyed, but under the Income Tax Act we say that records must not be destroyed. So there is a conflict in that sense.

In view of all those problems, I wonder whether the hon. member for Rocky Mountain will agree with me that if we do this piecemeal, one private member's bill at a time, we shall be well into the next election—which I understand is very soon, anyway—before we have the bill in good enough shape to run an election. Therefore, it would appear preferable, I suggest with respect, that we gather up all these difficulties and consider them. As hon. members know, various discussions are even now going on with major parties and with the electoral officer with a view to having a look at the act and these problems. Therefore, as I said earlier, I suggest that we hold off reference of Bill C-107 in order that we can bring all these topics together either in one reference to the committee, for discussion, or in one omnibus amendment to be presented.

I will sit down with the repetition of one thought, that I think I speak on behalf of all members on our side who worked on that committee when I say it was very much an all-party effort. To see the hon. member for Rocky Mountain back with a private member's bill so obviously intended to further the spirit of the work that we did is a high commendation to him personally, and a pleasure to those of us on this side who had the opportunity to work with him on the committee. It is with regret that I cannot agree with the hon. member that we should refer this bill today to the Standing Committee on Privileges and Elections.

Mr. Peter Stollery (Spadina): Mr. Speaker, I should like to say just a few words to express some of my thoughts on this most important matter of the Election Expenses Act and the possibility of abuse which is to be controlled. As hon. members know, the whole idea of an Election Expenses Act was thought for many years to be an impossibility. In fact, in many countries it was considered impossible or very difficult, and I suppose that the reason we brought it to fruition in Canada was the experience in the country to the south of us where they certainly have problems with election expenses the likes of which I do not really think we have in this country.

I think that Bill C-203 is a major piece of reform legislation and the result of a great contribution by the members of the committee of which I was proud to be a member. To give some indication of the complexities with which we had to deal, it is only necessary to note that members of